



**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.

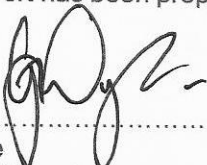
Third party indemnity provisions

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 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.



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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

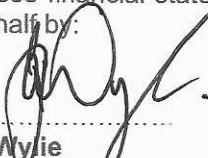
	Note	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Fixed assets							
Tangible fixed assets	12	5,337	-	5,337	2,440	-	2,440
Current assets							
Debtors	13	44,874	-	44,874	45,226	-	45,226
Cash at bank and in 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
		<hr/>	<hr/>
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
		<hr/>	<hr/>
(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	<u>277,032</u>	<u>276,092</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

	2021 £	2020 £
Nursery	184,213	154,881
Outreach	61,857	38,890
	<u>246,070</u>	<u>193,771</u>

4 Investment income

	2021 £	2020 £
Deposit account interest	<u>1,263</u>	<u>3,852</u>

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

5 Analysis of expenditure on charitable activities

	Nursery 2021 £	Outreach 2021 £	Total 2021 £	Total 2020 £
Direct costs	245,694	89,131	334,825	351,966
Depreciation	2,067	-	2,067	1,754
Premises costs (see note 6)	38,250	13,605	51,855	38,447
Support costs (see note 6)	100,705	430	101,135	77,471
	<u>386,716</u>	<u>103,166</u>	<u>489,882</u>	<u>469,638</u>

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	<u>2,067</u>	<u>1,754</u>
Examiner's remuneration: Independent examiner's fee	<u>1,436</u>	<u>1,422</u>

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

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
INCOMING RESOURCES				
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
	<u>304,840</u>	<u>223,752</u>	<u>528,592</u>	<u>525,826</u>
TOTAL INCOMING RESOURCES				
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>

The above page does not form part of the statutory accounts