

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
LITTLE HEROES ASD SUPPORT**

Goldwyns Limited
Chartered Accountants
1 Nelson Mews
Southend on Sea
Essex
SS1 1AL

LITTLE HEROES ASD SUPPORT

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are to:

- (1) deliver regular support sessions for children with Autism Spectrum Disorder (ASD), including social skills groups, sensory play and structured activities;
- (2) provide safe, inclusive environments where children could interact without stigma or pressure; and
- (3) support families and carers through advice, peer support groups, workshops and practical guidance.

Significant activities

The charity's significant activities are:

- (1) ensuring activities were affordable or free which removed financial barriers and enabled participation for families who might otherwise lack access to specialist support;
- (2) adapting sessions to meet varying sensory and behavioural needs, allowing broader participation and increased equality of opportunity for children with ASD;
- (3) creating a strong peer network for parents and carers which enable families to develop support systems beyond the charity itself;
- (4) encouraging shared experiences and mutual support among families to reduce social isolation, especially for newly diagnosed families.
- (5) raising awareness of autism within the local community through events and outreach to improve community attitudes towards ASD and reducing stigma;
- (6) promoting acceptance and understanding of neurodiversity by encouraging inclusive practices in schools, public spaces and local services;
- (7) providing early-stage support for younger children showing signs of ASD which led to better developmental outcomes;
- (8) guiding families toward diagnosis pathways and professional services to reduce the long-term challenges through timely intervention;
- (9) offering a supportive environment that reduced stress for both children and carers to improve mental health and wellbeing; and
- (10) helping families feel heard, understood and supported, whilst increasing confidence in parenting children with ASD.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity's principal achievements are:

- (1) children showed improved communication, confidence and social interaction skills;
- (2) children and parents experienced reduced feelings of isolation and anxiety; and
- (3) families gained a better understanding of ASD and coping strategies which improved home life stability.

FINANCIAL REVIEW

Financial position

Funds have been used to benefit the support group on a whole. The trustees note:

- (1) total income received this year increased by 21% to £252,756 (2024 - £208,313);
- (2) total expenditure this year increased by 14% to £216,131 (2024 - £189,286); and
- (3) this resulted in the charity increasing its reserves by £36,625.

Any unused funds will continue to be used in establishing and running the support hub.

Reserves policy

Reserves are held to ensure the group can continue to work and support families, even during financially difficult times.

At the year end, total reserves were £261,195 (2024 - £224,570). This includes restricted funds of £149,488 (2024 - £142,023) and unrestricted funds of £111,707 (2024 - £82,547).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation (CIO).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE007508 (England and Wales)

Registered Charity number

1167631

Registered office

Garon Park Community Centre
Garon Park
Southend on Sea
Essex
SS2 4FA

Trustees

K Aslett
A Corsini-King
L Walter
D Sibthorpe
S Sibthorpe
S Phillip
E Jiao-Knuckey

Independent Examiner

S T Blundell FCA
Goldwyns Limited
Chartered Accountants
1 Nelson Mews
Southend on Sea
Essex
SS1 1AL

Approved by order of the board of trustees on 8 June 2026 and signed on its behalf by:

K Aslett - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LITTLE HEROES ASD SUPPORT**

Independent examiner's report to the trustees of Little Heroes ASD Support

I report to the charity trustees on my examination of the accounts of Little Heroes ASD Support (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and The Charitable Incorporated Organisations (General) Regulations 2012.

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

S T Blundell FCA
The Institute of Chartered Accountants in England and Wales

Goldwyns Limited
Chartered Accountants
1 Nelson Mews
Southend on Sea
Essex
SS1 1AL

9 June 2026

LITTLE HEROES ASD SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

				YEAR ENDED 31.8.25 Total funds £	PERIOD 1.11.23 TO 31.8.24 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		51,736	5,828	57,564	30,830
Charitable activities					
ASD support		3,000	188,303	191,303	175,284
Investment income	2	3,887	-	3,887	2,200
Total		<u>58,623</u>	<u>194,131</u>	<u>252,754</u>	<u>208,314</u>
EXPENDITURE ON					
Charitable activities					
ASD support		<u>45,207</u>	<u>170,921</u>	<u>216,128</u>	<u>189,287</u>
NET INCOME					
Transfers between funds	10	13,416 <u>99,858</u>	23,210 <u>(99,858)</u>	36,626 <u>-</u>	19,027 <u>-</u>
Net movement in funds		<u>113,274</u>	<u>(76,648)</u>	<u>36,626</u>	<u>19,027</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		82,547	142,023	224,570	205,543
TOTAL FUNDS CARRIED FORWARD		<u><u>195,821</u></u>	<u><u>65,375</u></u>	<u><u>261,196</u></u>	<u><u>224,570</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	2,867	-	2,867	2,948
CURRENT ASSETS					
Cash at bank and in hand		195,046	65,376	260,422	221,902
CREDITORS					
Amounts falling due within one year	8	(2,093)	-	(2,093)	(280)
NET CURRENT ASSETS		<u>192,953</u>	<u>65,376</u>	<u>258,329</u>	<u>221,622</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>195,820</u>	<u>65,376</u>	<u>261,196</u>	<u>224,570</u>
NET ASSETS		<u>195,820</u>	<u>65,376</u>	<u>261,196</u>	<u>224,570</u>
FUNDS	10				
Unrestricted funds				195,820	82,547
Restricted funds				65,376	142,023
TOTAL FUNDS				<u>261,196</u>	<u>224,570</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 June 2026 and were signed on its behalf by:

K Aslett - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts cover a period of 12 months whereas the comparative period covers a period of 10 months, therefore comparability may be impaired.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

LITTLE HEROES ASD SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

2. INVESTMENT INCOME

	YEAR ENDED 31.8.25 £	PERIOD 1.11.23 TO 31.8.24 £
Deposit account interest	3,887	2,200

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	1,358	2,098
Other operating leases	17,702	9,950
Examiners' fees - independent examination	1,440	3,021

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the period ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the period ended 31 August 2024.

5. STAFF COSTS

	YEAR ENDED 31.8.25 £	PERIOD 1.11.23 TO 31.8.24 £
Wages and salaries	103,028	75,691
Social security costs	1,235	-
Other pension costs	1,556	1,275
	105,819	76,966

The average monthly number of employees during the year was as follows:

	YEAR ENDED 31.8.25	PERIOD 1.11.23 TO 31.8.24
Operations	7	5

No employees received emoluments in excess of £60,000.

LITTLE HEROES ASD SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	29,584	1,246	30,830
Charitable activities			
ASD support	-	175,284	175,284
Investment income	2,200	-	2,200
Total	<u>31,784</u>	<u>176,530</u>	<u>208,314</u>
EXPENDITURE ON			
Charitable activities			
ASD support	<u>14,322</u>	<u>174,965</u>	<u>189,287</u>
NET INCOME	17,462	1,565	19,027
RECONCILIATION OF FUNDS			
Total funds brought forward	65,084	140,459	205,543
TOTAL FUNDS CARRIED FORWARD	<u>82,546</u>	<u>142,024</u>	<u>224,570</u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2024	11,455
Additions	<u>1,277</u>
At 31 August 2025	<u>12,732</u>
DEPRECIATION	
At 1 September 2024	8,507
Charge for year	<u>1,358</u>
At 31 August 2025	<u>9,865</u>
NET BOOK VALUE	
At 31 August 2025	<u>2,867</u>
At 31 August 2024	<u>2,948</u>

LITTLE HEROES ASD SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	350	-
Other creditors	303	280
Accruals and deferred income	1,440	-
	<u>2,093</u>	<u>280</u>

9. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	12,000	12,000
Between one and five years	31,000	43,000
	<u>43,000</u>	<u>55,000</u>

10. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
Unrestricted funds				
General fund	82,547	13,415	99,858	195,820
Restricted funds				
Restricted fund	101,298	(1,440)	(99,858)	-
National Lottery	9,546	(5,312)	-	4,234
CIB	20,200	(14,069)	-	6,131
Southend Emergency Fund	-	1,600	-	1,600
Postcode Places	7,548	29,055	-	36,603
Axis Europe	-	12	-	12
Hedley Workshops	-	1,000	-	1,000
NAD FAS	-	1,901	-	1,901
Tesco Cooking	-	564	-	564
Short Breaks	-	9,900	-	9,900
FSJ Adult Workshops	2,065	-	-	2,065
Toy Trust Funding	1,366	-	-	1,366
	<u>142,023</u>	<u>23,211</u>	<u>(99,858)</u>	<u>65,376</u>
TOTAL FUNDS	<u>224,570</u>	<u>36,626</u>	<u>-</u>	<u>261,196</u>

LITTLE HEROES ASD SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,623	(45,208)	13,415
Restricted funds			
Restricted fund	-	(1,440)	(1,440)
Dorothy P Smith	3,000	(3,000)	-
National Lottery	125,301	(130,613)	(5,312)
CIB	3,500	(17,569)	(14,069)
Southend Emergency Fund	11,600	(10,000)	1,600
Postcode Places	30,000	(945)	29,055
Axis Europe	1,001	(989)	12
Hedley Workshops	1,000	-	1,000
NAD FAS	2,000	(99)	1,901
Tesco Cooking	1,000	(436)	564
Short Breaks	9,900	-	9,900
Garons	5,829	(5,829)	-
	194,131	(170,920)	23,211
TOTAL FUNDS	<u>252,754</u>	<u>(216,128)</u>	<u>36,626</u>

Comparatives for movement in funds

	At 1.11.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	65,084	17,463	82,547
Restricted funds			
Restricted fund	136,328	(35,030)	101,298
National Lottery	-	9,546	9,546
CIB	-	20,200	20,200
Postcode Places	-	7,548	7,548
FSJ Adult Workshops	2,765	(700)	2,065
Toy Trust Funding	1,366	-	1,366
	140,459	1,564	142,023
TOTAL FUNDS	<u>205,543</u>	<u>19,027</u>	<u>224,570</u>

LITTLE HEROES ASD SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,784	(14,321)	17,463
Restricted funds			
Restricted fund	108,512	(143,542)	(35,030)
National Lottery	32,638	(23,092)	9,546
CIB	20,380	(180)	20,200
Postcode Places	15,000	(7,452)	7,548
FSJ Adult Workshops	-	(700)	(700)
	<u>176,530</u>	<u>(174,966)</u>	<u>1,564</u>
TOTAL FUNDS	<u><u>208,314</u></u>	<u><u>(189,287)</u></u>	<u><u>19,027</u></u>

11. EMPLOYEE BENEFIT OBLIGATIONS

During the year the company paid contributions of £1,556 (2024 - £1,275) to a defined contribution scheme operated on behalf of its employees. At the balance sheet date the company owed £303 (2024 - £280).

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.