



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.

Autism Early Support Trust Limited

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

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.

Autism Early Support Trust Limited

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

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.

Autism Early Support Trust Limited

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

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.

Autism Early Support Trust Limited

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

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

Autism Early Support Trust Limited

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

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.

Autism Early Support Trust Limited

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

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

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.

Autism Early Support Trust Limited

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

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.

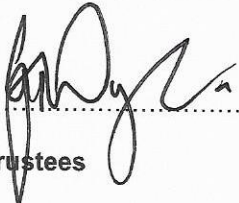
Third party indemnity provisions

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		486,138	169,053	655,191	304,840	223,752	528,592
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		512,581	179,443	692,024	327,848	224,722	552,570
Net expenditure		(26,443)	(10,390)	(36,833)	(23,008)	(970)	(23,978)
Reconciliation of Funds							
Total funds brought forward		152,835	523,765	676,600	175,843	524,735	700,578
Total funds carried forward		126,392	513,375	639,767	152,835	523,765	676,600

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

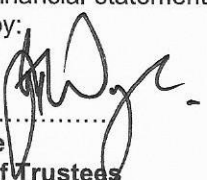
	Note	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Fixed assets							
Tangible fixed assets	12	13,679	-	13,679	5,337	-	5,337
Current assets							
Debtors	13	16,831	-	16,831	44,874	-	44,874
Cash at bank and in 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
	<u>326,448</u>	<u>246,070</u>

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 2022 £	Outreach 2022 £	Total 2022 £	Total 2021 £
Direct costs	237,995	151,639	389,634	334,825
Depreciation	3,232	-	3,232	2,067
Premises costs (see note 6)	33,704	19,649	53,353	51,855
Support costs (see note 6)	160,099	3,364	164,063	101,135
	<u>435,630</u>	<u>174,652</u>	<u>610,282</u>	<u>489,882</u>

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	<u>42,459</u>	<u>34,339</u>
	<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
At 31st August 2022	<u>13,727</u>	<u>15,452</u>	<u>29,179</u>
Depreciation			
At 1st September 2021	7,561	4,707	12,268
Charge for the year	1,681	1,551	3,232
At 31st August 2022	<u>9,242</u>	<u>6,258</u>	<u>15,500</u>
Net book value			
At 31st August 2022	<u>4,485</u>	<u>9,194</u>	<u>13,679</u>
At 31st August 2021	<u>4,052</u>	<u>1,285</u>	<u>5,337</u>

13 Debtors

	2022 £	2021 £
Trade debtors	-	30,641
Prepayments and accrued income	16,831	14,233
	<u>16,831</u>	<u>44,874</u>

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
	<u>122,986</u>	<u>77,322</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 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	700,578	(23,978)	676,600

	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)	-
	524,735	223,752	(224,722)	523,765
	700,578	528,592	(552,570)	676,600

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)
Net cash used in operating activities	<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
	<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>

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