

AUTISM EARLY SUPPORT TRUST LIMITED

England & Wales · Charity number 1141868

Details

Other names PUZZLE CENTRE TRUST LIMITED, PUZZLE CENTRE

Status Registered

Legal form Charitable company

Company number [07553552](#)

Registered 2011-05-12

Register [View on the Charity Commission register](#)

Contact

Address The Old School
Middle Claydon
Buckingham
MK18 2ET

Phone 01296733900

Email info@autismearlysupport.org.uk

Website www.autismearlysupport.org.uk

Activities

Objects: THE ADVANCEMENT OF EDUCATION FOR CHILDREN WITH LANGUAGE COMMUNICATION AND AUTISTIC SPECTRUM DISORDERS IN PARTICULAR BY MAINTAINING, CARRYING ON, MANAGING AND DEVELOPING A PRE-SCHOOL.

Activities: TO PROVIDE AND PROMOTE, ON BOTH A LOCAL AND NATIONAL LEVEL, BEST PRACTICE EARLY INTERVENTION FOR YOUNG CHILDREN WITH AUTISM AND OTHER COMMUNICATION NEEDS. 1ST SEPT 2011 OUR ACTIVITIES WERE TRANSFERRED FROM THE UNINCORPORATED TRUST, PUZZLE CENTRE CHARITABLE TRUST 1107426, TO THIS NEWLY INCORPORATED LIMITED COMPANY. 7TH AUG 2020 RENAMED AUTISM EARLY SUPPORT TRUST LIMITED

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£621,844	£740,595	£522,227	25
2024-08-31	£826,904	£709,505	£640,978	26
2023-08-31	£603,985	£720,173	£523,579	28
2022-08-31	£655,191	£692,024	£639,767	15
2021-08-31	£528,592	£552,570	£676,600	15

Trustees

Name	Role	Appointed
GRAHAM WYLIE	Chair	2014-04-24
Alexandra Stanyer		2021-02-06
Amanda Saville		2025-03-27
Bryan Wright		2024-05-09
Deborah Thorp		2026-04-02
Dr Michael Dada		2023-09-28
Stuart Hudson		2026-03-26

AUTISM EARLY SUPPORT TRUST LIMITED

England & Wales - Charity number 1141868

Accounts



Autism Early Support Trust Limited

Registered charity number: 1141868
Registered company number: 07553552

www.autismearlysupport.org.uk

Financial Statements and Trustees' Annual Report
for the year ended
31 August 2025

Wenn Townsend
Chartered Accountants
Oxford

Autism Early Support Trust Limited

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Autism Early Support Trust Limited

Reference and Administrative Details for the year ended 31st August 2025

Registered office:	The Old School Middle Claydon Buckingham Buckinghamshire MK18 2ET
Registered company number:	07553552
Registered charity number:	1141868
Trustees:	G Wylie (Chair) A Rowe (Deputy Chair) P Cresswell (Resigned 28 th January 2025) C Long (Resigned 27 th March 2025) A Stanyer M Dada B Wright A Deflandre A Saville (Appointed 28 th January 2025) D Thorpe (Appointed 21 st July 2025)
Company secretary:	P Cresswell
Key management personnel:	S Sweet Rowley (Chief Executive Officer) L Gomersall (Head of Children's Services) A Simons (Chief Operating Officer) E Walsh (Head of Income & Engagement) C Rushmere (Head of Income & Marketing) A McDonald (Finance Manager)
Bankers:	HSBC Bank plc TSB plc
Independent examiners:	Wenn Townsend 30 St Giles Oxford OX1 3LE

Autism Early Support Trust Limited

Report of the Chair of the Board of Trustees for the year ended 31st August 2025

The year under review has once again brought a mix of encouraging progress, ongoing challenges, and sobering realities for Autism Early Support (AES).

The outstanding good news is that in August the AES nursery provision, Circle Centre received its 5th consecutive 'Outstanding' rating from Ofsted. The Ofsted inspector said many really positive things about Circle Centre – including '*this a really is a special place*'. The Ofsted report highlighted 'our knowledge, parental support and genuine compassion' and commended the skill of our team.

Despite external challenges, AES is now supporting more children and families than ever before. Demand for our services has continued to grow, reflecting the increasing number of children with complex language and communication needs and their parents who need our guidance.

We are pleased with the continued growth in our Outreach operation. Buckinghamshire County Council commissioned our Parents Portal. We view this as a testament to the quality and relevance of the product. In addition, we have secured another year of collaboration with the Oxfordshire Child and Adolescent Mental Health Service (CAMHS) who have expressed strong satisfaction with our service.

These key achievements provide continued affirmation of the value and impact of AES and the Circle Centre. They spotlight the importance of our specialist services and that we are making a significant contribution to local provision. This year, AES recorded a significant trading deficit of £118,751, which depleted our general reserves. This was largely due to the government-imposed increases in employers' national insurance costs and delays in EHCP decisions from an overwhelmed SEND system. Of major concern to us is that the latter is a situation that is not going to be resolved any time soon. We are extremely grateful to the Carrington Trust for their continued support and understanding in helping to stabilise our reserves position.

As a priority, we are developing new ways to enhance and leverage our Parent's Portal. With over 1,500 users, we can now see the positive impact it is having on families, plus, we recognise that through its scalability we can secure an assured income. While this strategy will require investment, amidst so much uncertainty, we view it as a critical step towards a more sustainable future for AES.

Fundraising income remains unpredictable and competitive for charities like ours. However, our newly restructured fundraising team is working diligently to secure funding partnerships.

We continue to be deeply appreciative of everyone who volunteers their time to support our work. We have volunteers working in our nursery and outreach services and we have an active team of ambassadors who support our community fundraising. We have received further Gift in Kind support from local companies whose teams restored and uplifted our nursery building and grounds.

We have welcomed Amanda Saville and Debbie Thorp to the Trustee board this year. At the end of 2025, we will say goodbye to our long-term parent trustee and deputy chair, Alex Rowe. It is difficult to overstate the contribution Alex has made to AES, and he will be sorely missed.

Throughout all the trials and tribulations, Sarah Sweet Rowley, our exceptional CEO, and her team have demonstrated a determination to ensure the future of AES and its service to the community.

The Trustee Board will continue to do everything we can to support them.

Graham Wylie
Chair of Trustees

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

The Trustees have pleasure in presenting their annual report and independently examined financial statements for the year ended 31st August 2025 for Autism Early Support Trust Limited (formerly Puzzle Centre Trust Limited). The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and Activities

- **Public benefit:**

In setting our objectives and planning our activities for Autism Early Support Limited (AES), the Trustees have given careful consideration to the Charities Commission's general guidance on public benefit. It is central to the charity's ethos to assist children and to provide early years' education and family support, and not to impose a financial burden on those that attend. AES needs to fundraise on behalf of every family attending the Circle Centre nursery, whether full or part time, as the costs for each child substantially exceed combined funding received from Local Authorities and parental contributions. Furthermore, many of the families attending the nursery do not receive any financial funding from Local Authorities.

- **Main activities (objects and aims):**

The charity's principal objective is the advancement of education of children with language, communication and autism spectrum disorders.

- **Mission:**

Using specialist education and therapies, we support children to find their ways to communicate and interact with others and we empower parents to understand and advocate for their children's needs.

- **Vision:**

Every autistic child and child with sensory, interaction or communication differences receives timely, appropriate and high-quality education, therapy and support.

Who we are

Autism Early Support Trust Limited (AES) was founded in 2001 by Alexandra (Alex) Stanyer. Alex is a specialist teacher with a passion for early intervention, she first set up the nursery as the Puzzle Pre-School in her home in Winslow. In 2004 Puzzle was registered as a charity and in 2006 moved to its new and current home in Middle Claydon. In 2020, the charity changed its name to Autism Early Support Trust Limited, and the name of the nursery was changed to Circle Centre.

Research continues to indicate that early intervention materially improves outcomes for children with social communication and interaction differences, yet we are still one of only a very small number of specialist autism pre-school settings in the UK.

Without timely intervention and the right support, children and their families can face a lifetime of hardship. The consequences can affect not only educational progress, but also mental and physical health, social belonging, financial security, and the overall well-being of the family.

The service Alex created and we have pioneered ever since, provides a solid foundation for the education of the children we support and it remains our ambition to create a lasting impact on the families who need us.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

What we do

We are specialists in autism education, therapies and early support for children age 2-12 years.

At our specialist Circle Centre nursery, we provide individualised education for autistic children and children with sensory, communication and interaction differences. We offer their parents a peer network, emotional support and practical guidance to empower them to advocate for their child's needs and facilitate their development. We pride ourselves on being an exemplar of 'best practice' in the development, delivery and dissemination of our services. We were delighted that this was evidenced in July 2025 this year by our 5th consecutive 'Outstanding' OFSTED rating.

The recognition for the uniqueness of each child is inspiring, and children thrive in the nursery. The nursery provides very holistic support for children and their families. Extract from Ofsted Inspection Report July 2025

The same level of bespoke care and expertise found in our Circle Centre, is replicated by our Outreach Team, who provide assessment and therapies to children on a 1:1 basis in homes or schools and autism education training and guidance to parents, teachers & practitioners.

Our work is...

- **Child-led.** We look at everything through the child's lens first, their well-being and happiness is always our priority.
- **Needs-led.** Regardless of diagnosis, we listen to the parent, we observe the child and we work with them to support the areas of need.
- **Focussed on child's strengths.** We design our support around the child's strength, interests and preferences to optimise engagement and enable the child to thrive.
- **Holistic.** Our multi-disciplinary team work with each child. We involve all of the relevant agencies that surround the child, including their family and other settings.
- **Collaborative.** Child and family perspective is invaluable to the development of our work.

The Circle Centre

Nursery admissions are via direct referrals from both parents and professionals; we try as best as possible to accommodate as many families as we can each year. For those who are not able to access a nursery place we will either direct them to access our Parent's Portal and where possible, we will offer our therapy and support services.

Most of our nursery pupils struggle with typical nursery pre-school environments that are noisy, visually stimulating and crowded. Our specialist nursery has been designed to accommodate these children's needs. We offer low-arousal spaces including a sensory room, indoor soft play and a large outdoor play area.

Children attend for a minimum of two and a maximum of six sessions per week. Staff always focus on each child's strengths, preferences, and interests. They follow the child's lead and respond to their ways of communicating.

Our staff use a range of tools, strategies and planned activities that are individualised to each child and the environment is purposely set up to support differences in sensory processing and communication. These strategies are modelled by our team and embedded into the child's nursery sessions.

Each child's educational plan is individualised and designed and delivered in close partnership with parents. For the pupils who also attend another nursery, our staff team liaise with the child's other settings to create a joined-up approach to supporting the child's needs.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

The children's parents/carers are offered regular meetings with our team, plus our Parent Support Co-ordinator is on hand to offer a listening ear, guidance and practical support. All of our wraparound support for parents is underpinned by the value we see in putting as much support in place around the child, equipping families with knowledge and the tools they need to become the best advocates for their children.

In 2010, AES adopted SCERTS* (Social Communication, Emotional Regulation and Transactional Supports) an educational framework that focuses on supporting the three areas that correlate with the most positive outcomes faced by autistic children and children with interaction, communication and sensory differences.

- Communication
- Social Interaction
- Managing their feelings

As evidenced in our end of term monitoring, all of the nursery children make demonstrable progress in these three areas.

Our Outreach Provision

Our outreach team includes an occupational therapist, two speech and language therapists, a specialist teacher and a Parent Support Co-Ordinator. Together, they deliver a range of services:

- 1:1 occupational or speech therapies for children aged 2-12 years, including independent assessments or bespoke blocks of support for each child. Our therapies are designed to support each child's developmental differences and also provide strategies and reasonable adjustments for their parents and teachers to make.

The team always work in collaboration with the child's parents and the education professionals supporting them.

Our assessment reports are often used as supporting evidence for EHCP's to highlight the key areas of strength and needs for each child and offer clear guidance on recommendations and appropriate provision. In some cases, we are invited to provide independent assessment reports for SEND tribunals and act as a witness at hearings.

- **The Parent's Portal by Autism Early Support** is our bespoke digital platform, designed and curated by our current outreach team. Our self-guided learning tool provides parents with 24/7 unlimited access to resources and practical guidance. By joining our online community, parents gain knowledge and peer support, enabling them to better advocate for their children's needs, navigate their journey through SEN and maintain whole family well-being.
- Work in schools. Where we help support their pupils with social communication, interaction, language, sensory differences and needs, we either put direct support in place for specific children or we are consulted by the school on ways they can adapt their environment and wider provision. Additionally, we have a menu of practitioner specific training programmes which can be tailor-made to meet the individual learning requirements for each key-stage and setting.
- Partnerships with statutory services. We work with local authorities and NHS trusts in the development of improvement plans for the SEND system, delivering bespoke parent support programmes and early years staff training.

We're continually working to develop, improve and be recognised as pioneers and exemplary in our specialist field. Monitoring and evaluation of child progress and our interventions plays a critical part in our practice. As well as continually monitoring the progress of the children we support, we record the difference AES makes to the lives of our families, and we evaluate and report on all of our training provision.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

Achievement and Performance

We have continued to progress with the key strategic aims making inroads towards achieving and maintaining stability, quality and sustainability for the organisation. Progress of particular note includes:

- We were awarded our 5th consecutive '*outstanding*' rating by Ofsted after their inspection in July '25.
- We continued to extend our reach and supported more children and families this year than ever before.
- All of the children we have worked with have shown forward progress
- Feedback from our beneficiaries continues to be excellent
- The Parent's Portal was commissioned by Buckinghamshire Council in October 2024, which made it free to access for families who are resident in Buckinghamshire. Year on year membership has grown by 560%.
- The Programme of Support we are contracted to deliver for CAMHS Oxfordshire ran for another successful year and it has been recontracted again for 2025/26.
- We have recruited and retained a talented staff team and our wider stakeholder engagement has developed across all areas
- We further diversified our trustee board with the appointment of three new members.
- We were awarded £60k from The John Armitage Charitable Trust in July and confirmation that they would extend their multi-year support through to 2027.
- We continued to receive extensive support from The Carrington Trust that has helped us stabilise our free reserves position
- We have continued to strengthen our corporate partnerships, which has resulted in further enhancements of our nursery through Gift-in-Kind support.

Circle Centre Nursery

This year, we have supported 21 children and their families.

Of these children, 9 left our setting in July. Two will transition into special schools and 7 are moving to mainstream primary schools.

Over this academic year 100% of the children made progress in their ability to communicate.
90% of the children made progress with their abilities to cope and respond to different situations emotionally

All of the children demonstrated progress across the 8 core values we measure:

- Happiness – having and sharing positive experiences and learning opportunities
- Sense of self – seeing themselves and recognising their strengths and qualities may be different from others
- Sense of others – considers and take into account others' perspectives. Supports empathy, thoughtfulness and kindness
- Active learning and organisation – showing curiosity, seeking information, testing and problem solving
- Flexibility and resilience – coping and adjusting to changes and different experiences
- Active participation and adult-led activities – choosing and wanting to join activities led by others
- Independence – navigates and engages in daily activities with minimal assistance
- Social membership and friendship – seeing themselves as a participant and being able to identify with a group of other people.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

Results of the other outcomes we measured include:

- 95% of children are more able to seek comfort, interaction and support (e.g. help, a break, sensory strategies) when sharing negative and positive emotions.
- 90% of children are more able to share interest or focus with others through different means .
- 90% of children are more able to respond to interaction initiated by others and initiate this with others.
- 85% of children are more able to respond to offers of adults help to move away from activities or reengage in activities.
- 85% of children are more able to use vocalisations that hold meaning for a communicative purpose.
- 80% of children are more able to use proximity, motor actions (e.g. placing adult hand to something), facial expression, range of gestures (reach, point, shake head, nod), gaze coordinated with gesture, own sign/sequence of gesture) with communicative intent (to request, comment, protest).
- 80% of children are more able to direct signals to another person through verbal and non-verbal means such as touching handing things over, gaze, seeking help, protest or request.
- 80% of children are more able to anticipate and understand situational, gestural, visual cues (e.g. point, handing out something, using a visual for transition/simple instruction).
- 80% of children are more likely to take notice of people and objects in the environment, shows interest in social and sensory experiences, responds to social and sensory experiences with differentiated emotions.
- 80% of children are more able to share positive and negative emotions through body movement, facial expressions and responding to other people's emotions through different communicative means (e.g. using words, body language, actions and vocalisations).
- 75% of children are more able to demonstrate understanding of familiar words through responding to their name, simple, routine vocabulary and phrases.
- 75% of children are more able to use strategies to help them regulate their emotions and reengage in the activities after dysregulation.
- 65% of children are more able to understand a range of vocabulary and sentence structures within the context of a situation.
- 60% of children are more able to use words and word combinations using spoken language and/or AAC for different communicative purposes.

The Head of Children's Services and our two specialist teachers have worked together to ensure that all of the nursery staff have the training, tools and support they need to fulfill their roles and support the children.

This has been achieved through termly training, coaching from our therapy team and regular check-ins.

Leaders and staff are extremely knowledgeable and experienced. Their interactions with children are highly effective. They model activities and play to children without any expectations for children's responses. There is no expectation for children to get involved unless they choose to. Staff know how to tailor these interactions very successfully to meet children's unique learning needs. This enables children to engage in play and activities when they feel ready to.

Extract from Ofsted Inspection Report July 2025

Our family support coordinator has been given more capacity to ensure support is readily available for nursery families. As a result, the team have been able to signpost families to support with housing and financial worries and support to access resources on The Parent's Portal.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

This is an excellent example of how the modelling we do with parents enables the children to make progress at home and how working in partnership is critical. One of our therapists introduced the story "Is It Bedtime Wiggly Pig?" during a nursery session and modelled its use with the child's mum. This book helped the child make significant progress in his bedtime routine:

- He became able to dry himself after bath time.
- He brushes his teeth independently, this was previously a huge source of distress
- He asks for a drink as part of his routine and he also washes his hands thoroughly, all of this is mirroring the behaviour modelled by our staff.

Mum was thrilled and told us: *"It's all down to you"*.

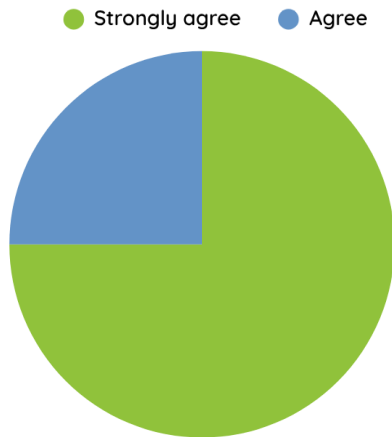
Evaluation and feedback continues to play a critical part in our service development and it also provides an excellent boost for the staff team.

Autism Early Support Trust Limited

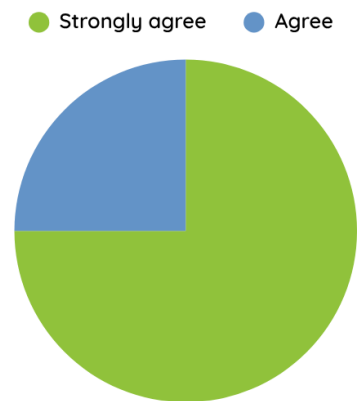
**Trustees' Annual Report
for the year ended 31st August 2025**

Results from survey complete by nursery parents:

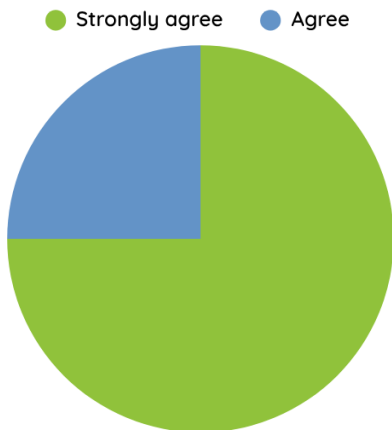
I have enhanced my knowledge of my child's strengths and needs



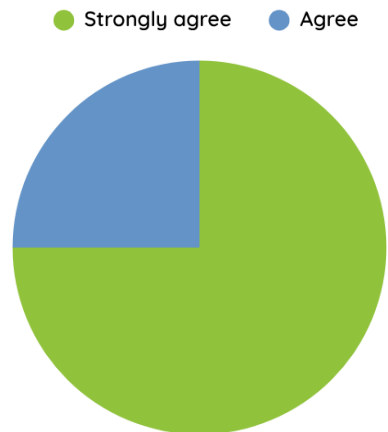
The support I have received has had a positive impact on my wellbeing



The support has helped me to develop a clearer profile of my child which can help me in advocating for their needs.



I feel confident exploring the ideas and strategies I have been given to support my child.



Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

Feedback from Circle Centre parents this year:

"I couldn't suggest any improvements. The staff have always been amazing with my child and with myself and family. Always been there to support, even if the challenge was a family one and not specifically my child. Communication has always been brilliant as well. My only advice would be to keep up your fantastic work!"

"Our experience with the Circle Centre and Autism Early Support has been incredibly positive. From day one, we have felt supported, understood, and listened to - something that means so much when navigating the challenges of autism. The teachers and staff do an absolutely fabulous job. Their patience, dedication, and genuine care for the children shines through every day. We've seen such a difference in our child's confidence and communication since attending, and it's thanks to the nurturing and inclusive environment they create. We're truly grateful."

"Thank you for everything!!! Our son is like a completely different child to when he started and I could never imagine him being able to do all of the independent things he does now, let alone his amazing speech!"

"Circle Centre has given our family a space where our son can prepare for life's transitions and get ready for school, knowing he is safe, engaged, and progressing with compassionate, knowledgeable staff who have formed genuine connections with our whole family."

There has been an increase in the administrative requirements we need to provide to support families through the EHCP process. It continues to command more time from our teachers, therapists and Head of Children's Services as a result, we have had to employ more administrative hours into the nursery.

We feel fortunate to have retained a fantastic staff team who pull together to face the fresh challenges we experience year on year. Plus, we are ever thankful to our incredible team of volunteers and the nursery bank team who have provided support and cover that gives us the extra capacity we need to deliver the service and maintain our highest standards. They continue to be integral, reliable members of the team who bring professionalism and ongoing positivity. In 24/25 they have gifted over 350 hours of their time to our nursery service.

Outreach services

Our outreach service provision has continued to make outstanding progress, with continued year-on-year growth in reach and impact. Plus, the service has returned the highest annual income level to date.

The team have delivered a broad range of services; working directly with individual children, supporting parents & carers and providing consultative services in schools and training to other professionals.

They have enabled our Parent's Portal to go from strength to strength. Creating content that continues to evolve and expand empowering families through knowledge that helps them to better understand and support their children's needs. We have ended the year with more Portal users than ever before.

In April, our Programme of Support that has been commissioned by CAMHS since 2022, was re-contracted for a further year. We continue to be extremely proud of the excellent parent feedback we receive for this support and for the difference we are able to make to these families.

Autism Early Support Trust Limited

**Trustees' Annual Report
for the year ended 31st August 2025**

Summary of outreach activity 2024-25

Outreach Service	2023-2024*	2024-25*
Children and families receiving direct support	36	43
Number of families on CAMHS programme of support	414	407
Number of registered users on The Parent's Portal	255	1692
Number of professionals who accessed training	192	59

*Activity period 1st September – 31 August each year.

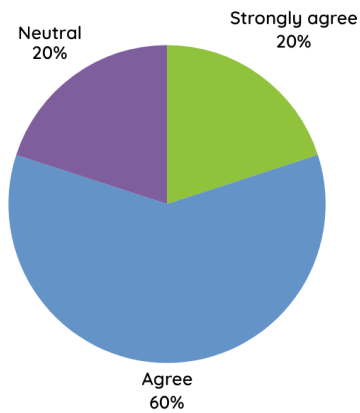
This year we have maintained an ongoing partnership with several local schools for whom we provided support with the delivery of their therapies service, therapies for individual children and/or consultative services. 100% of respondents to parent surveys have said that they would recommend our services to other families.

Autism Early Support Trust Limited

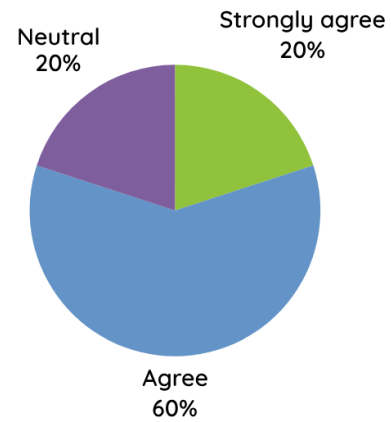
**Trustees' Annual Report
for the year ended 31st August 2025**

Results from survey complete by parents of children who received individualised support

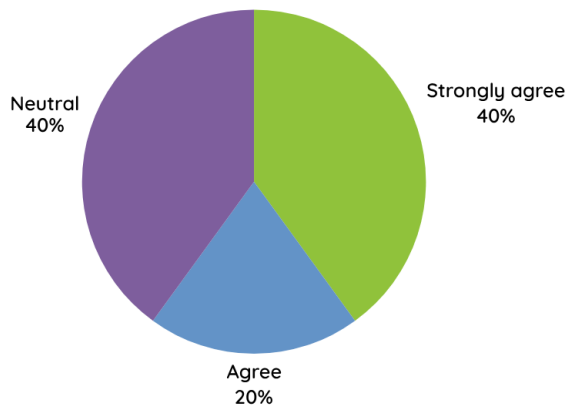
I feel confident exploring the ideas and strategies I have been given to support my child.



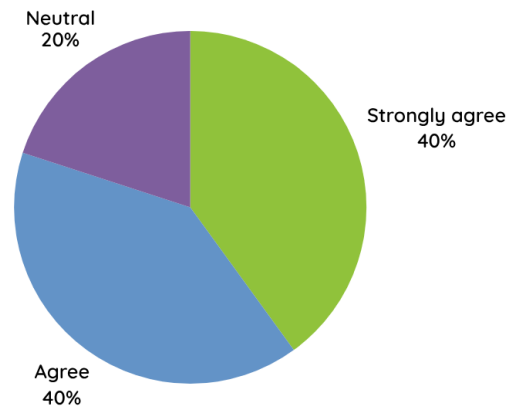
The support I have received has had a positive impact on my wellbeing.



I have enhanced my knowledge of my child's strengths and needs



The support has helped me to develop a clearer profile of my child which can help me in advocating for their needs.



Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

We are pleased to report on the ongoing success of our Programme of Support commissioned by Oxfordshire Health Trust CAMHS service. It is delivered to parents who have a child who is either pre or post assessment for ASD/ADHD. This year 407 parents registered and since the programme began in 2022, we have supported 1,258 families through this service.

These are the key outcomes the programme is aiming to achieve for families:

- To become better able to advocate for their child's needs, gain practical solutions, tools and tips to adopt with their child and better understand and respond to their behaviours.
- Access peer support through our facilitated Family Support Groups.

This year, 94% of families said that they would recommend the programme to other families in their position. Of parents surveyed, results show:

- 87% of families strongly agreed or agreed they had broadened their knowledge of neurodivergence and ways to manage its impact on family life.
- 79% of families strongly agreed or agreed that they felt better equipped to understand and respond to their child's needs.
- 79% of families strongly agreed or agreed that the programme had enabled them to develop a profile of their children's needs so that they can share it with others working with them.
- 74% of families strongly agreed or agreed that they felt enabled to advocate for their child's needs and learned ways to improve liaison with schools.
- 91% of families strongly agreed or agreed that the programme had enabled them to learn practical solutions to adopt at home.
- 89% of families felt enabled to access a peer support network with other parents.

Other benefits parents documented include:

- Affirmation, support and receiving guidance from a source they could trust
- Hearing other parents' experiences and views was valuable.
- Helped them better understand the terminology.
- Practical tips and resources, plus help to find additional resources
- Help in recognising their child's strengths and that differences are also positive
- Realised how many things are affected by their child's sensory processing differences
- They gained tools to help them cope and practical tips on environmental adjustment and accommodations.
- Helpful discussions about ways to embed support.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

The Parent's Portal by Autism Early Support

Since we launched in 2023, our digital platform has transformed the way we deliver our service. It was designed to support parents/carers of children aged 2-17, wherever they are on their journey.

We are very proud to have achieved one of our key objectives in the original design and build, which was to support more people more often. This year, we saw a 560% increase in registered users year on year; this is largely as a result of the service being commissioned by Buckinghamshire Council.

Parents are now able to access our guidance 24/7, via on-demand content in the Portal's resource library. Plus, they can meet peers at parent support groups and connect directly with our practitioners through online workshops and drop-ins.

We have continued to invite practitioners and autistic advocates to deliver webinars on the Portal. They are experts in the fields, and they align with our child-led approach and values. Many are neurodivergent themselves, so they bring fresh and broad perspectives and lived experience. All live workshops and webinars are recorded and then saved in the Portal library for parents to view when they have time – this is a huge benefit, as being time-poor, parents struggle to commit to scheduled times.

With Clare Foundation funding, in September '24 we started a pilot project with a mainstream local primary school and a local charity who support vulnerable families. The project trialled using The Parent's Portal as a learning tool in tandem with both parents and caseworkers, outcomes included:

- 100% of parents reported increased confidence in advocating for their child's needs.
- 83% of families said they had a better understanding of their child.
- 67% felt that the support made home life easier, with the remainder noting potential positive impacts.
- 100% of the professionals observed increased advocacy confidence among families. Families accessed the portal monthly, using webinars, live sessions, and parent groups; professionals used downloadable resources and attended live training.
- 100% of families said they would recommend the project and found the portal useful.

We have taken these learnings forward and will apply them in future projects.

We continue to work in partnership with Makewell Clinic in Milton Keynes who offer private ASD & ADHD assessments to children and adults. In their efforts to provide clients with good after-care post-assessment, they purchase a Parent's Portal license for parents whose children have been assessed. 66 families were given Portal access following their assessment.

We acknowledge our growth in outreach would not be possible without the volunteer support we have received. We have been gifted over 500 hours that have helped us develop video content and integrate our CRM, Salesforce.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

Fundraising

As a registered charity, fundraising is essential to our mission, allowing us to provide affordable and subsidised services to local families. While the bulk of our voluntary income currently comes from grants provided by trusts and foundations, we've continued to develop our corporate partnerships, community initiatives, and challenge-based fundraising efforts over the past year. In the year ahead, we aim to diversify our income sources further, reducing our dependence on any single funding stream.

As a registered member of the Fundraising Regulator, AES can assure our supporters that our fundraising practices adhere to the ethical standards outlined in the Code of Fundraising Practice.

These are our fundraising principles:

Partnerships – the foundation of successful fundraising is built on mutually beneficial partnerships. One example is our network of volunteers who support our fundraising efforts by being both ambassadors and advocates for our cause. It is critical we invest in building and maintaining these relationships; they are crucial to our success.

Quality – our fundraising standards should always align with the 'outstanding' qualification our teaching was awarded at our last Ofsted inspection.

Profile – our fundraising and community engagement plays a key role in building our reputation and brand profile.

Retention – our supporters and partners should always receive first class stewardship. Ongoing cultivation and showing our supporters the impact that they make is critical to our success.

Development – we must always be agile, competitive and available for opportunity. The charity sector is crowded, we must always ensure we have the capability to play an active role.

In order to deliver our services and ensure they are accessible; we endeavour to raise voluntary income across several channels:

1. Trusts & Foundations
2. Community activities
3. Corporate engagement
4. Individual donations (financial and in-kind)

Our Head of Income & Engagement resigned in March which caused a short period of instability. The team pulled together to minimise disruption and we restructured the team to consist of a part-time Trusts Fundraiser and a full time Head of Income & Marketing.

Despite the uncertain financial backdrop we're operating within, with rising costs and many facing financial instability, we continued to be generously supported by both our local community and local and national funders.

It is thanks to critical support and continued investment from Trusts and Foundations, that we have maintained our stability. It continues to be our largest source of voluntary income and without it, the external factors affecting our financial position today, would be having an even greater detrimental impact.

We remain acutely aware of the pressure on funders and how overwhelmed they often are by applications. In some instances, funders are part-funding to manage demand and we have also seen a number of Trusts who have previously funded us either close or pause their giving. There has been a growing trend from national funders to focus their funding in geographical areas that are relatively less affluent than Buckinghamshire as a whole. Unfortunately, this overlooks the wealth inequalities that we see amongst our beneficiaries, an increasing number of whom are facing financial hardship.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

This position creates pressure across the charitable sector, so we remain extremely grateful for the support we have received and the high level of affirmation this gives us in our services. The stability we receive from The Carrington Trust and the multi-year awards from the John Armitage Charitable Trust, Rothschild Trust, Barbara Ward Children's Foundation, The Lewin Trust and The Edward Gostling Foundation have continued to make a material difference to our annual position and stability. Local Charitable Trusts and Foundations continued to support us too, each of them validating our work and playing a critical part in our year.

We also benefited greatly from individual endeavours and local events. Our CEO cycled 500miles in 5 days from the north to south of Portugal and The Bates family raised over £6k with their incredible Snowdon Challenge, Andrew Fyfe raised over £1k in the MK Marathon. We were beneficiaries of the charity collection at The Waterside Theatre during the Christmas panto season and £1k was donated to AES from The Lenborough Singer's Summer Concerts. Our Clothes Swaps were popular fundraising events, plus we ran our first 'Sponsored Silence' which was generously match-funded by a loyal local supporter.

Building key partnerships remains central to our strategy and to date has led to a positive year-on-year increase in corporate gifts-in-kind and donations. Daimler Truck Ltd gifted another refurbishment day at the nursery and CS Cleaning became a monthly donor. We recognise that by aligning with supporters who share our values, we can expand our influence and secure the backing we need for our continued growth.

Local organisations and regular supporters continue to recognise our work and provide invaluable support, they include; The First Words Lunch Club, The Winslow Rotary Club, Christmas at Thrift Wood, Waitrose Buckingham, Buckingham Rotary Club, Stowe Golf Club. We also enjoyed the opportunity to run our tombolas at Buckingham Christmas Parade, Christmas Lights Switch Ons, and at the annual Winslow Show.

Special thanks to our team of Ambassadors who step up to support our community activities and actively make introductions and create new opportunities. We would like to express our sincere thanks to everyone who has stood by us through another challenging year. Your loyalty, generosity, and belief in our work enables us to remain focused on meeting the needs of the vulnerable children and families we are here to support

Looking ahead

Our plans for the year ahead include:

- Upholding the highest standards in our specialist nursery and outreach services
- Continue with the wider roll-out of The Parent's Portal. The platform allows us to scale up our reach, deepen our impact for families and generate regular income. Planned developments include:
 - Scoping of an area for schools, to provide a source of dynamic knowledge and a community of support for teaching staff.
 - The Parent's Portal will be made available as an employee benefit for businesses.
- Continued investment in the well-being and professional development of our staff
- We now employ marketing expertise, which will allow us to create and deliver a professional marketing strategy to drive engagement in - and raise awareness of - our work.
- Enhancing resilience, efficiency, and sustainability in our fundraising approach, including switching databases and using new technologies
- Strengthening key stakeholder relationships at both the local and national levels.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

Reserves policy

The Trustees have reviewed their policy for the charity to maintain a minimum level of reserves freely available, and have set an objective of keeping reserves of at least £180,000 equivalent to three months of current average operating costs. The free reserves at 31st August 2025 are £100,889 which does not fully meet our requirement, and the trustees are actively seeking funding to improve this position to the target level.

Our reserves position summarised:

	Current Year	Previous Year	% Increase / (Decrease)
Unrestricted Funds (Reserves)	114,633	111,157	3%
Restricted / Designated Funds:			
- Designated Carrington Fund	250,000	350,000	(28%)
- Restricted	37,594	29,821	26%
Edward Gostling Fund	120,000	150,000	(20%)
Total Funds	522,227	640,978	(19%)
Ratio of Reserves to Annual Operating Expenditure	72%	90%	(20%)

At 31st August 2025, the total reserves as shown above were £522,227 (2024: £640,978).

The Carrington Trust Fund was changed from a Capital Building Fund to a fund designated by the trustees of AES. The purpose being defined as for *premises in the future and security for today*. In the year to 31st August 2025, AES trustees advised the donor that £100,000 was to be used to bolster the general unrestricted reserve towards the target of £180k (three months' operating costs). Restricted reserves, which can only be spent as directed by the donor, were £37,594 (2024: £29,821). The restricted reserves relate to salary costs of specific employees.

The Edward Gosling Endowment Fund awarded in 2024 of £180,000 requires AES to draw down up to £30,000 per year for six years to fund our services.

Unrestricted reserves at 31st August 2025 were therefore £114,633 (2024: £111,157), although £13,744 of these funds were tangible fixed assets, leaving £100,889 as free reserves at 31st August 2025.

Risk review

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity, should those risks materialise.

This work has identified that financial instability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available funds and providing active management accounts to ensure sufficient information is given to the Trustees on a timely basis, so that early action may be taken if necessary.

Attention has also been focused on non-financial risks arising from safeguarding, child protection and staff shortages. These risks are managed by ensuring accreditation and training is up to date, having robust policies and procedures in place, and robust staff well-being and retention measures.

Autism Early Support Trust Limited

Trustees' Annual Report

for the year ended 31st August 2025

Structure, governance and management

Governing document

Autism Early Support Trust Limited is a company limited by guarantee by its Memorandum and Articles of Association dated 7th March 2011. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company. There are currently eight members (2024: eight), each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of Trustees

As set out in the Articles of Association, the Chair of Trustees is nominated by Autism Early Support Trust Limited. When considering appointing Trustees, the Board has regard to the requirement for any specialist skills needed. The responsibility for recruitment of new Trustees rests firmly with the existing Trustees. They must oversee the management of an open and efficient process and always act in the best interest of the charity. Before appointing a new Trustee, the Trustee Board must make sure that the appointment meets the requirements of the charity's governing document and the law. Before appointing a Trustee, the Trustee Board obtains a declaration from the prospective Trustee that he/she is not disqualified. It also consults official registers of disqualified persons.

Trustee induction and training

New Trustees have an orientation meeting with the Chair of Trustees to learn about the role of the Trustee, the charity's vision and the future. He/she is also briefed on his/her legal obligations under charity and company law, the charity commission guidance on public benefit and informed of the content of the Memorandum and Articles of Association, the committee structure, decision making process, the business plan and recent financial performance. Trustees also complete Child Protection training and are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees administers the charity. The Board normally meets monthly and there is an executive committee covering operations, finance and premises which also meets monthly.

Pay policy for senior staff

The directors consider the Board of Directors, who are the Trust's Trustees, and the senior management team the key management personnel for the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis. All directors give their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in public sector educational settings and National Health Service (NHS). The benchmark is a comparable pay for similar roles within the relevant sectors adjusting for any additional responsibilities.

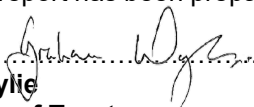
Third party indemnity provisions

The Trust has in place directors' and officers' liability insurance for the purpose of indemnifying the Trustees against liability in respect of proceedings brought by third parties, subject to the conditions set out in section 234 of the Companies Act 2006. This insurance was in force during the year and is in force as at the date of approving this report.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefits from their work with the charity. Any connection between a Trustee or a senior manager of the charity must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

.....

G Wylie
Chair of Trustees

2nd December 2025

Autism Early Support Trust Limited

Independent Examiner's Report to the Trustees of Autism Early Support Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2025 which are set out on pages 19 to 32.

Responsibilities and basis of report

As the charity trustees of the 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 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 your 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 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 member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 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).

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.



Mr Benjamin Hayes BSc FCA
Wenn Townsend
Chartered Accountants
30 St Giles
Oxford
OX1 3LE

2nd December 2025

Autism Early Support Trust Limited

**Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31st August 2025**

	Unrestricted funds 2025 £	Endowment funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Endowment funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income from:								
Donations	130,414	-	110,648	241,062	182,735	180,000	87,998	450,733
Income from charitable activities	351,601	-	-	351,601	361,959	-	-	361,959
Income from investments	18,681	-	-	18,681	9,212	-	-	9,212
Other income – employer NI rebate	10,500	-	-	10,500	5,000	-	-	5,000
Total income	<u>511,196</u>	<u>-</u>	<u>110,648</u>	<u>621,844</u>	<u>558,906</u>	<u>180,000</u>	<u>87,998</u>	<u>826,904</u>
Expenditure on:								
Costs of raising funds	61,890	-	-	61,890	70,576	-	-	70,576
Expenditure on Charitable activities								
Charitable expenditure	582,550	-	96,155	678,705	545,997	-	92,932	638,929
Total expenditure	<u>644,440</u>	<u>-</u>	<u>96,155</u>	<u>740,595</u>	<u>616,573</u>	<u>-</u>	<u>92,932</u>	<u>709,505</u>
Net income/(expenditure)	<u>(133,244)</u>	<u>-</u>	<u>14,493</u>	<u>(118,751)</u>	<u>(57,667)</u>	<u>180,000</u>	<u>(4,934)</u>	<u>117,399</u>
Transfer between funds	36,720	(30,000)	(6,720)	-	408,372	(30,000)	(378,372)	-
Net movement in funds	(96,524)	(30,000)	7,773	(118,751)	350,705	150,000	(383,306)	117,399
Reconciliation of Funds								
Total funds brought forward	<u>461,157</u>	<u>150,000</u>	<u>29,821</u>	<u>640,978</u>	<u>110,452</u>	<u>-</u>	<u>413,127</u>	<u>523,579</u>
Total funds carried forward	<u><u>364,633</u></u>	<u><u>120,000</u></u>	<u><u>37,594</u></u>	<u><u>522,227</u></u>	<u><u>461,157</u></u>	<u><u>150,000</u></u>	<u><u>29,821</u></u>	<u><u>640,978</u></u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

Autism Early Support Trust Limited

**Balance Sheet
as at 31st August 2025**

	Note	2025 Unrestricted Funds £	2025 Endowment Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Unrestricted Funds £	2024 Endowment Funds £	2024 Restricted Funds £	2024 Total Funds £
Fixed assets									
Tangible fixed assets	11	13,744	-	-	13,744	12,049	-	-	12,049
Current assets									
Debtors	12	21,273	-	-	21,273	35,635	-	-	35,635
Cash at bank and in hand		419,076	120,000	37,594	576,670	519,245	150,000	29,821	699,066
		440,349	120,000	37,594	597,943	554,880	150,000	29,821	734,701
Liabilities									
Creditors due within one year	13	(89,460)	-	-	(89,460)	(105,772)	-	-	(105,772)
Net current assets		350,889	120,000	37,594	508,483	449,108	150,000	29,821	628,929
Net assets		364,633	120,000	37,594	522,227	461,157	150,000	29,821	640,978
Funds									
Unrestricted funds	14	114,633	-	-	114,633	111,157	-	-	111,157
Carrington Trust Designated fund	14	250,000	-	-	250,000	350,000	-	-	350,000
Edward Gostling Fund	14	-	120,000	-	120,000	-	150,000	-	150,000
Restricted funds									
- Capital Building Project	14	-	-	-	-	-	-	-	-
- Other	14	-	-	37,594	37,594	-	-	29,821	29,821
Total charity funds		364,633	120,000	37,594	522,227	461,157	150,000	29,821	640,978

For the year ended 31st August 2025 the charitable company was entitled to exemption under section 477(2) of the Companies Act 2006 ('the Act') and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the estate of affairs of the company as at 31st August 2024, of its surplus for the year then ended in accordance with the requirements of sections 393, 394 and 395 of the Act, and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements do far as applicable to the charitable company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

These financial statements were approved by the Board of Trustees on 2nd December 2025 and were signed on its behalf by:


G Wylie
Chair of Trustees

Registered Company Number: 07553552

Registered Charity Number: 114868

The notes on pages 23 to 34 form part of these accounts

Autism Early Support Trust Limited

**Statement of Cash Flows
for the year ended 31st August 2025**

	Note	2025 £	2024 £
Cash provided/(used) by operating activities	15	(133,418)	136,735
Cash flow from investing activities			
Interest income		18,681	9,212
Purchase of tangible fixed assets		(7,659)	(7,699)
Cash expended by investing activities		11,022	1,513
(Decrease)/increase in cash and cash equivalents in the year		(122,396)	138,248
Cash and cash equivalents at 1st September 2024		699,066	560,818
Cash and cash equivalents at 31st August 2025		576,670	699,066

Autism Early Support Trust Limited

Notes to the Accounts for the year ended 31st August 2025

1 Summary of significant accounting policies

(a) General information and basis of preparation

Autism Early Support Trust Limited is a charitable company limited by guarantee, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of its registered office and principal place of business is disclosed in the report of the trustees.

The principal activity of the charity is the advancement of education for children with language, communication and autistic spectrum disorders.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) 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.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2025

1 Summary of significant accounting policies (continued)

(c) Income recognition (continued)

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any 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.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

(d) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. In the year under review, The Carrington Trust Fund was changed from a Capital Building Fund to a fund designated by the trustees of AES. The purpose being for premises in the future and security for today.

Endowment funds specifically comprise the Edward Gostling Fund, up to £30,000 of the original capital of which is to be made available for expenditure on general charitable activities each year. The remaining capital is to be held on trust by the trustees, and any interest generated thereon after the first year to be likewise made available for funding charitable activities, subject to the discretion of the trustees.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(e) Expenditure recognition

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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and fundraising events.
- Expenditure on charitable activities includes the costs of nursery and outreach expenditure.

(f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trust's activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The base on which support costs have been allocated are set out in note 8.

(g) Operating leases

The charity classifies the lease of photocopier and printer as an operating lease; the title to the equipment and property remain with the lessors and the equipment is intended to be replaced every three to six years whilst the economic life of such equipment is normally 10 years. Rental payable is charged on a straight line basis over the term of the lease.

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2025

1 Summary of significant accounting policies (continued)

(h) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

- Fixtures and fittings 25% on cost
- Computer equipment 25% on cost

(i) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(k) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(l) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(m) Judgements in applying accounting policies and key sources of estimating uncertainty

In applying the company's accounting policies, the directors are required to make judgements, estimates and assumptions in determining the carrying values of assets and liabilities. The directors' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

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.

The key estimates and assumptions made in these accounts are the allocation of central support costs which are allocated on a basis using an estimated time and effort percentage.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2025**

2 Income from donations

	2025	2024
	£	£
Donations	241,062	450,733
	<u>241,062</u>	<u>450,733</u>

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Income from charitable activities

	2025	2024
	£	£
Nursery	156,968	203,984
Outreach	194,633	157,975
	<u>351,601</u>	<u>361,959</u>

4 Investment income

	2025	2024
	£	£
Deposit account interest	18,681	9,212
	<u>18,681</u>	<u>9,212</u>

All of the investment income arose from money held in interest bearing deposit accounts.

5 Analysis of expenditure on charitable activities

	Nursery	Outreach	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Direct costs	307,312	158,543	465,855	434,595
Depreciation	5,964	-	5,964	4,820
Premises costs (see note 6)	34,335	14,832	49,167	47,064
Support costs (see note 6)	155,003	2,716	157,719	152,450
	<u>502,614</u>	<u>176,091</u>	<u>678,705</u>	<u>638,929</u>

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2025**

6 Analysis of support and premises costs

	Support costs	Premises costs	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Salaries and related costs	139,010	-	139,010	132,118
Repairs and upkeep	-	3,694	3,694	3,366
Rent	-	43,165	43,165	40,832
Heat, light, power and rates	-	2,308	2,308	2,866
General office	15,588	-	15,588	17,758
Governance costs	3,121	-	3,121	2,574
	<u>157,719</u>	<u>49,167</u>	<u>206,886</u>	<u>199,514</u>

7 Net expenditure for the year

	2025	2024
	£	£
Net expenditure is stated after charging:		
Depreciation – owned assets	<u>5,964</u>	<u>4,820</u>
Examiner’s remuneration - year end accounts/examination	<u>1,920</u>	<u>1,800</u>

8 Analysis of staff costs and the cost of key management personnel

The total staff costs and employee benefits were as follows:

	2025	2024
	£	£
Wages and salaries	508,839	508,828
Social security costs	37,232	36,386
Pension costs	33,403	45,490
	<u>579,474</u>	<u>590,704</u>

Two members of staff received total employee benefits (excluding employer pension costs) of £60,000-£70,000 in the current period (2024: one).

The key management personnel of the charity comprise the trustees, Chief Executive Officer, Head of Children’s Services, Chief Operating Officer, Fundraising Manager and Finance Manager of the Trust. The total salary and employee benefits, including consultancy costs, of the key management personnel of the Trust were £245,679 (2024: £222,328).

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2025

9 Staff numbers

The average monthly head count was 25 staff (2024: 26 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2025 Number	2024 Number
Nursery	8.2	12.3
Outreach	2.8	1.9
Fundraising	1.4	2.0
Administration	1.6	2.1
	<u>14.0</u>	<u>18.3</u>

10 Related party transactions including trustee remuneration and expenses

The charity does not have any transactions with any of the trustees, except for donations, that require disclosure.

There were no outstanding balances with related parties as at 31st August 2025 (2024: £Nil).

The aggregate donations made by trustees during the year was £2,571 (2024: £2,391).

During the year the Trust purchased trustee indemnity insurance for the benefit of the trustees at a cost of £675 (2024: £676). Additionally, the Trust provided the Trustees with training at a cost of £55 (2024: £60), and reimbursed a further £21 (2024: £16) of trustee expenses in the year.

There were no other related party transactions during the year (2024: £Nil).

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2025**

11 Fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 31st August 2024	19,634	17,244	36,878
Additions	6,979	680	7,659
Disposals	(4,351)	-	(4,351)
	22,262	17,924	40,186
	22,262	17,924	40,186
Depreciation			
At 31st August 2024	13,254	11,575	24,829
Charge for the year	3,038	2,926	5,964
Eliminated on disposal	(4,351)	-	(4,351)
	11,941	14,501	26,442
	11,941	14,501	26,442
Net book value			
At 31st August 2025	10,321	3,423	13,744
	10,321	3,423	13,744
At 31st August 2024	6,380	5,669	12,049
	6,380	5,669	12,049

12 Debtors

	2025 £	2024 £
Trade debtors	8,522	12,551
Prepayments and accrued income	12,751	23,084
	21,273	35,635
	21,273	35,635

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,709	4,391
Taxation and social security	11,296	8,521
Accruals and deferred income	71,574	87,151
Other creditors	4,881	5,709
	89,460	105,772
	89,460	105,772

Income has been deferred for fees and extra charges received in advance of the following academic year, as well as for a grant received in the period relating to funding specifically provided for future academic years.

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2025

14 Analysis of charitable funds

2024/25

Analysis of movements in unrestricted funds

	At 31/8/24 £	Net Movement £	Transfers £	At 31/8/25 £
Unrestricted funds				
General funds	111,157	(133,244)	136,720	114,633
Carrington Trust Designated Fund	350,000	-	(100,000)	250,000
Endowment funds				
Edward Gostling Fund	150,000	-	(30,000)	120,000
Restricted funds	29,821	14,493	(6,720)	37,594
Total funds	640,978	(118,751)	-	522,227

14 Analysis of charitable funds (continued)

	At 31/8/24 £	Incoming resources £	Resources expended £	Transfers £	At 31/8/25 £
General funds	111,157	511,196	(644,440)	136,720	114,633
Carrington Trust Designated Fund*	350,000	-	-	(100,000)	250,000
Endowment Funds					
Edward Gostling Fund	150,000	-	-	(30,000)	120,000
Restricted funds					
Jim Marshall Charitable Trust	1,343	-	(1,347)	-	(4)
The Bucks Masonic Centenary Fund	1,589	-	(1,589)	-	-
Tesco Tokens	390	375	(765)	-	-
William Harding's Charity	4,333	-	(4,333)	-	-
EKFB	600	-	(600)	-	-
Aylesbury Town Council	1,733	-	(1,733)	-	-
Lewin Trust	5,000	15,000	(20,000)	-	-
The Clare Foundation	2,833	-	(2,832)	-	1
Jim Marshall Charitable Trust - Soft Tarmac project	6,000	-	(280)	(5,720)	-
Rectory Foundation	5,000	-	(4,250)	-	750
Winslow Trust – Soft Tarmac project	1,000	-	-	(1,000)	-
Buckingham Town Council	-	1,500	-	-	1,500
Baily Thomas Charitable Trust	-	7,000	(1,750)	-	5,250
Barbara Ward Children's Fund	-	10,000	(10,000)	-	-
Co-op	-	500	-	-	500
Doris Field Charitable Trust	-	1,000	(1,000)	-	-
D'Oyly Carte Charitable Trust	-	3,000	(3,000)	-	-
Fairhive Thriving Communities Fund	-	10,000	(8,333)	-	1,667
Fairhive Thriving Communities Fund	-	10,000	-	-	10,000
Heart of Bucks - General Fund	-	10,000	(8,333)	-	1,667
Hospital Saturday Fund	-	1,000	(250)	-	750
John Lewis / Waitrose	-	1,250	(1,250)	-	-
KCCF small grant	-	2,760	(2,760)	-	-
Lewin Trust	-	15,000	(7,500)	-	7,500
Richard Radcliffe Charitable Trust	-	4,000	(1,000)	-	3,000
Rothschild Foundation	-	9,000	(9,000)	-	-
Anonymous	-	3,000	(3,000)	-	-
William Harding's Charity	-	5,000	(1,250)	-	3,750
Viridor	-	1,263	-	-	1,263
	29,821	110,648	(96,155)	(6,720)	37,594
	640,978	621,844	(740,595)	-	522,227

2023/24

Analysis of movements in unrestricted funds

	At 31/8/23 £	Net Movement £	Transfers £	At 31/8/24 £
Unrestricted funds				
General funds	110,452	(57,667)	58,372	111,157
Carrington Trust Designated Fund	-	-	350,000	350,000
Endowment funds				
Edward Gostling Fund	-	180,000	(30,000)	150,000
Restricted funds	413,127	(4,934)	(378,372)	29,821
Total funds	523,579	117,399	-	640,978

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2025**

14 Analysis of charitable funds (continued)

	At 31/8/23 £	Incoming resources £	Resources expended £	Transfers £	At 31/8/24 £
General funds	110,452	558,906	(616,573)	58,372	111,157
Carrington Trust Designated Fund*	-	-	-	350,000	350,000
Endowment Funds					
Edward Gostling Fund	-	180,000	-	(30,000)	150,000
Restricted funds					
Carrington Charitable Trust – Building Project*	378,372	-	-	(378,372)	-
The Paul Foundation	2,917	-	(2,917)	-	-
Jim Marshall Charitable Trust	4,221	-	(2,878)	-	1,343
Buckinghamshire Council – Nursery Costs	2,917	-	(2,917)	-	-
National Lottery	7,425	-	(7,425)	-	-
D'Oly Carte	3,000	-	(3,000)	-	-
The Bucks Masonic Centenary Fund	3,150	-	(1,561)	-	1,589
Vale of Housing Trust	10,000	-	(10,000)	-	-
Tesco Tokens	1,125	-	(735)	-	390
Rothschild Foundation	-	10,000	(10,000)	-	-
Garfield Weston Foundation	-	15,000	(15,000)	-	-
Barbara Ward Children's Foundation	-	10,000	(10,000)	-	-
Anonymous	-	3,000	(3,000)	-	-
Stobbs Charity Fund	-	1,000	(1,000)	-	-
Buckinghamshire Council	-	1,000	(1,000)	-	-
Heart of Bucks Community Foundation	-	6,500	(6,500)	-	-
Shanly Foundation	-	2,500	(2,500)	-	-
William Harding's Charity	-	5,000	(667)	-	4,333
Doris Field Charitable Trust	-	1,000	(1,000)	-	-
EKFB	-	600	-	-	600
Aylesbury Town Council	-	2,000	(267)	-	1,733
Lewin Trust	-	15,000	(10,000)	-	5,000
The Clare Foundation	-	3,398	(565)	-	2,833
Jim Marshall Charitable Trust - Soft Tarmac project	-	6,000	-	-	6,000
Rectory Foundation	-	5,000	-	-	5,000
Winslow Trust – Soft Tarmac project	-	1,000	-	-	1,000
	<u>413,127</u>	<u>87,998</u>	<u>(92,932)</u>	<u>(378,372)</u>	<u>29,821</u>
	<u>523,579</u>	<u>826,904</u>	<u>(709,505)</u>	<u>-</u>	<u>640,978</u>

* During the prior year, £28,372 was released to the general fund with the agreement of the donor and it was confirmed that the donor was content for the remaining balance of £.50,000 to be held as a fund designated by the trustees for future building improvements and works to be used as and when appropriate. In agreement with the donor, in the current year, the purpose of the fund was redefined as being for premises in the future and security for today. In the current year, the Trustees of AES advised the donor that £100k was being released into the general fund.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2025**

14 Analysis of charitable funds (continued)

Name of fund	Description, nature and purpose of the fund
Jim Marshall Charitable Trust - Nursery equipment	Towards Training and Equipment for the Nursery
The Bucks Masonic Centenary Fund	Towards IT equipment
Tesco tokens	Towards snacks in Nursery
William Harding's Charity	Towards the fee subsidies and any bursaries we offer families from Aylesbury over the next 12 months
EKFB	Towards the costs of new carpet in the Circle Centre Nursery
Aylesbury Town Council	Towards the fee subsidies and any bursaries we offer families from Aylesbury over the next 12 months
Lewin Trust	Circle Centre Core Costs
The Clare Foundation	Pilot Project - Parents Portal
Jim Marshall Charitable Trust - Soft Tarmac project	Soft Tarmac Project
Rectory Foundation	Oakley Preschool Project
Winslow Trust – Soft Tarmac project	Soft Tarmac Project
Baily Thomas Charitable Trust	Centre SALT Salary until 31 st May 2026
Barbara Ward Children's Fund	Family Support Co-ordinator Salary to 31st August 2024
Co-op	Towards Snacks, Toys & Resources - Nursery
Doris Field Charitable Trust	Circle Centre Core Costs
D'Oyly Carte Charitable Trust	Centre SALT Salary to 31st August 2024
Fairhive Thriving Communities Fund	Head of Children's Services salary
Heart of Bucks - General Fund	Head of Children's Services salary to 31st August 2024
Hospital Saturday Fund	Centre SALT Salary to June 25 - May 26
John Lewis / Waitrose	Towards Nursery Children's Christmas Party
King Charles III Charitable Trust	Reaching Out Project
Lewin Trust	Circle Centre Core Costs
Richard Radcliffe Charitable Trust	Outreach Core Costs
Rothschild Foundation	Outreach Core Costs
William Harding's Charity	Circle Centre Core Costs
Viridor	Towards updating the Sensory Room - Nursery

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2025**

15 Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net movement in funds	(118,751)	117,399
Add back depreciation charge	5,964	4,820
Deduct interest income shown in investing activities	(18,681)	(9,212)
Decrease/(increase) in debtors	14,362	(14,594)
Increase/(decrease) in creditors	(16,312)	38,322
	<u> </u>	<u> </u>
Net cash used in operating activities	<u>(133,418)</u>	<u>136,735</u>

16 Lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than one year	29,111	29,500
Later than one but not later than five years	106,741	118,000
	<u> </u>	<u> </u>
	<u>135,852</u>	<u>147,500</u>

AUTISM EARLY SUPPORT TRUST LIMITED

England & Wales - Charity number 1141868

Accounts



Autism Early Support Trust Limited

Registered charity number: 1141868
Registered company number: 07553552

www.autismearlysupport.org.uk

Financial Statements and Trustees' Annual Report

for the year ended

31 August 2024

Wenn Townsend

Chartered Accountants

Oxford

Autism Early Support Trust Limited

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Autism Early Support Trust Limited

Reference and Administrative Details for the year ended 31st August 2024

Registered office:	The Old School Middle Claydon Buckingham Buckinghamshire MK18 2ET	
Registered company number:	07553552	
Registered charity number:	1141868	
Trustees:	G Wylie (Chair) A Rowe (Deputy Chair) L Turkel (Resigned 21 st March 2024) P Cresswell C Long A Stanyer M Dada B Wright A Deflandre	
Company secretary:	P Cresswell	
Key management personnel:	S Sweet Rowley L Gomersall A Simons E Walsh	(Chief Executive Officer) (Head of Children's Services) (Chief Operating Officer) (Head of Income & Engagement)
Bankers:	HSBC Bank plc TSB plc	
Independent examiners:	Wenn Townsend 30 St Giles Oxford OX1 3LE	

Autism Early Support Trust Limited

Report of the Chair of the Board of Trustees for the year ended 31st August 2024

During the year ended 31st August 2024, Autism Early Support (AES) faced challenges but our CEO Sarah Sweet-Rowley, her Executive team and all the AES staff, have proved yet again that they are equal to the many difficulties they encounter and as a result, AES has ended the period stronger.

Our Circle Centre nursery provision, remains a jewel in our crown and has continued to attract many plaudits for its work with pre-school age children. When we receive comments from AES parents like *'super heroes don't wear capes they work in Circle Centre'*, it is clear that we are making a real difference in the lives of these families.

The nursery provision is complemented by the outstanding growth in AES outreach services through which we have worked with more children and families than ever before. We have worked for a few years to develop this service and now we are seeing our efforts start to come through.

It is excellent to report that we have secured for the 3rd consecutive year the contract with The Oxfordshire Health Trust, delivering a support programme to parents of children pre and post ASD/ADHD assessment. We are extremely proud to be providing an effective, co-designed service that also represents a successful local VCS and public sector collaboration.

A couple of weeks after the year end, AES signed a contract with our local authority – Buckinghamshire County Council – that will grant local families free access to our Parent Portal. The Trustees view this partnership as a huge breakthrough for AES and proof that the standard of our service is held in high esteem. We congratulate everyone involved in securing this project and we look forward to reporting on its progress in the year ahead.

The post pandemic change in the fundraising market referred to last year has continued to affect our income. As little as four years ago, 53% of our total income came from fund raising – for the year under review this has now dropped to 41%. We share this problem with many other small charities and it is a great credit to our fund raising team that we have achieved even this level of income. In particular, we received a significant donation from The Edward Gostling Foundation in the form of an endowment fund, which we can use to invest and generate income over the next 6 years.

Our long search for a new premises has proved fruitless and escalating building costs mean we have had to shelve our aspirations to move. During the year we instead agreed a new lease on our current nursery premises and we plan to focus on improving the building and facilities for the children and our staff.

AES is not immune from rising costs, especially staff costs which account for over 84% of our total operating costs. As a result we have recorded an operating deficit of £57,667 in year to 31st August 2024. Following discussions, the Carington Trust has agreed to the transfer of £28,372 to general reserves. The fund is now classified as The Carington Trust Designated Fund with the primary anticipated use being the securing of new premises for AES when appropriate.

Lee Turkel, our long serving deputy chair, resigned during the year and is sorely missed. However we are extremely pleased that our trustee Alex Rowe has agreed to adopt the deputy chair role going forward. Alex was of great help to the team in discussions with the local authority. In addition, we gained new trustees, Michael Dada, Aurelia Deflandre and Bryan Wright. The trustee board is diverse and committed to the future sustainability and growth of AES.

Funding of AES is going to be tight this year. The recently announced increases in the rate and scope of employer National Insurance contributions will have a significant effect on our staff costs from April 2025.

AES is a whole team effort and as always, my thanks and admiration goes to all our colleagues for their dedication, professionalism and drive to help as many children and their families as is possible

Graham Wylie
Chair of Trustees

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

The Trustees have pleasure in presenting their annual report and independently examined financial statements for the year ended 31st August 2024 for Autism Early Support Trust Limited (formerly Puzzle Centre Trust Limited). The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and Activities

- **Public benefit:**

In setting our objectives and planning our activities for Autism Early Support Limited (AES), the Trustees have given careful consideration to the Charities Commission's general guidance on public benefit. It is central to the charity's ethos to assist children and to provide early years' education and family support, and not to impose a financial burden on those that attend. AES needs to fundraise on behalf of every family attending the Circle Centre nursery, whether full or part time, as the costs for each child substantially exceed combined funding received from Local Authorities and parental contributions. Furthermore, many of the families attending the nursery do not receive any financial funding from Local Authorities.

- **Main activities (objects and aims):**

The charity's principal objective is the advancement of education of children with language, communication and autism spectrum disorders.

- **Mission:**

By leading on the development of best practice in autism education, our mission is to provide early support to young autistic children and children with communication differences, helping them to find their ways to interact and communicate and also empower their parents to better understand and advocate for their children's needs.

- **Vision:**

Every autistic child and child with sensory, interaction and communication differences receives timely, appropriate and high-quality education, therapy and support.

Who we are

Autism Early Support Trust Limited (AES) was founded in 2001 by Alexandra (Alex) Stanyer, a specialist teacher with a passion for early intervention. Alex first set up the nursery as the Puzzle Pre-School in her home in Winslow, Buckinghamshire. In 2004 Puzzle was registered as a charity and in 2006 moved to its new and current home in nearby Middle Claydon.

In 2020, the charity changed its name to Autism Early Support Trust Limited, and the name of the nursery was changed to Circle Centre.

Research continues to indicate that early intervention materially improves outcomes for autistic children, yet we are still one of only a very small number of specialist autism pre-school settings in the UK.

The shortfall in early intervention and appropriate support, can result in a lifetime of negative consequences for both children and their families. Sadly, this can affect educational outcomes, mental and physical health, social integration, economic stability and family well-being.

The service Alex created, and we have pioneered ever since, provides a solid foundation for the education of the children we support and it remains our ambition to always make a lasting impact on the families who need us.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

What we do

We are specialists in autism education, therapies and early support for young children aged 2-12 years.

At our specialist Circle Centre nursery, we provide highly personalised education for autistic children and children with sensory, communication and interaction differences. We offer their parents a peer network, emotional support and practical guidance to help them to advocate for their child's needs and facilitate their development. We pride ourselves on being an exemplar of 'best practice' in the development, delivery and dissemination of our services. This for example is evidenced, by four consecutive 'Outstanding' OFSTED reports obtained by our nursery, (our most recent was in October 2019).

The same level of bespoke care and expertise found in our Circle Centre, is replicated by our Outreach Team, who provide assessment and therapies to children on a 1:1 basis in homes or schools and autism education training to parents, teachers & practitioners.

Our work is...

- **Child-led.** We look at everything through the child's lens first, their well-being and happiness is always our priority.
- **Needs-led.** Regardless of diagnosis, we listen to the parent, we observe the child and we work with them to support the areas of need.
- **Focussed on child's strengths.** We design our support around the child's strength, interests and preferences to optimise engagement and enable the child to thrive.
- **Neuro-affirmative.** A neurodivergent-informed approach underpins our services. We strive to tailor our support to respect and support a broad range of needs and perspectives.
- **Holistic.** Our multi-disciplinary team work with each child. We involve all of the relevant agencies that surround the child, including their family and other settings.
- **Collaborative.** Child and family perspective is invaluable to the development of our work.

The Circle Centre

Nursery admissions are via direct referrals from both parents and professionals; we try as best as possible to accommodate as many families as we can each year. For those who are not able to access a nursery place we will either direct them to access our Parent's Portal and where possible, we will offer our therapy and support services.

Most of our nursery pupils struggle with typical nursery pre-school environments that are noisy, visually stimulating and crowded. Our specialist nursery has been designed to accommodate these children's needs. We offer low-arousal spaces including a sensory room, a specifically designed soft playroom and a large outdoor play area. We have a structured learning environment with curriculum activities that last 15-20 minutes.

Children attend for a minimum of two and a maximum of six sessions per week. After being assessed by our multi-disciplinary team, each child receives a highly tailored educational plan which is designed and delivered in close partnership with parents and any other practitioners who are also working with the child. As well as attending the Circle Centre, most of our pupils attend another nursery, so our staff team liaise with the child's other settings to create a joined-up approach and a well-rounded understanding of each child's needs.

The children's families are invited to regular meetings with our team, plus they are encouraged to attend our parent coffee mornings and workshops as we aim to broaden their understanding of autism and provide practical support and guidance to help them become the best advocates for their children.

Since 2010, AES has adopted SCERTS* (Social Communication, Emotional Regulation and Transactional Supports) an innovative educational framework that focuses on supporting the core areas of difficulty for autistic children and their families. The adoption of this model was a result of a reflective and evaluative approach to our own practice, and also because it is a priority for us to stay close to developments in all research and methodologies that are known to be effective for our children and families.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

At the end of each term, we monitor the progress of each nursery pupil, against the three core SCERTS areas as these correlate with the most positive outcomes specific to the children we support. All of the children we have worked with to date have made demonstrable progress in these areas, with many making significant progress as measured by developmental scores and observations.

Our Outreach Provision

Our outreach team comprises an occupational therapist, two speech and language therapists, a specialist teacher and a Parent Support Co-Ordinator. Together, they deliver a range of services:

- 1:1 occupational or speech therapies for children aged 2-12 years, including independent assessments or bespoke blocks of support for each child. Our therapies are designed to support each child's developmental differences and also provide strategies and reasonable adjustments for their parents and teachers to make.

The team always work in collaboration with the child's parents and the education professionals supporting them.

Our assessment reports are often used as supporting evidence for EHCP's to highlight the key areas of strength and needs for each child and offer clear guidance on recommendations and appropriate provision. In some cases, we are invited to provide independent assessment reports for SEND tribunals and act as a witness at hearings.

- Work in schools. Where we help support their pupils with social communication, interaction, language, sensory differences and needs, we either put direct support in place for specific children or we are consulted by the school on ways they can adapt their environment and wider provision. Additionally, we have a menu of practitioner specific training programmes which can be tailor-made to meet the individual learning requirements for each key-stage and setting.
- Partnerships with statutory services. We work with local authorities and NHS trusts in the development of improvement plans for the SEND system, delivering bespoke parent support programmes and early years staff training.
- Parent Support Groups. In support of the families we meet, we facilitate regular parent support groups offering peer support in a safe space to talk and feel heard. It's a valued platform for signposting, information and experience sharing and a place of mutual support.

We're continually working to develop, improve and be recognised as pioneers and exemplary in our specialist field. Monitoring and evaluation of child progress and our interventions plays a critical part in our practice. As well as continually monitoring the progress of the children we support, we record the difference AES makes to the lives of our families, and we evaluate and report on all of our training provision.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

Achievement and Performance

We have continued to progress with the key strategic aims making inroads towards achieving and maintaining stability, quality and sustainability for the organisation. Progress of particular note includes:

- Year on year growth of our outreach services which has allowed us to provide support to more children and families than ever before
- All of the children have shown forward progress and feedback from our beneficiaries has been excellent
- In its first year, our brand-new digital service The Parent's Portal has enabled us to provide a more comprehensive parent support service that they can access 24/7
- Both of our service contracts (with the local authority & NHS) were recontracted this year. This is testament to having delivered to a consistently high standard, achieved positive outcomes for families and built strong relations with our contract partners
- We have recruited and retained a talented staff team, and our wider stakeholder engagement has developed across all areas
- We have further diversified our trustee board with the appointment of three new members. Plus, we recruited two new ambassadors this year
- We achieved year on year growth in our in-year fundraised income including a £90k three year grant from a new funder
- We were selected as a legacy partner of the Edward Gostling Foundation and received a significant endowment which brings long term security
- As a result of strengthened corporate partnerships, we have received considerable Gift-in-Kind support that has allowed us to enhance the nursery environment and skills base.

Circle Centre Nursery

This year, we have supported 22 children and their families. All of the children made progress in these key areas of development:

- Communication
- Social Interaction
- Managing their feelings

Each year we target these three areas as they correlate with the most positive outcomes for autistic children and for children with interaction, communication and sensory differences.

Of the children we supported this year, 13 moved on to the following types of school:

- 9 to a special school
- 2 to a mainstream school
- 2 who have had special school agreed but yet offered a place

Our nursery team use a range of tools, strategies and planned activities that are individualised to each child and the environment is purposely set up to support differences in sensory processing and communication. These strategies are modelled by our team and embedded into the child's nursery sessions.

Staff always focus on each child's strengths, preferences, and interests. They follow the child's lead and respond to their ways of communicating. All children are at different times provided with opportunities to experiment with and explore different strategies and tools that can support their emotional regulation and communication.

Over this academic year, 100% of the children made progress in their ability to communicate. 95% of the children made progress with their abilities to cope and respond to different situations emotionally.

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Results of the other outcomes we measured include:

- 95% of children are more able to use proximity, motor actions (e.g. placing adult hand to something), facial expression, range of gestures (reach, point, shake head, nod), gaze coordinated with gesture, own sign/sequence of gesture) with communicative intent (to request, comment, protest).
- 95% of children are more able to anticipate and understand situational, gestural, visual cues (e.g. point, handing out something, using a visual for transition/simple instruction).
- 90% of children are more likely to take notice of people and objects in the environment, and show interest in social and sensory experiences or respond to social and sensory experiences with differentiated emotions.
- 85% of children are more able to share positive and negative emotions through body movements, facial expressions and/or by responding to other people's emotions in different way (e.g. by using words, body language, actions and vocalisations).
- 85% of children are more able to understand a range of vocabulary and sentence structures within the context of a situation.
- 80% of children are more able to use vocalisations that hold meaning the purpose of communicating.
- 80% of children are more able to use words and word combinations using spoken language and/or AAC
- 75% of children are more able to more able to respond to interaction initiated by others and initiate this with others.
- 75% of children are more able to direct signals to another person through verbal and non-verbal means such as touching handing things over, gaze, seeking help, protest or request.
- 75% of children are more able to seek comfort, interaction and support (e.g. help, a break, sensory strategies) when sharing negative and positive emotions.
- 75% of children are more able to direct signals through verbal and non-verbal means to request comfort, turn taking, greeting, calling and/or by showing off.

The Head of Children's Services and our two specialist teachers have worked together to ensure that all staff working directly with the children are fully trained, well equipped and well supported. This has been achieved through termly training opportunities, coaching from our therapies team and regular check-ins.

Our Family Support Coordinator has been given more capacity to ensure support is readily available for nursery families. As a result the team have been able to signpost families to support with housing and financial worries and support to access resources on The Parent's Portal.

This is an example of one child's needs and how we responded:

Child Profile

A minimally speaking pupil with complex sensory differences who felt highly anxious in social situations, especially where there were additional expectations on him to communicate. This had significant impact and at times it would result in him:

- Losing the ability to use words
- Being unable to eat and/or restrict the number of foods he would eat
- Reducing his ability to integrate sensory information and as a result lose his balance and fall over
- Losing his ability to use the toilet
- Becoming unable to engage with learning and the activities around him.

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How we responded:

- We started with observation and assessment to develop a comprehensive understanding of the child
- We recognised he would benefit from reducing the communication, interactive and sensory demands placed on him so we put several adaptations in place and we created an individualised support plan to meet his sensory needs and support his interaction capabilities (shared with his mainstream setting).
- We supported his family through the Education, Health and Care Plan (EHC) process. This included recommendations to highlight his strengths and needs and the specific support her needs to help him learn and communicate his preferences. This included individualised education and therapeutic requirements.

The outcome:

- The child's confidence and trust grew significantly which resulted in higher engagement levels from him
- He became able to access the toilet, understand more language and start to use some learnt phrases with familiar adults
- He became able to respond to interaction initiated by less familiar people.
- The child has now moved on to a special school who were given his profile of needs and our recommendations for how best to support him.

When leaving his mum's feedback to us was very positive:

"I just wanted to say a huge thank you for everything! Thanks to you and your amazing team, I understand my child better, I know how to help him better and that's the best gift you could have given me".

Evaluation and feedback continues to play a critical part in our service development and it is also provides an excellent boost for the staff team. All nursery parents surveyed responded positively in response to these questions in our survey:

	Strongly agree	Agree	Neutral
I have enhanced my knowledge of my child's strengths and needs	78%	22%	0%
The support has helped me to develop a clearer profile of my child which can help me in advocating for their needs.	78%	11%	11%
The support has had a positive impact on our home and family life.	89%	11%	0%
I feel confident exploring the ideas and strategies I have been given to support my child.	56%	33%	11%
The support I have received has had a positive impact on my wellbeing.	78%	22%	0%

Feedback form nursery parents this year:

"We wanted to take a moment to express our heartfelt gratitude for the incredible dedication and care you've shown towards our child. It is evident that your work comes from a place of deep compassion and professional commitment, and for that, we are incredibly thankful".

"Real heroes don't wear capes. They work at Circle Centre".

"I am extremely grateful for everyone's dedication to creating a wonderful, nurturing and loving environment for my special little man!"

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"You have made such an impact on my son's life and ours. When he first started he was non-verbal, very dysregulated and he was scared of other children. In any other setting this would have continued and likely would have got worse, but the hard work you put in meant someone like our son could thrive. You helped him find his first words, find courage around others and you brought him happiness".

"We can't put into words how much all your hard work, support and advice has helped our little family, and how utterly lost we would have been without you all. It has meant so much to us to have such a wonderful place where we could entrust our whole world, and know he is kept not only safe and happy but where he has been able to thrive. If that wasn't enough your concern and compassion extends to our whole family, and having that support (and opportunity to rant and rave at someone!) has helped us survive these first few brutal years!"

This year we have experienced a marked increase in administrative requirements we need to provide to support families through the Special Education Needs process. This has resulted in more demand on teacher and therapist time and increased levels of parent support.

It is thanks to a whole-team approach that we have been able to meet these increased demands. Plus, we are thankful to our incredible team of volunteers and the nursery bank team who have provided support and cover that has given us the capacity to deliver the service. They continue to be integral, reliable members of the team who bring professionalism and ongoing positivity. In 23/24 they have gifted over 340 hours of their time to our nursery service.

Outreach services

Our outreach service provision has continued to develop with year-on-year growth in reach, impact and annual income.

Our relatively small outreach team have worked directly with individual children, they have supported parents & carers, provided consultative services in schools and training to other professionals. Following its successful launch in July '23 the team have further curated and developed the platform they created to ensure it is a service that best meets parent need. In April, the programme of support commissioned by CAMHS since 2022 was re-contracted for at least a further two years. We are extremely proud of the support we have been able to offer parents through this programme, the consistently positive results have led to the service being continued.

Across the UK there is an acute shortage of allied health professionals, so we were fortunate to appoint a new part time Speech and Language Therapist in September 2023 and also a part-time Autism Education Specialist (teacher) in May 2024. We were sorry to lose our full-time SaLT in the summer term but fortunately she is able to work for us on a contract basis. .

Summary of outreach activity 2023-24

Outreach Service	2022-2023	2023-2024
Children and families receiving direct support	31	36
Families supported in parent support groups	95	36
Number of parents who accessed training/support programme	253	576
Number of professionals who accessed training	17	192
SaLT provision in schools	78 days	51 days

This year we have maintained an ongoing partnership with several local schools for whom we provided support with the delivery of their therapies service, therapies for individual children and/or consultative services.

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100% of respondents to parent surveys said that they would recommend our services to other families. This is feedback from parents whose children received individualised support:

	Strongly agree	Agree	Neutral
I have enhanced my knowledge of my child's strengths and needs	67%	33%	0%
The support has helped me to develop a clearer profile of my child which can help me in advocating for their needs.	67%	33%	0%
I feel confident exploring the ideas and strategies I have been given to support my child.	83%	17%	0%
The support I have received has had a positive impact on my wellbeing.	67%	33%	0%

This is an example of a parent's request on behalf of her child and how we responded:

Simon's mum contacted us initially as she was concerned he wasn't able to communicate and this was often making him upset and frustrated. She was looking for ideas to support him at home. Simon was 2 years old when she reached out to us.

We responded by first offering a screening assessment with our Speech and Language Therapist as this would allow us to informally assess Simon's communication support needs and it would enable us to give Simon's family ideas to support him. Following our assessment, we provided his family ways they could support his communication using chunks of language (Gestalt) and mum requested 1:1 SaLT sessions for Simon at home. Simon's mum joined The Parent's Portal and through workshops, she enhanced her understanding of her son's communication and sensory differences.

By the time we saw Simon later in the year, he had made significant progress in his communication abilities, he was talking a lot more and was generally less frustrated. His family and parents had become much more aware of how to support him and subsequent sessions supported his parents to be able to use communication supports throughout his day. Our final recommendation was for Simon to be supported by our occupational therapist who will explore sensory supports for him at home. His parents continue to access our portal for further ideas and suggestions.

Feedback from parents and carers who received support from our outreach team:

"SaLT sessions with our son have been from a 'different angle' and incorporated technology to assist speech rather than mostly focus on pronunciation (with previous therapist). This has been refreshing for us as parents and more enjoyable for our son".

"Quick to get an appointment, Liz was really good with our little one. We felt she really 'saw' him. The follow-up was very helpful as well. We're very grateful".

"We understand our little boy better and are better equipped to accept him as he is".

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We are pleased to report on the ongoing success of the programme of support we deliver for CAMHS which is commissioned by Oxfordshire Health Trust. It is delivered to parents who have a child who is either pre or post assessment for ASD/ADHD. They have commissioned us to continue with this for another 2 years. Over the course of this year, 414 families registered and in April '24, the programme was recontracted for at least a further two years.

These are the key outcomes the programme is aiming to achieve for families:

- To become better able to advocate for their child's needs, gain practical solutions, tools and tips to adopt with their child and better understand and respond to their behaviours.
- Access peer support through our facilitated Family Support Groups.

96% of families said that they would recommend the programme to other families in their position. Of parents surveyed, results show:

- 94% of families strongly agreed or agreed that the programme broadened their knowledge of neurodivergence and ways to manage its impact on family life.
- 84% of families strongly agreed or agreed that they felt better equipped to understand and respond to their child's needs.
- 80% of families strongly agreed or agreed that the programme had enabled them to develop a profile of their children's needs so that they can share it with others working with them.
- 90% of families strongly agreed or agreed that the programme has enabled them to advocate for their child's needs and learned ways to improve liaison with schools.
- 91% of families strongly agreed or agreed that the programme had enabled them to learn practical solutions to adopt at home.
- 83% of families felt that the programme enabled them to access a peer support network with other parents.

Other benefits parents documented include:

- Hearing other parent's experiences and views was valuable.
- Helped them better understand the terminology.
- Prompted them to recognise their child's strengths and differences.
- Recognised & appreciated the communication and interaction differences in their child.
- Realised how many things are affected by their child's sensory processing issues
- The gained tools to help them cope and practical tips on environmental adjustment and accommodations.
- Helpful discussions about ways to embed support.
- All the information and practical suggestions to support sleep.

The programme has required us to continually improve and implement best practise across our Information Management processes. As a result, the team are more proficient in their understanding of our CRM system and data processing standards. We are extremely grateful for the support from a regular volunteer who gifts his expertise 5 hours a week to support us in this area.

The Parent's Portal by AES

Our digital platform for parents now allows AES to provide families with 24/7 access to an online library of dynamic resources and guidance. It was designed to support parents/carers of children aged 2-17, wherever they are on their journey. At the end of our first year, we had 255 registered portal users to whom the platform provides:

- Live, interactive workshops and parent support groups
- An on-demand library of reading materials, bitesize videos and webinars for parents to access in their own time that enable them to better understand and explore their child's unique differences
- Discussion forums, moderated by our team

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We have actively sought out broader perspectives from practitioners and autistic advocates who align with our child-led approach and values. As a result, we have welcomed numerous workshop presenters, each with their own area of expertise, many of whom are themselves neurodivergent. They provided invaluable insights from their own lived experiences, they have helped to expand our network and audiences and they have enhanced the breadth of content created by our own team.

As part of the year one roll-out, we were keen to trial the result of using the portal as a learning tool that could be used in tandem by both parents and teachers/caseworkers. Thanks to funding from the Clare Foundation, in June we launched a pilot project with a mainstream local primary school and a local charity who support vulnerable families. We expect the project will provide multiple outcomes and learnings; we look forward to reporting on the results in 2025.

In September we secured a partnership with Makewell Clinic in Milton Keynes who offer private ASD & ADHD assessments to children and adults. In their efforts to provide clients with good after-care post-assessment, they purchase a 12-month Parent's Portal license for parents whose child has been assessed. To date this has resulted in 78 registered families.

We acknowledge our growth in outreach would not be possible without the volunteer support we have received. We were gifted a total of 240 hours of which 175 have helped us integrate and understand the capabilities of our CRM, Salesforce.

Fundraising

As a registered charity, fundraising is essential to our mission, allowing us to provide affordable and subsidised services to local families. While the bulk of our voluntary income currently comes from grants provided by trusts and foundations, we've continued to develop our corporate partnerships, community initiatives, and challenge-based fundraising efforts over the past year. In the year ahead, we aim to diversify our income sources further, reducing our dependence on any single funding stream.

As a registered member of the Fundraising Regulator, AES can assure our supporters that our fundraising practices adhere to the ethical standards outlined in the Code of Fundraising Practice.

Our fundraising principles are as follows:

Partnerships – the foundation of successful fundraising is built on mutually beneficial partnerships. One example is our network of volunteers who support our fundraising efforts by being both ambassadors and advocates for our cause. It is critical we invest in building and maintaining these relationships; they are crucial to our success.

Quality – our fundraising standards should always align with the 'outstanding' qualification our teaching was awarded at our last Ofsted inspection.

Profile – our fundraising and community engagement plays a key role in building our reputation and brand profile.

Retention – our supporters and partners should always receive first class stewardship. Ongoing cultivation and showing our supporters the impact that they make is critical to our success.

Development – we must always be agile, competitive and available for opportunity. The charity sector is crowded, we must always ensure we have the capability to play an active role.

In order to deliver our services and ensure they are accessible; we endeavour to raise voluntary income across several channels:

1. Trusts & Foundations
2. Community activities
3. Corporate engagement
4. Individual donations (financial and in-kind)

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After the resignation of our Fundraising Manager in December 2023, we took the decision to pause before replacing this role and to first manage this area between us. With reduced capacity we limited our proactive community fundraising participation and shifted to promoting individual challenges. As a result we benefited greatly from third party fundraising and we saw sterling efforts from individuals including: Tom Rowley's London Marathon, Shikha Mayoll's MK Festival of Running 10K, Roger O'Connor-Boyd's Fantasy F1, Phil Simons' Everest Base Camp Trek, Frank Mahon's Community Events, Clare Foundation Climb Quest Challenge, Boot Camp Buddies' Swanbourne Endeavour, Anita Stubbings' Waxathon and, finally, Millie Lawer's, Laura Jennings' and Lauren Johnson's Sky Dive.

Despite the negative impact of the challenging financial backdrop, we received significant income from our individual supporters either through those who made a monthly commitment or from one off gifts. We are particularly grateful to Alex and Peter Stanyer, who opened their beautiful home and gardens to host our Summer Supporters' Reception. We had a wonderful event and valued the opportunity to say a huge thank you to our key supporters – without whom we would not be able to continue our important work across the community.

We have found trusts and foundations fundraising to be highly challenging this year – although we have increased our year-on-year income, we raised less than we were aiming for in the period. Our struggle isn't unique – funders are being open about the pressure they are facing from the volume of applications they are receiving and the high levels of unmet need in the sector at the moment. That said, the difficulties we have faced shouldn't overshadow the progress we made – including securing new large funders, multi-year awards and stewarding our long-term supporters. Notable successes include: £90,000 from the Lewin Trust for the Circle Centre (£30,000 per annum for three years); £9,000 from the Weinstock Fund for Speech and Language Therapy at the Circle Centre (£3,000 per annum for three years); £40,000 from the Foyle Foundation and, finally, becoming a Legacy Endowment Partner of the Edward Gostling Foundation (£180,000 endowment gift to be spent down over five years).

This year we were awarded 23 grants to the value of £236,898 from Trusts and Foundations and each has been very gratefully received

Building key partnerships remains central to our strategy and to date has led to a positive year-on-year increase in corporate gifts-in-kind and donations. We recognise that by aligning with supporters who share our values, we can expand our influence and secure the backing we need for our continued growth.

Our long established 'First Words Lunch Club' continues to meet regularly. Although membership is still below pre-2020 levels, we are grateful for the dedicated group that has gathered three times this year. We sincerely thank the team at The Thatched Inn, Adstock, for their warm hospitality and delicious food. Over the year, our lunch club raised £1,166.00

Local organisations continue to recognise our work and offer invaluable support, they include; The Winslow Rotary Club, Christmas at Thrift Wood, Swanbourne Endeavour, Waitrose Buckingham, Stowe Golf Club and MK Grand Union Rotary Club. And as always, we enjoyed the opportunity to run our tombolas at Buckingham Christmas Parade, Christmas Lights Switch Ons, Celebrate Buckingham Day and the Winslow Show.

Finally, we would like to express our heartfelt thanks to everyone who has stood by us through the challenges of the last year. Your loyalty, continued generosity, and support for our mission enable us to keep focusing on meeting the needs of the vulnerable young children we are here to help.

Plans for the future

Our plans for the year ahead include:

- Upholding the highest standards in our specialist nursery and outreach services
- Expanding our reach to support more children and families through our Parent's Portal and Outreach Service
- Continuing to invest in the well-being and professional development of our staff
- Growing our unrestricted income sources, including investment in new areas of income generation
- Enhancing resilience, efficiency, and sustainability in our fundraising approach, including switching databases and using new technologies
- Strengthening key stakeholder relationships at both the local and national levels.

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Reserves policy

The Trustees have reviewed their policy for the charity to maintain a minimum level of reserves freely available, and have set an objective of keeping reserves of at least £180,000 equivalent to three months of current average operating costs. . The free reserves at 31st August 2024 are £99,108 which does not fully meet our requirement, and the trustees are actively seeking funding to improve this position to the target level.

Our reserves position summarised:

	Current Year	Previous Year	% Increase / (Decrease)
Unrestricted Funds (Reserves)	111,157	110,452	-%
Restricted / Designated Funds:			
- Designated Carington Fund	350,000	378,372	(7%)
- Restricted	29,821	34,755	(14%)
Edward Gostling Endowment Fund	150,000	-	100%
Total Funds	640,978	523,579	22%
Ratio of Reserves to Annual Operating Expenditure	90%	73%	24%

At 31st August 2024, the total reserves as shown above were £640,978 (2023: £523,579).

The Carington Fund is designated primarily for use towards the cost of relocating to a new premises, when conditions allow and the right opportunity is available. In the year to 31st August 2024, and with the agreement of the Carington Trust, £28,372 of the fund has been used to bolster the general unrestricted reserve towards the target of £180,000.

Restricted reserves, which can only be spent as directed by the donor, were £29,821 (2023: £413,127). The restricted reserves relate to salary costs of specific employees.

The Edward Gosling Endowment Fund awarded in 2024 of £180,000 requires AES to draw down up to £30,000 per year for six years to fund our services.

Unrestricted reserves at 31st August 2024 were therefore £111,157 (2023: £110,452), although £12,049 of these funds were tangible fixed assets, leaving £99,108 as free reserves at 31st August 2024.

Risk review

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity, should those risks materialise.

This work has identified that financial instability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available funds and providing active management accounts to ensure sufficient information is given to the Trustees on a timely basis, so that early action may be taken if necessary.

Attention has also been focused on non-financial risks arising from safeguarding, child protection and staff shortages. These risks are managed by ensuring accreditation and training is up to date, having robust policies and procedures in place, and robust staff well-being and retention measures.

Structure, governance and management

Governing document

Autism Early Support Trust Limited is a company limited by guarantee by its Memorandum and Articles of Association dated 7th March 2011. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company. There are currently eight members (2023: eight), each of whom agrees to contribute £1 in the event of the charity winding up.

Autism Early Support Trust Limited

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Appointment of Trustees

As set out in the Articles of Association, the Chair of Trustees is nominated by Autism Early Support Trust Limited. When considering appointing Trustees, the Board has regard to the requirement for any specialist skills needed. The responsibility for recruitment of new Trustees rests firmly with the existing Trustees. They must oversee the management of an open and efficient process and always act in the best interest of the charity. Before appointing a new Trustee, the Trustee Board must make sure that the appointment meets the requirements of the charity's governing document and the law.

Before appointing a Trustee, the Trustee Board obtains a declaration from the prospective Trustee that he/she is not disqualified. It also consults official registers of disqualified persons.

Trustee induction and training

New Trustees have an orientation meeting with the Chair of Trustees to learn about the role of the Trustee, the charity's vision and the future. He/she is also briefed on his/her legal obligations under charity and company law, the charity commission guidance on public benefit and informed of the content of the Memorandum and Articles of Association, the committee structure, decision making process, the business plan and recent financial performance. Trustees also complete Child Protection training and are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees administers the charity. The Board normally meets monthly and there is an executive committee covering operations, finance and premises which also meets monthly.

Pay policy for senior staff

The directors consider the Board of Directors, who are the Trust's Trustees, and the senior management team the key management personnel for the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis. All directors give their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in public sector educational settings and National Health Service (NHS). The benchmark is a comparable pay for similar roles within the relevant sectors adjusting for any additional responsibilities.

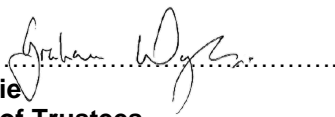
Third party indemnity provisions

The Trust has in place directors' and officers' liability insurance for the purpose of indemnifying the Trustees against liability in respect of proceedings brought by third parties, subject to the conditions set out in section 234 of the Companies Act 2006. This insurance was in force during the year and is in force as at the date of approving this report.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefits from their work with the charity. Any connection between a Trustee or a senior manager of the charity must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

.....

G Wylie
Chair of Trustees

28th November 2024

Autism Early Support Trust Limited

Independent Examiner's Report to the Trustees of Autism Early Support Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2024 which are set out on pages 19 to 32.

Responsibilities and basis of report

As the charity trustees of the 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 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 your 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 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 member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 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).

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.

Mr Benjamin Hayes BSc FCA
Wenn Townsend
Chartered Accountants
30 St Giles
Oxford
OX1 3LE

28th November 2024

Autism Early Support Trust Limited

**Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31st August 2024**

	Unrestricted funds 2024 £	Endowment funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Endowment funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income from:								
Donations	182,735	180,000	87,998	450,733	124,720	-	125,497	250,217
Income from charitable activities	361,959	-	-	361,959	344,636	-	-	344,636
Income from investments	9,212	-	-	9,212	4,132	-	-	4,132
Other income – employer NI rebate	5,000	-	-	5,000	5,000	-	-	5,000
Total income	<u>558,906</u>	<u>180,000</u>	<u>87,998</u>	<u>826,904</u>	<u>478,488</u>	<u>-</u>	<u>125,497</u>	<u>603,985</u>
Expenditure on:								
Costs of raising funds	70,576	-	-	70,576	80,756	-	-	80,756
Expenditure on Charitable activities								
Charitable expenditure	545,997	-	92,932	638,929	513,672	-	125,745	639,417
Total expenditure	<u>616,573</u>	<u>-</u>	<u>92,932</u>	<u>709,505</u>	<u>594,428</u>	<u>-</u>	<u>125,745</u>	<u>720,173</u>
Net income/(expenditure)	<u>(57,667)</u>	<u>180,000</u>	<u>(4,934)</u>	<u>117,399</u>	<u>(115,940)</u>	<u>-</u>	<u>(248)</u>	<u>(116,188)</u>
Transfer between funds	408,372	(30,000)	(378,372)	-	100,000	-	(100,000)	-
Net movement in funds	350,705	150,000	(383,306)	117,399	(15,940)	-	(100,248)	(116,188)
Reconciliation of Funds								
Total funds brought forward	<u>110,452</u>	<u>-</u>	<u>413,127</u>	<u>523,579</u>	<u>126,392</u>	<u>-</u>	<u>513,375</u>	<u>639,767</u>
Total funds carried forward	<u><u>461,157</u></u>	<u><u>150,000</u></u>	<u><u>29,821</u></u>	<u><u>640,978</u></u>	<u><u>110,452</u></u>	<u><u>-</u></u>	<u><u>413,127</u></u>	<u><u>523,579</u></u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

Autism Early Support Trust Limited

**Balance Sheet
as at 31st August 2024**


	Note	2024 Unrestricted Funds £	2024 Endowment Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Unrestricted Funds £	2023 Endowment Funds £	2023 Restricted Funds £	2023 Total Funds £
Fixed assets									
Tangible fixed assets	11	12,049	-	-	12,049	9,170	-	-	9,170
Current assets									
Debtors	12	35,635	-	-	35,635	21,041	-	-	21,041
Cash at bank and in hand		519,245	150,000	29,821	699,066	147,691	-	413,127	560,818
		554,880	150,000	29,821	734,701	168,732	-	413,127	581,859
Liabilities									
Creditors due within one year	13	(105,772)	-	-	(105,772)	(67,450)	-	-	(67,450)
Net current assets		449,108	150,000	29,821	628,929	101,282	-	413,127	514,409
Net assets		461,157	150,000	29,821	640,978	110,452	-	413,127	523,579
Funds									
Unrestricted funds	14	111,157	-	-	111,157	110,452	-	-	110,452
Carington Trust Designated fund	14	350,000	-	-	350,000	-	-	-	-
Edward Gostling Endowment fund	14	-	150,000	-	150,000	-	-	-	-
Restricted funds									
- Capital Building Project	14	-	-	-	-	-	-	378,372	378,372
- Other	14	-	-	29,821	29,821	-	-	34,755	34,755
Total charity funds		461,157	150,000	29,821	640,978	110,452	-	413,127	523,579

For the year ended 31st August 2024 the charitable company was entitled to exemption under section 477(2) of the Companies Act 2006 ('the Act') and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the estate of affairs of the company as at 31st August 2024, of its surplus for the year then ended in accordance with the requirements of sections 393, 394 and 395 of the Act, and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements do far as applicable to the charitable company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

These financial statements were approved by the Board of Trustees on 28th November 2024 and were signed on its behalf by:


G Wylie
Chair of Trustees

Registered Company Number: 07553552

Registered Charity Number: 114868

The notes on pages 21 to 31 form part of these accounts

Autism Early Support Trust Limited

**Statement of Cash Flows
for the year ended 31st August 2024**

	Note	2024 £	2023 £
Cash provided/(used) by operating activities	15	136,735	(175,557)
Cash flow from investing activities			
Interest income		9,212	4,132
Purchase of tangible fixed assets		(7,699)	-
Cash expended by investing activities		1,513	4,132
(Decrease)/increase in cash and cash equivalents in the year		138,248	(171,425)
Cash and cash equivalents at 1st September 2023		560,818	732,243
Cash and cash equivalents at 31st August 2024		699,066	560,818

Autism Early Support Trust Limited

Notes to the Accounts for the year ended 31st August 2024

1 Summary of significant accounting policies

(a) General information and basis of preparation

Autism Early Support Trust Limited is a charitable company limited by guarantee, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of its registered office and principal place of business is disclosed in the report of the trustees.

The principal activity of the charity is the advancement of education for children with language, communication and autistic spectrum disorders.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) 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.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2024

1 Summary of significant accounting policies (continued)

(c) Income recognition (continued)

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any 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.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

(d) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. In the year under review the Carington Trust Fund was changed from a Capital Building Fund to a designated fund for use primarily towards the cost of securing new premises for AES

Endowment funds specifically comprise the Edward Gostling Endowment, up to £30,000 of the original capital of which is to be made available for expenditure on general charitable activities each year. The remaining capital is to be held on trust by the trustees, and any interest generated thereon after the first year to be likewise made available for funding charitable activities, subject to the discretion of the trustees.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(e) Expenditure recognition

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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and fundraising events.
- Expenditure on charitable activities includes the costs of nursery and outreach expenditure.

(f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trust's activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The base on which support costs have been allocated are set out in note 8.

(g) Operating leases

The charity classifies the lease of photocopier and printer as an operating lease; the title to the equipment and property remain with the lessors and the equipment is intended to be replaced every three to six years whilst the economic life of such equipment is normally 10 years. Rental payable is charged on a straight line basis over the term of the lease.

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2024

1 Summary of significant accounting policies (continued)

(h) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

- Fixtures and fittings 25% on cost
- Computer equipment 25% on cost

(i) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(k) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(l) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(m) Judgements in applying accounting policies and key sources of estimating uncertainty

In applying the company's accounting policies, the directors are required to make judgements, estimates and assumptions in determining the carrying values of assets and liabilities. The directors' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

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.

The key estimates and assumptions made in these accounts are the allocation of central support costs which are allocated on a basis using an estimated time and effort percentage.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2024**

2 Income from donations

	2024	2023
	£	£
Donations	450,733	250,217
	<u>450,733</u>	<u>250,217</u>

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Income from charitable activities

	2024	2023
	£	£
Nursery	203,984	197,766
Outreach	157,975	146,870
	<u>361,959</u>	<u>344,636</u>

4 Investment income

	2024	2023
	£	£
Deposit account interest	9,212	4,132
	<u>9,212</u>	<u>4,132</u>

All of the investment income arose from money held in interest bearing deposit accounts.

5 Analysis of expenditure on charitable activities

	Nursery	Outreach	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Direct costs	288,842	145,753	434,595	422,554
Depreciation	4,820	-	4,820	4,509
Premises costs (see note 6)	32,232	14,832	47,064	47,622
Support costs (see note 6)	147,517	4,933	152,450	164,732
	<u>473,411</u>	<u>165,518</u>	<u>638,929</u>	<u>639,417</u>

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2024**

6 Analysis of support and premises costs

	Support costs	Premises costs	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Salaries and related costs	132,118	-	132,118	135,651
Repairs and upkeep	-	3,366	3,366	3,955
Rent	-	40,832	40,832	39,824
Heat, light, power and rates	-	2,866	2,866	3,736
General office	17,758	-	17,758	26,268
Governance costs	2,574	-	2,574	2,920
	<u>152,450</u>	<u>47,064</u>	<u>199,514</u>	<u>212,354</u>

7 Net expenditure for the year

	2024	2023
	£	£
Net expenditure is stated after charging:		
Depreciation – owned assets	<u>4,820</u>	<u>4,509</u>
Examiner’s remuneration - year end accounts/examination	<u>1,800</u>	<u>1,740</u>

8 Analysis of staff costs and the cost of key management personnel

The total staff costs and employee benefits were as follows:

	2024	2023
	£	£
Wages and salaries	508,828	519,069
Social security costs	36,386	38,084
Pension costs	45,490	48,549
	<u>590,704</u>	<u>605,702</u>

One member of staff received total employee benefits (excluding employer pension costs) of £60,000-£70,000 in the current period (2023: one).

The key management personnel of the charity comprise the trustees, Chief Executive Officer, Head of Children’s Services, Chief Operating Officer, Fundraising Manager and Finance Manager of the Trust. The total salary and employee benefits of the key management personnel of the Trust were £222,328 (2023: £236,440).

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2024

9 Staff numbers

The average monthly head count was 26 staff (2023: 27 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024 Number	2023 Number
Nursery	12.3	9.8
Outreach	1.9	3.3
Fundraising	2.0	1.8
Administration	2.1	2.1
	<u>18.3</u>	<u>17.0</u>

10 Related party transactions including trustee remuneration and expenses

The charity does not have any transactions with any of the trustees, except for donations, that require disclosure.

There were no outstanding balances with related parties as at 31st August 2024 (2023: £Nil).

The aggregate donations made by trustees during the year was £2,391 (2023: £1,700).

During the year the Trust purchased trustee indemnity insurance for the benefit of the trustees at a cost of £676 (2023: £676). Additionally, the Trust provided the Trustees with training at a cost of £60 (2023: £120), and reimbursed a further £16 (2023: £384) of trustee expenses in the year.

There were no other related party transactions during the year (2023: £Nil).

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2024**

11 Fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 31st August 2023	13,727	15,452	29,179
Additions	5,907	1,792	7,699
	19,634	17,244	36,878
	19,634	17,244	36,878
Depreciation			
At 31st August 2023	11,011	8,998	20,009
Charge for the year	2,243	2,577	4,820
	13,254	11,575	24,829
	13,254	11,575	24,829
Net book value			
At 31st August 2024	6,380	5,669	12,049
	6,380	5,669	12,049
	6,380	5,669	12,049
At 31st August 2023	2,716	6,454	9,170
	2,716	6,454	9,170
	2,716	6,454	9,170

12 Debtors

	2024 £	2023 £
Trade debtors	12,551	5,631
Prepayments and accrued income	23,084	15,410
	35,635	21,041
	35,635	21,041

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,391	-
Taxation and social security	8,521	11,023
Accruals and deferred income	87,151	50,244
Other creditors	5,709	6,183
	105,772	67,450
	105,772	67,450

Income has been deferred for fees and extra charges received in advance of the following academic year, as well as for a grant received in the period relating to funding specifically provided for future academic years.

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2024

14 Analysis of charitable funds

2023/24

Analysis of movements in unrestricted funds

	At 31/8/23 £	Net Movement £	Transfers £	At 31/8/24 £
Unrestricted funds				
General funds	110,452	(57,667)	58,372	111,157
Carington Trust Designated Fund	-	-	350,000	350,000
Endowment funds				
Edward Gostling Endowment	-	180,000	(30,000)	150,000
Restricted funds	413,127	(4,934)	(378,372)	29,821
Total funds	<u>523,579</u>	<u>117,399</u>	<u>-</u>	<u>640,978</u>

	At 31/8/23 £	Incoming resources £	Resources expended £	Transfers £	At 31/8/24 £
General funds	110,452	558,906	(616,573)	58,372	111,157
Carington Trust Designated Fund	-	-	-	350,000	350,000
Endowment Funds					
Edward Gostling Endowment	-	180,000	-	(30,000)	150,000
Restricted funds					
Carington Charitable Trust – Building Project	378,372	-	-	(378,372)	-
The Paul Foundation	2,917	-	(2,917)	-	-
Jim Marshall Charitable Trust	4,221	-	(2,878)	-	1,343
Buckinghamshire Council – Nursery Costs	2,917	-	(2,917)	-	-
National Lottery	7,425	-	(7,425)	-	-
D'Oly Carte	3,000	-	(3,000)	-	-
The Bucks Masonic Centenary Fund	3,150	-	(1,561)	-	1,589
Vale of Housing Trust	10,000	-	(10,000)	-	-
Tesco Tokens	1,125	-	(735)	-	390
Rothschild Foundation	-	10,000	(10,000)	-	-
Garfield Weston Foundation	-	15,000	(15,000)	-	-
Barbara Ward Children's Foundation	-	10,000	(10,000)	-	-
The Weinstock Fund	-	3,000	(3,000)	-	-
Stobbs Charity Fund	-	1,000	(1,000)	-	-
Buckinghamshire Council	-	1,000	(1,000)	-	-
Heart of Bucks Community Foundation	-	6,500	(6,500)	-	-
Shanly Foundation	-	2,500	(2,500)	-	-
William Harding's Charity	-	5,000	(667)	-	4,333
Doris Field Charitable Trust	-	1,000	(1,000)	-	-
EKFB	-	600	-	-	600
Aylesbury Town Council	-	2,000	(267)	-	1,733
Lewin Trust	-	15,000	(10,000)	-	5,000
The Clare Foundation	-	3,398	(565)	-	2,833
Jim Marshall Charitable Trust - Soft Tarmac project	-	6,000	-	-	6,000
Rectory Foundation	-	5,000	-	-	5,000
Winslow Trust – Soft Tarmac project	-	1,000	-	-	1,000
	<u>413,127</u>	<u>87,998</u>	<u>(92,932)</u>	<u>-</u>	<u>29,821</u>
	<u>523,579</u>	<u>826,904</u>	<u>(709,505)</u>	<u>-</u>	<u>640,978</u>

Autism Early Support Trust Limited
Notes to the Accounts (continued)
for the year ended 31st August 2024

14 Analysis of charitable funds (continued)

2022/23

Analysis of movements in unrestricted funds

	At 1/9/22 £	Net Movement £	Transfers £	At 31/8/23 £
Unrestricted funds				
General funds	126,392	(115,940)	100,000	110,452
Endowment funds	-	-	-	
Restricted funds	513,375	(248)	(100,000)	413,127
Total funds	<u>639,767</u>	<u>(116,188)</u>	<u>-</u>	<u>523,579</u>

	At 1/9/22 £	Incoming resources £	Resources expended £	Transfers £	At 31/8/23 £
General funds	126,392	478,488	(594,428)	100,000	110,452
Endowment funds	-	-	-	-	-
Restricted funds					
Carrington Charitable Trust – Building Project*	478,372	-	-	(100,000)	378,372
The Paul Foundation	3,919	5,000	(6,002)	-	2,917
The Rothschild Foundation	1	10,000	(10,001)	-	-
Vale of Aylesbury Housing Trust - Thriving Communities	2,500	-	(2,500)	-	-
Charities Aid Foundation	16,796	25,477	(42,273)	-	-
Heart of Bucks - salaries	833	-	(833)	-	-
Grand Union Rotary	125	-	(125)	-	-
WPA Benevolent Foundation	829	-	(829)	-	-
The Baily Thomas Charitable Fund	10,000	-	(10,000)	-	-
Bucks Community Rectory Fund	-	5,000	(5,000)	-	-
The Clare Foundation	-	824	(824)	-	-
Rotary Club Buckingham	-	1,000	(1,000)	-	-
Edward Gostling Fund	-	23,576	(23,576)	-	-
Percy Bilton Fund	-	500	(500)	-	-
Kop Hill Climb Fund (Hof B)	-	3,000	(3,000)	-	-
Heart of Bucks	-	8,945	(8,945)	-	-
Jim Marshall Charitable Trust	-	6,000	(1,779)	-	4,221
Doris Field Charitable Trust	-	1,000	(1,000)	-	-
Winslow Council	-	1,000	(1,000)	-	-
Buckinghamshire Council – Nursery Costs	-	5,000	(2,083)	-	2,917
National Lottery	-	9,900	(2,475)	-	7,425
Saturday Hospital Fund	-	2,000	(2,000)	-	-
D'Oly Carte	-	3,000	-	-	3,000
The Bucks Masonic Centenary Fund	-	3,150	-	-	3,150
Vale of Housing Trust	-	10,000	-	-	10,000
Tesco Tokens	-	1,125	-	-	1,125
	<u>513,375</u>	<u>125,497</u>	<u>(125,745)</u>	<u>(100,000)</u>	<u>413,127</u>
	<u>639,767</u>	<u>603,985</u>	<u>(720,173)</u>	<u>-</u>	<u>523,579</u>

* During the prior year, permission was obtained from the donor for the above transfer of £100,000 into general funds, in order to continue to support the ongoing activities of the charity whilst the remaining funds from this donor remain held with the original purpose in mind for future plans. During the current year, a further £28,372 was released to the general fund in agreement with the donor, and it was also confirmed that the donor was content for the remaining balance of £350,000 be held as a fund designated by the trustees for future building improvements and works to be used as and when appropriate.

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2024

14 Analysis of charitable funds (continued)

Name of fund	Description, nature and purpose of the fund
General fund	The 'free reserves' after allowing for all designated funds
Carington Trust Designated fund	This is the residual amount of the Carington Trust funds (see below) held by the trustees with a designation towards investment in premises in Buckinghamshire.
Endowment funds:	
Edward Gostling Endowment	Towards funding the cost of services through interest income generated on capital held, plus a proportion of the underlying capital transferred to the General fund each year
Restricted funds:	
The Carington Charitable Trust	For the securing of new premises for AES. The donor has permitted reclassification of these funds in both the current and prior year as noted above.
The Paul Foundation	Towards the delivery and development, promotion and advertising of parent and family webinars programme
Jim Marshall Charitable Trust	Towards training and equipment for the Nursery
Buckinghamshire Council – Nursery Costs	Towards the costs of running the Circle Centre Nursery
National Lottery	Towards the salary of Speech and Language in the Nursery
D'Oly Carte	Towards the salary of Speech and Language in the Nursery
The Bucks Masonic Centenary Fund	Towards IT equipment
Vale of Housing Trust	Towards the salary of Head of Children's Services
Tesco Tokens	Towards snacks in the Nursery
Rothschild Foundation	Towards Outreach costs
Garfield Weston Foundation	Towards General core costs
Barbara Ward Children's Foundation	Towards Family Support Service (Parent Support Co-Ordinator Salary and a portion of management salary for the HoCS) for 12 months
The Weinstock Fund	Towards SaLT at the Circle Centre
Stobbs Charity Fund	Towards SaLT at the Circle Centre
Buckinghamshire Council	Towards the costs of supporting vulnerable children at the Circle Centre Nursery
Heart of Bucks Community Foundation	Towards the salary of Head of Children's Services
Shanly Foundation	Towards the salary of Head of Children's Services
William Harding's Charity	Towards the fee subsidies and any bursaries we offer families from Aylesbury over the next 12 months
Doris Field Charitable Trust	Towards the costs of running the Circle Centre Nursery
EKFB	Towards the costs of new carpet in the Circle Centre Nursery
Aylesbury Town Council	Towards the fee subsidies and any bursaries we offer families from Aylesbury over the next 12 months
Lewin Trust	Circle Centre Core Costs
The Clare Foundation	Pilot Project - Parents Portal
Jim Marshall Charitable Trust - Soft Tarmac project	Soft Tarmac Project
Rectory Foundation	Oakley Preschool Project

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2024**

15 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	117,399	(116,188)
Add back depreciation charge	4,820	4,509
Deduct interest income shown in investing activities	(9,212)	(4,132)
Decrease/(increase) in debtors	(14,594)	(4,210)
Increase/(decrease) in creditors	38,322	(55,536)
	<u>136,735</u>	<u>(175,557)</u>

16 Lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than one year	29,500	26,000
Later than one but not later than five years	118,000	2,167
	<u>147,500</u>	<u>28,167</u>

Autism Early Support Trust Limited
Detailed Statement of Financial Activities
for the year ended 31st August 2024

INCOMING RESOURCES	2024	2024	2024	2024	2023
	Unrestricted	Endowment	Restricted	Total	Total
		£	£	£	£
Donations					
Fundraising income	182,735	-	-	182,735	124,720
Edward Gostling Endowment	-	180,000	-	180,000	-
Restricted fundraising	-	-	87,998	87,998	125,497
	<u>182,735</u>	<u>180,000</u>	<u>87,998</u>	<u>450,733</u>	<u>250,217</u>
Income from charitable activities					
Nursery	203,984	-	-	203,984	197,766
Outreach	157,975	-	-	157,975	146,870
	<u>361,959</u>	<u>-</u>	<u>-</u>	<u>361,959</u>	<u>344,636</u>
Income from investments					
Deposit account income	9,212	-	-	9,212	4,132
Other incoming resources					
Employer's National Insurance	5,000	-	-	5,000	5,000
Total incoming resources	<u>558,906</u>	<u>180,000</u>	<u>87,998</u>	<u>826,904</u>	<u>603,985</u>
RESOURCES EXPENDED					
Fundraising costs					
Fundraising costs	4,446	-	-	4,446	5,608
Fundraising salary	52,723	-	-	52,723	60,028
Social security	5,602	-	-	5,602	6,207
Pensions	5,272	-	-	5,272	6,051
Bank charges	2,533	-	-	2,533	1,872
Professional fees	-	-	-	-	990
	<u>70,576</u>	<u>-</u>	<u>-</u>	<u>70,576</u>	<u>80,756</u>
Charitable activities					
Nursery					
Nursery wages	194,877	-	48,908	243,785	224,225
Social security	15,674	-	-	15,674	13,990
Pensions	20,411	-	-	20,411	19,013
Sundries	845	-	-	845	446
Books/materials etc	1,697	-	3,613	5,310	4,675
Bursaries	(934)	-	934	-	-
Minor equipment	88	-	-	88	439
Staff training	2,533	-	-	2,533	7,070
Travel & subsistence	196	-	-	196	-
Depreciation	4,820	-	-	4,820	4,509
	<u>240,207</u>	<u>-</u>	<u>53,455</u>	<u>293,662</u>	<u>274,367</u>
Outreach					
Outreach wages	99,310	-	22,917	122,227	127,004
Social security	10,232	-	-	10,232	11,618
Pensions	10,844	-	-	10,844	12,776
Staff training	461	-	-	461	(25)
Travel & subsistence	425	-	-	425	575
Marketing	123	-	-	123	-
Conference speaker fees	1,325	-	-	1,325	-
Sundry costs	116	-	-	116	748
	<u>122,836</u>	<u>-</u>	<u>22,917</u>	<u>145,753</u>	<u>152,696</u>
Total charitable activities cost	<u>363,043</u>	<u>-</u>	<u>76,372</u>	<u>439,415</u>	<u>427,063</u>

The above page does not form part of the statutory accounts

Autism Early Support Trust Limited
Detailed Statement of Financial Activities
for the year ended 31st August 2024

	2024 Unrestricted £	2024 Endowment £	2024 Restricted £	2024 Total £	2023 Total £
Premises costs					
Grounds upkeep etc.	523	-	-	523	217
Cleaning and other consumables	2,627	-	-	2,627	3,360
Repairs and renewals	2,216	-	-	216	485
Rent	25,832	-	15,000	40,832	39,824
Rates and water	195	-	-	195	810
Heat and light	2,671	-	-	2,671	2,926
	<u>32,064</u>	<u>-</u>	<u>15,000</u>	<u>47,064</u>	<u>47,622</u>
Support Costs					
Administration					
Wages	90,092	-	-	90,092	107,812
Social security	9,878	-	-	9,878	11,269
Pensions	8,963	-	-	8,963	10,709
Professional services	22,980	-	-	22,980	-
Insurance	3,115	-	-	3,115	3,065
Telephone and IT	987	-	-	987	926
Printing and stationery	1,236	-	-	1,236	958
Sundries	6,123	-	-	6,123	10,103
Software	4,874	-	1,560	6,434	12,676
Postage	68	-	-	68	57
Recruitment	-	-	-	-	4,006
Minor equipment	-	-	-	-	231
	<u>148,316</u>	<u>-</u>	<u>1,560</u>	<u>149,876</u>	<u>161,812</u>
Charity management and admin					
Trustee indemnity insurance	676	-	-	676	676
Trustee training and expenses	98	-	-	98	504
Accountancy fees	1,800	-	-	1,800	1,740
	<u>2,574</u>	<u>-</u>	<u>-</u>	<u>2,574</u>	<u>2,920</u>
Total resources expended	<u>616,573</u>	<u>-</u>	<u>92,932</u>	<u>709,505</u>	<u>720,173</u>
Net income/(expenditure)	<u>(57,667)</u>	<u>180,000</u>	<u>(4,934)</u>	<u>117,399</u>	<u>(116,188)</u>

The above page does not form part of the statutory accounts

AUTISM EARLY SUPPORT TRUST LIMITED

England & Wales - Charity number 1141868

Accounts



Autism Early Support Trust Limited

Registered charity number: 1141868
Registered company number: 07553552

www.autismearlysupport.org.uk

Financial Statements and Trustees' Annual Report

for the year ended

31 August 2023

Wenn Townsend

Chartered Accountants

Oxford

Autism Early Support Trust Limited

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Autism Early Support Trust Limited

Reference and Administrative Details for the year ended 31st August 2023

Registered office:	The Old School Middle Claydon Buckingham Buckinghamshire MK18 2ET	
Registered company number:	07553552	
Registered charity number:	1141868	
Trustees:	G Wylie (Chair) L Turkel (Deputy Chair) G Brogden (Resigned 6th October 2022) P Cresswell M E Davies C Long O Robarts (Resigned 6th February 2022) A Rowe A Stanyer	
Company secretary:	S Landon	
Key management personnel:	S Sweet Rowley L Gomersall A Simons S Landon	(Chief Executive Officer) (Head of Children's Services) (Chief Operating Officer) (Finance Manager)
Bankers:	HSBC Bank plc TSB plc	
Independent examiners:	Wenn Townsend 30 St Giles Oxford OX1 3LE	

Autism Early Support Trust Limited

Report of the Chair of the Board of Trustees for the year ended 31st August 2023

The year ended 31st August 2023 was challenging for Autism Early Support (AES) as we encountered escalating costs and changes in the funding market for charities resulting from the effect of the pandemic. However, it has also been a year of real progress and we go into the new year with confidence in our current team and strategies and the belief that our service to children and families will continue to grow in the year ahead.

This year we have focussed on the wellbeing of our staff. We know that all of our frontline staff have challenging and often stressful roles and we take particular care to ensure they receive all the support we are able to give. We are aware that the key to the service we deliver both in the Circle Centre and Outreach is to have a staff team who are motivated and confident in their specialist roles. We are also acutely aware that the recruitment market for people skilled in supporting Special Educational Needs (SEN) children is currently experiencing an excess of demand over supply. We will continue to always make staff our priority – they do a fantastic job in difficult circumstances and their professionalism ensures we continue to deliver the highest standards of education and care.

In the year under review, we were able to reach more children and families than ever before. We see the demand for the kind of help and support we offer increasing every year. Our Outreach activities, including the launch of our new platform, The Parent's Portal (detailed by our CEO Sarah Sweet-Rowley in her Operating Report included here) has seen exciting growth in the year. We have great hopes for the future of this area.

The combination of escalating operating and staff costs and changes to the allocation of funding from Trusts and Foundations have resulted in a deficit of £116,188 in year to 31st August 2023. In acknowledging this situation, we made a transfer from Restricted Reserves to General Reserves. This move also reflects our difficulty in securing premises for AES. We are looking to renew our current lease while we continue a search for a new home which would allow us to bring our nursery and administration offices on to one site.

Recently we said farewell to Malcolm Davies who has served on the Trustee Board of AES since its inception 21 years ago. Malcolm's service to AES has been significant and we want to record our grateful thanks for all he has contributed over the years. Guy Brogden also resigned as a Trustee to pursue his other charitable interests. We are delighted to welcome Michael Dada to the Board. Michael is a practising Clinical Psychologist and has for many years specialised in working with autistic patients, we are confident he will make a significant contribution to our Board.

The year to August 2023 has not been the easiest for anyone involved in AES – staff, management or trustees. However, we have emerged from the year as a strong team focussed on meeting the challenges and growing our service to children and families.

My thanks and admiration to all our colleagues for their dedication to AES.

Graham Wylie
Chair of Trustees

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

The Trustees have pleasure in presenting their annual report and independently examined financial statements for the year ended 31st August 2023 for Autism Early Support Trust Limited (formerly Puzzle Centre Trust Limited). The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and Activities

- **Public benefit:**

In setting our objectives and planning our activities for Autism Early Support Limited (AES), the Trustees have given careful consideration to the Charities Commission's general guidance on public benefit. It is central to the charity's ethos to assist children and to provide early years' education and family support, and not to impose a financial burden on those that attend. AES needs to fundraise on behalf of every family attending the Circle Centre nursery, whether full or part time, as the costs for each child substantially exceed combined funding received from Local Authorities and parental contributions. Furthermore, many of the families attending the nursery do not receive any financial funding from Local Authorities.

- **Main activities (objects and aims):**

The charity's principal objective is the advancement of education of children with language, communication and autism spectrum disorders.

- **Mission:**

By leading on the development of best practice in autism education, our mission is to provide early support to young autistic children and children with communication differences, helping them to find their ways to interact and communicate and also empower their parents to better understand and advocate for their children's needs.

- **Vision:**

Every autistic child and child with sensory, interaction of communication differences receives timely, appropriate and high-quality education, therapy and support.

Who we are

Autism Early Support Trust Limited (AES) was founded in 2001 by Alexandra (Alex) Stanyer, a specialist teacher of young children with a passion for early intervention. Alex first set up the nursery as the Puzzle Pre-School in her home in Winslow. As demand for places continued to grow, in 2004, Puzzle was registered as a charity and in the summer term of 2006, moved to its new and current home in Middle Claydon. In 2020, the charity changed its name to Autism Early Support Trust Limited, and the name of the nursery was changed to Circle Centre.

We continue to be one of only a very small number of specialist autism pre-school settings in the UK. This remains the case despite the fact that numerous research studies indicate early intervention materially improves outcomes for autistic children.

Ambitious about Autism's 2022 report, 'Written Off'¹, asked autistic young people what they wanted from their life. Their research found they wanted: to attend school, learn at school, not get excluded, access the help they needed for their mental and physical health, and get a job when they are older. Other key findings from their report included:

- 65% of parents of an autistic child in mainstream education were not happy with their education.
- Only 35% of autistic young people attending mainstream schools feel listened to when decisions are being made about the support they get in education.
- 36% of autistic young people said they had been out of education when they would have liked to have been at school.
- 73% of young people felt that their teachers did not understand their needs.
- Nearly 100% of families thought that education staff should have specific training on autism.

¹ <https://www.ambitiousaboutautism.org.uk/sites/default/files/campaigns/written-off-report-ambitious-about-autism.pdf>

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

The shortfall in early intervention and appropriate support, can result in a life-time of negative consequences for both the child and their family; these can affect educational outcomes, mental and physical health, social integration, economic stability and family well-being.

The service Alex created and we have pioneered for the last 20+ years, provides a solid foundation for the education of the children we support and it is our ambition to continue to make a lasting impact to the families who need us.

What we do

We are specialists in autism education, therapies and early support for young children age 2-12 years.

At our specialist Circle Centre nursery, we provide highly personalised education for autistic children and children with sensory, communication and interaction differences. We offer their parents a peer network, emotional support and practical guidance to help them to advocate for their child's needs and facilitate their development. We pride ourselves on being an exemplar of 'best practice' in the development, delivery and dissemination of our services. This is for example evidenced, by four consecutive 'Outstanding' OFSTED reports obtained by our nursery, (our most recent was in October 2019).

The same level of bespoke care and expertise found in our Circle Centre, is replicated by our Outreach Team, who provide assessment and therapies to children on a 1:1 basis in homes or schools and autism education training to parents, teachers & practitioners.

Our work is...

- **Holistic.** Our multi-disciplinary team work with each child. We involve all of the relevant agencies that surround the child, including their family and other settings.
- **Child-led.** We look at everything through the child's lens first, their well-being and happiness is always our priority.
- **Needs-led.** Regardless of diagnosis, we listen to the parent, we observe the child and we work with them to support the areas of need.
- **Focussed on child's strengths.** We design our support around the child's strength, interests and preferences to optimise engagement and enable the child to thrive.
- **Collaborative.** Child and family perspective is invaluable to the development of our work.

The Circle Centre

Nursery admissions are via direct referrals from both parents and professionals; we try as best as possible to accommodate as many families as we can each year. For those who are not able to access a nursery place we will either direct them to access support via the community and resources offered on our Parent's Portal and if suitable, we will provide our therapy assessment and support services.

Most of the children who attend the nursery struggle with typical nursery school environments that are noisy, visually stimulating and crowded. Feeling challenged by socially demanding situations, they often prefer solitary games away from others. Our specialist nursery has been designed to accommodate these children's needs. We offer low-arousal spaces including a sensory room, a specifically designed soft play room and a large outdoor play area. We have a structured learning environment with curriculum activities that last 15-20 minutes.

Children attend for a minimum of two and a maximum of six sessions per week. After their initial assessment by our multi-disciplinary team, each child receives a highly-tailored educational plan which is designed and delivered in close partnership with parents and any other practitioners who are also working with the child. Most of our pupils will attend Circle Centre and another nursery, our staff team are in close liaison with the other settings to help ensure we achieve a joined up approach and broad understanding of each child.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

The children's families are invited to regular meetings with our team, plus they are encouraged to attend our parent coffee mornings and workshops as we aim to broaden their understanding of autism and provide practical support and guidance to help them to better advocate for their child's needs.

Since 2010, AES has adopted SCERTS* (Social Communication, Emotional Regulation and Transactional Supports) an innovative educational framework that focuses on supporting the core areas of difficulty for autistic children and their families. The adoption of this model was a result of a reflective and evaluative approach to our own practice, and also because it is a priority for us to stay close to developments in all research and methodologies that are known to be effective for our children and families.

At the end of each term, we monitor the progress of each nursery pupil, against the three core SCERTS areas as these correlate with the most positive outcomes specific to the children we support. All of the children we have worked with to date have made demonstrable progress in these areas, with many making significant progress as measured by developmental scores and observations.

Our Outreach Provision

Our outreach team comprises an occupational therapist, two speech and language therapists and a Parent Support Co-Ordinator. Together, they deliver a range of services:

- 1:1 occupational or speech therapies for children aged 2-12 years, including independent assessments or bespoke blocks of support for each child. Our therapies are designed to support each child's developmental differences and also provide strategies and adaptations for their parents and teachers to put into practice.

The team always work in collaboration with the child's parents and the education professionals supporting them.

Our assessment reports are often used as supporting evidence for EHCP's to highlight the key areas of strength and needs for each child and offer clear guidance on recommendations and appropriate provision. In some cases, we are invited to provide independent assessment reports for SEND tribunals and act as a witness at hearings.

- Work in schools. Where we help support their pupils with social communication, interaction, language, sensory differences and needs, we either put direct support in place for specific children or we are consulted by the school on ways they can adapt their environment and wider provision. Additionally, we have a menu of practitioner specific training programmes which can be tailor-made to meet the individual learning requirements for each key-stage and setting.
- Partnerships with statutory services. We work with local authorities and NHS trusts in the development of improvement plans for the SEND system, delivering bespoke parent support programmes and early years staff training.
- Parent Support Groups. To support the families we meet who too often feel isolated and in search of reliable information to support their children's needs, we facilitate regular parent support groups to provide peer support, a safe space to talk and be listened to and experiences, signpost and support each other.

We're continually working to develop, improve and be recognised as pioneers and exemplary in our specialist field. Monitoring and evaluation of child progress and our interventions plays a critical part in our practice. As well as continually monitoring the progress of the children we support, we record the difference AES makes to the lives of our families, and we evaluate and report on all of our training provision.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

Financial review

In 2023 income from charitable activities increased by 6% to £344,636 primarily as a result of an increase in both Nursery and Outreach. This increase in charitable activity is offset by an increase in our support costs.

Looking ahead, we are keen to create a more balanced income portfolio, with less dependency on trust and foundations and more emphasis on strategic growth in community, corporate and individual engagement.

The net deficit for the year was £116,188 (2022: £36,833) an increase of £79,355 over the previous year.

In the Trustees' report last year, one of the key objectives was to develop our outreach services for families and practitioners. It had become evident that this would need financial investment. The outcome was in line with the budgeted loss for the year. The loss was impacted by a combination of escalating costs and the allocation of grant funding.

The financial statements have been prepared on a 'going-concern' basis and the Trustees have considered the level of funds held and the expected level of income and expenditure for the next twelve months. Detailed budgets have been prepared and reviewed by Trustees, and on a monthly basis they are compared against actual results. The Trustees are satisfied that the budgeted income and expenditure are sufficient with the level of reserves to continue as a going concern.

Achievement and Performance

We have continued to make progress with the implementation of our two-year strategic plan - a road map that focuses on measures to help achieve and maintain stability, quality and sustainability for the organisation. Of note for the period:

- We have supported more families than ever before and their feedback about our services has been excellent.
- Through our ongoing efforts to maintain the highest educational standards, we completed a very positive self-evaluation review of the nursery with colleagues from the local Early Years and SEN teams.
- Through core investment and staff training, our IM&T infrastructure is now far more robust and staff development and well-being have been positioned as an ongoing priority
- As a result of further commissioning and service developments, we have seen a positive uplift in our outreach income
- We have recruited and retained a talented staff team and our stakeholder engagement has developed across all areas and we have recruited new regular volunteers
- Face to face fundraising is now pro-active and has fully resumed following COVID-19 restrictions
- After 18 months in development we launched The Parent's Portal, our new digital platform offering 24/7 support for parents and carers.

In January 2023, the senior leadership team and trustees met to horizon scan and look at our longer term strategic plans. As a result, we have a draft five year plan which will be finalised for implementation from early 2024.

Circle Centre Nursery

This year we supported 19 pre-school children and their families. All of the children made progress in the key areas of development they find particularly challenging. Each year we target these three areas as they correlate with the most positive outcomes for autistic children and those with interaction, communication and sensory differences:

- Communication
- Social Interaction
- Managing their feelings

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

Our nursery team use a range of tools, strategies and planned activities that are individualised to each child and the environment is purposely set up to support differences in sensory processing and communication. These strategies are modelled and then embedded across the child's day.

Staff always focus on each child's strengths, preferences, and interests. They follow the child's lead and respond to their ways of communicating. All children are at different times provided with opportunities to experiment with and explore different strategies and tools that can support their emotional regulation and communication.

Of note this year was a non-speaking child who made huge progress with his communication via an *Augmentative and Alternative Communication (AAC) app on his tablet computer. The same tablet was introduced both at home and in nursery and gradually the child chose to use the device to communicate his preferences. We are keen to expand and develop our use of AAC across all of our services next year.

(*AAC – is either a digital or paper based tool used to enable autistic children (verbal or non-verbal) to use it as their voice when they feel unable to use mouth words.)

100% of the 19 Circle Centre children made progress in their ability to communicate and in their abilities to cope and respond to different situations emotionally. These are examples of the ways the children have all progressed:

- Developed strategies and tools to respond to others' interaction and learned ways to initiate this
- Started to direct signals through the use of body language, positioning and gesture
- Increased their understanding of gestures, body language, familiar words and phrases
- Developed their use of gestures, symbols, AAC systems, body language, vocalisations to request, comment and protest
- Developed their awareness of adults being a source of support and comfort
- Became more able to seek help and support from adults
- Became more able to cope more readily in different situations using physical movements, tools, strategies and visuals made available to access.

We also monitor each child's social and emotional growth by using a series of 8 core values that are used as indicators of a child's development in engagement, participation and learning. All 19* nursery children demonstrated progress in these areas:

- Happiness – shown via a child having and sharing positive experiences, positive emotions and joy during social experiences and learning opportunities
- Sense of self - a child see themselves and identifies their strengths and qualities that may be different from others. This development supports self-esteem, self-determination and motivation to achieve personal goals
- Sense of other – the ability to consider and take into account the perspectives of others and showing empathy, thoughtfulness and kindness
- Active learning and organisation – including curiosity, seeking information, testing and solving problems, all support a child to engage in learning and feel more confident when engaging in new experiences
- Flexibility and resilience – looking at how able a child is to cope and adjust to changes and experiences
- Active participation in adult led activities – a child chooses and wants to participate in activities directed by others
- Independence – showing the ability to navigate and engage in daily activities with minimal assistance - enabling increased autonomy and reducing reliance on others
- Social membership and friendships – the capacity to see one's self as a participant and becoming able to identify with a group of others – progress towards identity, belonging and relationships with a group of others.

*NB. One child from the cohort did not progress in the area of social membership and friendship.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

Other outcomes we measured to track the children's progress this year:

- 84% are:
 - more able to direct signals through verbal and non-verbal means to request comfort, turn taking, greeting, calling and showing off.
 - more able to anticipate and understand situational, gestural, visual cues e.g. point, handing out something, using a visual for transition/simple instruction.
- 79% are:
 - more able to use proximity, motor actions (e.g. placing adult hand to something), facial expression, range of gestures (reach, point, shake head, nod), gaze coordinated with gesture, own sign/sequence of gesture) with communicative intent (to request, comment, protest).
 - more likely to take notice of people and objects in the environment, shows interest in social and sensory experiences, responds to social and sensory experiences with differentiated emotions.
 - more able to use tools and strategies to respond to new and changing situations.
- 74% are:
 - more able to understand familiar words (e.g. their name, words and phrases used in routines and familiar activities).
- 73% are:
 - more able to remove themselves from overstimulating activity, use strategies to help them cope (e.g. a repeated motor activity), reengage and increases the time to recover to intensity of dysregulation. Some also use symbols or words to help them.

The nursery has established an effective, collaborative leadership team comprised of our Head of Children's Services and two specialist teachers who lead on curriculum planning, parent liaison and ensuring the highest teaching standards. After two years of working together, they have created a positive learning environment, where staff feel listened to and supported.

In terms one and two, staffing levels were low due to sickness absences and staff vacancies. We carried vacancies for learning support assistants between September-March which meant we had vacant nursery spaces and at times depleted staff morale. By summer term, we had made excellent new appointments and staffing levels have now returned to our required levels.

This year we have partnered with S4A Group, a local Ofsted accredited care service provider. Through this partnership, we have been able to offer nursery placements to an apprentice early years professional who has been excellent. We intend to nurture this opportunity for both our own talent recruitment but also to support the development of young, local trainees as they are greatly needed across the early years sector.

Feedback continues to be a critical part of our development and it is also an excellent boost for the staff team.

All nursery parents surveyed responded positively with 'strongly agree' in response to these questions in our survey:

1. I have enhanced my knowledge of my child's strengths and needs
2. The service has helped me develop a clearer profile of my child that will help me advocate for their needs
3. The support my child has received has had a positive impact on our home/family life
4. I have learned strategies to try at home
5. I would recommend this service to others

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

"I don't even know where to begin when talking about The Circle Centre – our lives have totally changed since our son joined. Not only has he been embraced, understood, and loved by the staff but so have we, as his parents. I remember standing by the gate on his first day with tears in my eyes at the relief I felt that we could bring him here a few days each week – it's been life changing for our family."

"When Oliver first started at the Circle Centre, he was already suffering with anxiety around school and being left in the care of others and he had no reliable ways to communicate. The staff embraced Oliver's highs and lows and they celebrated every single achievement - big or small. Oliver has thrived there. Once he settled in, he'd play indoors, join group activities, find friends and interact with play. Now he can follow verbal cues and use objects to communicate a little more.

With the continuous support and the limitless patience they showed Ollie, we've seen him become a stronger and more confident little boy with a keen interest in learning and discovering new things. The service has been transformative to us as a family, and it's difficult to overstate the number of significant changes we've seen in him and that we're grateful for."

*"Circle Centre is so much more than a nursery, it is a beautiful community. Thank you for letting us be a part of it"
We will never be able to express how much you have meant to all of us.*

"A highly disciplined, multi-professional team works seamlessly together to provide an exceptional curriculum of learning for children. Children benefit hugely from the support of speech and language therapists, occupational therapists and specialist teachers to meet their diverse needs. Staff are motivated by having high expectations and ambition for all children. Teaching is finely tuned, with each child's needs known and understood by their key person. This results in individualised teaching that encourages every child to meet their full potential." Ofsted 2019

Every year we are indebted to our nursery volunteers and bank staff who provide flexible support to ensure we have the necessary capacity to deliver the service. Due to our staffing challenges in autumn and winter they were called on many times to cover shifts and keep our service open. They bring professionalism, experience and positivity and we are hugely grateful that they have become a reliable cornerstone of our staff team.

In total they have gifted over 300 hours of their time.

Outreach services

Our outreach service provision has continued to develop and grow in reach, impact and income generation. Our relatively small outreach team have delivered an extensive service this year.

Outreach Service	2021-2022	2022-2023
Children and families receiving direct support	37	31
Families supported in parent support groups	107	95
Number of parents who accessed training	161	253
Number of professionals who accessed training	233	17
SaLT provision in Schools	72 days	78 days

This year we have maintained an ongoing partnership with several local schools for whom we support the delivery of their therapies service, work with individual children and provide consultative services.

With each child who's offered 1:1 support, we work towards individualised outcomes, here's an example:

A 4year old child has received 18 individual Speech and Language Therapy sessions at home and in their school between September 22 and July 23. To date, 72% of their set outcomes have been achieved in part and 28% have been met in full. The work with this child is ongoing for 23/24.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

Feedback from the child's parents and his school states they strongly agreed with these statements:

- The support we receive continues to help me to develop a clearer profile of my child's strengths and needs.
- I continue to learn strategies to support my child at home.
- I am likely to recommend this service to others.
-

Additionally, the parent said their most useful take away so far was *"how to use play to teach my child new things"*, and his school said *"Liz is always so friendly, supportive and understanding. Always gives advice. Helps with resources"*.

Due to the success of the one year pilot programme commissioned in 2022 for parents with children awaiting a neurodevelopmental assessment for autism/ASD or ADHD, we were commissioned again by Oxfordshire Health Trust in May 2023 to repeat the programme for a second year.

One of the key outcomes the programme sets out to achieve for parents is:

- To become better able to advocate for their child's needs, gain practical solutions, tools and tips to adopt with their child, understand and respond to their behaviours and access peer support through our facilitated Family Support Groups.

Results of the pilot programme between February 2022 and March 2023, of those surveyed:

77% said they felt better equipped to support their child while awaiting assessment

92% said their knowledge of the underlying reasons related to their child's strengths and needs was broadened

77% said they were able to consider and trial new & different strategies at home

98% said they would recommend the programme to other families

63% said they didn't have any unanswered questions or unmet needs relating to their child's neurodivergence.

Comments from parents who accessed the programme shared:

- We feel more prepared for assessment, for meeting with school.
- Lots of strategies to support my child.
- Confidence and surety when helping my son.
- Videos and visual aids that convey the challenges for a neurodivergent child; links to books and tips about tools and influencers with neurodiversity
- A sensory profile which I have put in place to support my son.
- Communication is improving in our household because I understand more.
- Support with sleep
- Loved the support and understanding
- Wider understanding of challenges, tips and advice.
- Given me a different perspective and a new way of looking at things
- I think speaking with other parents was helpful and understanding my child on another level
- What I mostly benefited from was a feeling of validation
- I found the workshops to be full of information which was hugely helpful. The knowledge and the experience of the facilitators was a massive benefit.
- We appreciated the focus on strengths as well as challenges
- Very helpful language to help reframe the way we refer to differences
- The 20 minute consultation also really helped me put theory into practice for our particular needs.

Furthermore, through the commissioning process for the second year of the programme, we were required to complete the NHS Data Security and Protection Toolkit. We used this as an opportunity to carry out an internal audit and review of our data processing and management systems. As a result we have integrated more GDPR training, updated our Business Continuity Plan and streamlined all of our IM&T policies and procedures.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

Parent Support Groups

The groups have continued to develop as parents find peer support to be an incredible aid for their journey. Sessions run online and are facilitated by our Parent Support Co-ordinator who sign-posts, listens, offers support and guidance and enables the groups to continue. The groups are frequently praised by parents:

"It feels like a massive weight has been lifted as this has been hanging over my partner and myself like a dark cloud for so long, more just gets added to it over time. Thanks again, it really is great to finally have someone who gets us!"

"Having someone who knows the subject inside out and is able to apply that knowledge to individual cases is just brilliant. As I said when we spoke, on the back of your guidance, I have been able to find specialists to assess A for ADHD and P for Autism, both of whom have been superb and confirmed what I suspected, but had not had confirmed."

The Parent's Portal

One of the most exciting developments this year was the launch in July of The Parent's Portal, our new digital platform offering parents with children age 2-17 years access to resources and guidance around the clock. The service is designed to support parents who are recognising differences in their child (and they are exploring neurodivergence) or for those parents who have a child who is autistic, has sensory processing, social interaction or communication differences.

The platform was enabled through the CAF Resilience funding we were awarded in 2021, so its build and creation has been in development for the last 18 months. It provides us the opportunity to be able to work with more parents, more often and to be able to offer parents access to an immediate source of support for £10 per month*. This membership based service creates a community of peers for parents to create and feel part of, plus it creates a source of regular monthly sustainable income for the organisation.

The Parent's Portal service includes:

1. Access 24/7 - it's been designed to be flexible and to fit around family time
2. Trusted guidance - it contains reliable knowledge from AES practitioners who have worked with autistic children and their families for over 20 years
3. An expanding resource library of content that has been curated and categorised to make things easy to find, store and access again
4. A programme of live interactive workshops delivered by AES practitioners with lived experience and autistic advocates from across the UK
5. Signposting, advice and guidance on funding EHCPs and the SEN process
6. A community of members – the platform is interactive and it allows parents to talk to AES practitioners, meet other parents and join discussion forums
7. It's a non-judgmental space where ideas are exchanged freely and parents can feel affirmed, listened to and supported

*There is no joining fee and parents can cancel at any time.

We continue to recognise our outreach activities are critical to the growth of both our impact and our reach. They allow us to extend our specialist support to benefit many more children and families than would ever be possible through the Circle Centre nursery alone. Plus, as many of these services can be delivered online, there are no geographical boundaries to our support offer.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

Fundraising

As a registered charity, fundraising is a key area of our work and enables us to deliver affordable and subsidised services for local families. The majority of our voluntary income comes from grant funding from trusts and foundations, however, over the past 12 months we have considerably increased our corporate and community activities and in challenges fundraising. Over the coming year, we are seeking to diversify our income streams to help ensure we are not overly reliant on one source.

By being registered with the Fundraising Regulator, AES is able to make assurances to our supporters that our fundraising practises are ethical and compliant with the standards set out in their Code of Fundraising Practice.

Our fundraising principles are as follows:

Partnerships - the foundation of successful fundraising is built on mutually beneficial partnerships. One example is our network of volunteers who support our fundraising efforts by being both ambassadors and advocates for our cause. It is critical we invest in building and maintaining these relationships; they are crucial to our success.

Quality – our fundraising standards should always align with the 'outstanding' qualification our teaching was awarded at our last Ofsted inspection.

Profile - our fundraising and community engagement plays a key role in building our reputation and brand profile.

Retention – our supporters and partners should always receive first class stewardship. Ongoing cultivation and showing our supporters the impact they make is critical to our success.

Development - we must always be agile, competitive and available for opportunity. The charity market-place is crowded, we must always ensure we have the capability to play an active role.

In order to deliver our services and ensure they are accessible, we endeavour to raise income across several channels:

1. Trusts & Foundations
2. Community activities
3. Corporate engagement
4. Individual donations

Despite the challenging financial backdrop that has negatively impacted us, it has been very encouraging to see the return of face to face fundraising opportunities and community facing engagement this year.

Thanks to a restructure in the fund development team, we now have a more pro-active approach and focused efforts to rebuild existing and create new key relationships and also raise our profile. These efforts have resulted in a significant year on year upturn in this income area. Significant development in this area has been hindered by the cost of living crisis, which has resulted in a lower uptake in some event attendance and in people wanting to take part in sponsored challenges.

We created for the first time a series of new fundraising events in partnership with local company 'Christmas at Thriftwood', which were designed to help us reach new audiences and grow our supporter base. To date this partnership has raised £2,500 and we plan to build on these successes next year.

We also saw a positive response to the challenge events we promoted, namely the MK Marathon in May and the Tandem Skydive in August - collectively the individual fundraisers raised over £5,000. We recognise that through good stewardship, these activities are popular with supporters, have an excellent ROI and are efficient to resource. As such, we will continue to explore similar opportunities next year.

We are humbled by the incredibly generous efforts of individuals who supported us. These include: Hayley Shepherd who ran the London Marathon and took on a tandem skydive (£3,914); Ruby and Steven's wedding favours (£3,874); Roger O'Connor-Boyd's F1 challenge (£720); Alex and Peter Stanyer's Garden Party (£1,243); our five tandem skydivers (£2,857); and MK Marathon runners (£2,190).

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

The development of key partnerships continues to be key to our strategy and as a result corporate Gift in Kind and donations have seen a positive year on year uplift. We know that by surrounding ourselves with the right support we can gather influence and support that will only help us develop further.

This year we have cultivated new partnerships including:

Volkswagen Group UK Ltd – we joined their Autism Acceptance Week efforts in May to deliver an Understanding Neurodiversity in the Workplace session at their site in Blakelands, MK.

Through the roll out of our new Lunch & Learn session - *Understanding Autism in the Workplace*, we have engaged with over 300 employees from Ringway MK, Phastar, Parks Trust Milton Keynes and Sonepar. The workshops are designed to reframe perspectives on neurodiversity and introduce colleagues to our services.

The valuable partnership we secured in 2021 with the Buckingham-based company, Vitalograph, has continued and they have generously commissioned their contractors to make structural and cosmetic improvements to the nursery building and gardens. The developments have been much needed and have been very well received by our team.

Having access to an Employee Assistance Programme via *Sports 4 All* has added huge value to our well-being offer for staff. On several occasions, we have referred numerous staff to the service and they have found it helpful.

Through our connections with Diversity Marketplace in Milton Keynes we have received pro-bono Equity, Diversity & Inclusion training for our staff and trustees. This is an invaluable development in our efforts to ensure we are a fully inclusive and neuro-diverse affirming organisation. We invited colleagues from other local charities to attend so that they too could benefit from this opportunity.

As a result of our collaboration with The Red Thread Fellowship in Milton Keynes, we were able to nurture new relationships with local MK branches of Ringway and Scania. This year's fellows enabled us to deliver MS365 training to our team and also rationalise the framework for our policies and procedures.

Thanks to the Managing Director of Hotel La Tour in Milton Keynes, we were gifted their venue for our senior team away day, a lunch and learn breakfast during Autism Acceptance Week and an event in August. Their support has been hugely beneficial and is enabling us to reach new audiences and access facilities we would not otherwise be able to afford.

We were grateful to continue to be one of the benefitting charities of the Swanbourne Endeavour. This valued long-standing partnership with this popular local, annual event has raised over £20,000 since 2015 for AES.

It has been excellent to build connections through local business networking groups. Of note, Collaborate MK, City Breakfast and Busy Women have all yielded generative conversations and valuable introductions.

Plus, we have been able to resume the regularity of our First Words Lunch Club which was put on hold due to COVID-19. Membership is still lower than pre-2020 levels, but we have a loyal following who have met three times this year. We extend grateful thanks to the team at The Thatched Inn, Adstock for their generous hospitality and wonderful food. Over the course of the year, the lunch club members have raised £1,223.

We are grateful to our local Rotary and Masonic Lodges who have continued their support. Thanks to donations from the Milton Keynes Grand Union, Buckingham Rotary Club and Bucks Masonic Centenary Fund we have been able to invest in new IT equipment to improve efficiencies for our service team.

We have also benefitted from support from the Winslow Town Council, Padbury Women's Institute, Winslow Rotary and the Inner Wheel and by a brilliant Quiz Night hosted by David and Jo Smith.

This year we were awarded 30 grants to the value of £189,497 from Trusts and Foundations and each has been very gratefully received.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

Income from Trusts and Foundations continues to be our largest total source of income and as such it has enabled AES to implement both our strategic and operational plans for the period. The cost of living crisis has caused intense competition for grant funds, but despite this we have done exceptionally well in a challenging year. We have retained our loyal supporters and welcomed new funders too.

All grants received continue to demonstrate a vote of confidence in our work, even more so when we know that funding bodies have been overwhelmed by applications.

This year we completed the 2nd and final year of the CAF Resilience Award. This substantial development grant has enabled us to develop our infrastructure and affect organisation-wide change aligned to our strategic objectives. The Parent's Portal allows us to work with more parents more often. We invested in staff development through an outreach Train the Trainer programme and whole-team Emotional Resilience training. By investing in Salesforce we now have a secure and efficient CRM. And finally, the review of our brand values, vision and mission has resulted in a new operational model, brand positioning and an action plan for service development and marketing. Special thanks to all of the companies we have worked with on this project including: MiP Agency, Westbrook, Yellow Yo-Yo, Eurika Training & Coaching, Kate Elliot & John Brockwell.

We were thrilled to welcome new and lapsed funders, including the Jim Marshall Charitable Trust and the Hospital Saturday Fund and the Anson Charitable Trust. It is with the support of new funders that we can continue our plans to grow and develop our charity so we can support more families.

We also hugely value the long-standing support we have received from local Charitable Trusts for the period. These loyal local families continue to endorse our work through their support. We would particularly like to thank The Stanley Foundation, EM McAndrew Trust, DJ Robarts Charitable Trust and the Willis Hart Family Trust.

During the year we were in receipt of a number of multi-year grants from the:

- John Armitage Charitable Trust
- Rothschild Foundation

Multi-year grants and partnerships are an area of fundraising we are seeking to develop over the coming years as they enable us to forward plan our activity and ensure the sustainability of our charity and the projects we deliver.

We are pleased to report that we have seen a positive uplift this year in income from individual giving. We are hugely grateful to the individual donors who made either monthly or one-off gifts to us in the period. Their loyalty and generosity have continued to make a substantial impact this year.

Finally, we want to take this opportunity to express our sincere thanks to everyone who has supported us through the ongoing unprecedented economic and post-pandemic challenges that we are working in. With your loyalty, continued generosity and endorsement of our work we can continue to focus on meeting the needs of the vulnerable young children we are here to support.

Plans for the future

Our plans for the year ahead include:

- Maintaining the highest standards in our specialist nursery and outreach services
- Expanding our reach to support more children and families through our Parent's Portal and outreach
- Continued investment in the well-being and professional development of our staff
- Development and growth in our unrestricted income
- Build resilience, efficiencies and sustainability into our fundraising strategies
- Continue our efforts to locate suitable long term premises
- Continue to invest in cultivating key stakeholder relationships at both the local and national level.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

Reserves policy

The Trustees have reviewed their policy for the charity to maintain a minimum level of reserves freely available, and have set an objective of keeping reserves of at least £250,000 to cover our legal obligations and the costs to run the Circle Centre nursery for one academic term. The free reserves at 31st August 2023 are £101,282, which does not fully meet our requirement.

Our reserves position:

	Current Year	Previous Year	% Increase / (Decrease)
Unrestricted Funds (Reserves)	110,452	126,392	(13%)
Restricted / Designated Funds:			
- Building Fund	378,372	478,372	(21%)
- Others	34,755	35,003	(1%)
Endowment Funds	-	-	-
Total Funds	523,579	639,767	(18%)
Ratio of Reserves to Annual Operating Expenditure	73%	93%	(20%)

At 31st August 2023, the total reserves were £523,579 (2022: £639,767). Restricted reserves, which can only be spent as directed by the donor, were £413,127 (2022: £513,375). The restricted reserves relate to future development of AES, as well as salary costs of specific employees.

Unrestricted reserves at 31st August 2023 were £110,452 (2022: £126,392).

Risk review

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity, should those risks materialise.

This work has identified that financial instability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available funds and providing active management accounts to ensure sufficient information is given to the Trustees on a timely basis, so that early action may be taken if necessary.

Attention has also been focused on non-financial risks arising from safeguarding, child protection and staff shortages. These risks are managed by ensuring accreditation and training is up to date, having robust policies and procedures in place, and robust staff well-being and retention measures.

Structure, governance and management

Governing document

Autism Early Support Trust Limited is a company limited by guarantee by its Memorandum and Articles of Association dated 7th March 2011. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company. There are currently eight members (2021: nine), each of whom agrees to contribute £1 in the event of the charity winding up.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

Appointment of Trustees

As set out in the Articles of Association, the Chair of Trustees is nominated by Autism Early Support Trust Limited. When considering appointing Trustees, the Board has regard to the requirement for any specialist skills needed. The responsibility for recruitment of new Trustees rests firmly with the existing Trustees. They must oversee the management of an open and efficient process and always act in the best interest of the charity. Before appointing a new Trustee, the Trustee Board must make sure that the appointment meets the requirements of the charity's governing document and the law.

Before appointing a Trustee, the Trustee Board obtains a declaration from the prospective Trustee that he/she is not disqualified. It also consults official registers of disqualified persons.

Trustee induction and training

New Trustees have an orientation meeting with the Chair of Trustees to learn about the role of the Trustee, the charity's vision and the future. He/she is also briefed on his/her legal obligations under charity and company law, the charity commission guidance on public benefit and informed of the content of the Memorandum and Articles of Association, the committee structure, decision making process, the business plan and recent financial performance. Trustees also complete Child Protection training and are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees administers the charity. The Board normally meets monthly and there is an executive committee covering operations, finance and premises which also meets monthly.

Pay policy for senior staff

The directors consider the Board of Directors, who are the Trust's Trustees, and the senior management team the key management personnel for the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis. All directors give their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in public sector educational settings and National Health Service (NHS). The benchmark is a comparable pay for similar roles within the relevant sectors adjusting for any additional responsibilities.

Third party indemnity provisions

The Trust has in place directors' and officers' liability insurance for the purpose of indemnifying the Trustees against liability in respect of proceedings brought by third parties, subject to the conditions set out in section 234 of the Companies Act 2006. This insurance was in force during the year, and is in force as at the date of approving this report.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefits from their work with the charity. Any connection between a Trustee or a senior manager of the charity must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

.....
G Wylie
Chair of Trustees

30th November 2023

Autism Early Support Trust Limited

Independent Examiner's Report to the Trustees of Autism Early Support Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2023 which are set out on pages 19 to 32.

Responsibilities and basis of report

As the charity trustees of the 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 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 your 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 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 member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 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).

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.

Mr Benjamin Hayes BSc FCA
Wenn Townsend
Chartered Accountants
30 St Giles
Oxford
OX1 3LE

30th November 2023

Autism Early Support Trust Limited
Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31st August 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income from:							
Donations	2	124,720	125,497	250,217	152,583	169,053	321,636
Income from charitable activities	3	344,636	-	344,636	326,448	-	326,448
Income from investments	4	4,132	-	4,132	2,107	-	2,107
Other income – employer NI rebate		5,000	-	5,000	5,000	-	5,000
Total income		<u>478,488</u>	<u>125,497</u>	<u>603,985</u>	<u>486,138</u>	<u>169,053</u>	<u>655,191</u>
Expenditure on:							
Costs of raising funds		80,756	-	80,756	81,742	-	81,742
Expenditure on Charitable activities							
Charitable expenditure	5	513,672	125,745	639,417	430,839	179,443	610,282
Total expenditure		<u>594,428</u>	<u>125,745</u>	<u>720,173</u>	<u>512,581</u>	<u>179,443</u>	<u>692,024</u>
Net income/(expenditure)		<u>(115,940)</u>	<u>(248)</u>	<u>(116,188)</u>	<u>(26,443)</u>	<u>(10,390)</u>	<u>(36,833)</u>
Transfer between funds	14	100,000	(100,000)	-	-	-	-
Net movement in funds		(15,940)	(100,248)	(116,188)	(26,443)	(10,390)	(36,833)
Reconciliation of Funds							
Total funds brought forward		<u>126,392</u>	<u>513,375</u>	<u>639,767</u>	<u>152,835</u>	<u>523,765</u>	<u>676,600</u>
Total funds carried forward		<u><u>110,452</u></u>	<u><u>413,127</u></u>	<u><u>523,579</u></u>	<u><u>126,392</u></u>	<u><u>513,375</u></u>	<u><u>639,767</u></u>

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

Autism Early Support Trust Limited

Balance Sheet as at 31st August 2023

	Note	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Fixed assets							
Tangible fixed assets	11	9,170	-	9,170	13,679	-	13,679
Current assets							
Debtors	12	21,041	-	21,041	16,831	-	16,831
Cash at bank and in hand		147,691	413,127	560,818	218,868	513,375	732,243
		168,732	413,127	581,859	235,699	513,375	749,074
Liabilities							
Creditors due within one year	13	(67,450)	-	(67,450)	(122,986)	-	(122,986)
Net current assets		101,282	413,127	514,409	112,713	513,375	626,088
Net assets		110,452	413,127	523,579	126,392	513,375	639,767
Funds							
Unrestricted funds	14	110,452	-	110,452	126,392	-	126,392
Restricted funds							
- Capital Building Project	14	-	378,372	378,372	-	478,372	478,372
- Other	14	-	34,755	34,755	-	35,003	35,003
Total charity funds		110,452	413,127	523,579	126,392	513,375	639,767

For the year ended 31st August 2023 the charitable company was entitled to exemption under section 477(2) of the Companies Act 2006 ('the Act') and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the estate of affairs of the company as at 31st August 2023, of its surplus for the year then ended in accordance with the requirements of sections 393, 394 and 395 of the Act, and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements do far as applicable to the charitable company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

These financial statements were approved by the Board of Trustees on 30th November 2023 and were signed on its behalf by:

.....
G Wylie
Chair of Trustees

Registered Company Number: 07553552
Registered Charity Number: 114868

The notes on pages 21 to 31 form part of these accounts

Autism Early Support Trust Limited

**Statement of Cash Flows
for the year ended 31st August 2023**

	Note	2023 £	2022 £
Cash provided/(used) by operating activities	15	(175,557)	37,999
Cash flow from investing activities			
Interest income		4,132	2,107
Purchase of tangible fixed assets		-	(11,574)
Cash expended by investing activities		4,132	(9,467)
(Decrease)/increase in cash and cash equivalents in the year		(171,425)	28,532
Cash and cash equivalents at 1st September 2022		732,243	703,711
Cash and cash equivalents at 31st August 2023		560,818	732,243

Autism Early Support Trust Limited

Notes to the Accounts for the year ended 31st August 2023

1 Summary of significant accounting policies

(a) General information and basis of preparation

Autism Early Support Trust Limited is a charitable company limited by guarantee, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of its registered office and principal place of business is disclosed in the report of the trustees.

The principal activity of the charity is the advancement of education for children with language, communication and autistic spectrum disorders.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) 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.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2023

1 Summary of significant accounting policies (continued)

(c) Income recognition (continued)

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any 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.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

(d) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(e) Expenditure recognition

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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and fundraising events.
- Expenditure on charitable activities includes the costs of nursery and outreach expenditure.

(f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trust's activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The base on which support costs have been allocated are set out in note 8.

(g) Operating leases

The charity classifies the lease of photocopier and printer as an operating lease; the title to the equipment and property remain with the lessors and the equipment is intended to be replaced every three to six years whilst the economic life of such equipment is normally 10 years. Rental payable is charged on a straight line basis over the term of the lease.

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2023

1 Summary of significant accounting policies (continued)

(h) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

- Fixtures and fittings 25% on cost
- Computer equipment 25% on cost

(i) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(k) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(l) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(m) Judgements in applying accounting policies and key sources of estimating uncertainty

In applying the company's accounting policies, the directors are required to make judgements, estimates and assumptions in determining the carrying values of assets and liabilities. The directors' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

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.

The key estimates and assumptions made in these accounts are the allocation of central support costs which are allocated on a basis using an estimated time and effort percentage.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2023**

2 Income from donations

	2023	2022
	£	£
Donations	250,217	321,636
	<u>250,217</u>	<u>321,636</u>

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Income from charitable activities

	2023	2022
	£	£
Nursery	197,766	184,924
Outreach	146,870	141,524
	<u>344,636</u>	<u>326,448</u>

4 Investment income

	2023	2022
	£	£
Deposit account interest	4,132	2,107
	<u>4,132</u>	<u>2,107</u>

All of the investment income arose from money held in interest bearing deposit accounts.

5 Analysis of expenditure on charitable activities

	Nursery	Outreach	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Direct costs	269,858	152,696	422,554	389,634
Depreciation	4,509	-	4,509	3,232
Premises costs (see note 6)	33,798	13,824	47,622	53,353
Support costs (see note 6)	152,684	12,048	164,732	164,063
	<u>460,849</u>	<u>178,568</u>	<u>639,417</u>	<u>610,282</u>

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2023**

6 Analysis of support and premises costs

	Support costs	Premises costs	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Salaries and related costs	135,651	-	135,651	125,758
Repairs and upkeep	-	3,955	3,955	4,935
Rent	-	39,824	39,824	45,649
Heat, light, power and rates	-	3,736	3,736	2,664
General office	26,161	107	26,268	31,568
Governance costs	2,920	-	2,920	6,842
	<u>164,732</u>	<u>47,622</u>	<u>212,354</u>	<u>217,416</u>

7 Net expenditure for the year

	2023	2022
	£	£
Net expenditure is stated after charging:		
Depreciation – owned assets	<u>4,509</u>	<u>3,232</u>
Examiner’s remuneration		
- year end accounts/examination	1,740	1,600
- other assistance – taxation	-	336
	<u>1,740</u>	<u>1,936</u>

8 Analysis of staff costs and the cost of key management personnel

The total staff costs and employee benefits were as follows:

	2023	2022
	£	£
Wages and salaries	519,069	463,694
Social security costs	38,084	35,340
Pension costs	48,549	42,459
	<u>605,702</u>	<u>541,493</u>

One member of staff received total employee benefits (excluding employer pension costs) of £60,000-£70,000 in the current period (2022: none).

The key management personnel of the charity comprise the trustees, Chief Executive Officer, Head of Children’s Services, Chief Operating Officer, Fundraising Manager and Finance Manager of the Trust. The total salary and employee benefits of the key management personnel of the Trust were £236,440 (2022: £228,761).

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2023

9 Staff numbers

The average monthly head count was 27 staff (2022: 25 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023 Number	2022 Number
Nursery	9.8	7.2
Outreach	3.3	4.2
Fundraising	1.8	1.0
Administration	2.1	2.7
	<u>17.0</u>	<u>15.1</u>

10 Related party transactions including trustee remuneration and expenses

The charity does not have any transactions with any of the trustees, except for donations, that require disclosure.

There were no outstanding balances with related parties as at 31st August 2023 (2022: £Nil).

The aggregate donations made by trustees during the year was £1,700 (2022: £1,670).

The trustees neither received nor waived any remuneration or expenses during the year (2022: £Nil).

During the year the Trust purchased trustee indemnity insurance for the benefit of the trustees at a cost of £676 (2022: £660).

There were no other related party transactions during the year (2022: £Nil).

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2023**

11 Fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1st September 2022	13,727	15,452	29,179
Additions	-	-	-
	13,727	15,452	29,179
At 31st August 2023	13,727	15,452	29,179
Depreciation			
At 1st September 2022	9,242	6,258	15,500
Charge for the year	1,769	2,740	4,509
	11,011	8,998	20,009
At 31st August 2023	11,011	8,998	20,009
Net book value			
At 31st August 2023	2,716	6,454	9,170
At 31st August 2022	4,485	9,194	13,679

12 Debtors

	2023 £	2022 £
Trade debtors	5,631	-
Prepayments and accrued income	15,410	16,831
	21,041	16,831
	21,041	16,831

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	307
Taxation and social security	11,023	11,183
Accruals and deferred income	50,244	102,870
Other creditors	6,183	8,626
	67,450	122,986
	67,450	122,986

Income has been deferred for fees and extra charges received in advance of the following academic year, as well as for a grant received in the period relating to funding specifically provided for future academic years.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2023**

14 Analysis of charitable funds

2022/23

Analysis of movements in unrestricted funds

	At 1/9/22 £	Net Movement £	Transfers £	At 31/8/23 £
Unrestricted funds				
General funds	126,392	(115,940)	100,000	110,452
Restricted funds	513,375	(248)	(100,000)	413,127
Total funds	<u>639,767</u>	<u>(116,188)</u>	<u>-</u>	<u>523,579</u>

	At 1/9/22 £	Incoming resources £	Resources expended £	Transfers £	At 31/8/23 £
General funds	126,392	478,488	(594,428)	100,000	110,452
Restricted funds					
Carrington Charitable Trust – Building Project*	478,372	-	-	(100,000)	378,372
The Paul Foundation	3,919	5,000	(6,002)	-	2,917
The Rothschild Foundation	1	10,000	(10,001)	-	-
Vale of Aylesbury Housing Trust - Thriving Communities	2,500	-	(2,500)	-	-
Charities Aid Foundation	16,796	25,477	(42,273)	-	-
Heart of Bucks - salaries	833	-	(833)	-	-
Grand Union Rotary	125	-	(125)	-	-
WPA Benevolent Foundation	829	-	(829)	-	-
The Baily Thomas Charitable Fund	10,000	-	(10,000)	-	-
Bucks Community Rectory Fund	-	5,000	(5,000)	-	-
The Clare Foundation	-	824	(824)	-	-
Rotary Club Buckingham	-	1,000	(1,000)	-	-
Edward Gostling Fund	-	23,576	(23,576)	-	-
Percy Bilton Fund	-	500	(500)	-	-
Kop Hill Climb Fund (Hof B)	-	3,000	(3,000)	-	-
Heart of Bucks	-	8,945	(8,945)	-	-
Jim Marshall Charitable Trust	-	6,000	(1,779)	-	4,221
Doris Field Charitable Trust	-	1,000	(1,000)	-	-
Winslow Council	-	1,000	(1,000)	-	-
Buckinghamshire Council	-	5,000	(2,083)	-	2,917
National Lottery	-	9,900	(2,475)	-	7,425
Saturday Hospital Fund	-	2,000	(2,000)	-	-
D'Oly Carte	-	3,000	-	-	3,000
The Bucks Masonic Centenary Fund	-	3,150	-	-	3,150
Vale of Housing Trust	-	10,000	-	-	10,000
Tesco Tokens	-	1,125	-	-	1,125
	<u>513,375</u>	<u>125,497</u>	<u>(125,745)</u>	<u>(100,000)</u>	<u>413,127</u>
	<u>639,767</u>	<u>603,985</u>	<u>(720,173)</u>	<u>-</u>	<u>523,579</u>

* During the year, permission was obtained from the donor for the above transfer of £100,000 into general funds, in order to continue to support the ongoing activities of the charity whilst the remaining funds from this donor remain held with the original purpose in mind for future plans.

Autism Early Support Trust Limited

Notes to the Accounts (continued)
for the year ended 31st August 2023

14 Analysis of charitable funds (continued)

2021/22

Analysis of movements in unrestricted funds

	At 1/9/21		Net movement	At 31/8/22
	£		£	£
Unrestricted funds				
General funds	152,835		(26,443)	126,392
Restricted funds	523,765		(10,390)	513,375
Total funds	676,600		(36,833)	639,767
		Incoming resources	Resources expended	
	At 1/9/21			At 31/8/22
	£	£	£	£
General funds	152,835	486,138	(512,581)	126,392
Restricted funds				
Carrington Charitable Trust – Building Project	478,372	-	-	478,372
The Barbara Ward Children’s Foundation	-	7,000	(7,000)	-
BBC Children in Need	7,650	-	(7,650)	-
The Boshier-Hinton Foundation	225	-	(225)	-
Buckinghamshire Council	1,250	2,500	(3,750)	-
The D’Oyly Carte Charitable Trust	1,500	-	(1,500)	-
Didymus CIO	3,452	-	(3,452)	-
The Edward Gostling Foundation - Learning Support	4,884	-	(4,884)	-
Garfield Weston Foundation	-	25,000	(25,000)	-
ICAN – Communications Consortium Grant Programme	-	18,367	(18,367)	-
Leeds Building Society Foundation	600	-	(600)	-
The National Lottery Awards for All	10,000	-	(10,000)	-
The Paul Foundation	4,375	5,000	(5,456)	3,919
The Rayne Foundation	6,665	-	(6,665)	-
The Rothschild Foundation	3,334	-	(3,333)	1
The Shanley Foundation	1,458	-	(1,458)	-
Vale of Aylesbury Housing Trust - Thriving Communities	-	10,000	(7,500)	2,500
The Foyle Foundation	-	10,000	(10,000)	-
Charities Aid Foundation	-	65,757	(48,961)	16,796
Heart of Bucks - training	-	1,689	(1,689)	-
Heart of Bucks - salaries	-	5,000	(4,167)	833
The Clothworkers’ Foundation	-	4,000	(4,000)	-
The Percy Bilton Charity	-	2,115	(2,115)	-
Grand Union Rotary	-	125	-	125
Watson family donation	-	600	(600)	-
WPA Benevolent Foundation	-	1,900	(1,071)	829
The Baily Thomas Charitable Fund	-	10,000	-	10,000
	523,765	169,053	(179,443)	513,375
	676,600	655,191	(692,024)	639,767

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2023**

14 Analysis of charitable funds (continued)

Name of fund	Description, nature and purpose of the fund
General fund	The 'free reserves' after allowing for all designated funds
Restricted funds:	
The Carrington Charitable Trust	For the development of a new site.
The Paul Foundation	Towards the delivery and development, promotion and advertising of parent and family webinars programme
Bucks Community Rectory Fund	Towards family liaison
Rothschild Foundation	Delivery of a bespoke outreach service for parents, families and children with autism to support the child's journey into secondary education
Vale of Aylesbury Housing Trust – Thriving Communities	To assist in the funding of a new role, Head of Children's Services (HofCS), to develop and expand specialist education and early intervention services to support more young children with autism
Charities Aid Foundation	Web development and database
Heart of Bucks – salaries	Towards salaries of Nursery staff
WPA Benevolent Foundation	Towards swings and hammocks at the Nursery
The Baily Thomas Charitable Fund	Towards the cost of a Speech and Language Therapist
Grand Union Rotary	Towards a laminator and guillotine
The Clare Foundation	Towards a gazebo
Rotary Club Buckingham	Alternative and Augmentative Communication (AAC) App Licenses for specialist staff based at the Circle Centre nursery to improve communication for children at the nursery and for the families to borrow and share new iPads with the apps for external use within their homes to be able to continue to benefit from the use of the Apps
Edward Gostling Fund	Towards the salary of the Nursery OT salary
Percy Bilton Fund	Towards the cost of sensory equipment for the Nursery
Kop Hill Climb Fund (Hof B)	Towards the Head of Centre salary
Heart of Bucks	Towards the Head of Centre salary
Jim Marshall Charitable Trust	Towards training and equipment for the Nursery
Doris Field Charitable Trust	Towards the costs of running the Circle Centre Nursery
Winslow Council	Specialist teaching materials and resources to aid communication with our children at the Nursery
Buckinghamshire Council	Towards the costs of running the Circle Centre Nursery
National Lottery	Towards the salary of Speech and Language in the Nursery
Saturday Hospital Fund	Towards the salary of Speech and Language in the Nursery
D'Oly Carte	Towards the salary of Speech and Language in the Nursery
The Bucks Masonic Centenary Fund	Towards IT equipment
Vale of Housing Trust	Towards the salary of Head of Children's Services
Tesco Tokens	Towards snacks in the Nursery

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2023**

15 Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds	(116,188)	(36,833)
Add back depreciation charge	4,509	3,232
Deduct interest income shown in investing activities	(4,132)	(2,107)
Decrease in debtors	(4,210)	28,043
Increase/(decrease) in creditors	(55,536)	45,664
	<u> </u>	<u> </u>
Net cash used in operating activities	<u>(175,557)</u>	<u>37,999</u>

16 Lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than one year	26,000	26,000
Later than one but not later than five years	2,167	28,167
	<u> </u>	<u> </u>
	<u>28,167</u>	<u>54,167</u>

Autism Early Support Trust Limited
Detailed Statement of Financial Activities
for the year ended 31st August 2023

INCOMING RESOURCES	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Donations				
Fundraising income	124,720	-	124,720	152,583
Restricted fundraising	-	125,497	125,497	169,053
	<hr/>	<hr/>	<hr/>	<hr/>
	124,720	125,497	250,217	321,636
Income from charitable activities				
Nursery	197,766	-	197,766	184,924
Outreach	146,870	-	146,870	141,524
	<hr/>	<hr/>	<hr/>	<hr/>
	344,636	-	344,636	326,448
Income from investments				
Deposit account income	4,132	-	4,132	2,107
Other incoming resources				
Employer's National Insurance	5,000	-	5,000	5,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources	<u>478,488</u>	<u>125,497</u>	<u>603,985</u>	<u>655,191</u>
RESOURCES EXPENDED				
Fundraising costs				
Fundraising costs	5,608	-	5,608	13,162
Fundraising salary	60,028	-	60,028	37,753
Social security	6,207	-	6,207	3,819
Pensions	6,051	-	6,051	3,655
Bank charges	1,872	-	1,872	1,896
Professional fees	990	-	990	21,457
	<hr/>	<hr/>	<hr/>	<hr/>
	80,756	-	80,756	81,742
Charitable activities				
Nursery				
Nursery wages	181,212	43,013	224,225	199,407
Social security	13,689	301	13,990	12,628
Pensions	13,097	5,916	19,013	15,974
Sundries	446	-	446	28
Books/materials etc	986	3,689	4,675	5,959
Minor equipment	327	112	439	643
Staff training	1,416	5,654	7,070	2,879
Travel & subsistence	-	-	-	477
Depreciation	4,509	-	4,509	3,232
	<hr/>	<hr/>	<hr/>	<hr/>
	215,682	58,685	274,367	241,227
Outreach				
Outreach wages	79,416	47,588	127,004	121,303
Social security	11,618	-	11,618	10,507
Pensions	12,776	-	12,776	12,193
Resources	-	-	-	92
Staff training	(25)	-	(25)	5,780
Travel & subsistence	575	-	575	837
Marketing	-	-	-	927
Sundry costs	748	-	748	-
	<hr/>	<hr/>	<hr/>	<hr/>
	105,108	47,588	152,696	151,639
Total charitable activities cost	<u>320,790</u>	<u>106,273</u>	<u>427,063</u>	<u>392,866</u>

The above page does not form part of the statutory accounts

Autism Early Support Trust Limited

Detailed Statement of Financial Activities for the year ended 31st August 2023

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Premises costs				
Wages	-	-	-	105
Grounds upkeep etc.	217	-	217	649
Cleaning and other consumables	3,360	-	3,360	3,817
Repairs and renewals	485	-	485	469
Rent	38,949	875	39,824	45,649
Rates and water	810	-	810	640
Heat and light	2,926	-	2,926	2,024
	46,747	875	47,622	53,353
Support Costs				
Administration				
Wages	103,192	4,620	107,812	107,114
Social security	11,269	-	11,269	11,503
Pensions	10,709	-	10,709	10,637
Insurance	3,065	-	3,065	1,819
Telephone and IT	926	-	926	1,567
Printing and stationery	958	-	958	2,087
Sundries	6,432	3,671	10,103	3,364
Software	2,370	10,306	12,676	17,945
Postage	57	-	57	7
Recruitment	4,006	-	4,006	1,178
Minor equipment	231	-	231	-
	143,215	18,597	161,812	157,221
Charity management and admin				
Trustee indemnity insurance	676	-	676	660
Trustee training and expenses	504	-	504	4,246
Accountancy fees	1,740	-	1,740	1,936
	2,920	-	2,920	6,842
Total resources expended	594,428	125,745	720,173	692,024
Net expenditure	(115,940)	(248)	(116,188)	(36,833)

The above page does not form part of the statutory accounts

AUTISM EARLY SUPPORT TRUST LIMITED

England & Wales - Charity number 1141868

Accounts



**Autism Early Support
Circle Centre**

Autism Early Support Trust Limited

Registered charity number: 1141868

Registered company number: 07553552

www.autismearlysupport.org.uk

Financial Statements and Trustees' Annual Report

for the year ended

31 August 2022

Wenn Townsend

Chartered Accountants

Oxford

Autism Early Support Trust Limited

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Autism Early Support Trust Limited

**Reference and Administrative Details
for the year ended 31st August 2022**

Registered office:	The Old School Middle Claydon Buckingham Buckinghamshire MK18 2ET
Registered company number:	07553552
Registered charity number:	1141868
Trustees:	G Wylie (Chair) L Turkel (Deputy Chair) G Brogden (Resigned 6th October 2022) P Cresswell M E Davies C Long O Robarts (Resigned 6th February 2022) A Rowe A Stanyer
Company secretary:	S Landon
Key management personnel:	S Sweet Rowley (Chief Executive Officer) L Gomersall (Head of Children's Services) A Simons (Chief Operating Officer) S Landon (Finance Manager)
Bankers:	HSBC Bank plc TSB plc
Independent examiners:	Wenn Townsend 30 St Giles Oxford OX1 3LE

Autism Early Support Trust Limited

Report of the Chair of the Board of Trustees

for the year ended 31st August 2022

The year ended 31st August 2022 was very special for Autism Early Support (AES) as we celebrated the 20th anniversary of our founding. We marked the occasion in May with a special fundraising ball, where many of our friends and supporters came together, and raised a significant sum for the charity.

The challenges referred to in last year's report arising from the COVID pandemic continued to occupy the Circle Centre nursery staff particularly from November-March. Although restrictions eventually eased, AES were impacted by the associated increase in workload and high staff absence levels. Staff adopted strict protocols, we limited nursery visitors and hosted parent meetings outdoors or online. For the first time since the pandemic began, we had a local CV-19 outbreak in the nursery. Fortunately, no one became seriously ill and our contingency plans helped to keep the infection to a minimum.

There is no doubt that the pandemic has had a real and pro-longed impact on both the education and charity sectors. Staff recruitment is an on-going challenge in the current climate and it has negatively impacted us. Plus continued restrictions on face to face fundraising have meant that we remain largely dependent on fundraising income from trusts and grants. It has been encouraging to see a slow but steady return of community engagement since the Spring-time and we are hopeful that this will now continue.

More than ever, we are very proud of the efforts made by all staff to keep our services running and sustain our fundraising capacity. Amidst all of these challenges, the professionalism of the staff has ensured that we maintained the highest standard of care and service for our children and their families and we did everything we could to raise our profile and income.

Last year our CEO, Sarah Sweet-Rowley joined us; she has continued to focus the charity on future sustainability in what is an increasingly difficult charity sector. Sarah and her management team work together effectively and in particular Laura Gomersall our first Head of Children's Services, has had an outstanding year.

AES Outreach Service has had a particularly effective year. We have been able to extend our reach thanks to the development of our online training programmes for parents and teachers, this development directly enabled us to secure a commissioned contract with Buckinghamshire County Council.

The year to 31st August 2022 showed another small financial deficit. The deficit has further impacted our reserves but the charity remains financially stable. The return of community events, which were suspended during the pandemic, will we hope, increase our local support. Plus we are hoping for positive results from our campaigns to increase regular monthly donations.

In 2016, a generous benefactor provided AES with a gift of £500,000, to be used to secure premises for the establishment of a National Centre for Excellence in Early Years Autism. This amount is shown in Reserves as Restricted Funds and **is not available to fund the day-to-day operations of the charity**. This has given rise to some misunderstanding regarding the financial position of AES. Total Reserves appear extremely strong, whereas in fact most of these reserves cannot be used to fund our operations.

We continue to seek opportunities to secure new long term premises for the nursery and offices.

Everybody, staff, management and trustees - are fully committed to the future success of AES and this is my opportunity to thank them all for another year of real progress despite the very difficult and unique conditions we are operating in.

Graham Wylie
Chair of Trustees

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2022

The Trustees have pleasure in presenting their annual report and independently examined financial statements for the year ended 31st August 2022 for Autism Early Support Trust Limited (formerly Puzzle Centre Trust Limited). The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and Activities

- **Public benefit:**

In setting our objectives and planning our activities for Autism Early Support Limited (AES), the Trustees have given careful consideration to the Charities Commission's general guidance on public benefit. It is central to the charity's ethos to assist children and to provide early years' education and family support, and not to impose a financial burden on those that attend. AES needs to fundraise on behalf of every family attending the Circle Centre nursery, whether full or part time, as the costs for each child substantially exceed combined funding received from Local Authorities and parental contributions. Furthermore, many of the families attending the nursery do not receive any financial funding from Local Authorities.

- **Main activities (objects and aims):**

The charity's principal objective is the advancement of education of children with language, communication and autism spectrum disorders.

- **Mission:**

Our mission is to provide high quality education and therapy for young children with autism or other communication difficulties; to ensure that families receive expert advice and support; and to lead the development of best practice early intervention.

- **Vision:**

We believe that every child with autism or other communication difficulties should be offered prompt, appropriate and high quality education, therapy and support.

Who we are

Autism Early Support Trust Ltd (AES) was founded in 2001 by Alexandra (Alex) Stanyer a specialist teacher of young children, with a passion for early intervention. Alex first set up the nursery as the Puzzle Pre-School in her home in Winslow. As demand for places continued to grow, in 2004, Puzzle was registered as a charity and in the summer term of 2006, moved to its new & current home in Middle Claydon. In 2020, the charity changed its name to Autism Early Support Trust Limited, and the name of the nursery was changed to Circle Centre.

We continue to be one of only a very small number of specialist pre-school settings in the UK. This remains the case despite the fact that numerous research studies indicate early intervention materially improves outcomes for autistic children. The National Autistic Society School report 2021 found parents with autistic children are facing exhausting and sometime years-long battles to get the right support for their children in school. Their findings are starkly in favour of the need for specialist education and a broader understanding of autism in UK schools. Their report found:

- Less than half of autistic children are happy in school
- Only 1 in 4 parents are satisfied with the SEN support their child receives
- 7 in 10 autistic children and young people said school would be better if more teachers understood autism.

The shortfall in early intervention and appropriate support, often results in a life-time of negative consequences for both the child and their family these can affect educational outcomes, mental and physical health, social integration, economic stability and family well-being.

The service Alex created and we have pioneered for the last 20 years, provides a solid foundation for the education of the children we support and it is our ambition to continue to make a lasting impact to the families we are here for.

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What we do

We are specialists in autism education, therapies and early intervention for young children age 2-12 years.

At our specialist Circle Centre nursery, we provide highly personalised education for children who have Autism Spectrum Disorder (ASD) or significant communication needs. We work with their parents to provide a peer network, emotional support and practical guidance to advocate for their child and facilitate their development. We pride ourselves on being an exemplar of 'best practice' in the development, delivery and dissemination of our services. This is for example evidenced, by four consecutive 'Outstanding' OFSTED reports obtained by our nursery, (our most recent was in October 2019).

The same level of bespoke care and expertise found in our Circle Centre, is replicated by our outreach team, who provide assessment and therapies to children on a 1:1 basis in homes or schools and autism education training to parents, teachers & practitioners.

Our work is...

- **Holistic.** Our multi-disciplinary team work with each child. We involve all of the relevant agencies that surround the child, including their family and other settings.
- **Child-led.** We look at everything through the child's lens first, their well-being and happiness is always our priority.
- **Needs-led.** Regardless of diagnosis, we listen to the parent, we observe the child and we work with them to support the areas of need.
- **Focussed on child's strengths.** We design our support around the child's strength, interests and preferences to optimise engagement and enable the child to thrive.
- **Collaborative.** Child and family perspective is invaluable to the development of our work.

The Circle Centre

Nursery admissions are via direct referrals from both parents and professionals. There are always children on the waiting list for a place at the Circle Centre and as such, we try as best as possible to accommodate as many families as we can each year. For those who are not able to access a nursery place we will offer Family Support groups, parent webinars and if suitable our outreach services.

Most of the children who attend the nursery struggle with typical nursery school environments that are noisy, visually stimulating and crowded. Feeling challenged by socially demanding situations, they often prefer solitary games away from others. Our specialist nursery has been designed to accommodate these children's needs. We offer low-arousal spaces including a sensory room, a specifically designed soft play room and a large outdoor play area. We have a highly-structured learning environment with curriculum activities that last 15-20 minutes.

Children attend for a minimum of two and a maximum of six sessions per week. After their initial assessment by our multi-disciplinary team, each child receives a highly-tailored educational plan which is designed and delivered in close partnership with parents and any other practitioners who are also working with the child. Most of our pupils will attend Circle Centre and another nursery, our staff team are in close liaison with the other settings to help ensure we achieve a joined up approach and broad understanding of each child.

The children's families are invited to regular consultations with our team, plus they are encouraged to attend our parent coffee mornings and training workshops as we aim to broaden their understanding of autism and receive practical support and guidance that will help them to better advocate for their child's needs.

Since 2010, AES has adopted SCERTS* (Social Communication, Emotional Regulation and Transactional Supports) an innovative educational model that focuses on supporting the core areas of difficulty for autistic children and their families. We adopted this model as a result of our reflective and evaluative approach to our own practice, and because it remains a priority for us to stay abreast of developments in research and methodologies that are known to be effective for our children and families.

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How we work

At the end of each term, we monitor the progress of each nursery pupil, against the three core SCERTS areas as these correlate with the most positive outcomes specific to the children we support. All of the children we have worked with to date have made demonstrable progress in these areas, with many making very significant progress as measured by developmental scores and observations.

Our Outreach Provision

Our outreach team comprises an occupational therapist, a specialist teacher and two speech and language therapists.

They work directly with children aged 2-12 delivering independent assessments and 1:1 occupational or speech therapies delivered in bespoke blocks of support for each child. These services are designed to support each child's developmental challenges and also provide strategies and adaptations for their parents and teachers to put into practice.

The team work collaboratively with the child, their parents and the education professionals supporting them. Our assessment reports are often used as supporting evidence for EHCP's highlighting key areas of strength and needs for each child and offering clear guidance on recommendations and appropriate provision that will support their needs.

We are invited to work in schools to help better support their pupils with social communication, interaction, language, sensory and physical needs. Either we put support in place for specific children or we are consulted by the school on ways they can adapt their environment and wider provision. Additionally, we have a menu of practitioner specific training programmes which can be tailor-made to meet the individual learning requirements of each Key-stage and setting.

In recognition of the fact the families we meet often feel isolated and in search of information to support their children's needs, we facilitate regular parent support groups to enable families to access peer support, share their experiences, signpost and support each other.

We're continually working to develop, improve and be recognised as pioneers and exemplary in our specialist field. Monitoring and evaluation of child progress and our interventions plays a critical part in our practice. As well as continually monitoring the progress of the children we support, we record the difference AES makes to the lives of our families, and we evaluate and report on all of our training provision.

Financial review

In 2022 income from Charitable activities increased by 33% to £326,448 primarily as a result of an increase in Outreach. This was despite the substantial effect that the Covid pandemic had day-to-day. Nursery services performed in line with previous years largely due to being in receipt of EHCP funding for more children than usual.

For outreach, as well as an increase in demand, we were commissioned in January '22, by Buckinghamshire County Council (Neurodevelopment Collaborative Pathway) to design and deliver a one-year pilot programme of support for families with children awaiting an assessment for ASD or ADHD.

This increase in charitable activity is offset by an increase in our support costs: increase in personnel, CRM installation, web development and new laptops (all were grant funded).

Since Spring '22, it was a relief to finally see a slow but steady return of face to face gatherings and community fundraising opportunities. Of note was our 20th anniversary fundraising ball in May '22, which generated an impressive £31,960 and enabled us to reignite supporter relationships.

Looking ahead, we are keen to create a more balanced income portfolio, with less dependency on trust and foundations and more emphasis on strategic growth in community, corporate and individual engagement.

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Financial review (continued)

The net deficit for the year was £36,833 (2021: £23,978) an increase of £12,855 over the previous year.

In the Trustees' report last year, one of the key objectives was to develop our outreach services for families and practitioners. It had become evident that this would need financial investment. The outcome was in line with the budgeted loss for the year.

The financial statements have been prepared on a 'going-concern' basis, and the Trustees have considered the level of funds held and the expected level of income and expenditure for the next twelve months. Detailed budgets have been prepared and reviewed by Trustees, and on a monthly basis they are compared against actual results. The Trustees are satisfied that the budgeted income and expenditure are sufficient with the level of reserves to continue as a going concern.

Achievement and Performance

In November 2021, we started to implement a new two year strategic plan focused on stability, quality and sustainability for the organisation. We have made significant progress across all key areas namely: staff and stakeholder development, child & parent outcomes, information management, marketing communications, income growth and diversification. Our plan continues to provide a clear road map for our strategic priorities in 2022/23.

Through our Circle Centre nursery we supported 23 children and their families, this equates to over 6,000 hours of direct early intervention. All of the children made progress in the key areas of development they find particularly challenging. Each year we target these areas as they correlate with the most positive outcomes for children with autism and similar communication difficulties.

- Communication skills
- Interaction skills
- Managing their feelings

The nursery team use a range of tools, strategies and planned activities that are individualised to the child and the environment is purposely set up to support differences in sensory processing and communication. These strategies are modelled and embedded across the child's day. Staff focus on each child's strengths, preferences and interests. They follow the child's lead and respond to their ways of communicating.

Over the academic year, 100% of nursery children made progress in their ability to communicate and their abilities to cope and respond to different situations emotionally. Examples of the ways they have progressed include:

- The development of strategies and using tools to respond to interactions from others.
- Starting to direct signals through the use of body language, positioning and gesture.
- Increased understanding of gestures, body language and familiar words and phrases.
- The development of gestures, symbols, body language, vocalisations to request, comment and protest.
- Developing an awareness of adults being a source of support and comfort.
- Being able to seek help and support from adults.
- Being able to cope more readily in different situations using physical movements, tools, strategies and visuals.

One little boy who joined us in September '21 initially found it very challenging to engage with others and activities in the nursery. By way of response he would often cry for much of the session and choose to isolate in one play area. His key worker took time to better understand and get to know him, observing and understanding the subtleties in his body language so that she could include things in his sessions that would be of interest to him. As a result of building trust and feeling safe he has become more willing to engage with play and explore. He is now able to access all areas of the nursery and participate in all of the activities. He also now engages with and seeks interaction with the adults at nursery who are less familiar to him.

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Achievement and Performance (continued)

Other outcomes for Circle Centre nursery children 21/22 include:

- 95% are:
 - more able to respond to interaction initiated by others
 - more able to initiate interaction with others
- 85% use more nonverbal means to support communication for different purposes (e.g. to ask for something, protest, share, comment)
- 80% are:
 - more able to respond to offers from adults to help them regulate their emotions and reduce upset distress, overwhelm, overstimulation etc
 - more able to demonstrate that they were able to engage in learning and interaction
- 75% are:
 - more able to direct signals to another person through non-verbal means
 - more able to understand familiar words (e.g. their name, words and phrases used in routines and familiar activities)
 - more able to use strategies or respond to situations on their own to help them cope and regulate their emotions.

We had a number of new nursery staff in key roles this year and they have each made significant personal progress and well-received changes. The nursery team has strong leadership from our Head of Children's Services and two specialist teachers who lead on curriculum planning, parent liaison and ensuring the highest teaching standards. We are hopeful with the worst of the pandemic now behind us, we will see less pressure on staffing levels this year and the team can focus on delivering at full capacity.

Feedback continues to be a critical part of our development and it is also excellent for staff morale:

At the end of summer term, Circle Centre families donated a hamper to staff and toys and resources to the nursery *"Thank you so much for all you do for us. You make a huge impact on not only every child you care for but for their families too. We will forever be grateful to each and every one of you!"*

"Words can't quite describe how grateful we are for all the support and love you have given our family. You have taught our son so much. Helped him to express himself and how to experience different things - it means the world to us. Every day we thank our lucky stars that we are part of such a wonderful community."

"It's safe to say you have all made things a little easier when times have been hard. Without you and the wonderful nursery I'm not sure our boys would have flourished the way they both have."

"Certainly the process for EHCPs and placements would not have been so smooth without your support, guidance and extremely detailed plans."

"This year spent at Circle has been key to him being ready for school and we are very grateful for this"

"A highly disciplined, multi-professional team works seamlessly together to provide an exceptional curriculum of learning for children. Children benefit hugely from the support of speech and language therapists, occupational therapists and specialist teachers to meet their diverse needs. Staff are motivated by having high expectations and ambition for all children. Teaching is finely tuned, with each child's needs known and understood by their key person. This results in individualised teaching that encourages every child to meet their full potential." Ofsted 2019

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Achievement and Performance (continued)

We are always hugely grateful to our nursery volunteers and bank staff who provide flexible support to ensure we have the necessary capacity to deliver the service. This year, particularly in the Spring term they continually helped to cover CV-19 staff absence to help ensure the nursery remained open. In total they have gifted over 150 hours of their time.

During the year Oliver Robarts and Guy Brogden resigned as Trustees. We thank them for their service and generous support throughout their tenure.

Progress in our outreach provision both in terms of income and impact exceeded our expectations. Our relatively small outreach team have delivered an extensive service this year.

"The outreach team have been absolutely fantastic when working with our son. Sessions are fun and engaging and he always looks forward to seeing his Speech Therapist. We have seen such an improvement in his speech and language and overall he has gained a huge amount of confidence through the process..."

The table demonstrates our year on year growth in provision:

Outreach Service	2020-2021	2021-2022
Children and families receiving direct support	34	37
Families supported in parent support groups	58	107
Number of parents who accessed training	72	161
Number of professionals who accessed training	184	233
Number of 1:1 support sessions delivered by therapists	168	201
SaLT provision in Schools	62 days	72 days

Our outreach team were commissioned in January '22 by Bucks County Council to deliver a one year, online support programme for parents with children awaiting a neurodevelopmental assessment for ASD or ADHD. The outcomes we projected for parents included:

- To become better able to advocate for their child's needs, gain practical solutions, tools and tips to adopt with their child, understand and respond to their behaviours and access peer support through our facilitated Family Support Groups.

Between February-July '22 125 parents have accessed an element of the programme. Our team continually review and develop their course materials, they take on board parent feedback and needs and they are focused on achieving the best outcomes for both the parents and children. To date, parent feedback has been excellent and 100% of parents surveyed said they would recommend the programme to other families:

"I loved having the support & understanding"

"I feel more prepared for assessment. Info to gather for EHCP. Meetings with school SENCO"

"I feel I understand my son better, the way he thinks, what he may be feeling and thinking – it's made things clearer for me to understand."

"I have taken away lot of strategies to support him while he's waiting for assessment"

"I feel I know now how to support him the way he needs"

"I've got more confidence and more certainty when I'm helping my son. I waste less energy 'fretting' that I'm getting things wrong. I can direct my focus onto something helpful and more beneficial for him"

The current programme runs to March 2023. We are working closely with the commissioners to review the pilot outcomes and develop a longer-term package of support for parents.

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Achievement and Performance (continued)

Thanks to continued investment and initial seed funding in 2020, the growth in our Parent Support Groups is testament to their success and also evidence of increased demand. Parents find peer support incredibly helpful, the groups provide a non-judgemental platform for sharing experience, listening and advice. They are facilitated by our Parent Support Co-ordinator who sign-posts, offers support and guidance and enables the groups to continue. The groups are frequently praised by parents:

"Thank you again for your support. I'm completely isolated and have no family around me - you don't understand how much this means to me to have someone who understands".

"One of the main values of these sessions is for parents to realise that they're not alone, that there are lots of other families out there that understand their challenges and that it gives them reassurance that they're not bad parents, they don't have "naughty" children like so many friends and family tell them and that they're justified in their feelings".

" During the sessions, I have taken notes that I refer back to, which have both increased my understanding of both ASD and ADHD and helped me with specific issues my child faces."

We continue to recognise our outreach activities are critical to the growth of both our impact and our reach. They allow us to extend our specialist support to benefit many more children and families than would ever be possible through the Circle Centre nursery alone. Plus, as many of these services can be delivered online, there are no geographical boundaries to our support offer. It is our ambition to build capacity in this team, to both meet the growth in demand and further develop our outreach services through 22/23.

Fundraising

By being registered with the Fundraising Regulator, AES is able to make assurances to our supporters that our fundraising practises are ethical and compliant with the standards set out in their Code of Fundraising Practice.

Our fundraising principles are as follows:

Partnerships - the foundation of successful fundraising is built on mutually beneficial partnerships. One example is our network of volunteers who support our fundraising efforts by being both ambassadors and advocates for our cause. It is critical we invest in building and maintaining these relationships; they are crucial to our success.

Quality – our fundraising standards should always align with the 'outstanding' qualification our teaching was awarded at our last Ofsted inspection.

Profile - our fundraising and community engagement plays a key role in building our reputation and brand profile.

Retention – our supporters and partners should always receive first class stewardship. Ongoing cultivation and showing our supporters the impact they make is critical to our success.

Development - we must always be agile, competitive and available for opportunity. The charity market-place is crowded, we must always ensure we have the capability to play an active role.

In order to sustain our service provision, we endeavour to raise income across several channels:

1. Trusts & Foundations
2. Community activities
3. Corporate engagement
4. Individual donations

It is thanks to the continued support we have received this year from a number of Trusts, Grants & Foundations that we have been able to implement both our strategic and operational plans in the period.

All grants received demonstrate a vote of confidence in our work. Moreover, at a time when funding bodies have been overwhelmed by applications, each award is greatly appreciated. Never has it been more critical for us to ensure we submit high quality, targeted approaches.

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Fundraising (continued)

Of particular note, in November 2021, we were awarded an £85,000 CAF Resilience Grant which has enabled us to build our resilience through staff, service, digital and brand development. All projects are closely-aligned to our strategic objectives and we have made substantial progress throughout the year.

We have been able to invest in a Train the Trainer programme for our outreach team and employ a Brand consultant to assist with our brand development and strategic marketing.

In January we installed Salesforce, an organisation-wide CRM system which will help us achieve multiple solutions. At the same time we were able to start the design and development of our web-based parent portal which when fully operational by March '23 will provide a needs-led platform for parents and practitioners to access a 24/7 library of dynamic, multi-media resources. The CAF award has enabled us to realise developments that are key to our future sustainability.

We would like to specifically acknowledge the funders whose awards have been in support of developing our outreach services, with these we have been able to strengthen this service and as a result, increase income. As an example, repeat funding from The Paul Foundation this year has enabled us to further develop the creation and delivery of our training materials and we are in no doubt that this support has helped us extend our reach and secure new outreach clients.

We hugely value the long-standing support we have received from local Charitable Trusts for the period. These loyal local families continue to endorse our work through their support. We would particularly like to thank The Stanley Foundation, the Shanly Foundation, EM McAndrew Trust, DJ Robarts Charitable Trust, Bergqvist Charitable Trust and the Willis Hart Family Trust

During the year we were in receipt of a number of multi-year grants, we received the:

- Third year of 3-year grant from the Garfield Weston Foundation
- Second year of a two year grant from the Communication Consortium delivered in partnership with The Pace Centre, Aylesbury
- Third year of a 3 year grant from the Barbara Ward Children's Foundation

As noted by our Chair, our 20th Anniversary Ball was a celebratory highlight of the year. Aside from the income raised at the event itself, the opportunity for engagement & profile has been invaluable after two years of limitations through pandemic.

The event marked the soft launch of our regular giving campaign which was an opportunity to request regular monthly income from our most loyal supporters. To date the response has been minimal but we will however continue our efforts to secure regular monthly donations in the year ahead.

Our calendar of community events and activities was much busier this year than it has been since 2019. We welcomed the return of Buckingham Christmas Parade, First Words Lunch Club, the AES Quiz Night and the Winslow Show in August. We were grateful to continue to be one of the benefitting charities of the Swanbourne Endeavour. This valued long-standing partnership with this popular local, annual event has raised £18,262 to date since 2015 for AES.

We were humbled by the incredibly generous efforts from local companies and individuals who took on challenges support us. Notably, Archie Brogden raised £2,871 in the London Marathon, two pupils from Swanbourne School raised £677, the Energy Effect Fitness Studio raised £3,132 at their charity day, Sonia Norman £1,004 from a Yogathon & Sound Baths and Roger O'Conner Boyd raised £800 for his Fantasy F1.

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Fundraising (continued)

We intend to maximise all opportunities for community engagement throughout 22/23. Aside from raising vital funds, it is key to relationship building and raising awareness of our cause. We are particularly grateful for the continued support of Winslow Rotary.

We have secured a valuable partnership with Buckingham-based company Vitalograph who have to date generously commissioned their contractors to make structural and cosmetic improvements to the nursery building and gardens. The developments have given the setting a welcome face-lift and they have been extremely well received by our team.

In March we were honoured to be recognised as finalists at the Milton Keynes Business Achievement Awards for 'Business Impact in the Community'. We have welcomed the return of all business networking.

Corporate Gift In Kind support has been significant for the period.

We were kindly gifted access to an Employee Assistance Programme for all staff by Sports for All. This has added huge value to our well-being offering for staff.

Evolution International produced and created a powerful new video to showcase our work in celebration of our 20th Anniversary. As a result of our collaboration with Red Thread Fellowship in Milton Keynes, we were able to progress forward with our information management processes and we are now exploring a data monitoring tool.

With CAF funding we were able to employ the expertise of both Marketing in Print and Westbrook. Alongside the projects, both companies were extremely generous with their time and additional support.

We are also grateful for the Charity of the Year partnership we maintained with Freeth's Milton Keynes who have raised both funds and awareness for us since September '21. Plus, it was thanks to them that we developed a new partnership with John Lewis in Milton Keynes.

We take this opportunity to express our sincere thanks to everyone who has supported us to recover and rebuild after the unprecedented challenges of the pandemic. With your loyalty, continued generosity and endorsement of our work we can continue to meet the needs of the vulnerable young children we are here to support.

Plans for the future

Our plans for the next year include:

- Maintaining outstanding specialist nursery provision at the Circle Centre
- Continued growth and development our outreach services for families and practitioners
- Investment in the well-being and professional development of our staff
- Maximise opportunities for face-to-face fundraising to raise both income & profile
- Raising awareness of the 'Autism Early Support Trust Ltd' and 'Circle Centre' brands
- Building resilience and sustainability into our fundraising strategies
- Progressing further with our plans to develop a new Centre for Excellence in Early Years Autism
- Investment in building and cultivating all key stakeholder relationships at local and national level.

Reserves policy

The Trustees have reviewed their policy for the charity to maintain a minimum level of reserves freely available, and have set an objective of keeping reserves of at least £250,000 to cover our legal obligations and the costs to run the Circle Centre nursery for one academic term. The free reserves at 31st August 2022 are £112,713, which does not fully meet our requirement.

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Reserves policy (continued)

Our reserves position:

	Current Year	Previous Year	% Increase / (Decrease)
Unrestricted Funds (Reserves)	126,392	152,835	(17%)
Restricted / Designated Funds:			
- Building Fund	478,732	478,732	
- Others	35,003	45,393	(23%)
Endowment Funds			
Total Funds	639,767	676,600	(5%)
Ratio of Reserves to Annual Operating Expenditure	93%	128%	(30%)

At 31st August 2022, the total reserves were £639,767 (2021: £676,600). Restricted reserves, which can only be spent as directed by the donor, were £519,764 (2021: £523,765). The restricted reserves relate to future development of AES, as well as salary costs of specific employees.

Unrestricted reserves at 31st August 2022 were £120,003 (2021: £152,835).

Risk review

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity, should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available funds and providing active management accounts to ensure sufficient information is given to the Trustees on a timely basis, so that early action may be taken if necessary.

Attention has also been focused on non-financial risks arising from safeguarding, child protection and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff and trustees working in these areas.

Structure, governance and management

Governing document

Autism Early Support Trust Limited is a company limited by guarantee by its Memorandum and Articles of Association dated 7th March 2011. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company. There are currently eight members (2021: nine), each of whom agrees to contribute £1 in the event of the charity winding up.

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Appointment of Trustees

As set out in the Articles of Association, the Chair of Trustees is nominated by Autism Early Support Trust Limited. When considering appointing Trustees, the Board has regard to the requirement for any specialist skills needed. The responsibility for recruitment of new Trustees rests firmly with the existing Trustees. They must oversee the management of an open and efficient process and always act in the best interest of the charity. Before appointing a new Trustee, the Trustee Board must make sure that the appointment meets the requirements of the charity's governing document and the law.

Before appointing a Trustee, the Trustee Board obtains a declaration from the prospective Trustee that he/she is not disqualified. It also consults official registers of disqualified persons.

Trustee induction and training

New Trustees have an orientation meeting with the Chair of Trustees to learn about the role of the Trustee, the charity's vision and the future. He/she is also briefed on his/her legal obligations under charity and company law, the charity commission guidance on public benefit and informed of the content of the Memorandum and Articles of Association, the committee structure, decision making process, the business plan and recent financial performance. Trustees also complete Child Protection training and are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees administers the charity. The Board normally meets monthly and there is an executive committee covering operations, finance and premises which also meets monthly.

Pay policy for senior staff

The directors consider the Board of Directors, who are the Trust's Trustees, and the senior management team the key management personnel for the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis. All directors give their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in public sector educational settings and National Health Service (NHS). The benchmark is a comparable pay for similar roles within the relevant sectors adjusting for any additional responsibilities.

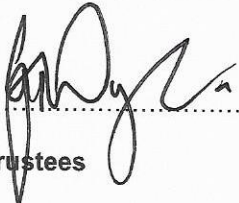
Third party indemnity provisions

The Trust has in place directors' and officers' liability insurance for the purpose of indemnifying the Trustees against liability in respect of proceedings brought by third parties, subject to the conditions set out in section 234 of the Companies Act 2006. This insurance was in force during the year, and is in force as at the date of approving this report.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration of other benefits from their work with the charity. Any connection between a Trustee or senior manager of the charity must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.


.....
G Wylie
Chair of Trustees

24th November 2022

Autism Early Support Trust Limited

Independent Examiner's Report to the Trustees of Autism Early Support Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2022 which are set out on pages 15 to 30.

Responsibilities and basis of report

As the charity trustees of the 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 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 your 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 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 member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 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).

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.

**Mrs Deborah Pluck FCA
Wenn Townsend
Chartered Accountants
30 St Giles
Oxford
OX1 3LE**

24th November 2022

Autism Early Support Trust Limited

**Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31st August 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income from:							
Donations							
Government grants receivable – CJRS	11	-	-	-	227	-	227
Other donations	2	152,583	169,053	321,636	277,032	-	277,032
Income from charitable activities	3	326,448	-	326,448	246,070	-	246,070
Income from investments	4	2,107	-	2,107	1,263	-	1,263
Other income – employer NI rebate		5,000	-	5,000	4,000	-	4,000
Total income		<u>486,138</u>	<u>169,053</u>	<u>655,191</u>	<u>304,840</u>	<u>223,752</u>	<u>528,592</u>
Expenditure on:							
Costs of raising funds		81,742	-	81,742	62,688	-	62,688
Expenditure on Charitable activities							
Charitable expenditure	5	430,839	179,443	610,282	265,160	224,722	489,882
Total expenditure		<u>512,581</u>	<u>179,443</u>	<u>692,024</u>	<u>327,848</u>	<u>224,722</u>	<u>552,570</u>
Net expenditure		<u>(26,443)</u>	<u>(10,390)</u>	<u>(36,833)</u>	<u>(23,008)</u>	<u>(970)</u>	<u>(23,978)</u>
Reconciliation of Funds							
Total funds brought forward		<u>152,835</u>	<u>523,765</u>	<u>676,600</u>	<u>175,843</u>	<u>524,735</u>	<u>700,578</u>
Total funds carried forward		<u>126,392</u>	<u>513,375</u>	<u>639,767</u>	<u>152,835</u>	<u>523,765</u>	<u>676,600</u>

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

Autism Early Support Trust Limited

**Balance Sheet
as at 31st August 2022**

	Note	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Fixed assets							
Tangible fixed assets	12	13,679	-	13,679	5,337	-	5,337
Current assets							
Debtors	13	16,831	-	16,831	44,874	-	44,874
Cash at bank and in hand		218,868	513,375	732,243	179,946	523,765	703,711
		235,699	513,375	749,074	224,820	523,765	748,585
Liabilities							
Creditors due within one year	14	(122,986)	-	(122,986)	(77,322)	-	(77,322)
Net current assets		112,713	513,375	626,088	147,498	523,765	671,263
Net assets		126,392	513,375	639,767	152,835	523,765	676,600
Funds							
Unrestricted funds	15	126,392	-	126,392	152,835	-	152,835
Restricted funds							
- Capital Building Project	15	-	478,372	478,372	-	478,372	478,372
- Other	15	-	35,003	35,003	-	45,393	45,393
Total charity funds		126,392	513,375	639,767	152,835	523,765	676,600

For the year ended 31st August 2022 the charitable company was entitled to exemption under section 477(2) of the Companies Act 2006 ('the Act') and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the estate of affairs of the company as at 31st August 2022, of its surplus for the year then ended in accordance with the requirements of sections 393, 394 and 395 of the Act, and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements do far as applicable to the charitable company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

These financial statements were approved by the Board of Trustees on 24th November 2022 and were signed on its behalf by:

.....
G Wylie
Chair of Trustees

Registered Company Number: 07553552
Registered Charity Number: 114868

The notes on pages 19 to 30 form part of these accounts

Autism Early Support Trust Limited

**Statement of Cash Flows
for the year ended 31st August 2022**

	Note	2022 £	2021 £
Cash provided/(used) by operating activities	16	37,999	(37,739)
Cash flow from investing activities			
Interest income		2,107	1,263
Purchase of tangible fixed assets		(11,574)	(4,964)
Cash expended by investing activities		(9,467)	(3,701)
Increase/(decrease) in cash and cash equivalents in the year		28,532	(41,440)
Cash and cash equivalents at 1st September 2021		703,711	745,151
Cash and cash equivalents at 31st August 2022		<u>732,243</u>	<u>703,711</u>

Autism Early Support Trust Limited

Notes to the Accounts for the year ended 31st August 2022

1 Summary of significant accounting policies

(a) General information and basis of preparation

Autism Early Support Trust Limited is a charitable company limited by guarantee, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of its registered office and principal place of business is disclosed in the report of the trustees.

The principal activity of the charity is the advancement of education for children with language, communication and autistic spectrum disorders.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) 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, including a revision of expectations for the potential impact of COVID-19 on the charity. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2022**

1 Summary of significant accounting policies (continued)

(c) Income recognition (continued)

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any 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. The charity receives government grants in respect of the Coronavirus Job Retention Scheme. These grants are recognised using the accrual model and as such are recorded in the SoFA in the period in which the charity is entitled to such grants as a result of having furloughed staff members.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

(d) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(e) Expenditure recognition

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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and fundraising events.
- Expenditure on charitable activities includes the costs of nursery and outreach expenditure.

(f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trust's activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The base on which support costs have been allocated are set out in note 8.

(g) Operating leases

The charity classifies the lease of photocopier and printer as an operating lease; the title to the equipment and property remain with the lessors and the equipment is intended to be replaced every three to six years whilst the economic life of such equipment is normally 10 years. Rental payable is charged on a straight line basis over the term of the lease.

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2022

1 Summary of significant accounting policies (continued)

(h) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

- Fixtures and fittings 25% on cost
- Computer equipment 25% on cost

(i) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(k) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(l) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(m) Judgements in applying accounting policies and key sources of estimating uncertainty

In applying the company's accounting policies, the directors are required to make judgements, estimates and assumptions in determining the carrying values of assets and liabilities. The directors' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

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.

The key estimates and assumptions made in these accounts are the allocation of central support costs which are allocated on a basis using an estimated time and effort percentage.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2022**

2	Income from donations	2022 £	2021 £
	Donations	321,636	277,032

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3	Income from charitable activities	2022 £	2021 £
	Nursery	184,924	184,213
	Outreach	141,524	61,857
		326,448	246,070

4	Investment income	2022 £	2021 £
	Deposit account interest	2,107	1,263

All of the investment income arose from money held in interest bearing deposit accounts.

5	Analysis of expenditure on charitable activities			
	Nursery	Outreach	Total	Total
	2022	2022	2022	2021
	£	£	£	£
	Direct costs	237,995	151,639	389,634
	Depreciation	3,232	-	3,232
	Premises costs (see note 6)	33,704	19,649	53,353
	Support costs (see note 6)	160,099	3,364	164,063
		435,630	174,652	610,282
				489,882

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2022**

6 Analysis of support and premises costs

	Support costs 2022 £	Premises costs 2022 £	Total 2022 £	Total 2021 £
Salaries and related costs	125,653	105	125,758	88,905
Repairs and upkeep	-	4,935	4,935	7,139
Rent	-	45,649	45,649	39,485
Heat, light, power and rates	-	2,664	2,664	2,006
General office	31,568	-	31,568	10,160
Governance costs	6,842	-	6,842	5,295
	<u>164,063</u>	<u>53,353</u>	<u>217,416</u>	<u>152,990</u>

7 Net expenditure for the year

	2022 £	2021 £
Net expenditure is stated after charging:		
Depreciation – owned assets	<u>3,232</u>	<u>2,067</u>
Examiner's remuneration - year end accounts/examination	1,600	1,436
- other assistance – taxation	<u>336</u>	<u>-</u>

8 Analysis of staff costs and the cost of key management personnel

The total staff costs and employee benefits were as follows:

	2022 £	2021 £
Wages and salaries	463,694	371,496
Social security costs	35,340	26,427
Pension costs	42,459	34,339
	<u>541,493</u>	<u>432,262</u>

No staff received total employee benefits (excluding employer pension costs) of more than £60,000 in either period.

The key management personnel of the charity comprise the trustees, Chief Executive Officer, Head of Children's Services, Chief Operating Officer, Fundraising Manager and Finance Manager of the Trust. The total salary and employee benefits of the key management personnel of the Trust were £228,761 (2021: £221,423).

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2022**

9 Staff numbers

The average monthly head count was 25 staff (2021: 29 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2022 Number	2021 Number
Nursery	7.2	8.9
Outreach	4.2	1.8
Fundraising	1.0	1.6
Administration	2.7	2.5
	<u>15.1</u>	<u>14.8</u>

10 Related party transactions including trustee remuneration and expenses

The charity does not have any transactions with any of the trustees, except for donations, that require disclosure.

There were no outstanding balances with related parties as at 31st August 2022 (2021: £Nil).

The aggregate donations made by trustees during the year was £1,670 (2021: £2,420), of which £nil (2021: £989) had a specific purpose attached.

The trustees neither received nor waived any remuneration or expenses during the year (2021: £Nil).

During the year the Trust purchased trustee indemnity insurance for the benefit of the trustees at a cost of £660 (2021: £676).

There were no other related party transactions during the year (2021: £Nil).

11 Government grants

Income from government grants comprise Nursery related grants made by local authorities to fund children who have an Educational Health and Care Plan (EHCP) as well as universal 3 and 4 year old funding.

During the current year the charity also received £Nil (2021: £227) of funding as part of the government Coronavirus Job Retention Scheme for staff furloughed during the period.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2022**

12 Fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1st September 2021	11,613	5,992	17,605
Additions	2,114	9,460	11,574
	13,727	15,452	29,179
	13,727	15,452	29,179
Depreciation			
At 1st September 2021	7,561	4,707	12,268
Charge for the year	1,681	1,551	3,232
	9,242	6,258	15,500
	9,242	6,258	15,500
Net book value			
At 31st August 2022	4,485	9,194	13,679
	4,485	9,194	13,679
	4,485	9,194	13,679
At 31st August 2021	4,052	1,285	5,337
	4,052	1,285	5,337
	4,052	1,285	5,337

13 Debtors

	2022 £	2021 £
Trade debtors	-	30,641
Prepayments and accrued income	16,831	14,233
	16,831	44,874
	16,831	44,874

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	307	2,123
Taxation and social security	11,183	9,870
Deferred income	102,870	56,163
Other creditors	8,626	9,166
	122,986	77,322
	122,986	77,322

Income has been deferred for fees and extra charges received in advance of the following academic year, as well as for a grant received in the period relating to funding specifically provided for future academic years.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2022**

15 Analysis of charitable funds

2021/22

Analysis of movements in unrestricted funds

	At 1/9/21	Net movement	At 31/8/22
	£	£	£
Unrestricted funds			
General funds	152,835	(26,443)	126,392
Restricted funds	523,765	(10,390)	513,375
Total funds	676,600	(36,833)	639,767

	At 1/9/21	Incoming resources	Resources expended	At 31/8/22
	£	£	£	£
General funds	152,835	486,138	(512,581)	126,392
Restricted funds				
Carrington Charitable Trust – Building Project	478,372	-	-	478,372
The Barbara Ward Children's Foundation	-	7,000	(7,000)	-
BBC Children in Need	7,650	-	(7,650)	-
The Boshier-Hinton Foundation	225	-	(225)	-
Buckinghamshire Council	1,250	2,500	(3,750)	-
The D'Oyly Carte Charitable Trust	1,500	-	(1,500)	-
Didymus CIO	3,452	-	(3,452)	-
The Edward Gostling Foundation - Learning Support	4,884	-	(4,884)	-
Garfield Weston Foundation	-	25,000	(25,000)	-
ICAN – Communications Consortium Grant Programme	-	18,367	(18,367)	-
Leeds Building Society Foundation	600	-	(600)	-
The National Lottery Awards for All	10,000	-	(10,000)	-
The Paul Foundation	4,375	5,000	(5,456)	3,919
The Rayne Foundation	6,665	-	(6,665)	-
The Rothschild Foundation	3,334	-	(3,333)	1
The Shanley Foundation	1,458	-	(1,458)	-
Vale of Aylesbury Housing Trust - Thriving Communities	-	10,000	(7,500)	2,500
The Foyle Foundation	-	10,000	(10,000)	-
Charities Aid Foundation	-	65,757	(48,961)	16,796
Heart of Bucks - training	-	1,689	(1,689)	-
Heart of Bucks - salaries	-	5,000	(4,167)	833
The Clothworkers' Foundation	-	4,000	(4,000)	-
The Percy Bilton Charity	-	2,115	(2,115)	-
Grand Union Rotary	-	125	-	125
Watson family donation	-	600	(600)	-
WPA Benevolent Foundation	-	1,900	(1,071)	829
The Baily Thomas Charitable Fund	-	10,000	-	10,000
	523,765	169,053	(179,443)	513,375
	676,600	655,191	(692,024)	639,767

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2022**

15 Analysis of charitable funds (continued)

2020/21

Analysis of movements in unrestricted funds

	At 1/9/20	Net movement	At 31/8/21
	£	£	£
Unrestricted funds			
General funds	175,843	(23,008)	152,835
Restricted funds	524,735	(970)	523,765
Total funds	<u>700,578</u>	<u>(23,978)</u>	<u>676,600</u>

	At 1/9/20	Incoming resources	Resources expended	At 31/8/21
	£	£	£	£
General funds	175,843	304,840	(327,848)	152,835
Restricted funds				
Carrington Charitable Trust – Building Project	478,372	-	-	478,372
The Barbara Ward Children's Foundation	-	7,000	(7,000)	-
BBC Children in Need	5,000	30,600	(27,950)	7,650
The Boshier-Hinton Foundation	-	300	(75)	225
Buckinghamshire Council	-	2,500	(1,250)	1,250
CAF Resilience Fund	-	11,505	(11,505)	-
The D'Oyly Carte Charitable Trust	-	3,000	(1,500)	1,500
Didymus CIO	-	3,452	-	3,452
The Edward Gostling Foundation - Learning Support	-	4,884	-	4,884
The Edward Gostling Foundation - Head of Nursery	-	5,000	(5,000)	-
Garfield Weston Foundation	-	25,000	(25,000)	-
Guy Brogden	-	989	(989)	-
ICAN – Communications Consortium Grant Programme	-	16,093	(16,093)	-
The Julia and Hans Rausing Trust	-	63,000	(63,000)	-
Leeds Building Society Foundation	600	-	-	600
Milton Keynes Community Foundation	-	429	(429)	-
The National Lottery Awards for All	-	10,000	-	10,000
National Lottery Community Fund	8,598	-	(8,598)	-
The Paul Foundation	10,500	7,500	(13,625)	4,375
The Rayne Foundation	11,665	15,000	(20,000)	6,665
The Rothschild Foundation – Speech and language	-	5,000	(5,000)	-
The Rothschild Foundation – Early intervention	-	10,000	(6,666)	3,334
The Shanley Foundation	-	2,500	(1,042)	1,458
Vale of Aylesbury Housing Trust - Thriving Communities	10,000	-	(10,000)	-
	<u>524,735</u>	<u>223,752</u>	<u>(224,722)</u>	<u>523,765</u>
	<u>700,578</u>	<u>528,592</u>	<u>(552,570)</u>	<u>676,600</u>

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2022**

15 Analysis of charitable funds (continued)

Name of fund	Description, nature and purpose of the fund
General fund	The 'free reserves' after allowing for all designated funds
Restricted funds:	
The Barbara Ward Children's Foundation	Towards the salary cost of the speech and language therapist at the specialist nursery
BBC Children in Need	Towards specialist teaching and therapy to children aged 2-5 with autism and communication problems
The Baily Thomas Charitable Fund	Towards outreach speech and language therapy for children with communication difficulties: salary of the specialist speech and language therapist.
The Boshier-Hinton Foundation	Towards the provision of musical instruments
Buckinghamshire Council	Extended grant agreement to support a specialist teacher at the nursery
The Carrington Charitable Trust	For the development of a new site
The Charities Aid Foundation	Towards digital transformation and building capacity, capability and expertise
The Clothworkers' Foundation	The purchase of iPad equipment for a charity supporting children with autism and learning difficulties in Buckinghamshire.
The D'Oyly Carte Charitable Trust	Towards the salary costs of a specialist teacher
Didymus CIO	Towards the provision of music sessions at nursery
The Edward Gostling Foundation	Towards the salary costs of a learning support assistant at the specialist nursery
The Foyle Foundation	Towards music, messy play and sensory sessions at Circle Centre specialist nursery
The Garfield Weston Foundation	Towards early intervention education for children with autism and other communication difficulties
Grand Union Rotary	Towards a laminator and guillotine
Heart of Bucks	Towards the salaries of nursery staff
ICAN – Communications Consortium Grants Programme	Toward the creation and provision of sensory story telling for children with complex issues including autism
Leeds Building Society Foundation	For the purchase of a new projector
The National Lottery Awards for All	Towards the provision of outreach services for children with autism and other communication difficulties
The Percy Bilton Charity	Towards the purchase and installation of outdoor equipment.
The Paul Foundation	Towards the delivery and development, promotion and advertising of parent and family webinars programme
The Rayne Foundation	Towards expansion of Autism Early Support services for children with autism and other communication difficulties
The Rothschild Foundation	Towards the provision of speech and language therapy
The Shanly Foundation	Towards the provision of sensory sessions at specialist nursery
Vale of Aylesbury Housing Trust Thriving Communities	Towards the funding of a new role, Head of Children's Services (HofCS), to develop and expand specialist education and early intervention services to support more young children with autism.
WPA Benevolent Foundation	Towards swings and hammocks at the nursery
Watson family donation	Towards a laptop

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2022**

16 Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net movement in funds	(36,833)	(23,978)
Add back depreciation charge	3,232	2,067
Deduct interest income shown in investing activities	(2,107)	(1,263)
Decrease in debtors	28,043	352
Increase/(decrease) in creditors	45,664	(14,917)
	<u>37,999</u>	<u>(37,739)</u>

17 Lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Not later than one year	26,000	33,840
Later than one but not later than five years	28,167	54,167
	<u>54,167</u>	<u>88,007</u>

Autism Early Support Trust Limited
Detailed Statement of Financial Activities
for the year ended 31st August 2022

INCOMING RESOURCES	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Donations				
Fundraising income	152,583	-	152,583	53,280
Restricted fundraising	-	169,053	169,053	223,752
	<u>152,583</u>	<u>169,053</u>	<u>321,636</u>	<u>277,032</u>
Income from charitable activities				
Nursery	184,924	-	184,924	184,213
Outreach	141,524	-	141,524	61,857
	<u>326,448</u>	<u>-</u>	<u>326,448</u>	<u>246,070</u>
Income from investments				
Deposit account income	2,107	-	2,107	1,263
Other incoming resources				
CJRS funding	-	-	-	227
Employer's National Insurance	5,000	-	5,000	4,000
Total incoming resources	<u>486,138</u>	<u>169,053</u>	<u>655,191</u>	<u>528,592</u>
RESOURCES EXPENDED				
Fundraising costs				
Fundraising costs	13,162	-	13,162	1,160
Fundraising salary	37,753	-	37,753	31,582
Social security	3,819	-	3,819	2,783
Pensions	3,655	-	3,655	3,793
Bank charges	1,896	-	1,896	2,008
Professional fees	21,457	-	21,457	21,362
	<u>81,742</u>	<u>-</u>	<u>81,742</u>	<u>62,688</u>
Charitable activities				
Nursery				
Nursery wages	119,967	79,440	199,407	208,374
Social security	10,150	2,478	12,628	13,550
Pensions	10,125	5,849	15,974	18,377
Sundries	28	-	28	520
Books/materials etc	273	5,686	5,959	3,271
Minor equipment	643	-	643	23
Staff training	2,879	-	2,879	1,045
Safeguarding fees	-	-	-	534
Travel & subsistence	477	-	477	-
Depreciation	3,232	-	3,232	2,067
	<u>147,774</u>	<u>93,453</u>	<u>241,227</u>	<u>247,761</u>
Outreach				
Outreach wages	73,123	48,180	121,303	65,887
Social security	7,434	3,073	10,507	6,258
Pensions	9,098	3,095	12,193	6,453
Resources	-	92	92	182
Staff training	-	5,780	5,780	985
Travel & subsistence	-	837	837	2,130
Marketing	927	-	927	6,665
Training booking charges	-	-	-	268
Subscriptions	-	-	-	41
Sundry costs	-	-	-	262
	<u>90,582</u>	<u>61,057</u>	<u>151,639</u>	<u>89,131</u>
Total charitable activities cost	<u>238,356</u>	<u>154,510</u>	<u>392,866</u>	<u>336,892</u>

The above page does not form part of the statutory accounts

Autism Early Support Trust Limited

**Detailed Statement of Financial Activities
for the year ended 31st August 2022**

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Premises costs				
Wages	105	-	105	3,225
Grounds upkeep etc.	649	-	649	1,760
Cleaning and other consumables	3,817	-	3,817	693
Repairs and renewals	469	-	469	4,686
Rent	27,774	17,875	45,649	39,485
Rates and water	640	-	640	640
Heat and light	2,024	-	2,024	1,366
	<u>35,478</u>	<u>17,875</u>	<u>53,353</u>	<u>51,855</u>
Support Costs				
Administration				
Wages	107,114	-	107,114	62,428
Social security	11,503	-	11,503	3,835
Pensions	10,637	-	10,637	5,717
Insurance	1,819	-	1,819	1,658
Telephone and IT	1,567	-	1,567	4,574
Printing and stationery	2,087	-	2,087	1,635
Sundries	3,364	-	3,364	937
Software	14,487	3,458	17,945	1,191
Postage	7	-	7	8
Recruitment	1,178	-	1,178	13,700
Minor equipment	-	-	-	157
	<u>153,763</u>	<u>3,458</u>	<u>157,221</u>	<u>95,840</u>
Charity management and admin				
Trustee indemnity insurance	660	-	660	676
Trustee training and expenses	646	3,600	4,246	150
Accountancy fees	1,936	-	1,936	1,436
Cost of name change	-	-	-	3,033
	<u>3,242</u>	<u>3,600</u>	<u>6,842</u>	<u>5,295</u>
Total resources expended	<u>512,581</u>	<u>179,443</u>	<u>692,024</u>	<u>552,570</u>
Net expenditure	<u>(26,443)</u>	<u>(10,390)</u>	<u>(36,833)</u>	<u>(23,978)</u>

The above page does not form part of the statutory accounts

AUTISM EARLY SUPPORT TRUST LIMITED

England & Wales - Charity number 1141868

Accounts



**Autism Early Support
Circle Centre**

Autism Early Support Trust Limited

Registered charity number: 1141868

Registered company number: 07553552

www.autismearlysupport.org.uk

Financial Statements and Trustees' Annual Report

for the year ended

31 August 2021

Wenn Townsend

Chartered Accountants

Oxford

Autism Early Support Trust Limited

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Autism Early Support Trust Limited

**Reference and Administrative Details
for the year ended 31st August 2021**

Registered office:	The Old School Middle Claydon Buckingham Buckinghamshire MK18 2ET
Registered company number:	07553552
Registered charity number:	1141868
Trustees:	G Wylie (Chair) L Turkel (Deputy Chair) G Brogden P Cresswell M E Davies C Long O Robarts N Turnbull (resigned 18th March 2021) A Rowe (appointed 7th December 2020) A Stanyer (appointed 6th February 2021)
Company secretary:	S Landon
Key management personnel:	J Webster (Chief Executive Officer) (until 15th October 2020) S Sweet Rowley (Chief Executive Officer) (appointed 21st June 2021) C Bulmer (Head of Nursery) (until 31st August 2021) L Gomersall (Head of Childrens Services) (appointed 1st July 2021) A Simons (Chief Operating Officer) S Dolder (Fundraising Manager) S Landon (Finance Manager)
Bankers:	HSBC Bank plc TSB plc
Independent examiners:	Wenn Townsend 30 St Giles Oxford OX1 3LE

Autism Early Support Trust Limited

Report of the Chair of the Board of Trustees

for the year ended 31st August 2021

The year ended 31st August 2021 presented Autism Early Support with many new challenges, mostly resulting from continuing disruption caused by the Covid pandemic. In the Circle Centre nursery, the staff were involved in a continual cleaning regime, placing additional burdens on an already fully-occupied team. Almost throughout the whole year, the nursery was able to keep its doors open and provide significant help to families and children in need of a degree of normality.

The Trustees are immensely proud of all of the AES staff – in the nursery, Outreach and administration – for their level of dedication to our cause. This is our opportunity to thank them for their efforts, which went way over and above what even we expect of them.

We are delighted to have welcomed our new CEO Sarah Sweet-Rowley, who joined us in June 2021 and has already set in motion strategies and plans to ensure the long-term sustainability of AES. Sarah has worked very constructively with Trustees, her management team and all the staff of AES. In September, we appointed Laura Gomersall as our first Head of Children's Services; amalgamating the leadership of both the Circle Centre nursery and the Outreach services. This is critical role in which Laura has started very confidently, drawing on her years of previous experience with AES.

The Circle Centre nursery is once again operating at near 100% capacity with a waiting list. Our Outreach service has flourished during the year, although few home visits could be undertaken. Our Outreach team has become more proficient in delivering services on-line. In addition to one-to-one Outreach sessions working directly with children and their families, we have been employed to assist local schools with advice on the methodology utilised for their children with Special Educational Needs. We are looking to expand this service further.

The establishment of Parent Support Groups during the year has been a huge success – especially coming when it did at the start of the Covid pandemic. We aim to continue developing support groups for parents, as they have been finding these sessions to be really useful.

The year to 31st August 2021 showed a small financial deficit. The deficit had only a minor impact on our reserves, which remain at the level needed to ensure the sustainability of AES going forward. The challenge of securing sufficient donations to enable us to continue our work has never been more difficult. During Covid, we were unable to participate in any local face to face fundraising activities, which always form an important constituent part of our overall funding. By far, the major proportion of AES' funding still comes from donations from Trusts and Foundations, and our fundraising team will continue to make applications to appropriate donors.

In 2016, a generous benefactor provided AES with a gift of £500,000, to be used to secure premises for the establishment of a National Centre for Excellence in Early Years Autism. This amount is shown in Reserves as Restricted Funds and **is not available to fund the day-to-day operations of the charity**. This has given rise to some misunderstanding regarding the financial position of AES. Total Reserves appear extremely strong, whereas in fact most of these reserves cannot be used to fund our operations.

The pandemic has had a real impact on our long-term project to develop a new facility for AES. Now that restrictions are beginning to ease, we will renew our efforts to make progress.

In 2022, AES will be celebrating 20 years since its founding by Alex Stanyer MBE in her home. AES has certainly come a long way since then, and to mark the occasion, we will be holding a Spring fundraising ball.

Finally, let me say a big 'thank you' to my fellow Trustees who are committed to the future of AES, and give many hours of their time to ensure that the charity has an exciting and sustainable future.

Graham Wylie
Chair of Trustees

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2021

The Trustees have pleasure in presenting their annual report and independently examined financial statements for the year ended 31st August 2021 for Autism Early Support Trust Limited (formerly Puzzle Centre Trust Limited). The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and Activities

- **Public benefit:**

In setting our objectives and planning our activities for Autism Early Support Limited (AES), the Trustees have given careful consideration to the Charities Commission's general guidance on public benefit. It is central to the charity's ethos to assist children and to provide early years' education and family support, and not to impose a financial burden on those that attend. AES needs to fundraise on behalf of every family attending the Circle Centre nursery, whether full or part time, as the costs for each child substantially exceed combined funding received from Local Authorities and parental contributions. Furthermore, many of the families attending the nursery do not receive any financial funding from Local Authorities.

- **Main activities (objects and aims):**

The charity's principal objective is the advancement of education of children with language, communication and autism spectrum disorders.

- **Mission:**

Our mission is to provide high quality education and therapy for young children with autism or other communication difficulties; to ensure that families receive expert advice and support; and to lead the development of best practice early intervention.

- **Vision:**

We believe that every child with autism or other communication difficulties should be offered prompt, appropriate and high quality education, therapy and support.

Who we are

Autism Early Support Trust Ltd (AES) was founded in 2001 by Alexandra (Alex) Stanyer a highly experienced, specialist teacher of young children, who had a passion for early intervention. Alex first set up the nursery as the Puzzle Pre-School in her home in Winslow. Demand for places grew considerably and in 2004, Puzzle was registered as a charity and in the summer term of 2006, moved to its new & current home in Middle Claydon. In 2020 the name of the charity was changed to Autism Early Support Trust Limited, and the name of the nursery was changed to Circle Centre.

We continue to be one of only a very small number of specialist pre-school settings in the UK. This remains the case despite these key facts: numerous research studies indicate early intervention materially improves outcomes for autistic children, one in 100 people are on the autism spectrum and there are around 700,000 autistic adults and children in the UK today.

The absence of early intervention and appropriate support, often results in a life-time of negative consequences for both the child and their family they affect educational outcomes, mental and physical health, social integration, economic stability and family well-being.

The service Alex created and we have pioneered for the last 20 years, provides a solid foundation for the future of the children we support. AES remains a beacon of hope for the families we continue to be here for.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2021

What we do

We are specialists in autism education, therapies and early intervention for young children age 2-12 years.

At our Circle Centre Nursery, we provide high-quality, specialised education for pre-school children who are on the autistic spectrum or have significant communication needs. The education of the children, is delivered in tandem with their parents to whom we give emotional support, practical guidance helping them to facilitate their child's development.

We pride ourselves on being an exemplar of 'best practice' in the development, delivery and dissemination of our services. This is evidenced, for example but not exclusively, by four consecutive 'Outstanding' OFSTED reports obtained by our nursery, the most recent was in October 2019. The nursery is run by a multi-disciplinary team of specialist teachers, therapists and learning support assistants. They deliver a communication based curriculum, combining the Early Years Foundation Stage and the SCERTS* framework.

The same level of care, specialism and dedication found in our nursery provision is replicated by our outreach team, who work directly with children in their homes or at their school or nursery setting. Our services include: independent assessments contributing to a child's Education, Health & Care Plan (EHCP), speech & language and occupational therapies and practical strategies and guidance for parents and/or education settings.

We also provide consultancy and training courses across the UK for practitioners, schools and local authorities enabling them to better meet the needs of the children in their own settings. The courses enable practitioners to understand the key factors required for good practice autism education in the early years. Our daily lived experience recognises the huge need for this service. It's widely verified in research, including the APPGA's recent report, 'Autism Act, 10 Years On' which states the desperate need to improve educational professionals' understanding of autism and inclusive culture within schools and among autism specialists.

How we work

The Circle Centre

Our services are accessed via direct referrals from both parents and professionals. There is always a waiting list of children who urgently require a place at Circle Centre and each year we see an increasing demand for our outreach provision.

The majority of children who attend the nursery struggle with environments that are noisy, busy, too visually stimulating and overcrowded. They feel challenged by socially demanding situations and therefore often prefer solitary games away from others. The nursery is a low-arousal highly-structured learning environment with a large outdoor play area, a main classroom, specifically designed soft play and a sensory room. Curriculum activities last 15-20 minutes.

Children attend for a minimum of two and a maximum of six sessions per week. After their initial assessment by our multi-disciplinary team, each child receives a highly-tailored educational plan which is designed and delivered in close partnership with parents and any other practitioners who are also working with the child. Most of our pupils attend other nursery settings as well as AES, and our staff team supports the staff at these settings.

The children's families receive home visits, regular consultations with our specialist team, and the opportunity to attend practical guidance workshops & webinars.

At the end of each term, we monitor the progress of our nursery children by assessing their communication skills, their ability to manage their feelings and their ability to interact with others. We target these areas of development in particular, as they correlate with the most positive outcomes specific to the children we support. All of the children we have worked with to date have made demonstrable progress in these areas, with many making very significant progress as measured by developmental scores and observations.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2021

How we work (continued)

Since 2010 AES has adopted an innovative educational model with a strong research base known as SCERTS* (Social Communication, Emotional Regulation and Transactional Supports). The model focuses on supporting the core areas of difficulty for autistic children and their families. It was adopted as a result of our reflective and evaluative approach to our own practice, as well as keeping up with developments in research and methodologies known to be effective for our children and families.

Our Outreach Provision

Our outreach team is made up of an occupational therapist, a specialist teacher and two speech and language therapists. They provide assessments and support to children aged 2-12 at home and in their own educational settings. Following assessment, individual goals and strategies are advised with supporting intervention that aims to support the child's progress and enable parents and key adults working with the child to implement and embed these along with key strategies.

The team work collaboratively with the child, their parents and the education professionals supporting them. Our assessment reports are often used as supporting evidence for EHCP's highlighting key areas of strength and needs for each child and offering clear guidance on recommendations and appropriate provision that will support their needs.

We also work directly within education settings either to give advice specific to children they have requested our support with, or in relation to ways they can adapt their school environment and wider provision to better support their pupils with social communication, interaction, language, sensory and physical needs. We also have a menu of practitioner specific training programmes which can be tailor-made to meet their individual learning requirements.

In recognition of the fact the families we meet often feel isolated and in search of information to support their children's needs, we have now formally established parent support groups to enable families to meet, share their experiences, signpost and support each other. The groups are facilitated and supported by our team of professionals.

To continue to be recognised as pioneers and exemplary in our specialist field, we continually work to develop and improve. Monitoring and evaluation therefore plays a critical part across our practice. As well as continually monitoring the progress of the children we support, we record the difference AES makes to the lives of our families, and we evaluate all of our training courses.

Financial review

In the Trustees' report last year, one of the key objectives was to develop our outreach services for families and practitioners. It had become evident that this would need financial investment and the Trustees had thus budgeted a loss for the year to 31st August 2021.

The net deficit for the year was £23,978 (2020: £3,483), an increase of £20,495 over the previous year. This is still seen as a very creditable performance given the substantial effect that the Covid pandemic had on the day-to-day operations of the charity.

Fundraising from community events has continued to be severely curtailed due to the COVID19 restrictions on public gatherings.

Outreach services were not able to grow at the rate expected, but levels of net income were up compared to those generated last year. Their outstanding efforts enabled the fundraising team to contribute a similar amount to the funds raised last year, despite the aforementioned limitations on community events due to lockdown; the continued control of overheads and other costs netted a result of a loss during a yet again a very turbulent year.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2021

Financial review (continued)

The cash flow of the charity showed a net decrease in cash of £41,440 for the year.

The financial statements have been prepared on a 'going-concern' basis, and the Trustees have considered the level of funds held and the expected level of income and expenditure for the next twelve months. Detailed budgets have been prepared and reviewed by Trustees, and on a monthly basis they are compared against actual results. The Trustees are satisfied that the budgeted income and expenditure are sufficient with the level of reserves to continue as a going concern.

Achievement and Performance

We remain extremely proud of the fact that we were largely able to continue to deliver our services throughout the pandemic. This is testament to the continued efforts and agility of our team and the generous support from our donors. Many of the challenges the families we support face were exacerbated by the necessary COVID-19 restrictions. It was therefore critical that we found ways to adapt and continue our provision. For the period, we directly supported 58 children and their families and we offered training to 136 professionals. Indirectly, through our training, our work will have affected over 1,500 children and families.

Through our nursery provision we supported 24 children and their families, this equates to over 5,500 hours of direct early intervention. All of the children made progress in the key areas of development they find particularly challenging. Each year we target these areas as they correlate with the most positive outcomes for children with autism and similar communication difficulties.

- Communication skills
- Interaction skills
- Managing their feelings

Over the academic year 90% of the children made progress in their ability to communicate. As an example, a child who initially found engaging with others a challenge, would not always respond to adult's attempts to engage with him and he infrequently asked for help. The staff observed and understood the activities he particularly enjoyed so created more opportunities for him to engage in these. This created a platform for relationship building and a foundation to further develop his interactions. By the end of the year, he was able to seek an adult's attention and use simple phrases within simple conversations and ask for things.

All of the children increased their ability to manage their feelings with 41% having made a significant improvement against their personal targets.

One child for example, would quickly become excited or frustrated when he had to change from one activity to another. He was taught to use and understand visual cues that helped him understand transitions in his day. By the end of the academic year, he was able to move from one activity to another and be in an emotional state to engage well and enjoy it. He also started to use emotions cue cards with key adults to share how he was feeling.

Throughout the year, the nursery team used a range of strategies and activities to help and support the children to interact with others. For the period, all of the children developed a greater ability to interact with others both at nursery and at home. Many are now able to follow actions modelled by adults and/or their peers and 50% made 'significant' progress in this area.

To develop ways to interact and engage with the children, staff focus their activities on the child's preferences and strengths. Activities are made as motivating as possible by using exaggerated gestures and sounds to stimulate and engage the children and make the experience of learning fun. Led by the child, the supporting adult would gradually instigate activities for the child to imitate or reciprocate interaction.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2020

Achievement and Performance (continued)

As a result, some of the children enjoy listening to familiar nursery rhymes and songs linked to familiar routines. A measure of progress is how they respond by copying and filling in key words, "Round and round the garden" is a firm favourite.

Feedback continues to be a critical part of our development and it is excellent for staff morale:

"Thank you from the bottom of hearts. You have transformed our little boy into a confident happy little being who is now learning to interact with the world around him – he is truly flourishing and it is all down to you."

"When our little girl came to you she was locked in her own little bubble. Now she is paying more interest in people and things, asking for songs. She has grown so much and that is thanks to you all."

"The first time I picked our son up from Circle Centre, I sat in the car and cried. I was blown away by how many of the things he did were celebrated and saddened by how many things we had missed that were worth celebrating. There were no negatives, no comparisons, it was a breath of fresh air."

A highly disciplined, multi-professional team works seamlessly together to provide an exceptional curriculum of learning for children. Children benefit hugely from the support of speech and language therapists, occupational therapists and specialist teachers to meet their diverse needs. Staff are motivated by having high expectations and ambition for all children. Teaching is finely tuned, with each child's needs known and understood by their key person. This results in individualised teaching that encourages every child to meet their full potential.

Ofsted 2019

We are always immensely grateful to our volunteers who, alongside our expert staff team, help us to achieve our charitable aims, high standards and positive outcomes for the children. This year, 50 volunteers have given 1,022 hours of their time to help us support the children and families attending our Circle Centre specialist nursery. This has been either by directly supporting our nursery staff in our setting, or through other voluntary support. (e.g. maintenance, decorating and pro bono work).

The period saw considerable progress in the development and growth of our **outreach, training and consultancy services** to professionals in early years and primary school settings as well as therapy and support for families. This year we extended our service to include 12 year olds. This was as a direct result of an increased number of families requesting help for their child transitioning from primary to secondary school. Our intervention with this age group will help these children cope with the increased social, learning, organisational and communication expectations in school years 7 and 8.

These services are critical to the growth of both our impact and our reach as they allow us to extend our specialist support to benefit many more children and families than would ever be possible through the Circle Centre nursery alone. Plus, as many of these services can be delivered online, there are no geographical boundaries to our support offer. It continues to be our ambition to develop and grow our outreach offer.

Despite the continued Covid lockdown restrictions in the earlier part of this year, we were able to support 34 different families with a variety of assessment and support packages.

We delivered a total of 25 different training courses to 136 professionals and 83 parents. This equates to 529 training hours delivered to our beneficiaries.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2020

Achievement and Performance (continued)

We are particularly encouraged by the response to our Parent Support Group pilot project that was launched this year. Thanks to seed-funding grants we were able to formally establish child-age specific regular online sessions for families across Buckinghamshire. 109 families attended the pilot and feedback has been overwhelmingly positive; we have a waiting list for new sessions in Autumn 2021. Key success factors can be attributed to the part our parent co-ordinator has played and the peer support network the sessions have offered. We also recognise this is an excellent platform for us to develop a needs-lead approach to supporting families. Now that a successful format has been modelled and established plans are in place to grow and develop in 21/22.

"I have found the support group invaluable and Louise an absolute lifeline at the moment in general understanding, advice and help. At a time, when I knew nothing about ASD and PDA or where to turn, I was referred to the support group by my Support Worker and it has been amazing! We have only had 3 or 4 sessions and all via Zoom currently but just to speak to other mum's with the same worries and issues has been great in making me feel less isolated with the situation. To be able to talk openly, unjudged and with the support of Louise and the other ladies on the calls too with their fabulous knowledge is priceless."

We recognise that none of our vital work would be possible without the generous support of trusts, foundations, corporate, community and individual donors who continue to help us cover our running costs to provide our service each year. We take this opportunity to express our sincere thanks to everyone who has helped us survive through the unprecedented challenges of the pandemic – you have enabled us to continue to meet the needs of the vulnerable young children we are here to support.

Fundraising

By being registered with the Fundraising Regulator AES is able to make assurances to our supporters that our fundraising practises are ethical and compliant with the standards set out in their Code of Fundraising Practice

Our fundraising principles are as follows:

Partnerships - the foundation of successful fundraising is built on mutually beneficial partnerships. One example is our network of volunteers who support our fundraising efforts by being both ambassadors and advocates for our cause. It is critical we invest in building and maintaining these relationships; they are crucial to our success.

Quality – our fundraising standards should always align with the 'outstanding' qualification our teaching was awarded at our last Ofsted inspection.

Profile - our fundraising and community engagement plays a key role in building our reputation and brand profile.

Retention – our supporters and partners should always receive first class stewardship. Ongoing cultivation and showing our supporters the impact they make is critical to our success.

Development - we must always be agile, competitive and available for opportunity. The charity market-place is crowded, we must always ensure we have the capability to play an active role.

In order to sustain our service provision, we endeavour to raise income across several channels:

1. Trusts & Foundations
2. Community activities
3. Corporate engagement
4. Individual donations

For the period, income from charitable Trusts and Foundations, totalled £245,223.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2021

Fundraising (continued)

We currently have received a number of multi-year grants, and are presently in the:

- Third year of 3-year grants from BBC Children in Need and The Barbara Ward Children's Foundation,
- Second year of 3-year grants from The Rayne Foundation and the Garfield Weston Foundation
- Second year of a 2-year grant from The Rothschild Foundation
- First year of a two year grant from the Communication Consortium delivered in partnership with The PACE Centre, Aylesbury

Many Trusts and Foundations have funded us over a number of years, and we are extremely grateful for their philanthropic support. All of our existing and new trust supporters make a significant and valuable contribution to our work.

Throughout this period and since March 2020, the pandemic has continued to negatively impact our ability to fundraise face to face. Locally, most community activities were either curtailed or postponed and as a result our income from this stream has been considerably reduced. Fortunately, the impact of this was lessened by the receipt of further Covid-specific emergency grants from the Julia and Hans Rausing Trust, the CAF Resilience Fund and the Rothschild Foundation.

We are grateful for the Charity of the Year partnerships with Freeths and Opus Business Services. The latter funded our first supporter engagement events in July 2021. We held two afternoon teas in the gardens of the nursery to re-engage and thank our supporters for their continued support throughout the pandemic.

As a result of our collaboration with Red Thread Fellowship in Milton Keynes, we have established a project to improve our processes for recording and measuring outcomes. This project will complete in May 2022.

We are also extremely grateful for the support of individual donors. Of particular note was a wonderful fundraising initiative by the local Willis Hart Family Trust. They used locally sourced apples to make bottled apple juice that was sold in aid of AES last autumn. A number of individual supporters make a donation on a regular basis. In an effort to develop this income stream we ask families to consider contributing in this way when their child leaves the Circle Centre nursery.

As well as direct donations, we have also received funds through initiatives such as Amazon Smile, Easy Fundraising and The Vale Lottery. We have also continued our efforts to raise funds through Facebook and local and national digital fundraisers such as the Captain Tom 100 and MK Community Foundation Match fund challenges. For Autism Awareness Week in April 2021 our Facebook campaign successfully raised £1,504.

Plans for the future

Our plans for the next year include:

- Maintaining outstanding specialist nursery provision at the Circle Centre
- Continued growth and development our outreach services for families and practitioners
- Ensuring the safety, well-being and development of our staff
- Re-instating local face-to-face fundraising to raise both income & profile
- Raising awareness of the 'Autism Early Support Trust Ltd' and 'Circle Centre' brands
- Building resilience and sustainability into our fundraising strategies
- Revisit our plans for the development of a new Centre for Excellence in Early Years Autism
- Invest in building and cultivating all key stakeholder relationships, internally, locally and nationally

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2021

Reserves policy

The Trustees have reviewed their policy for the charity to maintain a minimum level of reserves freely available, and have set an objective of keeping reserves of at least £200,000 to cover our legal obligations and the costs to run the Circle Centre nursery for one academic term. The free reserves at 31st August 2021 are £147,498, which does not fully meet our requirement.

At 31st August 2021, the total reserves were £676,600 (2020: £700,578). Restricted reserves, which can only be spent as directed by the donor, were £523,765 (2020: £524,735). The restricted reserves relate to future development of AES, as well as salary costs of specific employees.

Unrestricted reserves at 31st August 2021 were £152,835 (2020: £175,843).

Risk review

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity, should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available funds and providing active management accounts to ensure sufficient information is given to the Trustees on a timely basis, so that early action may be taken if necessary.

Attention has also been focused on non-financial risks arising from safeguarding, child protection and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff and trustees working in these areas.

Structure, governance and management

Governing document

Autism Early Support Trust Limited is a company limited by guarantee by its Memorandum and Articles of Association dated 7th March 2011. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company. There are currently nine members (2020: eight), each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of Trustees

As set out in the Articles of Association, the Chair of Trustees is nominated by Autism Early Support Trust Limited. When considering appointing Trustees, the Board has regard to the requirement for any specialist skills needed. The responsibility for recruitment of new Trustees rests firmly with the existing Trustees. They must oversee the management of an open and efficient process and always act in the best interest of the charity. Before appointing a new Trustee, the Trustee Board must make sure that the appointment meets the requirements of the charity's governing document and the law.

Before appointing a Trustee, the Trustee Board obtains a declaration from the prospective Trustee that he/she is not disqualified. It also consults official registers of disqualified persons.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2021

Trustee induction and training

New Trustees have an orientation meeting with the Chair of Trustees to learn about the role of the Trustee, the charity's vision and the future. He/she is also briefed on his/her legal obligations under charity and company law, the charity commission guidance on public benefit and informed of the content of the Memorandum and Articles of Association, the committee structure, decision making process, the business plan and recent financial performance. Trustees also complete Child Protection training and are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees administers the charity. The Board normally meets bi-monthly and there is an executive committee covering operations, finance and premises which also meets bi-monthly.

Pay policy for senior staff

The directors consider the Board of Directors, who are the Trust's Trustees, and the senior management team the key management personnel for the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis. All directors give their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in public sector educational settings and National Health Service (NHS). The benchmark is a comparable pay for similar roles within the relevant sectors adjusting for any additional responsibilities.

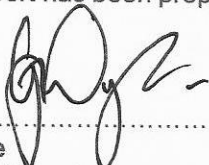
Third party indemnity provisions

The Trust has in place directors' and officers' liability insurance for the purpose of indemnifying the Trustees against liability in respect of proceedings brought by third parties, subject to the conditions set out in section 234 of the Companies Act 2006. This insurance was in force during the year, and is in force as at the date of approving this report.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefits from their work with the charity. Any connection between a Trustee or senior manager of the charity must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.



.....
G Wylie
Chair of Trustees

25th November 2021

Autism Early Support Trust Limited
Independent Examiner's Report to the Trustees of Autism Early Support Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2021 which are set out on pages 13 to 26.

Responsibilities and basis of report

As the charity trustees of the 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 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 your 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 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 ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 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).

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.

Mrs Deborah Pluck FCA
Wenn Townsend
Chartered Accountants
30 St Giles
Oxford
OX1 3LE

25th November 2021

Autism Early Support Trust Limited

**Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31st August 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income from:							
Donations							
Government grants receivable – CJRS	11	227	-	227	48,111	-	48,111
Other donations	2	53,280	223,752	277,032	88,741	187,351	276,092
Income from charitable activities	3	246,070	-	246,070	193,771	-	193,771
Income from investments	4	1,263	-	1,263	3,852	-	3,852
Other income – employer NI rebate		4,000	-	4,000	4,000	-	4,000
Total income		304,840	223,752	528,592	338,475	187,351	525,826
Expenditure on:							
Costs of raising funds							
		62,688	-	62,688	59,671	-	59,671
Expenditure on Charitable activities							
Charitable expenditure	5	265,160	224,722	489,882	291,560	178,078	469,638
Total expenditure		327,848	224,722	552,570	351,231	178,078	529,309
Net (expenditure)/income		(23,008)	(970)	(23,978)	(12,756)	9,273	(3,483)
Reconciliation of Funds							
Total funds brought forward		175,843	524,735	700,578	188,599	515,462	704,061
Total funds carried forward		152,835	523,765	676,600	175,843	524,735	700,578

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

Autism Early Support Trust Limited

**Balance Sheet
as at 31st August 2021**

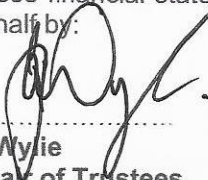
	Note	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Fixed assets							
Tangible fixed assets	12	5,337	-	5,337	2,440	-	2,440
Current assets							
Debtors	13	44,874	-	44,874	45,226	-	45,226
Cash at bank and in hand		179,946	523,765	703,711	220,416	524,735	745,151
		224,820	523,765	748,585	265,642	524,735	790,377
Liabilities							
Creditors due within one year	14	(77,322)	-	(77,322)	(92,239)	-	(92,239)
Net current assets		147,498	523,765	671,263	173,403	524,735	698,138
Net assets		152,835	523,765	676,600	175,843	524,735	700,578
Funds							
Unrestricted funds	15	152,835	-	152,835	175,843	-	175,843
Restricted funds							
- Capital Building Project	15	-	478,372	478,372	-	478,372	478,372
- Other	15	-	45,393	45,393	-	46,363	46,363
Total charity funds		152,835	523,765	676,600	175,843	524,735	700,578

For the year ended 31st August 2021 the charitable company was entitled to exemption under section 477(2) of the Companies Act 2006 ('the Act') and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the estate of affairs of the company as at 31st August 2021, of its surplus for the year then ended in accordance with the requirements of sections 393, 394 and 395 of the Act, and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements do far as applicable to the charitable company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

These financial statements were approved by the Board of Trustees on 25th November 2021 and were signed on its behalf by:


G Wylie
Chair of Trustees

Registered Company Number: 07553552
Registered Charity Number: 114868

The notes on pages 16 to 26 form part of these accounts

Autism Early Support Trust Limited

**Statement of Cash Flows
for the year ended 31st August 2021**

	Note	2021 £	2020 £
Cash (used)/provided by operating activities	16	(37,739)	80,814
Cash flow from investing activities			
Interest income		1,263	3,852
Purchase of tangible fixed assets		(4,964)	-
Cash (expended)/provided by investing activities		(3,701)	3,852
(Decrease)/increase in cash and cash equivalents in the year		(41,440)	84,666
Cash and cash equivalents at 1st September 2020		745,151	660,485
Cash and cash equivalents at 31st August 2021		<u>703,711</u>	<u>745,151</u>

Autism Early Support Trust Limited

Notes to the Accounts for the year ended 31st August 2021

1 Summary of significant accounting policies

(a) General information and basis of preparation

Autism Early Support Trust Limited is a charitable company limited by guarantee, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of its registered office and principal place of business is disclosed in the report of the trustees.

The principal activity of the charity is the advancement of education for children with language, communication and autistic spectrum disorders.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) 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, including a revision of expectations for the potential impact of COVID-19 on the charity. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2021**

1 Summary of significant accounting policies (continued)

(c) Income recognition (continued)

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any 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. The charity receives government grants in respect of the Coronavirus Job Retention Scheme. These grants are recognised using the accrual model and as such are recorded in the SoFA in the period in which the charity is entitled to such grants as a result of having furloughed staff members.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

(d) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(e) Expenditure recognition

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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and fundraising events.
- Expenditure on charitable activities includes the costs of nursery and outreach expenditure.

(f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trust's activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The base on which support costs have been allocated are set out in note 8.

(g) Operating leases

The charity classifies the lease of photocopier and printer as an operating lease; the title to the equipment and property remain with the lessors and the equipment is intended to be replaced every three to six years whilst the economic life of such equipment is normally 10 years. Rental payable is charged on a straight line basis over the term of the lease.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2021**

1 Summary of significant accounting policies (continued)

(h) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

- Fixtures and fittings 25% on cost
- Computer equipment 25% on cost

(i) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(k) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(l) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(m) Judgements in applying accounting policies and key sources of estimating uncertainty

In applying the company's accounting policies, the directors are required to make judgements, estimates and assumptions in determining the carrying values of assets and liabilities. The directors' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

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.

The key estimates and assumptions made in these accounts are the allocation of central support costs which are allocated on a basis using an estimated time and effort percentage.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2021**

2	Income from donations	2021 £	2020 £
	Donations	277,032	276,092

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3	Income from charitable activities	2021 £	2020 £
	Nursery	184,213	154,881
	Outreach	61,857	38,890
		246,070	193,771

4	Investment income	2021 £	2020 £
	Deposit account interest	1,263	3,852

All of the investment income arose from money held in interest bearing deposit accounts.

5	Analysis of expenditure on charitable activities			
	Nursery	Outreach	Total	Total
	2021	2021	2021	2020
	£	£	£	£
	Direct costs	245,694	89,131	334,825
	Depreciation	2,067	-	2,067
	Premises costs (see note 6)	38,250	13,605	51,855
	Support costs (see note 6)	100,705	430	101,135
		386,716	103,166	489,882
				469,638

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2021**

6 Analysis of support and premises costs

	Basis of apportionment	Support costs 2021 £	Premises costs 2021 £	Total 2021 £	Total 2020 £
Salaries and related costs	Allocated on time	85,680	3,225	88,905	67,231
Repairs and upkeep	By site	-	7,139	7,139	3,021
Rent	By site	-	39,485	39,485	31,302
Heat, light, power and rates	All Nursery costs	-	2,006	2,006	2,229
General office	Pro rata to staff full-time equivalents	10,160	-	10,160	10,269
Governance costs	Pro rata to staff full-time equivalents	5,295	-	5,295	1,866
		<u>101,135</u>	<u>51,855</u>	<u>152,990</u>	<u>115,918</u>

7 Net expenditure for the year

	2021 £	2020 £
Net expenditure is stated after charging:		
Depreciation – owned assets	2,067	1,754
Examiner's remuneration: Independent examiner's fee	1,436	1,422

8 Analysis of staff costs and the cost of key management personnel

The total staff costs and employee benefits were as follows:

	2021 £	2020 £
Wages and salaries	371,496	383,818
Social security costs	26,427	28,451
Pension costs	34,339	35,697
	<u>432,262</u>	<u>447,966</u>

No staff received total employee benefits (excluding employer pension costs) of more than £60,000 in either period.

The key management personnel of the charity comprise the trustees, Chief Executive Office, Head of Nursery, Deputy Head of Nursery, Fundraising Manager, Finance Manager and Chief Operating Officer of the Trust. The total salary and employee benefits of the key management personnel of the Trust were £221,423 (2020: £203,157).

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2021**

9 Staff numbers

The average monthly head count was 29 staff (2020: 28 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2021 Number	2020 Number
Nursery	8.9	9.0
Outreach	1.8	2.6
Fundraising	1.6	1.4
Administration	2.5	1.5
	<u>14.8</u>	<u>14.5</u>

10 Related party transactions including trustee remuneration and expenses

The charity does not have any transactions with any of the trustees, except for donations, that require disclosure.

There were no outstanding balances with related parties as at 31st August 2021 (2020: £Nil).

The aggregate donations made by trustees during the year was £2,420 (2020: £1,055), of which £989 (2020: £Nil) had a specific purpose attached.

The trustees neither received nor waived any remuneration during the year (2020: £Nil).

Trustees received no expenses during the year (2020: £Nil).

During the year the Trust purchased trustee indemnity insurance for the benefit of the trustees at a cost of £676 (2020: £334).

There were no other related party transactions during the year (2020: £Nil).

11 Government grants

Income from government grants comprise Nursery related grants made by local authorities to fund children who have an Educational Health and Care Plan (EHCP) as well as universal 3 and 4 year old funding.

During the current year the charity also received £227 (2020: £48,111) of funding as part of the government Coronavirus Job Retention Scheme for staff furloughed during the period.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2021**

12 Fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1st September 2020	7,000	11,795	18,795
Additions	4,964	-	4,964
Disposals	(351)	(5,803)	(6,154)
At 31st August 2021	<u>11,613</u>	<u>5,992</u>	<u>17,605</u>
Depreciation			
At 1st September 2020	6,999	9,356	16,355
Charge for the year	913	1,154	2,067
Eliminated on disposal	(351)	(5,803)	(6,154)
At 31st August 2021	<u>7,561</u>	<u>4,707</u>	<u>12,268</u>
Net book value			
At 31st August 2021	<u>4,052</u>	<u>1,285</u>	<u>5,337</u>
At 31st August 2020	<u>1</u>	<u>2,439</u>	<u>2,440</u>

13 Debtors

	2021 £	2020 £
Trade debtors	30,641	32,256
Prepayments and accrued income	14,233	12,970
	<u>44,874</u>	<u>45,226</u>

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,123	2,460
Taxation and social security	9,870	1,382
Deferred income	56,163	79,168
Other creditors	9,166	9,229
	<u>77,322</u>	<u>92,239</u>

Income has been deferred for fees and extra charges received in advance of the following academic year, as well as for a grant received in the period relating to funding specifically provided for future academic years.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2021**

**15 Analysis of charitable funds
2020/21**

Analysis of movements in unrestricted funds

	At 1/9/20	Net movement	At 31/8/21
	£	£	£
Unrestricted funds			
General funds	175,843	(23,008)	152,835
Restricted funds	524,735	(970)	523,765
Total funds	<u>700,578</u>	<u>(23,978)</u>	<u>676,600</u>

	At 1/9/20	Incoming resources	Resources expended	At 31/8/21
	£	£	£	£
General funds	175,843	304,840	(327,848)	152,835
Restricted funds				
Carrington Charitable Trust – Building Project	478,372	-	-	478,372
The Barbara Ward Children’s Foundation	-	7,000	(7,000)	-
BBC Children in Need	5,000	30,600	(27,950)	7,650
The Boshier-Hinton Foundation	-	300	(75)	225
Buckinghamshire Council	-	2,500	(1,250)	1,250
CAF Resilience Fund	-	11,505	(11,505)	-
The D’Oyly Carte Charitable Trust	-	3,000	(1,500)	1,500
Didymus CIO	-	3,452	-	3,452
The Edward Gostling Foundation - Learning Support	-	4,884	-	4,884
The Edward Gostling Foundation - Head of Nursery	-	5,000	(5,000)	-
Garfield Weston Foundation	-	25,000	(25,000)	-
Guy Brogden	-	989	(989)	-
ICAN – Communications Consortium Grant Programme	-	16,093	(16,093)	-
The Julia and Hans Rausing Trust	-	63,000	(63,000)	-
Leeds Building Society Foundation	600	-	-	600
Milton Keynes Community Foundation	-	429	(429)	-
The National Lottery Awards for All	-	10,000	-	10,000
National Lottery Community Fund	8,598	-	(8,598)	-
The Paul Foundation	10,500	7,500	(13,625)	4,375
The Rayne Foundation	11,665	15,000	(20,000)	6,665
The Rothschild Foundation – Speech and language	-	5,000	(5,000)	-
The Rothschild Foundation – Early intervention	-	10,000	(6,666)	3,334
The Shanley Foundation	-	2,500	(1,042)	1,458
Vale of Aylesbury Housing Trust - Thriving Communities	10,000	-	(10,000)	-
	<u>524,735</u>	<u>223,752</u>	<u>(224,722)</u>	<u>523,765</u>
	<u>700,578</u>	<u>528,592</u>	<u>(552,570)</u>	<u>676,600</u>

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2021**

**15 Analysis of charitable funds (continued)
2019/20**

Analysis of movements in unrestricted funds

	At 1/9/19	Net movement	At 31/8/20
	£	£	£
Unrestricted funds			
General funds	188,599	(12,756)	175,843
Restricted funds	515,462	9,273	524,735
Total funds	<u>704,061</u>	<u>(3,483)</u>	<u>700,578</u>

	At 1/9/19	Incoming resources	Resources expended	At 31/8/20
	£	£	£	£
General funds	188,599	338,475	(351,231)	175,843
Restricted funds				
Carrington Charitable Trust – Building Project	478,372	-	-	478,372
The Peter Harrison Foundation	7,146	-	(7,146)	-
The Chartered Accountants Livery Fund	-	5,000	(5,000)	-
Vale of Aylesbury Housing Trust - Thriving Communities	5,833	10,000	(5,833)	10,000
D M Thomas Foundation for Young People	1,318	-	(1,318)	-
Heart of Bucks Community Foundation	-	5,000	(5,000)	-
Heart of Bucks Community Foundation Rectory Homes	-	5,000	(5,000)	-
The Eranda Rothschild Foundation	-	10,000	(10,000)	-
The Rothschild Foundation	-	5,000	(5,000)	-
BBC Children in Need	3,920	35,000	(33,920)	5,000
D'Oyly Carte	1,333	-	(1,333)	-
The Paul Foundation	15,000	18,000	(22,500)	10,500
Rotary International Global Grant Award	-	16,725	(16,725)	-
Rotary Buckingham District Fund	-	700	(700)	-
Ernest Hecht Charitable Trust	2,540	-	(2,540)	-
Rotary Club of Winslow: Himalayan Sponsored Walk	-	4,728	(4,728)	-
The Shanley Foundation	-	2,000	(2,000)	-
The Garfield Weston Foundation	-	25,000	(25,000)	-
Buckinghamshire County Council	-	5,000	(5,000)	-
The Rayne Foundation	-	20,000	(8,335)	11,665
Milton Keynes Community Foundation	-	3,000	(3,000)	-
Charities Aid Foundation	-	5,000	(5,000)	-
Sylvia Adams Charitable Trust	-	3,000	(3,000)	-
National Lottery Community Fund	-	8,598	-	8,598
Leeds Building Society Foundation	-	600	-	600
	<u>515,462</u>	<u>187,351</u>	<u>(178,078)</u>	<u>524,735</u>
	<u>704,061</u>	<u>525,826</u>	<u>(529,309)</u>	<u>700,578</u>

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2021**

15 Analysis of charitable funds (continued)

Name of fund	Description, nature and purpose of the fund
General fund	The 'free reserves' after allowing for all designated funds
Restricted funds:	
The Carrington Charitable Trust	For the development of a new site
The Barbara Ward Children's Foundation	Towards the salary cost of the Speech and Language Therapist at the specialist nursery
BBC Children in Need	Towards specialist teaching and therapy to children aged 2-5 with autism and communication problems
The Boshier-Hinton Foundation	Towards the provision of musical instruments
Buckinghamshire Council	Extended grant agreement to support a specialist teacher at the nursery
CAF Resilience Fund	Towards online Home Support for children with autism and their families during COVID
The D'Oyly Carte Charitable Trust	Towards the salary costs of a specialist teacher
Didymus CIO	Towards the provision of music sessions at nursery
The Edward Gostling Foundation – Learning Support Assistants	Towards the salary cost for Learning Support Assistants
The Edward Gostling Foundation – Head of Nursery	Towards the salary cost of the Head of Nursery
The Garfield Weston Foundation	Towards early intervention education for children with autism and other communication difficulties
Guy Brogden	For the provision of a sensory room at the nursery
ICAN – Communications Consortium Grants Programme	Toward the creation and provision of sensory story telling for children with complex issues including autism
The Julia and Hans Rausing Trust	Towards core costs and overheads
Leeds Building Society Foundation	For the purchase of a new projector
Milton Keynes Community Foundation	To fund a pilot scheme in Milton Keynes for parent support groups for families with a child with autism.
The National Lottery Awards for All	Towards the provision of outreach services for children with autism and other communication difficulties
National Lottery Community Fund	Delivery of training webinars to families with young children with autism
The Paul Foundation	Towards the delivery and development, promotion and advertising of parent and family webinars programme
The Rayne Foundation	Towards expansion of Autism Early Support Services for children with autism and other communication difficulties
Rothschild Foundation – Speech and language Therapy	Towards the provision of Speech and Language Therapy
Rothschild Foundation – Early intervention	Core costs to enable the provision of early intervention and support for children and families with autism
The Shanly Foundation	Towards the provision of sensory sessions at specialist nursery
Vale of Aylesbury Housing Trust Thriving Communities	To provide family support groups and parent liaison to parents of young children with autism and other communication difficulties

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2021**

16 Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net movement in funds	(23,978)	(3,483)
Add back depreciation charge	2,067	1,754
Deduct interest income shown in investing activities	(1,263)	(3,852)
Decrease in debtors	352	30,648
(Decrease)/increase in creditors	(14,917)	55,747
	<u>(37,739)</u>	<u>80,814</u>

17 Lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than one year	33,840	34,444
Later than one but not later than five years	54,167	85,166
	<u>88,007</u>	<u>119,610</u>

Autism Early Support Trust Limited
Detailed Statement of Financial Activities
for the year ended 31st August 2021

INCOMING RESOURCES	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Donations				
Fundraising income	53,280	-	53,280	89,341
Restricted fundraising	-	223,752	223,752	186,751
	<u>53,280</u>	<u>223,752</u>	<u>277,032</u>	<u>276,092</u>
Income from charitable activities				
Nursery	184,213	-	184,213	154,881
Outreach	61,857	-	61,857	38,890
	<u>246,070</u>	<u>-</u>	<u>246,070</u>	<u>193,771</u>
Income from investments				
Deposit account income	1,263	-	1,263	3,852
Other incoming resources				
CJRS funding	227	-	227	48,111
Employer's National Insurance	4,000	-	4,000	4,000
Total incoming resources	<u>304,840</u>	<u>223,752</u>	<u>528,592</u>	<u>525,826</u>
RESOURCES EXPENDED				
Fundraising costs				
Fundraising costs	1,160	-	1,160	5,574
Fundraising salary	31,582	-	31,582	41,664
Social security	2,783	-	2,783	3,350
Pensions	3,793	-	3,793	4,300
Bank charges	2,008	-	2,008	783
Professional fees	21,362	-	21,362	4,000
	<u>62,688</u>	<u>-</u>	<u>62,688</u>	<u>59,671</u>
Charitable activities				
Nursery				
Nursery wages	129,802	78,572	208,374	197,782
Social security	8,123	5,427	13,550	13,661
Pensions	10,980	7,397	18,377	18,619
Sundries	520	-	520	912
Books/materials etc	207	3,064	3,271	1,911
Minor equipment	23	-	23	120
Staff training	1,045	-	1,045	334
Safeguarding fees	534	-	534	269
Travel & subsistence	-	-	-	338
Depreciation	2,067	-	2,067	1,754
	<u>153,301</u>	<u>94,460</u>	<u>247,761</u>	<u>235,700</u>
Outreach				
Outreach wages	16,251	49,636	65,887	88,104
Social security	2,685	3,573	6,258	6,342
Pensions	2,558	3,895	6,453	6,913
Conference costs	-	-	-	8,364
Resources	-	182	182	1,211
Staff training	-	985	985	1,506
Travel & subsistence	-	2,130	2,130	1,674
Marketing	5,214	1,451	6,665	1,133
Training booking charges	-	268	268	514
Subscriptions	-	41	41	2,192
Sundry costs	-	262	262	67
	<u>26,708</u>	<u>62,423</u>	<u>89,131</u>	<u>118,020</u>
Total charitable activities cost	<u>180,009</u>	<u>156,883</u>	<u>336,892</u>	<u>353,720</u>

The above page does not form part of the statutory accounts

Autism Early Support Trust Limited

Detailed Statement of Financial Activities for the year ended 31st August 2021

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Premises costs				
Wages	3,225	-	3,225	1,895
Grounds upkeep etc.	1,760	-	1,760	1,802
Cleaning and other consumables	693	-	693	898
Repairs and renewals	4,686	-	4,686	321
Rent	22,485	17,000	39,485	31,302
Rates and water	640	-	640	336
Broadband	-	-	-	153
Heat and light	1,366	-	1,366	1,740
	<u>34,855</u>	<u>17,000</u>	<u>51,855</u>	<u>38,447</u>
Support Costs				
Administration				
Wages	20,124	42,304	62,428	54,367
Social security	-	3,835	3,835	5,104
Pensions	1,017	4,700	5,717	5,865
Other operating leases	-	-	-	352
Insurance	1,658	-	1,658	1,836
Telephone and IT	4,574	-	4,574	4,494
Printing and stationery	1,635	-	1,635	1,746
Sundries	937	-	937	210
Software	1,191	-	1,191	1,014
Postage	8	-	8	40
Recruitment	13,700	-	13,700	335
Minor equipment	157	-	157	242
	<u>45,001</u>	<u>50,839</u>	<u>95,840</u>	<u>75,605</u>
Charity management and admin				
Trustee indemnity insurance	676	-	676	334
Sundry governance costs	150	-	150	110
Accountancy fee	1,436	-	1,436	1,422
Cost of name change	3,033	-	3,033	-
	<u>5,295</u>	<u>-</u>	<u>5,295</u>	<u>1,866</u>
Total resources expended	<u>327,848</u>	<u>224,722</u>	<u>552,570</u>	<u>529,309</u>
Net (expenditure)/income	<u>(23,008)</u>	<u>(970)</u>	<u>(23,978)</u>	<u>(3,483)</u>

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