

AUTISM FAMILY SUPPORT OXFORDSHIRE

England & Wales · Charity number 276494

Details

Other names	CHILDREN IN TOUCH (1978), CHILDREN IN TOUCH 1978
Status	Registered
Legal form	Other
Registered	1978-10-05
Register	View on the Charity Commission register

Contact

Address	c/o Wychwood School 72-74 Banbury Road Oxford OX2 6JR
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Activities

Objects: TO FURTHER THE STUDY AND THERAPEUTIC EDUCATION OF CHILDREN AND YOUNG ADULTS WITH AUTISTIC SPECTRUM DISORDER, (HEREAFTER REFERRED TO AS ASD).

Activities: To further the study, support, development and well being of individuals with an Autistic Spectrum Condition, and their families.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** OXFORDSHIRE AND THE NEIGHBOURING COUNTIES
- Buckinghamshire
- Oxfordshire
- Reading
- Slough
- West Berkshire
- Windsor And Maidenhead
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£187,214	£186,806	-	-
2024-03-31	£188,436	£219,935	-	-
2023-03-31	£282,724	£212,605	-	-
2022-03-31	£260,437	£259,269	-	-
2021-03-31	£215,726	£202,789	-	-

Trustees

Name	Role	Appointed
Elizabeth Hickingbotham	Chair	2024-05-03
Helen Lindsay Toone		2021-03-08
Ian Coates		2025-08-27
NICHOLAS KEENE		
Simon Tyrrell		2024-07-31

Accounts



Autism Family Support Oxfordshire

**Unaudited Financial Statements
and Annual Report
for the year ended
31 March 2025**

Registered charity: 276494

Website: www.afso.org.uk

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The Trustees are pleased to present their report for the year ended 31 March 2025 which provides a commentary on these results and the operations of the charity during the year, which are set out in the financial statements following this report. The report also acts as the charity's strategic report for the year.

The Trustees' Report covers a range of areas and these are set out as follows:

- | | |
|---------------------------------|---|
| a) About Us | e) Financial Review |
| b) Principal Activities | f) Governance, the Board and Executive Officers |
| c) Our Strategy | g) Statement of the Trustees' Responsibilities |
| d) Achievements and Performance | |

a) About Us

Autism Family Support Oxfordshire is an award-winning Oxfordshire charity dedicated to ensuring that autistic people are valued, understood, and able to thrive. We believe every autistic child and young person should have equal opportunities to be heard, included, supported, and empowered to reach their potential and live fulfilling lives.

We nurture, enable and inspire autistic children and young people as well as their families. Our work provides high quality services which understand and champion the needs of autistic children, young people, and their parents/carers so they can enjoy enriched lives and improved long term outcomes.

We are committed to strengthening the voice of the autism community—supporting autistic people to represent themselves, advocate for their rights, and challenge discrimination wherever it occurs.

Although small, we are a highly skilled Oxfordshire organisation comprising 3 full time staff, 6 part time staff, 9 sessional workers, and 12 dedicated volunteers. We recruit people with lived or professional experience of autism and who share our ethos of nurturing and enabling children and families - while always learning, growing, and having fun together.

b) Principal Activities

Our aim is to empower and equip parent carers, and to nurture, enable, and inspire autistic children and young people. We support them to build confidence and skills, improve their mental health and wellbeing, and lead happy, healthy, and fulfilling lives. We address the challenges faced by the whole family - from understanding a diagnosis, to developing practical strategies for daily life, to navigating the transition into adulthood. Our holistic approach ensures that families feel supported, informed, and confident at every stage of their journey

For parents and carers we provide advice, support and information from the very start of their journey - typically parents are signposted to us directly from the diagnostic clinic. Families reach out to us whenever they need support: often for practical advice, sometimes for help in navigating challenges, and sometimes simply for an informed and compassionate listening ear.

During the year we offered a variety of services for parents/carers, all delivered free of charge and open access:

- Advice and support – bespoke one to one advice delivered via appointments, telephone and email.
- Information - via regular email newsletters, social media, forums and meetings.
- Online Q&A sessions – Talks on topical themes where parent/carers can listen, ask questions and receive peer support. Sessions ran twice a month, including evenings and were attended on by 30 – 70 parents.

For young people we continued to provide youth work and activities:

- Youth groups – We continued to run three youth groups for young people aged 8 to 25 who are autistic and do not have a Learning Disability. Each group ran weekly during term time and provided a safe space for young people to be themselves, feel a sense of belonging and build confidence, friendship and life skills. The youth groups proved to have a profound impact on the young people and improved their mental health and life outcomes.
- Holiday Activities – we provided fun community-based activities during school holidays specifically designed to encourage social inclusion and friendships. The activities were re-commissioned by Oxfordshire County Council and offered fun and autism-friendly activities for 8 to 18 year olds, including many children who do not feel able to access other holiday activities.
- Volunteering and employment - We recruited autistic people as speakers, trainers, and Youth Support Workers. We also supported young people to volunteer with us at youth groups and at events.

Often attending our activity is the only social or leisure activity a child has successfully attended unaccompanied by their parents or siblings, and often the only social activity they attend. We aim to help children and young adults understand their autism, develop confidence and self-esteem, develop social skills and friendships and feel happier.

For professionals we provide joint working, training and consultation as requested or initiated by our staff. We also contribute to strategic development and are members of several strategic boards and steering groups such as the Buckinghamshire, Oxfordshire and Berkshire West (BOB) Integrated Care Partnership Learning Disability and Autism Subgroup and the Disabled Children Safeguarding group.

Public Benefit

Under section 17 of the Charities Act 2011, the Trustees have a duty to have due regard to the public benefit guidance published by the Charity Commission. During the year, the Trustees have acted in accordance with this requirement and they are satisfied that all the activities of the charity are for the public benefit.

Our work with families is “life changing”. Our autism expertise and working with the local autism community allow us to keep abreast of the issues faced by children, young people and their families. We help bring parents and young people together, to reduce isolation, and increase knowledge, understanding and empowerment.

Our family support service fills a gap in local services – providing autism-specific support and expertise for the family, and crucial understanding and a safe place for children and young people.

We spread autism awareness in the wider community via our training and awareness campaigns.

We have excellent support from statutory bodies including contracts with the county council and Health. Our work is complemented by donations and grants.

c) Our Strategy

Our strategy is to ensure that we develop and expand to meet the need of the community and can offer activities for the long-term.

We aim to offer services holistically for the whole family, and across the county of Oxfordshire. Our projects embody our ethos to nurture, enable and inspire, whilst remaining innovative and having the community's needs at the heart of our work.

d) Achievements and Performance

Key financial performance indicators

The charity provides an extremely cost effective service, delivering more benefits at lower cost than comparable organisations including statutory bodies. The continued commissioning of services is evidence for this.

Review of activities

The charity continually reviews its activities and gathers feedback from service users and others.

After a number of successful years, the year to 31 March 2025 has been a challenging one for the charity with a continued downturn in income through grants and reduction in the value of the contract with Oxfordshire County Council from 1 April 2024 following a retender. AFSO continues to provide a service that is highly commendable and extremely cost effective compared to the income it receives. Providing a range of family support services as well as continuing to run the highly successful and well-regarded youth groups and holiday activities.

Investment policy and performance

The funds of the Charity are held in bank current and deposit accounts in three separate banks but are not otherwise invested.

e) Financial Review

Financial review

Due to the reduction in the number of grants obtained in 24/25 to support our work and carry out new projects operations have been more reliant upon fee income. This ensured that turnover was in line with last year at £187,214 and the Charity made a small surplus of £409 compared to a deficit of £31,499 in the prior year.

Net assets total £71,670 up from £71,261 last year. The majority of the net assets are held as cash, a minimal level of debtors are also held. Free reserves have fallen to £56,670 from £61,261 and represent approximately 3 month's total expenditure (2024: 3.3 month's expenditure). The Charity has a reserves policy that sets the aim of 3 months reserves. The Trustees continued to monitor the situation to ensure that were there a downturn in income the Charity could continue to operate while it addressed the situation.

Going concern review

Disclosure of Material Uncertainty Regarding Going Concern

The trustees have conducted a thorough assessment of the charity's financial position, cash flow forecasts, and operational plans covering at least the 12-month period from the date of approval of these financial statements.

As part of this assessment, the trustees considered a range of reasonably possible adverse scenarios, including reduced funding or delays in grant income, increased operating costs, lower-than-anticipated fundraising revenues, and limited liquidity within reserves, consistent with guidance from the Charities Statement of Recommended Practice SORP (FRS 102) and FRS 102. Despite exploring mitigating actions such as restricting expenditure, accelerating fundraising activity, and realigning operational delivery, the analysis indicates that AFSO may lack sufficient resources to meet all obligations as they fall due early in the 12-month period following approval of these accounts.

Going concern review (continued)

Accordingly, material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern for the foreseeable future, even after consideration of planned mitigating steps.

In accordance with the Charities SORP and FRS 102 requirements, the trustees have therefore determined that it not appropriate to prepare the accounts on a going concern basis for the period ending 31st March 2025. Instead, the financial statements have been prepared on a managed winding-down basis that is necessary to faithfully reflect the financial position and the anticipated outcomes of the uncertainties identified.

The key factors underpinning this decision include:

- Cash flow forecast sensitivities demonstrating that without further income or cost reduction, reserves would be depleted by 31st March 2026
- Inability to guarantee the receipt of significant income streams (e.g. grants, legacies) within forecast timelines
- Risks associated with ongoing fixed commitments, including staffing, which cannot be curtailed in the short term

Trustees remain fully committed to implementing mitigation strategies—such as intensifying fundraising efforts, engaging with stakeholders, negotiating payment terms with suppliers, and, where feasible, reducing non-essential spending. However, these measures may not sufficiently offset the projected shortfalls in time to support the preparation of accounts on a going concern basis.

f) Governance, the Board & Executive Officers

The Charity is governed by a Deed of Constitution originally adopted on 19 August 1978.

The Trustee Board is made up of 4 Trustees and these are listed on page 18.

The Trustees meet at least four times a year, but more recently monthly. The chair and charity accountant are responsible for coordinating the administration of the Charity, correspondence, maintenance of financial records, expenditure payments and monitoring estimates of income and expenditure, cashflow and reporting the day-to-day activities to the Trustees.

Investment powers are as stated in the Trust Deed. The Charity does not currently hold any investments. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Treasurer, together with the Trustees carries out regular reviews of the activities of the Charity and of the systems in use. This is for the purpose of planning for the future and assessing any major risks likely to affect the operation of the trust. The Trustees are satisfied that systems are in place to mitigate exposure to major risks.

The Board is responsible for setting the strategic direction of the charity and ensuring that it is properly controlled, the risks are managed, it is financially sustainable and that it delivers charitable outcomes for young people with autism in the Oxfordshire. The Trustees have a broad range of skills and expertise and are recruited through open advertisement.

The Board delegates the day to day operations to the Chief Executive Officer. The pay of the CEO is reviewed annually by the Board of Trustees with their salary being benchmarked against pay levels in other not for profit organisations of a similar size.

g) Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' annual report, which includes the strategic report, and the Financial Statements for the charity in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the Trustees to prepare financial statements for each financial year. They must not approve the Financial Statements unless they are satisfied that these give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the Financial Statements on a going concern basis, unless it is inappropriate to presume that the Charity will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Trustees' annual report was approved by the Board of Trustees on 28 January 2026 and is signed on their behalf by:



Liz Hickingbotham
Chair

28 January 2026

Independent Examiner's Report to the Trustees of Autism Family Support Oxfordshire (the "charity")

I report to the trustees on my examination of the financial statements of Autism Family Support Oxfordshire ('the charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for the opinions I have formed.

Responsibilities and basis of report

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

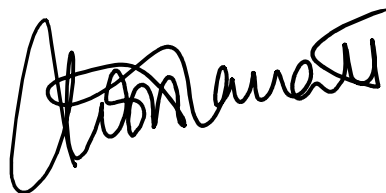
I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.



Alison Jarratt FCA
28 January 2026

Statement of Financial Activities (including Income and Expenditure Account)

	Note	31 March 2025		31 March 2024	
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Income and endowments from					
Donations and legacies	3	-	-	-	28,212
Grants	3,4	44,000	19,168	63,168	40,073
Charitable activities	4	15,051	93,510	108,561	119,777
Other trading activities	5	-	-	-	-
Investments		435	-	435	374
Total Income		59,485	127,729	187,214	188,436
Expenditure on:					
Raising funds	3	-	-	-	(3,697)
Charitable activities	4	(64,076)	(122,729)	(186,806)	(216,238)
Total expenditure		(64,076)	(122,729)	(186,806)	(219,935)
Net gains/(losses) on investments		-	-	-	-
Net (expenditure)/income for the		(4,591)	5,000	408	(31,499)
Transfers between funds		-	-	-	-
Net movement in funds		(4,591)	5,000	408	(31,499)
Reconciliation of funds:					
Total funds brought forward		61,261	10,000	71,261	102,760
Total funds carried forward		56,670	15,000	71,669	71,261

Balance Sheet at 31 March 2025

	Note	31 March 2025		31 March 2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		-		99
Current assets					
Debtors	11	1,663		970	
Cash at bank and in hand		75,809		78,654	
		<u>77,472</u>		<u>79,624</u>	
Liabilities					
Creditors: Amounts falling due within one year	12	(5,703)		(8,462)	
Net Current assets			<u>71,669</u>		<u>71,162</u>
Total assets less current liabilities			<u>71,669</u>		<u>71,261</u>
Creditors: Amounts falling due after more than one year			-		-
Total net assets			<u><u>71,669</u></u>		<u><u>71,261</u></u>
Funds of the charity					
Restricted income funds	13,14	15,000		10,000	
Unrestricted funds	13	56,669		61,261	
Total charity funds		<u><u>71,669</u></u>		<u><u>71,261</u></u>	

The financial statements on pages 7 to 19 were approved by the Trustees on 23 January 2026 and signed on their behalf by



Liz Hickingbotham
Chair

The notes on pages 10 to 19 form part of these accounts

1. Legal status

The charity is registered as a charity with the Charity Commission (charity number 276494) and is unincorporated. The Trustees of the charity are set out on page 19.

2. Accounting policies

a) Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP and applicable accounting standards (FRS102). They have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The charity is a Public Benefit Entity as defined by FRS102.

The Trustees have reviewed the financial situation of the charity, have considered expected cashflows and, as future funding is uncertain, have looked at cashflows based on a worst case scenario. They are satisfied that the charity remains able to meet its obligations and that it is appropriate that the accounts should be prepared on a going concern basis.

b) Significant judgements and estimates

In preparing these financial statements, the Trustees have made judgements in the application of the charity's accounting policies which affect the amounts recognised in the financial statements. None of these estimates and judgements are considered by the Trustees to be material.

c) Income

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

Legacies are recognised at the earlier of either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from grants, including government grants, is recognised on a receivable basis when the charity has entitlement to the funds and any prior performance conditions attached to the grants have been met. Income received in advance of entitlement is deferred and income not received when receivable is accrued.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and economic benefit can be measured reliably. They are included in income at the value of the gift to the charity i.e. the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market. A corresponding amount is then recognised in expenditure in the period of receipt. Time spent by volunteers is not recognised in line with the SORP.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

e) Funds

Unrestricted funds are funds that are expendable at the discretion of the Trustees in furtherance of the general objects of the charity and which has not been designated for other purposes.

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 costs of raising and administering such funds are charged against the specific fund. The aim and use of the major restricted funds are set out in the notes to the financial statements.

f) Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost less accumulated depreciation and any provision for impairment. Assets are depreciated, on a straight line basis, over the useful economic life of the assets from the date of acquisition, as follows:

- | | |
|--------------------------------------|---------|
| • Furniture, machinery and equipment | 3 years |
| • Computer equipment | 3 years |

g) Impairment

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the SOFA.

h) Debtors and interest receivable

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Notes to the Financial Statements for the year ended 31 March 2025

i) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

k) Taxation

The charity is a registered charity and is exempt from Corporation Tax on its income and gains to the extent that they are applied to its charitable purposes.

l) VAT

The majority of expenditure is subject to VAT, which the charity is unable to reclaim. Expenditure is therefore shown inclusive of VAT.

m) Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3. Voluntary income and costs of raising funds

	31 March 2025			31 March 2024
	Income and direct costs	Support costs	Total income and costs	Total income and costs
	£	£	£	£
Income:				
Donations and fundraising	15,051	-	28,212	28,212
Legacies	-	-	-	-
Grants	-	-	-	-
Total income	15,051	-	28,212	28,212
Expenditure:				
Costs of raising funds	(545)	(2,179)	(2,724)	(3,697)
Net funds raised	14,506	(2,179)	12,327	24,515

All of the income and costs above are unrestricted so £nil of the income above is restricted (2024: £nil).

Notes to the Financial Statements for the year ended 31 March 2025

4. Charitable activities

The income and costs from these activities are set out below:

	31 March 2025		31 March 2024	
	Unrestricted	Restricted	Total	£
	£	£	£	£
Income:				
Grants	44,000	19,168	63,168	40,073
Block contracts and other income	15,051	108,561	123,611	119,777
Total Income	59,051	127,729	186,780	159,850
Direct costs	(50,278)	(122,212)	(172,490)	(196,825)
Support costs	(13,798)	(517)	(14,315)	(19,413)
Total costs	(64,076)	(122,729)	(186,805)	(216,238)
Net (expenditure)/income	(5,025)	5,000	(25)	(56,388)

The total expenditure on charitable activities can be analysed as follows:

	31 March 2025		31 March 2024	
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Staff costs:				
Salaries, NI and pension	46,803	97,777	144,580	182,671
Recruitment, payroll and HR advice	1,841	-	1,841	2,429
Staff training, expenses and other costs	1,841	-	1,841	1,449
Total staff costs	50,278	97,777	148,055	186,549
Other costs:				
Venue costs – activities	-	10,240	10,240	5,503
Leisure and other costs – activities	-	14,195	14,195	8,651
Venue costs - training	-	-	-	-
Trainer fees and other training costs	-	517	517	-
Rent	1,800	-	1,800	389
Office costs	2,662	-	2,662	922
IT and telephone	5,110	-	5,110	8,706
Insurance	2,632	-	2,632	1,835
Printing, postage and stationery	434	-	434	499
Professional fees and other finance costs	1,061	-	1,061	2,547
Depreciation	99	-	99	637
Total other costs	13,798	24,952	38,750	29,689
Total charitable expenditure	64,076	122,729	186,805	216,238

Notes to the Financial Statements for the year ended 31 March 2025

5. Other trading activities

The charity receives fees from beneficiaries and their families to attend events and activities which are disclosed as other income in Note 4. The costs of these activities are also shown in charitable activities. During the year, the charity has received £nil of income from other trading activities (2024: £nil).

6. Support costs

Support costs allocated to the activities of the charity represent the running costs of the charity.

	31 March 2025	31 March 2024
	£	£
Corporate, finance and governance costs	1,061	6,241
HR, Office and IT costs	13,155	12,584
Depreciation of non-function specific assets	99	637
Total allocated support costs	14,315	19,462
Allocated to		
Raising funds	-	49
Charitable activities:	14,315	19,413
Total allocated support costs	14,315	19,462

7. Net income

Net income is stated after charging/(crediting):

	31 March 2024	31 March 2024
	£	£
Depreciation of tangible fixed assets	99	637
Independent examiner's remuneration incl VAT:		
Independent examination fee	-	2,202
for payroll and other services	720	1,224

Notes to the Financial Statements for the year ended 31 March 2025

8. Employee information

Employees costs during the year were:

	31 March 2025	31 March 2024
	£	£
Employee Costs		
Wages and salaries	128,108	169,029
Social Security costs	11,652	9,702
Pension costs	4,820	6,107
Total	144,580	184,838

The average number of people employed during the year was:

	31 March 2025	31 March 2024
Total	13	12

The average number of people employed during the year expressed as full-time equivalents was:

	31 March 2025	31 March 2024
Total	5	5

No employee received emoluments for the year amounting to more than £60,000 (2024: 0)

9. Trustees and Executive Officers

Details of Trustees and the Executive Officer are set on page 19 of these Financial Statements. Trustees do not receive any remuneration and no Trustees claimed expenses during the year (2024: total of £119).

The total emoluments received by the Chief Executive Officer was:

	31 March 2025	31 March 2024
	£	£
Salary	48,960	47,650
National insurance	5,502	5,320
Pension contributions	2,051	2,036
Total	56,513	55,006

Notes to the Financial Statements for the year ended 31 March 2025

10. Fixed assets: tangible assets

	31 March 2025		
	Fixtures, fittings, furniture & equipment	Computer & other equipment	Total
	£	£	£
Cost:			
At 1 April 2024	-	10,473	10,473
Additions	-	-	-
Disposals	-	-	-
At 31 March 2025	-	10,473	10,473
Accumulated depreciation:			
At 1 April 2024	-	10,374	10,374
Charge for the year	-	99	99
Disposals	-	-	-
At 31 March 2025	-	10,473	10,473
Net book value:			
At 31 March 2025	-	-	-
At 31 March 2024	-	99	99

11. Debtors

	31 March 2025	31 March 2024
	£	£
Due within one year		
Prepayments & Accrued Income	1,663	970
Total due within one year	1,663	970

12. Creditors: Amounts falling due within one year

	31 March 2025	31 March 2024
	£	£
Trade creditors	3,138	2,922
Taxation and social security	-	-
Accruals and deferred income	2,202	4,757
Other creditors	461	783
Total Creditors: Amounts falling due within one year	5,801	8,462

Creditors include £nil of deferred income (2024: £nil).

Notes to the Financial Statements for the year ended 31 March 2025

13. Fund movements

	31 March 2025					At 31 March 2025
	At 1 April 2024	Income	Expenditure	Transfers	Gains and losses	
	£	£	£	£	£	£
General funds	61,261	59,485	(64,076)	-	-	56,670
Total unrestricted funds	61,261	59,485	(64,076)	-	-	56,670
Restricted funds	10,000	127,729	(122,729)	-	-	15,000
Total funds	71,261	187,214	(186,806)	-	-	71,670

	31 March 2024					At 31 March 2024
	At 1 April 2023	Income	Expenditure	Transfers	Gains and losses	
	£	£	£	£	£	£
General funds	21,415	60,062	(20,216)	-	-	61,261
Total unrestricted funds	21,415	60,062	(20,216)	-	-	61,261
Restricted funds	81,345	128,374	(199,719)	-	-	10,000
Total funds	102,760	188,436	(219,935)	-	-	71,261

14. Fund assets and liabilities

The analysis of net assets between funds is set out below:

	31 March 2025		31 March 2024	
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds
	£	£	£	£
Tangible fixed assets	-	-	99	-
Current assets	62,473	15,000	67,069	12,555
Current liabilities	(5,803)	-	(5,907)	(2,555)
Total net assets at 31 March 2024	56,670	15,000	61,261	10,000

The charity receives donations and grants that can only be used for specified purposes. Records are kept for each donation or grant given in this way costs allocated to those funds. These can be summarised as follows:

Restricted Funds	31 March 2025				
	At 1 April 2024	Income	Costs	Transfers	At 31 March 2025
	£	£	£	£	£
Autism activities and support	-	108,561	(108,561)	-	-
Youth Group running costs	10,000	19,168	(14,168)	-	15,000
Total restricted funds	10,000	127,729	(122,729)	-	15,000

Notes to the Financial Statements for the year ended 31 March 2025

14. Fund assets and liabilities (continued)

	At 1 April 2023	31 March 2024			At 31 March 2024
	£	Income	Costs	Transfers	£
Autism activities and support	-	118,374	(118,374)	-	-
Family support project	8,345	-	(8,345)	-	-
Community outreach project	73,000	-	(73,000)	-	-
Youth Group running costs	-	10,000	-	-	10,000
Total restricted funds	81,345	128,374	(199,719)	-	10,000

15. Operating leases

The charity had a short-term lease on its offices in Abingdon which ran until July 2024 through an informal agreement when the lease ended.

16. Contingent liabilities

The charity has no contingent liabilities as at 31 March 2025. The charity has a provision of £50,000 in respect of potential redundancy costs should the charity cease operations within 12 months of the balance sheet date (2024: £nil).

17. Related party transactions

Various Trustees have carried out work or are employed by health authorities and other public sector bodies who contract with, or provide services to, the Charity. Their positions on those bodies is not directly related to the transactions and relationships that the Charity has with the health authorities, so it is considered that there are no conflict of interests.

In addition, some Trustees have autistic relatives who, as such, are eligible for services provided by the Charity. Where these relatives receive services from the Charity, it is at arm's length and on the same basis as other beneficiaries.

During the year the Trustees made a total of £510 (2024: £510) in donations to the Charity.

Trustees, Officers and Advisors

Principal Office: c/o Wychwood School
72-74 Banbury Road
OXFORD
OX2 6JR

Board of Trustees

Liz Hickingbotham	Chair	Appointed 3 May 2024
Paul Rennard	Treasurer	Resigned 31 March 2025
Catherine Hill	Vice Chair	Resigned 5 June 2025
Nick Keene	Secretary	
Hayley Ryder		Resigned 5 June 2025
Helen Toone		
Simon Tyrell		Appointed 31 July 2024

Chief Executive Officer

Gita Lobo

Bankers:

Barclays Bank PLC
1 Churchill Place
London
E14 5HP

Accounts



Autism Family Support Oxfordshire

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

Registered charity: 276494

Website: www.afso.org.uk

Contents

The Trustees are pleased to present their Annual Report and the Charity's Financial Statements for the year ended 31 March 2024.

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Trustees, Officers and Advisors	18

The Trustees are pleased to present their report for the year ended 31 March 2024 which provides a commentary on these results and the operations of the charity during the year, which are set out in the financial statements following this report. The report also acts as the charity's strategic report for the year.

The Trustees' Report covers a range of areas and these are set out as follows:

- | | |
|---------------------------------|---|
| a) About Us | e) Financial Review |
| b) Principal Activities | f) Governance, the Board and Executive Officers |
| c) Our Strategy | g) Statement of the Trustees' Responsibilities |
| d) Achievements and Performance | |

a) About Us

Autism Family Support Oxfordshire is an award-winning Oxfordshire charity that believes people with autism deserve to live life to the full, and their families be supported and empowered.

We nurture, enable and inspire children and young people with autism as well as their families. We support children and families from the very start of their journey – when they receive the diagnosis of autism. We tackle the difficulties faced by the whole family living with autism – from understanding the diagnosis to developing coping mechanisms and strategies, accessing social 'stuff' and moving into adulthood.

We want the autism community to have a voice and for children and young adults with autism to have aspirations, feel they can achieve their potential and live happy and fulfilling lives.

We are a small Oxfordshire organisation with 5 full-time members of staff, 7 part-time, 4 sessional staff supported by 24 volunteers. We only recruit staff who have essential experience of autism and are aligned with our ethos of nurturing and enabling children and families, learning and having fun.

b) Principal Activities

Our aim is to enable and empower parent/carers; and to nurture and inspire children and young people with autism to build their confidence and skills, raise their aspirations and achieve their goals.

For parents and carers we provide advice, information and support from the very start of their journey - typically the parent is told to contact us whilst at the diagnostic clinic. Many of our parents/carers come back to us for support as and when needed, sometimes for information and advice, sometimes for support, and other times just a listening ear.

We provide advice and information via

- Advice surgeries - several held weekly across Oxfordshire
- Home visits - when an advice surgery is not suitable we can visit families and young people at home.
- Information and support via monthly email bulletins, on the phone, and attending meetings.
- Support Groups - we run two support groups, one in Carterton for all parents/carers, and another in Abingdon for parents who are themselves on the autism spectrum.

For young people we provide 3 weekly youth groups for 8-21 year olds, Summer and Easter holiday activities for 8-17 year olds and one-to-one support and advice. Often attending our activity is the first activity a child has done successfully unaccompanied by their parents or siblings, and often the only social activity they do. We aim to help children and young adults understand their autism, have the opportunity to develop social skills and confidence, feel able to achieve their goals.

For professionals we provide joint working, training and consultation as requested or initiated by our staff. We also contribute to strategic development and are members of several strategic boards and steering groups such as the Buckinghamshire, Oxfordshire and Berkshire West (BOB) Integrated Care Partnership Learning Disability and Autism Subgroup and the Disabled Children Safeguarding group.

Public Benefit

Under section 17 of the Charities Act 2011, the Trustees have a duty to have due regard to the public benefit guidance published by the Charity Commission. During the year, the Trustees have acted in accordance with this requirement and they are satisfied that all the activities of the charity are for the public benefit.

Our work with families is “life changing”. Our autism expertise and working with the local autism community allow us to keep abreast of the issues faced by children, young people and their families. We help bring parents and young people together, to reduce isolation, and increase knowledge, understanding and empowerment.

Our family support service fills a gap in local services – providing autism-specific support and expertise for the family, and crucial understanding and a safe place for children and young people.

We spread autism awareness in the wider community via our training and awareness campaigns.

We have excellent support from statutory bodies including contracts with the county council and Health. Our work is complemented by donations and grants.

c) Our Strategy

Our strategy is to ensure that we develop and expand to meet the need of the community and can offer activities for the long-term.

We aim to offer services holistically for the whole family, and across the county of Oxfordshire. Our projects embody our ethos to nurture, enable and inspire, whilst remaining innovative and having the community's needs at the heart of our work.

d) Achievements and Performance

Key financial performance indicators

The charity provides an extremely cost effective service, delivering more benefits at lower cost than comparable organisations including statutory bodies. The continued and increased commissioning of services is evidence for this.

Review of activities

The charity continually reviews its activities and gathers feedback from service users and others.

After a number of successful years, the year to 31 March 2024 has been a challenging one for the charity with a downturn in income through grants and reduction in the value of the contract with Oxfordshire County Council from 1 April 2024 following a retender. This has been partially offset through an increase in voluntary income. AFSO continues to provide a service that is highly commendable and extremely cost effective compared to the income it receives. Providing a range of family support services as well as continuing to run the highly successful and well-regarded youth groups and holiday activities.

Investment policy and performance

The funds of the Charity are held in bank current and deposit accounts in three separate banks but are not otherwise invested.

e) Financial Review

Financial review

Due to the reduction in the number of grants obtained in 23/24 to support our work and carry out new projects following a successful year in 22/23, turnover decreased by 33% from last year to £188,436 and the Charity made a deficit for the year of £31,499 following a larger than normal surplus in the previous year of £70,119. The deficit results from grants received in the latter part of 22/23, which were spent in 23/24. This was an outcome that the Trustees expected last year.

Net assets total £71,261 down from the £102,760 last year as a result of spending the grants received towards the end of 23/24. The majority of the net assets are held as cash, with only a minimal level of fixed assets and debtors. Free reserves have risen from £21,415 to £61,261 and represent 3.3 month's total expenditure (2023: 1.2 month's expenditure). This improvement is encouraging and while the level is higher than recent years it remains lower than would be ideal, but most activities only take place after income has been confirmed and the Charity continues to work towards the level of free reserves rising in future years. The Charity has a reserves policy that sets the aim of 3 month's free reserves and for the first time, the Charity has met the target. Trustees continue to monitor the situation to ensure that were there a downturn in income the Charity could continue to operate while it addressed the situation.

Going concern review

The Charity like many others is facing a challenging environment, particularly with local government finances continuing to be tight. In addition, the level of grant income in 22/23 has proved to be difficult to sustain in 23/24 and there is a real possibility of a reduction in voluntary income as a result of the cost of living situation, which may also see the charity's operating costs rise. The Charity has had a 7 year contract with Oxfordshire County Council to fund youth groups, family support and holiday activities. This was retendered during 23/24 and on awarding tender bids recently, the local authority has notified bidders of a decision to only fund holiday activities in the coming 3 years. The Trustees have, however, reviewed the financial situation of the charity, have considered expected cashflows and, as future funding is uncertain, have looked at cashflows based on a worst case scenario. They are satisfied that the charity remains able to meet its obligations and that it is appropriate that the accounts should be prepared on a going concern basis.

f) Governance, the Board and Executive Officers

The Charity is governed by a Deed of Constitution originally adopted on 19 August 1978.

The Trustee Board was made up of 7 Trustees and these are listed on page 18. During the year the number of Trustees has fluctuated between 6 and 8 as a result of occasional resignations and appointments.

The Trustees meet at least four times a year, generally more often. Issues arising between meetings that require the consideration of all Trustees are dealt with by correspondence or telecommunication. The Treasurer is responsible for coordinating the administration of the Charity, correspondence, maintenance of financial records, expenditure payments and monitoring estimates of income and expenditure, cashflow and reporting the day-to-day activities to the Trustees.

Investment powers are as stated in the Trust Deed. The Charity does not currently hold any investments. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Treasurer, together with the Trustees carries out regular reviews of the activities of the Charity and of the systems in use. This is for the purpose of planning for the future and assessing any major risks likely to affect the operation of the trust. The Trustees are satisfied that systems are in place to mitigate exposure to major risks.

Trustees' Annual Report

The Board is responsible for setting the strategic direction of the charity and ensuring that it is properly controlled, the risks are managed, it is financially sustainable and that it delivers charitable outcomes for young people with autism in the Oxfordshire. The Trustees have a broad range of skills and expertise and are recruited through open advertisement.

The Board delegates the day to day operations to the Chief Executive Officer. The pay of the CEO is reviewed annually by the Board of Trustees with their salary being benchmarked against pay levels in other not for profit organisations of a similar size.

g) Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' annual report, which includes the strategic report, and the Financial Statements for the charity in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the Trustees to prepare financial statements for each financial year. They must not approve the Financial Statements unless they are satisfied that these give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the Financial Statements on a going concern basis, unless it is inappropriate to presume that the Charity will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Trustees' annual report was approved by the Board of Trustees on 17 January 2025 and is signed on their behalf by:



Liz Hickingbotham
Chair

17 January 2025

Independent Examiner's Report to the Trustees of Autism Family Support Oxfordshire (the "charity")

I report to the trustees on my examination of the financial statements of Autism Family Support Oxfordshire ('the charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for the opinions I have formed.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I can 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.



Stuart Harrison FCA

Date: 29 January 2025

For and on behalf of

Venthams

Chartered Accountants

Millhouse

32 - 38 East Street

Rochford

Essex

SS4 1DB

Statement of Financial Activities (including Income and Expenditure Account)

	Note	31 March 2024		31 March 2023	
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Income and endowments from					
Donations and legacies	3	28,212	-	28,212	26,951
Grants	3,4	30,073	10,000	40,073	144,127
Charitable activities	4	1,403	118,374	119,777	111,566
Other trading activities	5	-	-	-	-
Investments		374	-	374	80
Total Income		60,062	128,374	188,436	282,724
Expenditure on:					
Raising funds	3	(3,697)	-	(3,697)	(3,769)
Charitable activities	4	(16,519)	(199,719)	(216,238)	(208,836)
Total expenditure		(20,216)	(199,719)	(219,935)	(212,605)
Net gains/(losses) on investments		-	-	-	-
Net (expenditure)/income for the		39,846	(71,345)	(31,499)	70,119
Transfers between funds		-	-	-	-
Net movement in funds		39,846	(71,345)	(31,499)	70,119
Reconciliation of funds:					
Total funds brought forward		21,415	81,345	102,760	32,641
Total funds carried forward		61,261	10,000	71,261	102,760

Balance Sheet at 31 March 2024

	Note	31 March 2024		31 March 2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		99		738
Current assets					
Debtors	11	970		3,072	
Cash at bank and in hand		78,654		111,815	
		79,624		114,887	
Liabilities					
Creditors: Amounts falling due within one year	12	(8,462)		(12,865)	
Net Current assets			71,162		102,022
Total assets less current liabilities			71,261		102,760
Creditors: Amounts falling due after more than one year			-		-
Total net assets			71,261		102,760
Funds of the charity					
Restricted income funds	13,14	10,000		81,345	
Unrestricted funds	13	61,261		21,415	
Total charity funds		71,261		102,760	

The financial statements on pages 7 to 17 were approved by the Trustees on 17 January 2025 and signed on their behalf by



Liz Hickingbotham
Chair



Paul Rennard
Treasurer

The notes on pages 9 to 17 form part of these accounts

1. Legal status

The charity is registered as a charity with the Charity Commission (charity number 276494) and is unincorporated. The Trustees of the charity are set out on page 18.

2. Accounting policies

a) Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP and applicable accounting standards (FRS102). They have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The charity is a Public Benefit Entity as defined by FRS102.

The Trustees have reviewed the financial situation of the charity, have considered expected cashflows and, as future funding is uncertain, have looked at cashflows based on a worst case scenario. They are satisfied that the charity remains able to meet its obligations and that it is appropriate that the accounts should be prepared on a going concern basis.

b) Significant judgements and estimates

In preparing these financial statements, the Trustees have made judgements in the application of the charity's accounting policies which affect the amounts recognised in the financial statements. None of these estimates and judgements are considered by the Trustees to be material.

c) Income

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

Legacies are recognised at the earlier of either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from grants, including government grants, is recognised on a receivable basis when the charity has entitlement to the funds and any prior performance conditions attached to the grants have been met. Income received in advance of entitlement is deferred and income not received when receivable is accrued.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and economic benefit can be measured reliably. They are included in income at the value of the gift to the charity i.e. the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market. A corresponding amount is then recognised in expenditure in the period of receipt. Time spent by volunteers is not recognised in line with the SORP.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

e) Funds

Unrestricted funds are funds that are expendable at the discretion of the Trustees in furtherance of the general objects of the charity and which has not been designated for other purposes.

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 costs of raising and administering such funds are charged against the specific fund. The aim and use of the major restricted funds are set out in the notes to the financial statements.

f) Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost less accumulated depreciation and any provision for impairment. Assets are depreciated, on a straight line basis, over the useful economic life of the assets from the date of acquisition, as follows:

- | | |
|--------------------------------------|---------|
| • Furniture, machinery and equipment | 3 years |
| • Computer equipment | 3 years |

g) Impairment

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the SOFA.

h) Debtors and interest receivable

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Notes to the Financial Statements for the year ended 31 March 2024

i) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

k) Taxation

The charity is a registered charity and is exempt from Corporation Tax on its income and gains to the extent that they are applied to its charitable purposes. The subsidiaries aim to distribute any taxable profits in full to the charity through Gift Aid so will only provide for a tax liability where this is not possible.

l) VAT

The majority of expenditure is subject to VAT, which the charity is unable to reclaim. Expenditure is therefore shown inclusive of VAT.

m) Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3. Voluntary income and costs of raising funds

	31 March 2024		31 March 2023
	Income and direct costs	Support costs	Total income and costs
	£	£	£
Income:			
Donations and fundraising	28,212	-	28,212
Legacies	-	-	-
Grants	-	-	-
Total income	28,212	-	28,212
Expenditure:			
Costs of raising funds	(216)	(3,481)	(3,697)
Net funds raised	27,996	(3,481)	24,515

All of the income and costs above are unrestricted so £nil of the income above is restricted (2023: £nil).

Notes to the Financial Statements for the year ended 31 March 2024

4. Charitable activities

The income and costs from these activities are set out below:

	31 March 2024		31 March 2023	
	Unrestricted	Restricted	Total	£
	£	£	£	£
Income:				
Grants	30,073	10,000	40,073	144,127
Block contracts and other income	1,403	118,374	119,777	111,566
Total Income	31,476	128,374	159,850	255,693
Direct costs	(15,002)	(181,823)	(196,825)	(188,899)
Support costs	(1,517)	(17,896)	(19,413)	(19,937)
Total costs	(16,519)	(199,719)	(216,238)	(208,836)
Net (expenditure)/income	14,957	(71,345)	(56,388)	46,857

The total expenditure on charitable activities can be analysed as follows:

	31 March 2024		31 March 2023	
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Staff costs:				
Salaries, NI and pension	15,002	167,669	182,671	173,670
Recruitment, payroll and HR advice	-	2,429	2,429	2,009
Staff training, expenses and other costs	129	1,320	1,449	1,126
Total staff costs	15,131	171,418	186,549	176,805
Other costs:				
Venue costs – activities	-	5,503	5,503	6,099
Leisure and other costs – activities	-	8,651	8,651	9,130
Venue costs - training	-	-	-	-
Trainer fees and other training costs	-	-	-	565
Rent	35	354	389	-
Office costs	82	840	922	903
IT and telephone	778	7,928	8,706	9,137
Insurance	164	1,671	1,835	1,715
Printing, postage and stationery	45	454	499	1,023
Professional fees and other finance costs	227	2,320	2,547	2,394
Depreciation	57	580	637	1,065
Total other costs	1,388	28,301	29,689	32,031
Total charitable expenditure	16,519	199,719	216,238	208,836

Notes to the Financial Statements for the year ended 31 March 2024

5. Other trading activities

The charity receives fees from beneficiaries and their families to attend events and activities which are disclosed as other income in Note 4. The costs of these activities are also shown in charitable activities. During the year, the charity has received £nil of income from other trading activities (2023: £nil).

6. Support costs

Support costs allocated to the activities of the charity represent the running costs of the charity.

	31 March 2024	31 March 2023
	£	£
Corporate, finance and governance costs	6,241	6,566
HR and IT costs	12,584	12,302
Depreciation of non-function specific assets	637	1,069
Total allocated support costs	19,462	19,937
Allocated to		
Raising funds	49	54
Charitable activities:	19,413	19,883
Total allocated support costs	19,462	19,937

7. Net income

Net income is stated after charging/(crediting):

	31 March 2024	31 March 2023
	£	£
Depreciation of tangible fixed assets	637	1,069
Independent examiner's remuneration incl VAT:		
Independent examination fee	2,202	2,100
for payroll and other services	1,224	804

Notes to the Financial Statements for the year ended 31 March 2024

8. Employee information

Employees costs during the year were:

	31 March 2024	31 March 2023
	£	£
Employee Costs		
Wages and salaries	169,029	160,871
Social Security costs	9,702	9,640
Pension costs	6,107	6,428
Total	184,838	176,939

The average number of people employed during the year was:

	31 March 2024	31 March 2023
Total	12	12

The average number of people employed during the year expressed as full-time equivalents was:

	31 March 2024	31 March 2023
Total	5	6

No employee received emoluments for the year amounting to more than £60,000 (2023: 0)

9. Trustees and Executive Officers

Details of Trustees and the Executive Officer are set on page 18 of these Financial Statements. Trustees do not receive any remuneration and 1 Trustee claimed expenses of £119 during the year (2023: 1 claiming a total of £110).

The total emoluments received by the Chief Executive Officer was:

	31 March 2024	31 March 2023
	£	£
Salary	47,650	43,992
National insurance	5,320	5,070
Pension contributions	2,036	1,888
Total	55,006	50,950

Notes to the Financial Statements for the year ended 31 March 2024

10. Fixed assets: tangible assets

	31 March 2024		
	Fixtures, fittings, furniture & equipment	Computer & other equipment	Total
	£	£	£
Cost:			
At 1 April 2023	-	10,473	10,473
Additions	-	-	-
Disposals	-	-	-
At 31 March 2024	-	10,473	10,473
Accumulated depreciation:			
At 1 April 2023	-	9,735	9,735
Charge for the year	-	639	639
Disposals	-	-	-
At 31 March 2024	-	10,374	10,374
Net book value:	-		
At 31 March 2024	-	99	99
At 31 March 2023	-	738	738

11. Debtors

	31 March 2024	31 March 2023
	£	£
Due within one year		
Prepayments & Accrued Income	970	3,072
Total due within one year	970	3,072

12. Creditors: Amounts falling due within one year

	31 March 2024	31 March 2023
	£	£
Trade creditors	2,922	4,350
Taxation and social security	-	-
Accruals and deferred income	4,757	7,847
Other creditors	783	668
Total Creditors: Amounts falling due within one year	8,462	12,865

Creditors include £nil of deferred income (2023: £3,647). Last year this related to income for Easter activities received before 31 March 2023 but taking place at Easter after the year end. Deferred income amounts of £3,647 have been released from the previous year (2023: £2,736)

Notes to the Financial Statements for the year ended 31 March 2024

13. Fund movements

	31 March 2024					At 31 March 2024
	At 1 April 2023	Income	Expenditure	Transfers	Gains and losses	
	£	£	£	£	£	£
General funds	21,415	60,062	(20,216)	-	-	61,261
Total unrestricted funds	21,415	60,062	(20,216)	-	-	61,261
Restricted funds	81,345	128,374	(199,719)	-	-	10,000
Total funds	102,760	188,436	(219,935)	-	-	71,261

	31 March 2023					At 31 March 2023
	At 1 April 2022	Income	Expenditure	Transfers	Gains and losses	
	£	£	£	£	£	£
General funds	8,627	61,707	(48,919)	-	-	21,415
Total unrestricted funds	8,627	61,707	(48,919)	-	-	21,415
Restricted funds	24,014	221,017	(163,686)	-	-	81,345
Total funds	32,641	282,724	(212,605)	-	-	102,760

14. Fund assets and liabilities

The analysis of net assets between funds is set out below:

	31 March 2024		31 March 2023	
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds
	£	£	£	£
Tangible fixed assets	99	-	738	-
Current assets	67,069	12,555	25,545	89,342
Current liabilities	(5,907)	(2,555)	(4,868)	(7,997)
Total net assets at 31 March 2024	61,261	10,000	21,415	81,345

The charity receives donations and grants that can only be used for specified purposes. Records are kept for each donation or grant given in this way costs allocated to those funds. These can be summarised as follows:

	31 March 2024			
	At 1 April 2023	Income	Costs	Transfers
	£	£	£	£
Autism activities and support	-	118,374	(118,374)	-
Family support project	8,345	-	(8,345)	-
Community outreach project	73,000	-	(73,000)	-
Youth Group running costs	-	10,000	-	-
Total restricted funds	81,345	128,374	(199,719)	-

Notes to the Financial Statements for the year ended 31 March 2024

14. Fund assets and liabilities (ctd)

		31 March 2023			
	At 1 April 2022	Income	Costs	Transfers	At 31 March 2023
	£	£	£	£	£
Autism activities and training	1,214	109,890	(111,104)	-	-
Activity co-ordinator post	7,500	-	(7,500)	-	-
Family practitioner post	-	25,000	(25,000)	-	-
Family support project	15,300	13,127	(20,082)	-	8,345
Community outreach project	-	73,000	-	-	73,000
Total restricted funds	24,014	221,017	(163,686)	-	81,345

15. Operating leases

The charity had a short-term lease on its offices in Abingdon which ran until 30 September 2023 which was extended to July 2024 through an informal agreement when the lease ended. There are currently no non-cancellable operating leases for printers and office equipment.

16. Contingent liabilities

The charity has no contingent liabilities as at 31 March 2024 (2023: £nil).

17. Related party transactions

A number of the Trustees carry out work or are employed by health authorities and other public sector bodies who contract with, or provide services to, the Charity. Their positions on those bodies is not directly related to the transactions and relationships that the Charity has with the health authorities, so it is considered that there are no conflict of interests.

In addition, some Trustees have autistic relatives who, as such, are eligible for services provided by the Charity. Where these relatives receive services from the Charity, it is at arm's length and on the same basis as other beneficiaries.

During the year the Trustees made a total of £510 (2023: £510) in donations to the Charity.

Trustees, Officers and Advisors

Principal Office:
(at 31 March 2024)

Abingdon Community Support Service
Crabtree Place
off Audlett Drive
Abingdon
OX14 3GD

Board of Trustees

Liz Hickingbotham
Paul Rennard

Chair (from 25 July 2024)
Interim Chair (to 25 July 2024)
Treasurer
Vice Chair
Secretary

Appointed 3 May 2024

Catherine Hill
Nick Keene
Richard Brooks
Hayley Ryder
Sue Sweeney
Helen Toone
Simon Tyrell

Resigned 30 October 2023

Resigned 17 October 2024

Appointed 31 July 2024

Chief Executive Officer

Gita Lobo

Accountants:

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street Rochford
Essex
SS4 1DB

Bankers:

Barclays Bank PLC
1 Churchill Place
London
E14 5HP

Accounts



Autism Family Support Oxfordshire

**Unaudited Financial Statements
and Annual Report
for the year ended
31 March 2023**

**Abingdon Community Support Service
Crabtree Place, off Audlett Drive,
Abingdon, Oxon OX14 3GD**

Registered charity: 276494

Website: www.afso.org.uk

Contents

The Trustees are pleased to present their Annual Report and the Charity's Financial Statements for the year ended 31 March 2023.

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The Trustees are pleased to present their report for the year ended 31 March 2023 which provides a commentary on these results and the operations of the charity during the year, which are set out in the financial statements following this report. The report also acts as the charity's strategic report for the year.

The Trustees' Report covers a range of areas and these are set out as follows:

- | | |
|---------------------------------|---|
| a) About Us | e) Financial Review |
| b) Principal Activities | f) Governance, the Board and Executive Officers |
| c) Our Strategy | g) Statement of the Trustees' Responsibilities |
| d) Achievements and Performance | |

a) About Us

Autism Family Support Oxfordshire is an award-winning Oxfordshire charity that believes people with autism deserve to live life to the full, and their families be supported and empowered.

We nurture, enable and inspire children and young people with autism as well as their families. We support children and families from the very start of their journey – when they receive the diagnosis of autism. We tackle the difficulties faced by the whole family living with autism – from understanding the diagnosis to developing coping mechanisms and strategies, accessing social 'stuff' and moving into adulthood.

We want the autism community to have a voice and for children and young adults with autism to have aspirations, feel they can achieve their potential and live happy and fulfilling lives.

We are a small Oxfordshire organisation with 5 full-time members of staff, 7 part-time, 4 sessional staff supported by 24 volunteers. We only recruit staff who have essential experience of autism and are aligned with our ethos of nurturing and enabling children and families, learning and having fun.

b) Principal Activities

Our aim is to enable and empower parent/carers; and to nurture and inspire children and young people with autism to build their confidence and skills, raise their aspirations and achieve their goals.

For parents and carers we provide advice, information and support from the very start of their journey - typically the parent is told to contact us whilst at the diagnostic clinic. Many of our parents/carers come back to us for support as and when needed, sometimes for information and advice, sometimes for support, and other times just a listening ear.

We provide advice and information via

- Advice surgeries - several held weekly across Oxfordshire
- Home visits - when an advice surgery is not suitable we can visit families and young people at home.
- Information and support via monthly email bulletins, on the phone, and attending meetings.
- Support Groups - we run two support groups, one in Carterton for all parents/carers, and another in Abingdon for parents who are themselves on the autism spectrum.

Our training programme during the year for parent/carers included:

- Challenging Behaviour and Autism - a six-week course for parent/carers who experience challenging behaviour by their child or children at home; and
- Bespoke training for corporate and public sector organisations.

For young people we provide 3 weekly youth groups for 8-21 year olds, Summer and Easter holiday activities for 8-17 year olds and one-to-one support and advice. Often attending our activity is the first activity a child has done successfully unaccompanied by their parents or siblings, and often the only social activity they do. We aim to help children and young adults understand their autism, have the opportunity to develop social skills and confidence, feel able to achieve their goals.

We also train and support young adults to join our training team as Experts By Experience. They provide valuable first-hand experience of living with autism.

For professionals we provide joint working, training and consultation as requested or initiated by our staff. We also contribute to strategic development and are members of several strategic boards and steering groups such as the Buckinghamshire, Oxfordshire and Berkshire West (BOB) Integrated Care Partnership Learning Disability and Autism Subgroup and the Disabled Children Safeguarding group.

Public Benefit

Under section 17 of the Charities Act 2011, the Trustees have a duty to have due regard to the public benefit guidance published by the Charity Commission. During the year, the Trustees have acted in accordance with this requirement and they are satisfied that all the activities of the charity are for the public benefit.

Our work with families is “life changing”. Our autism expertise and working with the local autism community allow us to keep abreast of the issues faced by children, young people and their families. We help bring parents and young people together, to reduce isolation, and increase knowledge, understanding and empowerment.

Our family support service fills a gap in local services – providing autism-specific support and expertise for the family, and crucial understanding and a safe place for children and young people.

We spread autism awareness in the wider community via our training and awareness campaigns.

We have excellent support from statutory bodies including contracts with the county council and Health. Our work is complemented by donations and grants.

c) Our Strategy

Our strategy is to ensure that we develop and expand to meet the need of the community and can offer activities for the long-term.

We aim to offer services holistically for the whole family, and across the county of Oxfordshire. Our projects embody our ethos to nurture, enable and inspire, whilst remaining innovative and having the community's needs at the heart of our work.

d) Achievements and Performance

Key financial performance indicators

The charity provides an extremely cost effective service, delivering more benefits at lower cost than comparable organisations including statutory bodies. The continued and increased commissioning of services is evidence for this.

Review of activities

The charity continually reviews its activities and gathers feedback from service users and others.

The year to 31 March 2023 has been a successful one for the charity with the continued growth of income through grants and an upturn in voluntary income too. AFSO continues to provide a service that is highly

commendable and extremely cost effective compared to the income it receives. Providing a range of family support services as well as continuing to run the highly successful and well-regarded youth groups and holiday activities.

During 23/24, The Trustees are agreeing a new set of strategic activities, which concentrate on these 3 strands of its work and reducing the training provision following the loss of funding in this area.

Investment policy and performance

The funds of the Charity are held in bank current and deposit accounts in three separate banks but are not otherwise invested.

e) Financial Review

Financial review

Due to the success in raising grants in 22/23 to support our work and carry out new projects, turnover increased by 8.5% from last year to £282,724 and the Charity made a large surplus by its normal standards for the year of £70,119 following a surplus in the previous year of £1,168. The increase in surplus results from grants received in the latter part of the year, which will be spent in 23/24, when the Trustees expect an almost corresponding deficit.

Net assets total £102,760 up from the £32,641 last year as a result of the grants received towards the end of 22/23. The majority of the net assets are held as cash, with only a minimal level of fixed assets and debtors. Free reserves have risen from £8,627 to £21,415 and represent 1.2 month's total expenditure (2022: under 1 month's expenditure). This remains low, but most activities only take place after income has been confirmed and the Charity continues to work towards the level of free reserves rising in future years. The has a reserves policy that sets the aim of 3 month's free reserves and are moving towards this target while ensuring that were there a downturn in income the Charity could continue to operate while it addressed the situation.

Going concern review

The Charity like many others is facing a challenging environment, particularly with local government finances continuing to be tight. In addition, the level of grant income in 21/22 and 22/23 will be difficult to sustain in 23/24 and there is a real possibility of a reduction in voluntary income as a result of the cost of living situation, which may also see the charity's operating costs rise. The Charity has had a 7 year contract with Oxfordshire County Council to fund youth groups, family support and holiday activities. This was retendered during 23/24 and on awarding tender bids recently, the local authority has notified bidders of a decision to only fund holiday activities in the coming 3 years. The Trustees have, however, reviewed the financial sustainability of the charity have considered expected cashflows for 18 months after the date of signing of these accounts. As future funding is uncertain, they have also stress-tested the cashflow based on a number of scenarios (including their responses to them) and are satisfied that the charity remains able to meet its obligations and that these accounts should be prepared on a going concern basis.

f) Governance, the Board and Executive Officers

The Charity is governed by a Deed of Constitution originally adopted on 19 August 1978.

The Trustee Board was made up of 7 Trustees during the entire year and these are listed on page 18. There are currently 6 Trustees following the retirement of one of the Trustees in the second half of 2023/34.

The Trustees meet at least four times a year, generally more often. Issues arising between meetings that require the consideration of all Trustees are dealt with by correspondence or telecommunication. The Treasurer is responsible for coordinating the administration of the Charity, correspondence, maintenance of financial

records, expenditure payments and monitoring estimates of income and expenditure, cashflow and reporting the day-to-day activities to the Trustees.

Investment powers are as stated in the Trust Deed. The Charity does not currently hold any investments. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Treasurer, together with the Trustees carries out regular reviews of the activities of the Charity and of the systems in use. This is for the purpose of planning for the future and assessing any major risks likely to affect the operation of the trust. The Trustees are satisfied that systems are in place to mitigate exposure to major risks.

The Board is responsible for setting the strategic direction of the charity and ensuring that it is properly controlled, the risks are managed, it is financially sustainable and that it delivers charitable outcomes for young people with autism in the Oxfordshire. The Trustees have a broad range of skills and expertise and are recruited through open advertisement.

The Board delegates the day to day operations to the Chief Executive Officer. The pay of the CEO is reviewed annually by the Board of Trustees with their salary being benchmarked against pay levels in other not for profit organisations of a similar size.

g) Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' annual report, which includes the strategic report, and the Financial Statements for the charity in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the Trustees to prepare financial statements for each financial year. They must not approve the Financial Statements unless they are satisfied that these give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the Financial Statements on a going concern basis, unless it is inappropriate to presume that the Charity will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Trustees' annual report was approved by the Board of Trustees on 25 April 2024 and is signed on their behalf by:



Paul Rennard
Interim Chair and Treasurer

25 April 2024

Independent Examiner's Report to the Trustees of Autism Family Support Oxfordshire (the "charity")

I report to the trustees on my examination of the financial statements of Autism Family Support Oxfordshire ('the charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for the opinions I have formed.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I can 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.



Stuart Harrison FCA

Date: 04 July 2024

For and on behalf of

Venthams

Chartered Accountants

Millhouse

32 - 38 East Street

Rochford

Essex

SS4 1DB

Statement of Financial Activities (including Income and Expenditure Account)

	Note	31 March 2023			31 March 2022
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Income and endowments from					
Donations and legacies	3	26,951	-	26,951	22,822
Grants	3	33,000	111,127	144,127	106,263
Charitable activities	4	1,676	109,890	111,566	131,350
Other trading activities	5	-	-	-	-
Investments		80	-	80	2
Total Income		61,707	221,017	282,724	260,437
Expenditure on:					
Raising funds	3	(3,769)	-	(3,769)	(3,656)
Charitable activities	4	(45,150)	(163,686)	(208,836)	(255,613)
Total expenditure		(48,919)	(163,686)	(212,605)	(259,269)
Net gains/(losses) on investments		-	-	-	-
Net (expenditure)/income for the year		12,788	57,331	70,119	1,168
Transfers between funds		-	-	-	-
Net movement in funds		12,788	57,331	70,119	1,168
Reconciliation of funds:					
Total funds brought forward		8,627	24,014	32,641	31,473
Total funds carried forward		21,415	81,345	102,760	32,641

Balance Sheet at 31 March 2023

	Note	31 March 2023		31 March 2022	
		£	£	£	£
Fixed assets					
Tangible assets	10		738		1,807
Current assets					
Debtors	11	3,072		2,664	
Cash at bank and in hand		111,815		60,319	
		114,887		62,983	
Liabilities					
Creditors: Amounts falling due within one year	12	(12,865)		(32,149)	
Net Current assets			102,022		30,834
Total assets less current liabilities			102,760		32,641
Creditors: Amounts falling due after more than one year			-		-
Total net assets			102,760		32,641
Funds of the charity					
Restricted income funds	13,14	81,345		24,014	
Unrestricted funds	13	21,415		8,627	
Total charity funds			102,760		32,641

The financial statements on pages 7 to 17 were approved by the Trustees on 25 April 2024 and signed on their behalf by



Paul Rennard
Interim Chair and Treasurer



Catherine Hill
Vice-chair

The notes on pages 9 to 17 form part of these accounts

1. Legal status

The charity is registered as a charity with the Charity Commission (charity number 276494) and is unincorporated. The Trustees of the charity are set out on page 18.

2. Accounting policies

a) Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP and applicable accounting standards (FRS102). They have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The charity is a Public Benefit Entity as defined by FRS102.

The Trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern. In arriving at this view, the Trustees have considered the risks presented by the impacts of the COVID-19 pandemic. They have considered a range of scenarios and consider that, having taken account of the these scenarios (including actions that would be taken in response to risks crystallising), the impact of COVID-19 does not create uncertainties around the assessment of the charity as a going concern.

b) Significant judgements and estimates

In preparing these financial statements, the Trustees have made judgements in the application of the charity's accounting policies which affect the amounts recognised in the financial statements. None of these estimates and judgements are considered by the Trustees to be material.

c) Income

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

Legacies are recognised at the earlier of either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from grants, including government grants, is recognised on a receivable basis when the charity has entitlement to the funds and any prior performance conditions attached to the grants have been met. Income received in advance of entitlement is deferred and income not received when receivable is accrued.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and economic benefit can be measured reliably. They are included in income at the value of the gift to the charity i.e. the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market. A corresponding amount is then recognised in expenditure in the period of receipt. Time spent by volunteers is not recognised in line with the SORP.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

e) Funds

Unrestricted funds are funds that are expendable at the discretion of the Trustees in furtherance of the general objects of the charity and which has not been designated for other purposes.

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 costs of raising and administering such funds are charged against the specific fund. The aim and use of the major restricted funds are set out in the notes to the financial statements.

f) Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost less accumulated depreciation and any provision for impairment. Assets are depreciated, on a straight line basis, over the useful economic life of the assets from the date of acquisition, as follows:

- | | |
|--------------------------------------|---------|
| • Furniture, machinery and equipment | 3 years |
| • Computer equipment | 3 years |

g) Impairment

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the SOFA.

h) Debtors and interest receivable

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Notes to the Financial Statements for the year ended 31 March 2023

i) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

k) Taxation

The charity is a registered charity and is exempt from Corporation Tax on its income and gains to the extent that they are applied to its charitable purposes. The subsidiaries aim to distribute any taxable profits in full to the charity through Gift Aid so will only provide for a tax liability where this is not possible.

l) VAT

The majority of expenditure is subject to VAT, which the charity is unable to reclaim. Expenditure is therefore shown inclusive of VAT.

m) Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3. Voluntary income and costs of raising funds

	31 March 2023			31 March 2022
	Income and direct costs	Support costs	Total income and costs	Total income and costs
	£	£	£	£
Income:				
Donations and fundraising	16,951	-	16,951	22,822
Legacies	10,000	-	10,000	-
Grants	-	-	-	-
Total income	26,951	-	26,951	22,822
Expenditure:				
Costs of raising funds	(281)	(3,488)	(3,769)	(3,656)
Net funds raised	26,670	(3,488)	23,182	19,166

All of the income and costs above are unrestricted so £nil of the income above is restricted (2022: £nil).

Notes to the Financial Statements for the year ended 31 March 2023

4. Charitable activities

The income and costs from these activities are set out below:

	31 March 2023		31 March 2022	
	Unrestricted	Restricted	Total	
	£	£	£	£
Income:				
Grants	33,000	111,127	144,127	106,263
Block contracts and other income	1,676	109,890	111,566	131,350
Total Income	34,676	221,017	255,693	237,613
Direct costs	(37,405)	(135,716)	(173,121)	(216,475)
Support costs	(7,745)	(27,970)	(35,715)	(39,138)
Total costs	(45,150)	(163,686)	(208,836)	(255,613)
Net (expenditure)/income	(10,474)	57,331	46,857	(18,000)

The total expenditure on charitable activities can be analysed as follows:

	31 March 2023		31 March 2022	
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Staff costs:				
Salaries, NI and pension	42,291	131,379	173,670	203,349
Recruitment, payroll and HR advice	-	2,009	2,009	4,343
Staff training, expenses and other costs	185	941	1,126	1,765
Total staff costs	42,476	134,329	176,805	209,457
Other costs:				
Venue costs – activities	-	6,099	6,099	6,230
Leisure and other costs – activities	-	9,130	9,130	5,641
Venue costs - training	-	-	-	-
Trainer fees and other training costs	-	565	565	1,255
Rent	-	-	-	15,255
Office costs	151	752	903	892
IT and telephone	1,504	7,633	9,137	10,789
Insurance	282	1,433	1,715	1,664
Printing, postage and stationery	168	855	1,023	1,063
Professional fees and other finance costs	394	2,000	2,394	2,288
Depreciation	175	890	1,065	1,079
Total other costs	2,674	29,357	32,031	46,156
Total charitable expenditure	45,150	163,686	208,836	225,613

Notes to the Financial Statements for the year ended 31 March 2023

5. Other trading activities

The charity receives fees from beneficiaries and their families to attend events and activities which are disclosed as other income in Note 4. The costs of these activities are also shown in charitable activities. During the year, the charity has received £nil of income from other trading activities (2022: £nil).

6. Support costs

Support costs allocated to the activities of the charity represent the running costs of the charity.

	31 March 2023	31 March 2022
	£	£
Corporate, finance and governance costs	22,398	23,854
HR and IT costs	12,302	14,295
Depreciation of non-function specific assets	1,069	1,082
Total allocated support costs	35,769	39,231
Allocated to		
Raising funds	54	93
Charitable activities:	35,715	39,138
Total allocated support costs	35,769	39,231

7. Net income

Net income is stated after charging/(crediting):

	31 March 2023	31 March 2022
	£	£
Depreciation of tangible fixed assets	1,069	1,082
Independent examiner's remuneration incl VAT:		
Independent examination fee	2,100	2,100
for payroll and other services	804	504

Notes to the Financial Statements for the year ended 31 March 2023

8. Employee information

Employees costs during the year were:

	31 March 2023	31 March 2022
	£	£
Employee Costs		
Wages and salaries	160,871	189,073
Social Security costs	9,640	11,284
Pension costs	6,428	6,269
Total	176,939	206,626

The average number of people employed during the year was:

	31 March 2023	31 March 2022
Total	12	15

The average number of people employed during the year expressed as full-time equivalents was:

	31 March 2023	31 March 2022
Total	6	7

No employee received emoluments for the year amounting to more than £60,000 (2022: 0)

9. Trustees and Executive Officers

Details of Trustees and the Executive Officer are set on page 18 of these Financial Statements. Trustees do not receive any remuneration and 1 Trustee claimed expenses of £110 during the year (2022: 0 claiming a total of £nil).

The total emoluments received by the Chief Executive Officer was:

	31 March 2023	31 March 2022
	£	£
Salary	43,992	43,130
National insurance	5,070	4,731
Pension contributions	1,888	1,845
Total	50,950	49,706

Notes to the Financial Statements for the year ended 31 March 2023

10. Fixed assets: tangible assets

	31 March 2023		
	Fixtures, fittings, furniture & equipment	Computer & other equipment	Total
	£	£	£
Cost:			
At 1 April 2022	-	10,473	10,473
Additions	-	-	-
Disposals	-	-	-
At 31 March 2023	-	10,473	10,473
Accumulated depreciation:			
At 1 April 2022	-	8,666	8,666
Charge for the year	-	1,069	1,069
Disposals	-	-	-
At 31 March 2023	-	9,735	9,735
Net book value:	-	-	-
At 31 March 2023	-	738	738
At 31 March 2022	-	1,807	1,807

11. Debtors

	31 March 2023	31 March 2022
	£	£
Due within one year		
Prepayments & Accrued Income	3,072	2,664
Total due within one year	3,072	2,664

12. Creditors: Amounts falling due within one year

	31 March 2023	31 March 2022
	£	£
Trade creditors	4,350	-
Taxation and social security	-	4,527
Accruals and deferred income	7,847	8,632
Other creditors	668	18,990
Total Creditors: Amounts falling due within one year	12,865	32,149

Creditors include £3,647 of deferred income (2022: £2,736). This relates to income for Easter activities received before 31 March 2023 but taking place at Easter after the year end. Deferred income amounts of £2,736 have been released from the previous year (2022: £nil)

Notes to the Financial Statements for the year ended 31 March 2023

13. Fund movements

	31 March 2023				
	At 1 April 2022	Income	Expenditure	Transfers	Gains and losses
	£	£	£	£	£
General funds	8,627	61,707	(48,919)	-	-
Total unrestricted funds	8,627	61,707	(48,919)	-	-
Restricted funds	24,014	221,017	(163,686)	-	-
Total funds	32,641	282,724	(212,605)	-	-

	31 March 2022				
	At 1 April 2021	Income	Expenditure	Transfers	Gains and losses
	£	£	£	£	£
General funds	2,271	24,948	(18,592)	-	-
Total unrestricted funds	2,271	24,948	(18,592)	-	-
Restricted funds	29,202	235,489	(240,677)	-	-
Total funds	31,473	260,437	(259,269)	-	-

14. Fund assets and liabilities

The analysis of net assets between funds is set out below:

	31 March 2023		31 March 2022	
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds
	£	£	£	£
Tangible fixed assets	738	-	1,807	-
Current assets	25,545	89,342	18,233	44,750
Current liabilities	(4,868)	(7,997)	(11,413)	(20,736)
Total net assets at 31 March 2023	21,415	81,345	8,627	24,014

The charity receives donations and grants that can only be used for specified purposes. Records are kept for each donation or grant given in this way costs allocated to those funds. These can be summarised as follows:

	31 March 2023			
	At 1 April 2022	Income	Costs	Transfers
	£	£	£	£
Autism activities and training	1,214	109,890	(111,104)	-
Activity co-ordinator post	7,500	-	(7,500)	-
Family practitioner post	-	25,000	(25,000)	-
Family support project	15,300	13,127	(20,082)	-
Community outreach project	-	73,000	-	-
Total restricted funds	24,014	221,017	(163,686)	-

Notes to the Financial Statements for the year ended 31 March 2023

14. Fund assets and liabilities (ctd)

	31 March 2022				
	At 1 April 2021	Income	Costs	Transfers	At 31 March 2022
	£	£	£	£	£
Autism activities and training	(4,798)	146,724	(140,712)	-	1,214
Activity co-ordinator post	9,000	15,000	(16,500)	-	7,500
Family practitioner post	25,000	-	(25,000)	-	-
Family support project	-	73,765	(58,465)	-	15,300
Total restricted funds	29,202	235,489	(240,677)	-	24,014

15. Operating leases

The charity has a short-term lease on its offices in Abingdon which ran until 30 September 2022 but there is an informal agreement that this will be extended. There are currently no non-cancellable operating leases for printers and office equipment. Details are set out below:

	31 March 2023			31 March 2022
	Land and buildings	IT and office equipment	Total	
	£	£	£	£
Within one year	-	-	-	7,650
One year or more but less than two years	-	-	-	-
More than two years but less than five years	-	-	-	-
Total operating leases				7,650

16. Contingent liabilities

The charity has no contingent liabilities as at 31 March 2023 (2022: £nil).

17. Related party transactions

A number of the Trustees are carry out work or are employed by health authorities and other public sector bodies who contract with, or provide services to, the Charity. Their positions on those bodies is not directly related to the transactions and relationships that the Charity has with the health authorities, so it is considered that there are no conflict of interests.

In addition, some Trustees have autistic relatives who, as such, are eligible for services provided by the Charity. Where these relatives receive services from the Charity, it is at arm's length and on the same basis as other beneficiaries.

During the year the Trustees made a total of £510 (2022: £360) in donations to the Charity.

Trustees, Officers and Advisors

Principal Office: Abingdon Community Support Service
Crabtree Place
off Audlett Drive
Abingdon
OX14 3GD

Board of Trustees

Paul Rennard	Interim Chair (from 21 July 2022)	
	Treasurer	
Richard Brooks	Chair (to 21 July 2022)	Resigned 30 October 2023
Catherine Hill	Vice Chair (from 21 July 2022)	
Nick Keene	Secretary	
Marian Roiser		Resigned 19 May 2022
Hayley Ryder		
Sue Sweeney		
Helen Toone		

Chief Executive Officer

Gita Lobo

Accountants:

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street Rochford
Essex
SS4 1DB

Bankers:

Barclays Bank PLC
1 Churchill Place
London
E14 5HP

Accounts



Autism Family Support Oxfordshire

**Unaudited Financial Statements
and Annual Report
for the year ended
31 March 2022**

**Abingdon Community Support Service
Crabtree Place, off Audlett Drive,
Abingdon, Oxon OX14 3GD**

Registered charity: 276494

Website: www.afso.org.uk

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The Trustees are pleased to present their Annual Report and the Charity's Financial Statements for the year ended 31 March 2022.

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Autism Family Support Oxfordshire

Annual Report and Financial Statements for the year ended 31 March 2022

This year was one of our busiest years yet. We received 411 new referrals – the highest number of referrals in 10 years. and demand for support was higher than ever.

28% increase in referrals

3,935

Children and young adults
supported by us
in 2021/22

28%
increase

411

NEW REFERRALS
during the year



77% of new referrals were
children aged 0-13

425

young people received
a direct service

20%
increase

630 Individual advice appointments

The majority (45%) of the young people we supported this year
were aged 11-15 years

The number of young people
requiring 1:1 support
increased by 56%

We've been in such a dark
place, and it feels like
you've just turned a light on.
Parent

AFSO is a lifeline, always there when
everything feels like it is falling apart.
They listen, they understand,
and they proactively help.

NEW this year!



NEW POSTS

Family Practitioner
(0-13s)

We were delighted to expand our small Family Support Team to help meet growing demand for advice and support to parent/carers and young people.

In April 2021, we welcomed Vicky Crawley as Family Practitioner supporting families who have a child aged 13 and under; and in October 2021 Claire Glasgow was welcomed as Family Practitioner supporting families with a young person aged 14-25.

Family Practitioner
(14-25s)

Vicky and Claire have established creative ways of supporting families including online support groups and online *Meet Vicky & Claire* sessions for newly referred families.

NHS PILOT PROJECT: PEER SUPPORT GROUPS & MENTORING



Peer Support
Groups for
young people

We delivered a needs-led one-year pilot project funded by NHS England: *Peer Support and Mentoring for 14-25 year olds*.

We delivered four peer support groups, where each group addressed an emerging issue facing our young people. The four topics were Understanding My Autism; Social Skills & Staying Safe; Girls on the spectrum (for girls only); and Self-harm and suicidal thoughts. Each peer support group was successful in achieving positive outcomes for the young people.

Outcomes for young people after attending a peer support group:

- 71%** Felt more part of their community
- 64%** Felt more accepted and less isolated
- 64%** Felt more hopeful and optimistic about their future
- 57%** Felt more able to ask for help
- 100%** Wanted to continue to meet as a peer support group
- 100%** Accessed more of our services, after attending a peer support group.

Peer support groups were effective in promoting self-advocacy and support networks amongst young people; and proved to promote engagement, good decision making, and improved mental health

We evaluated the project and reported recommendations on running a successful peer support group with autistic young people. We intend to develop this pilot project and deliver future peer support groups.

We mentored 74 young people with complex needs. Before commencing mentoring, all the young people reported feeling social isolation; low mood; difficulties with emotional regulation where it affected their daily activities. 40% of the young people (30) reported self-harm and/or suicidal ideation. However, we suspect this figure is higher, with more young people having unreported experiences.

Mentoring
14–25 year-olds
people with
complex needs

After the mentoring:

72% had met their SHORT-TERM goal.

But only 3% had met their LONG-TERM goal, clearly indicating the need for ongoing long-term mentoring, beyond the one-year pilot project.

100% of young people wished to continue to receive mentoring or to have access to mentoring when needed.

Impact of COVID-19 pandemic

The ongoing COVID-19 pandemic and associated restrictions meant our services were delivered via a hybrid of in-person and virtual services. The majority of parents/carers reported that virtual appointments via video calls or telephone were more accessible, timely, and preferred. However, the majority of young people preferred in-person meetings.

Our group work with young people - youth groups, peer support groups, and Youth Action Team – was delivered in-person except when prohibited by Coronavirus restrictions. All our training courses remained online.

We saw a significant rise in young people experiencing poor mental health, social anxiety, very low mood, social isolation and a lack of friendships and social skills. A significant number of children and young people experienced difficulty returning to face-to-face education and other activities.

A number of young people felt fatigued by Zoom meetings yet felt anxious about meeting people face to face.

I'm looking forward to seeing people again. You can tell it's bad when people with autism are looking forward to being social again!

Youth group member

The majority (45%) of the young people we supported this year were aged 11-15 years. There was a 56% increase in the number of young people identified as requiring 1:1 support.

Tragically, one of our young people completed suicide this year. This tragedy is an indication of the mental health of many young people. The majority of young people who received our mentoring service presented with several key markers to indicate a risk of suicide. Sadly, statutory and community services across Oxfordshire are overstretched and do not proactively nor adequately support young autistic people.

We continued to lobby for improved services for our children, young adults and families, including contributing towards local strategic planning and service design, by way of membership on strategic boards.

Growing demand and impact on our service

Waiting times for a 1:1 appointment with a Family Practitioner increased over the year, as referrals and demand for our support soared. Parents of a child aged 13 or under experienced the longest waiting times – as 77% of new referrals are in this cohort. At it's longest, the waiting time for a 1:1 appointment was 14 weeks.

Waiting lists for all our youth groups also rose significantly, with the longest being 26 young people on the waiting list for the Saturday youth group.

Due to our limited reserves and the economic climate we were unable to hire fundraising personnel, and fundraising remained the responsibility of the CEO. Income from grants was significantly higher this year, allowing us to expand our family support team.

At youth group you can
be who you want to be.
You can be a hexagon
or a circle.

Youth Group member

What our families told us Annual Evaluation 2022

98%

of parents are likely to
use our service again

Our most useful services are:

1. One-to-one family support
2. Training
3. Holiday activities
4. Youth groups

AFSO is an amazing
and friendly
organisation that
supports families at all
stages, from diagnosis
to everyday life.
It offers hope and
inspiration as well as
really practical help
and advice.

From our current services, families want MORE

1. Holiday activities
2. Youth groups
3. Music, drama & arts groups

Gita Lobo
Chief Executive Officer

The Trustees are pleased to present their report for the year ended 31 March 2022 which provides a commentary on these results and the operations of the charity during the year, which are set out in the financial statements following this report. The report also acts as the charity's strategic report for the year.

The Trustees' Report covers a range of areas and these are set out as follows:

- | | |
|---------------------------------|---|
| a) About Us | e) Financial Review |
| b) Principal Activities | f) Governance, the Board and Executive Officers |
| c) Our Strategy | g) Statement of the Trustees' Responsibilities |
| d) Achievements and Performance | |

a) About Us

Autism Family Support Oxfordshire is an award-winning Oxfordshire charity that believes people with autism deserve to live life to the full, and their families be supported and empowered.

We nurture, enable and inspire children and young people with autism as well as their families. We support children and families from the very start of their journey – when they receive the diagnosis of autism. We tackle the difficulties faced by the whole family living with autism – from understanding the diagnosis to developing coping mechanisms and strategies, accessing social 'stuff' and moving into adulthood.

We want the autism community to have a voice and for children and young adults with autism to have aspirations, feel they can achieve their potential and live happy and fulfilling lives.

We are a small Oxfordshire organisation with 5 full-time members of staff, 7 part-time, 7 sessional staff supported by 27 volunteers. We only recruit staff who have essential experience of autism and are aligned with our ethos of nurturing and enabling children and families, learning and having fun.

b) Principal Activities

Our aim is to enable and empower parent/carers; and to nurture and inspire children and young people with autism to build their confidence and skills, raise their aspirations and achieve their goals.

For parents and carers we provide advice, information and support from the very start of their journey - typically the parent is told to contact us whilst at the diagnostic clinic. Many of our parents/carers come back to us for support as and when needed, sometimes for information and advice, sometimes for support, and other times just a listening ear.

We provide advice and information via

- Advice surgeries - several held weekly across Oxfordshire
- Home visits - when an advice surgery is not suitable we can visit families and young people at home.
- Information and support via monthly email bulletins, on the phone, and attending meetings.
- Support Groups - we run two support groups, one in Carterton for all parents/carers, and another in Abingdon for parents who are themselves on the autism spectrum.

Our training programme for parent/carers includes:

- All Things Autism - a six-week course for parent/carers. Commissioned by Oxford Health NHS Foundation Trust via the local Child and Adolescent Mental Health Service (CAMHS). Runs 10 times per annum.
- Challenging Behaviour and Autism - a six-week course for parent/carers who experience challenging behaviour by their child or children at home. Runs twice per annum.

- We co-deliver PUFFIN - a post diagnosis course for parents of children aged under 5, managed by Oxfordshire County Council.
- We co-deliver an Autism Workshop - a three hour introduction for parents of pre-school aged children diagnosed at the John Radcliffe Children's Hospital
- Plus, bespoke training as requested.

For young people we provide 3 weekly youth groups for 8-21 year olds, Summer and Easter holiday activities for 8-17 year olds and one-to-one support and advice. Often attending our activity is the first activity a child has done successfully unaccompanied by their parents or siblings, and often the only social activity they do. We aim to help children and young adults understand their autism, have the opportunity to develop social skills and confidence, feel able to achieve their goals.

We also train and support young adults to join our training team as Experts By Experience. They provide valuable first-hand experience of living with autism.

For professionals we provide joint working, training and consultation as requested or initiated by our staff. We also contribute to strategic development and are members of several strategic boards and steering groups such as the Buckinghamshire, Oxfordshire and Berkshire West (BOB) Integrated Care Partnership Learning Disability and Autism Subgroup and the Disabled Children Safeguarding group.

Public Benefit

Under section 17 of the Charities Act 2011, the Trustees have a duty to have due regard to the public benefit guidance published by the Charity Commission. During the year, the Trustees have acted in accordance with this requirement and they are satisfied that all the activities of the charity are for the public benefit.

Our work with families is “life changing”. Our autism expertise and working with the local autism community allow us to keep abreast of the issues faced by children, young people and their families. We help bring parents and young people together, to reduce isolation, and increase knowledge, understanding and empowerment.

Our family support service fills a gap in local services – providing autism-specific support and expertise for the family, and crucial understanding and a safe place for children and young people.

We spread autism awareness in the wider community via our training and awareness campaigns.

We have excellent support from statutory bodies including contracts with the county council and Health. Our work is complemented by donations and grants.

c) Our Strategy

Our strategy is to ensure that we develop and expand to meet the need of the community and can offer activities for the long-term.

We aim to offer services holistically for the whole family, and across the county of Oxfordshire. Our projects embody our ethos to nurture, enable and inspire, whilst remaining innovative and having the community's needs at the heart of our work.

d) Achievements and Performance

Key financial performance indicators

The charity provides an extremely cost effective service, delivering more benefits at lower cost than comparable organisations including statutory bodies. The continued and increased commissioning of services is evidence for this.

Review of activities

The charity continually reviews its activities and gathers feedback from service users and others. A full review of the Charity's operational performance for the year is set out in the Chief Executive Officer's Report, which precedes this Trustee's Report.

Investment policy and performance

The funds of the Charity are held in bank current and deposit accounts in three separate banks but are not otherwise invested.

The Charity's operational performance is set out in the Chief Executive Officer's Report, which precedes this Trustee's Report.

e) Financial Review

Financial review

Due to the success in raising grants in 21/22 to support our work and carry out new projects, turnover increased by 21% from last year to £260,437. However, the Charity only made a small surplus for the year of £1,168 following a surplus in the previous year of £12,937. However, the reduction in surplus results from expenditure on projects for which grants were received in 20/21.

Net assets total £32,641, similar to the £31,473 last year. The majority of the net assets are held as cash, with only a minimal level of fixed assets and debtors. Free reserves have risen from £2,271 to £8,627 but still represent less than 1 month's total expenditure (2021: under 1 month's expenditure). However, most activities only take place after income has been confirmed and the Charity continues to work towards the level of free reserves rising in future years. The Charity is working towards a formal reserves policy, but currently operates an informal approach ensuring that were there a downturn in income the Charity could continue to operate while it addressed the situation.

Going concern review

COVID-19 has had significant impacts on the operations of the charity, the outcomes of which are still being felt. In addition, the increase in grant income in 21/22 will be difficult to sustain in 22/23 and there is a real possibility of a reduction in voluntary income as a result of the cost of living situation, which may also see the charity's operating costs rise. The Trustees have reviewed the financial sustainability of the charity have considered expected cashflows for 18 months after the date of signing of these accounts. As future funding is uncertain, they have also stress-tested the cashflow based on a number of scenarios (including their responses to them) and are satisfied that the charity remains able to meet its obligations and that these accounts should be prepared on a going concern basis.

f) Governance, the Board and Executive Officers

The Charity is governed by a Deed of Constitution originally adopted on 19 August 1978.

The Trustee Board was made up of 9 Trustees during the entire year and these are listed on page 22. There are currently 7 Trustees following the retirement of 2 of the Trustees in the early part of 22/23.

The Trustees meet at least four times a year, generally more often. Issues arising between meetings that require the consideration of all Trustees are dealt with by correspondence or telecommunication. The Treasurer is responsible for coordinating the administration of the Charity, correspondence, maintenance of financial records, expenditure payments and monitoring estimates of income and expenditure, cashflow and reporting the day-to-day activities to the Trustees.

Investment powers are as stated in the Trust Deed. The Charity does not currently hold any investments. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Treasurer, together with the Trustees carries out regular reviews of the activities of the Charity and of the systems in use. This is for the purpose of planning for the future and assessing any major risks likely to affect the operation of the trust. The Trustees are satisfied that systems are in place to mitigate exposure to major risks.

The Board is responsible for setting the strategic direction of the charity and ensuring that it is properly controlled, the risks are managed, it is financially sustainable and that it delivers charitable outcomes for young people with autism in the Oxfordshire.

The Trustees have a broad range of skills and expertise and are recruited through open advertisement.

The Board delegates the day to day operations to the Chief Executive Officer. The pay of the CEO is reviewed annually by the Board of Trustees with their salary being benchmarked against pay levels in other not for profit organisations of a similar size.

g) Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' annual report, which includes the strategic report, and the Financial Statements for the charity in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the Trustees to prepare financial statements for each financial year. They must not approve the Financial Statements unless they are satisfied that these give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the Financial Statements on a going concern basis, unless it is inappropriate to presume that the Charity will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Trustee's annual report was approved by the Board of Trustees on 26 January 2023 and is signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Paul Rennard', with a stylized flourish at the end.

Paul Rennard
Interim Chair and Treasurer

26 January 2023

Independent Examiner's Report to the Trustees of Autism Family Support Oxfordshire (the "charity")

I report to the trustees on my examination of the financial statements of Autism Family Support Oxfordshire ('the charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for the opinions I have formed.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I can 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.



Stuart Harrison FCA

Date: 27 January 2023

For and on behalf of

Venthams

Chartered Accountants

Millhouse

32 - 38 East Street

Rochford

Essex

SS4 1DB

Statement of Financial Activities (including Income and Expenditure Account)

	Note	31 March 2022			31 March 2021
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Income and endowments from					
Donations and legacies	3	22,822	-	22,822	14,253
Grants	3	-	106,263	106,263	80,225
Charitable activities	4	2,124	129,226	131,350	121,236
Other trading activities	5	-	-	-	-
Investments		2	-	2	12
Total Income		24,948	235,489	260,437	215,726
Expenditure on:					
Raising funds	3	(3,656)	-	(3,656)	(5,337)
Charitable activities	4	(14,936)	(240,677)	(255,613)	(197,452)
Total expenditure		(18,592)	(240,677)	(259,269)	(202,789)
Net gains/(losses) on investments		-	-	-	-
Net (expenditure)/income for the year		6,356	(5,188)	1,168	12,937
Transfers between funds		-	-	-	-
Net movement in funds		6,356	(5,188)	1,168	12,937
Reconciliation of funds:					
Total funds brought forward		2,271	29,202	31,473	18,536
Total funds carried forward		8,627	24,014	32,641	31,473

Balance Sheet at 31 March 2022

	Note	31 March 2022		31 March 2021	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,807		1,909
Current assets					
Debtors	11	2,664		817	
Cash at bank and in hand		60,319		36,715	
		62,983		37,532	
Liabilities					
Creditors: Amounts falling due within one year	12	(32,149)		(7,968)	
Net Current assets			30,834		29,564
Total assets less current liabilities			32,641		31,473
Creditors: Amounts falling due after more than one year			-		-
Total net assets			32,641		31,473
Funds of the charity					
Restricted income funds	13,14		24,014		29,202
Unrestricted funds	13		8,627		2,271
Total charity funds			32,641		31,473

The financial statements on pages 11 to 21 were approved by the Trustees on 26 January 2023 and signed on their behalf by



Paul Rennard
Interim Chair and Treasurer



Catherine Hill
Vice-chair

The notes on pages 13 to 21 form part of these accounts

1. Legal status

The charity is registered as a charity with the Charity Commission (charity number 276494) and is unincorporated. The Trustees of the charity are set out on page 22.

2. Accounting policies

a) Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP and applicable accounting standards (FRS102)). They have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The charity is a Public Benefit Entity as defined by FRS102.

The Trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern. In arriving at this view, the Trustees have considered the risks presented by the impacts of the COVID-19 pandemic. They have considered a range of scenarios and consider that, having taken account of the these scenarios (including actions that would be taken in response to risks crystallising), the impact of COVID-19 does not create uncertainties around the assessment of the charity as a going concern.

b) Significant judgements and estimates

In preparing these financial statements, the Trustees have made judgements in the application of the charity's accounting policies which affect the amounts recognised in the financial statements. None of these estimates and judgements are considered by the Trustees to be material.

c) Income

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

Legacies are recognised at the earlier of either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from grants, including government grants, is recognised on a receivable basis when the charity has entitlement to the funds and any prior performance conditions attached to the grants have been met. Income received in advance of entitlement is deferred and income not received when receivable is accrued.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and economic benefit can be measured reliably. They are included in income at the value of the gift to the charity i.e. the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market. A corresponding amount is then recognised in expenditure in the period of receipt. Time spent by volunteers is not recognised in line with the SORP.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

e) Funds

Unrestricted funds are funds that are expendable at the discretion of the Trustees in furtherance of the general objects of the charity and which has not been designated for other purposes.

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 costs of raising and administering such funds are charged against the specific fund. The aim and use of the major restricted funds are set out in the notes to the financial statements.

f) Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost less accumulated depreciation and any provision for impairment. Assets are depreciated, on a straight line basis, over the useful economic life of the assets from the date of acquisition, as follows:

- | | |
|--------------------------------------|---------|
| • Furniture, machinery and equipment | 3 years |
| • Computer equipment | 3 years |

g) Impairment

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the SOFA.

h) Debtors and interest receivable

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Notes to the Financial Statements for the year ended 31 March 2022

i) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

k) Taxation

The charity is a registered charity and is exempt from Corporation Tax on its income and gains to the extent that they are applied to its charitable purposes. The subsidiaries aim to distribute any taxable profits in full to the charity through Gift Aid so will only provide for a tax liability where this is not possible.

l) VAT

The majority of expenditure is subject to VAT, which the charity is unable to reclaim. Expenditure is therefore shown inclusive of VAT.

m) Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3. Voluntary income and costs of raising funds

	31 March 2022			31 March 2021
	Income and direct costs	Support costs	Total income and costs	Total income and costs
	£	£	£	£
Income:				
Donations and fundraising	22,822	-	22,822	14,253
Legacies	-	-	-	-
Grants	-	-	-	-
Total income	22,822	-	22,822	14,253
Expenditure:				
Costs of raising funds	(281)	(3,375)	(3,656)	(5,337)
Net funds raised	22,541	(3,375)	19,166	8,916

All of the income and costs above are unrestricted so £nil of the income above is restricted (2021: £nil).

Notes to the Financial Statements for the year ended 31 March 2022

4. Charitable activities

The income and costs from these activities are set out below:

	31 March 2022		31 March 2021	
	Unrestricted	Restricted	Total	£
	£	£	£	£
Income:				
Grants	-	106,263	106,263	80,225
Block contracts and other income	2,124	129,226	131,350	121,236
Total Income	2,124	235,489	237,613	201,461
Direct costs	(13,067)	(203,408)	(216,475)	(163,452)
Support costs	(1,869)	(37,269)	(39,133)	(34,000)
Total costs	(14,936)	(240,677)	(255,613)	(197,452)
Net (expenditure)/income	(12,812)	(5,188)	(18,000)	4,009

The total expenditure on charitable activities can be analysed as follows:

	31 March 2022		31 March 2021	
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Staff costs:				
Salaries, NI and pension	13,067	190,282	203,349	153,910
Recruitment, payroll and HR advice	-	4,343	4,343	3,612
Staff training, expenses and other costs	95	1,670	1,765	1,467
Total staff costs	13,162	196,295	209,457	158,989
Other costs:				
Venue costs – activities	-	6,230	6,230	3,718
Leisure and other costs – activities	-	5,641	5,641	2,633
Venue costs - training	-	-	-	268
Trainer fees and other training costs	-	1,255	1,255	2,923
Rent	816	14,439	15,255	15,270
Office costs	48	844	892	931
IT and telephone	578	10,211	10,789	6,268
Insurance	89	1,575	1,664	1,583
Printing, postage and stationery	57	1,006	1,063	1,942
Professional fees and other finance costs	123	2,165	2,288	2,387
Depreciation	63	1,016	1,079	540
Total other costs	1,774	44,382	46,156	38,463
Total charitable expenditure	14,936	240,677	255,613	197,452

Notes to the Financial Statements for the year ended 31 March 2022

5. Other trading activities

The charity receives fees from beneficiaries and their families to attend events and activities which are disclosed as other income in Note 4. The costs of these activities are also shown in charitable activities. During the year, the charity has received £nil of income from other trading activities (2021: £nil).

6. Support costs

Support costs allocated to the activities of the charity represent the running costs of the charity.

	31 March 2022	31 March 2021
	£	£
Corporate, finance and governance costs	23,854	24,097
HR and IT costs	14,295	9,433
Depreciation of non-function specific assets	1,082	542
Total allocated support costs	39,231	34,072
Allocated to		
Raising funds	98	72
Charitable activities:	39,133	34,000
Total allocated support costs	39,231	34,072

7. Net income

Net income is stated after charging/(crediting):

	31 March 2022	31 March 2021
	£	£
Depreciation of tangible fixed assets	1,082	542
Independent examiner's remuneration incl VAT:		
Independent examination fee	2,100	2,100
for payroll and other services	504	432

Notes to the Financial Statements for the year ended 31 March 2022

8. Employee information

Employees costs during the year were:

	31 March 2022	31 March 2021
	£	£
Employee Costs		
Wages and salaries	189,073	145,060
Social Security costs	11,284	7,448
Pension costs	6,269	4,671
Total	206,626	157,179

The average number of people employed during the year was:

	31 March 2022	31 March 2021
Total	15	13

The average number of people employed during the year expressed as full-time equivalents was:

	31 March 2022	31 March 2021
Total	7	5

No employee received emoluments for the year amounting to more than £60,000 (2021: 0)

9. Trustees and Executive Officers

Details of Trustees and the Executive Officer are set on page 22 of these Financial Statements. Trustees do not receive any remuneration and no Trustees claimed expenses during the year (2021: 0 claiming a total of £nil).

The total emoluments received by the Chief Executive Officer was:

	31 March 2022	31 March 2021
	£	£
Salary	43,130	43,130
National insurance	4,731	4,740
Pension contributions	1,845	1,843
Total	49,706	49,713

Notes to the Financial Statements for the year ended 31 March 2022

10. Fixed assets: tangible assets

	31 March 2022		
	Fixtures, fittings, furniture & equipment	Computer & other equipment	Total
	£	£	£
Cost:			
At 1 April 2021	-	9,493	9,493
Additions	-	980	980
Disposals	-	-	-
At 31 March 2022	-	10,473	10,473
Accumulated depreciation:			
At 1 April 2021	-	7,584	7,584
Charge for the year	-	1,082	1,082
Disposals	-	-	-
At 31 March 2022	-	8,666	8,666
Net book value:	-		
At 31 March 2022	-	1,807	1,807
At 31 March 2021	-	1,909	1,909

11. Debtors

	31 March 2022	31 March 2021
	£	£
Due within one year		
Prepayments & Accrued Income	2,664	817
Total due within one year	2,664	817

12. Creditors: Amounts falling due within one year

	31 March 2022	31 March 2021
	£	£
Taxation and social security	4,527	-
Accruals and deferred income	8,632	7,200
Other creditors	18,990	768
Total Creditors: Amounts falling due within one year	32,149	7,968

Creditors include £2,736 of deferred income (2021: £nil). This relates to income for Easter activities received before 31 March 2022 but taking place at Easter after the year end. No deferred income amounts have been released from the previous year (2021: £nil)

Notes to the Financial Statements for the year ended 31 March 2022

13. Fund movements

	31 March 2022					
	At 1 April 2021	Income	Expenditure	Transfers	Gains and losses	At 31 March 2022
	£	£	£	£	£	£
General funds	2,271	24,948	(18,592)	-	-	8,627
Total unrestricted funds	2,271	24,948	(18,592)	-	-	8,627
Restricted funds	29,202	235,489	(240,677)	-	-	24,014
Total funds	31,473	260,437	(259,269)	-	-	32,641

	31 March 2021					
	At 1 April 2020	Income	Expenditure	Transfers	Gains and losses	At 31 March 2021
	£	£	£	£	£	£
General funds	3,536	15,255	(16,520)	-	-	2,271
Total unrestricted funds	3,536	15,255	(16,520)	-	-	2,271
Restricted funds	15,000	200,471	(186,269)	-	-	29,202
Total funds	18,536	215,726	(202,789)	-	-	31,473

14. Fund assets and liabilities

The analysis of net assets between funds is set out below:

	31 March 2022		31 March 2021	
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds
	£	£	£	£
Tangible fixed assets	1,807	-	1,909	-
Current assets	18,233	44,750	3,230	34,302
Current liabilities	(11,413)	(20,736)	(2,868)	(5,100)
Total net assets at 31 March 2022	8,627	24,014	2,271	29,202

The charity receives donations and grants that can only be used for specified purposes. The charity maintains records for each donation or grant given in this way and allocates costs against those funds. These can be summarised as follows:

	31 March 2022			
	At 1 April 2021	Income	Costs	At 31 March 2022
	£	£	£	£
Autism activities and training	(4,798)	146,724	(140,712)	1,214
Activity co-ordinator post	9,000	15,000	(16,500)	7,500
Family practitioner post	25,000	-	(25,000)	-
Family support project	-	73,765	(58,465)	15,300
Total restricted funds	29,202	235,489	(240,677)	24,014

Notes to the Financial Statements for the year ended 31 March 2022

	31 March 2021				
	At 1 April 2020	Income	Costs	Transfers	At 31 March 2021
	£	£	£	£	£
Autism activities and training	-	155,471	(160,269)	-	(4,798)
Activity co-ordinator post	15,000	15,000	(21,000)	-	9,000
Family practitioner post	-	30,000	(5,000)	-	25,000
Total restricted funds	15,000	200,471	(186,289)	-	29,202

15. Operating leases

The charity has a short-term lease on its offices in Abingdon which runs until 30 September 2022 but there is an informal agreement that this will be extended. There are currently no non-cancellable operating leases for printers and office equipment. Details are set out below:

	31 March 2022			31 March 2021
	Land and buildings	IT and office equipment	Total	
	£	£	£	£
Within one year	7,650	-	7,650	20,400
One year or more but less than two years	-	-	-	7,650
More than two years but less than five years	-	-	-	-
Total operating leases	7,650		7,650	28,050

16. Contingent liabilities

The charity has no contingent liabilities as at 31 March 2022 (2021: £nil).

17. Related party transactions

A number of the Trustees are employed by health authorities and other public sector bodies who contract with, or provide services to, the Charity. Their positions on those bodies is not directly related to the transactions and relationships that the Charity has with the health authorities, so it is considered that there are no conflict of interests.

In addition, some Trustees have autistic relatives who, as such, are eligible for services provided by the Charity. Where these relatives receive services from the Charity, it is at arm's length and on the same basis as other beneficiaries.

Principal Office: Abingdon Community Support Service
Crabtree Place
off Audlett Drive
Abingdon
OX14 3GD

Board of Trustees

Paul Rennard	Interim Chair (from 21 July 2022)	
	Treasurer	
Richard Brooks	Chair (to 21 July 2022)	Resigned 20 September 2021
Lesley Feldman		
Catherine Hill	Vice Chair (from 21 July 2022)	
Nick Keene	Secretary	
Marian Roiser		Resigned 19 May 2022
Hayley Ryder		
Sue Sweeney		
Helen Toone		

Chief Executive Officer

Gita Lobo

Accountants:

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street Rochford
Essex
SS4 1DB

Bankers:

Barclays Bank PLC
1 Churchill Place
London
E14 5HP

Accounts



Autism Family Support Oxfordshire

**Unaudited Financial Statements
and Annual Report
for the year ended
31 March 2021**

**Abingdon Community Support Service
Crabtree Place, off Audlett Drive,
Abingdon, Oxon OX14 3GD**

Registered charity: 276494

Website: www.afso.org.uk

Contents

The Trustees are pleased to present their Annual Report and the Charity's Financial Statements for the year ended 31 March 2021.

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Autism Family Support Oxfordshire

Annual Report and Financial Statements for the year ended 31 March 2021

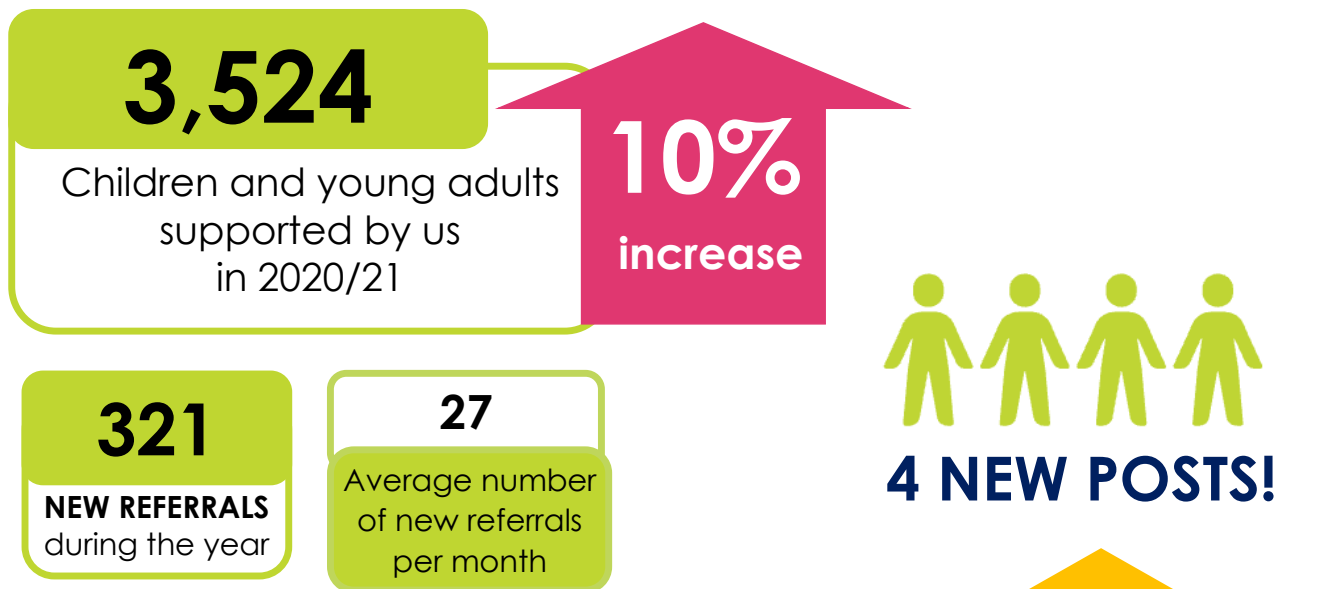
Chief Executive Officer's Report

It's been a year like no other – the COVID-19 pandemic presented challenges and opportunities for us, our families, and everyone. The year began during the first UK national lockdown – we found ourselves in unfamiliar territory having to stop face to face work with families – but we responded swiftly and soon adapted all our services to work remotely.

The national lockdown resulted in local diagnostic clinics operating at reduced capacity, resulting in fewer new referrals than we expected. That said, we still received 321 new referrals throughout the year, and demand for support was higher than ever.

The number of children and young people we support exceeded 3,500.

We delivered more support than ever



COVID-19 RESPONSE

Our response to the lockdown was immediate and creative.

We adapted all our work to remote working – creatively using video calls, social media, phone calls, and gaming platforms to deliver support to families and young people.

Our staff worked from home throughout the year - regretfully unable to utilise our new office premises.

As a team we learnt a lot of new tech skills!



Our COVID Response

No lapse in family support services throughout the pandemic – all services delivered remotely via phone, video call, social media, and gaming platforms

More support appointments, including more evenings

Recruited more staff

Weekly E-bulletins to parents/carers

Pilates course for parents

Autism Alert Card relaunched

Youth Groups - face to face and online

Summer Activities - face to face and online

Thank you for your help – it's **much-needed lightness in this darkness we are in.**

Jeff loves it, it's a **real bright spot in his week.** I thought he wouldn't be able to access the **online sessions,** but they're so **very well adapted to the kids** that he thoroughly enjoyed them all and participated loads (in his own eccentric way).

Full on positive experience. Thank you

Parent of youth group member

Every week it is full of **incredible insights, opportunities and shared wisdom.** This is the **best resource I have seen a big bundle of joyful possibility and practical steps to deal with changes and challenges.** We have got so much out of this as a family.

Parent receiving our weekly E-bulletin
Part of our Coronavirus support response

I'm sat here on the sofa in tears from reading your reply. Can't tell you how it feels that **not only someone gets it, but has suggestions of how to make things easier. And just that I'm accepted and acknowledged and understood. It's a new experience.**

Parent receiving family support

Fundraising

Unfortunately, our freelance fundraiser ceased working with us in May 2020, so fundraising became a focus for the CEO. We were pleased to increase our income this year – to meet the ever-growing demand for our work, and recruit more staff.

WE GREW! NEW POSTS

Activity Coordinator

In September 2020 we welcomed Georgina Palmer as our Activity Coordinator. This newly created post proved fundamental to reopening face to face youth groups; keeping informed on Government guidance on Coronavirus; and supporting our activities staff.

Family Support Team Leader

In January 2021 Becky Loveless was appointed Family Support Team Leader. This newly created post marked the start of expanding our family support team, and improving our infrastructure. The post will also allow the CEO to focus on strategic development, income generation and growth of the organisations.

2 Family Practitioners

During the year we secured funding for 2 new Family Practitioner posts – a much needed and long-awaited development.

In February 2021 we appointed a Family Practitioner (0-13s). The post holder will join us in April 2021 to support families with a child aged 13 and under and co-deliver parent training courses, and holiday activities.

In March 2021 we advertised for another newly created post: Family Practitioner to support 14–25-year-olds and their parent/carers. We were unable to find a candidate of the right calibre and experience – highlighting how rare and specialist this work is at national level. We will readvertise the post in 2021/22.

Trustees

In **March 2021** we recruited three additional Trustees to broaden the experience and skills of the Board. The three new trustees bring experience in business, steering groups, and finance; as well as lived experience of autism.

NHS pilot project

In March 2021 we commenced an exciting pilot project funded by NHS England: *Peer Support and Mentoring for 14-25 year olds*. This one-year pilot project will provide peer support groups and mentoring to 14-25 year olds who display risky or complex behaviour and may require support to access specialist mental health services. We look forward to the year ahead and developing this project.

Plans for Development in 2021/22

We will continue to invest in the development of the organisation, in people, systems and resources. Focused efforts are being made towards diversifying income streams. This focus is to ensure that Autism Family Support Oxfordshire continues at the forefront of autism services in Oxfordshire, working with our partners in health, social care, education, and voluntary and private sectors.

A priority is securing continuation funding for the two Family Practitioners and Activity Coordinator; and delivering the NHS England funded Pilot project.

Acknowledgements

We are grateful to all our supporters – those who gave their time, expertise, and grants and donations. We would like to thank everyone who has given so generously - especially the young people and family members who fundraised and volunteered for us.

This year in particular, our staff have shown resilience and agility – working throughout the pandemic, managing remote working and increased demand for services. Our small but dynamic team have been at the core of our resilience and growth. We look forward to continuing this growth in the year ahead.

A handwritten signature in black ink, appearing to read 'Gita Lobo', with a stylized flourish at the end.

Gita Lobo
Chief Executive Officer

The Trustees are pleased to present their report for the year ended 31 March 2021 which provides a commentary on these results and the operations of the charity during the year, which are set out in the financial statements following this report. The report also acts as the charity's strategic report for the year.

The Trustees' Report covers a range of areas and these are set out as follows:

- | | |
|---------------------------------|---|
| a) About Us | e) Financial Review |
| b) Principal Activities | f) Governance, the Board and Executive Officers |
| c) Our Strategy | g) Statement of the Trustees' Responsibilities |
| d) Achievements and Performance | |

a) About Us

Autism Family Support Oxfordshire is an award-winning Oxfordshire charity that believes people with autism deserve to live life to the full, and their families be supported and empowered.

We nurture, enable and inspire children and young people with autism as well as their families. We support children and families from the very start of their journey – when they receive the diagnosis of autism. We tackle the difficulties faced by the whole family living with autism – from understanding the diagnosis to developing coping mechanisms and strategies, accessing social 'stuff' and moving into adulthood.

We want the autism community to have a voice and for children and young adults with autism to have aspirations, feel they can achieve their potential and live happy and fulfilling lives.

We are a small Oxfordshire organisation with 3 full-time members of staff, 9 part-time, 8 sessional staff supported by 19 volunteers. We only recruit staff who have essential experience of autism and are aligned with our ethos of nurturing and enabling children and families, learning and having fun.

b) Principal Activities

Our aim is to enable and empower parent/carers; and to nurture and inspire children and young people with autism to build their confidence and skills, raise their aspirations and achieve their goals.

For parents and carers we provide advice, information and support from the very start of their journey - typically the parent is told to contact us whilst at the diagnostic clinic. Many of our parents/carers come back to us for support as and when needed, sometimes for information and advice, sometimes for support, and other times just a listening ear.

We provide advice and information via

- Advice surgeries - several held weekly across Oxfordshire
- Home visits - when an advice surgery is not suitable we can visit families and young people at home.
- Information and support via email, on the phone, and attending meetings.
- Support Groups - we run two support groups, one in Carterton for all parents/carers, and another in Abingdon for parents who are themselves on the autism spectrum.

Our training programme for parent/carers includes:

- All Things Autism - a six-week course for parent/carers. Commissioned by Oxford Health NHS Foundation Trust via the local Child and Adolescent Mental Health Service (CAMHS). Runs 15 times per annum.
- Challenging Behaviour and Autism - a six-week course for parent/carers who experience challenging behaviour by their child or children at home. Runs twice per annum.

- We co-deliver PUFFIN - a post diagnosis course for parents of children aged under 5, managed by Oxfordshire County Council.
- We co-deliver an Autism Workshop - a three hour introduction for parents of pre-school aged children diagnosed at the John Radcliffe Children's Hospital
- Plus, bespoke training as requested.

For young people aged 5 - 18 we run 4 weekly youth groups, Summer and Easter holiday activities, training workshops, and one-to-one support and advice. Often attending our activity is the first activity a child has done successfully unaccompanied by their parents or siblings, and often the only social activity they do. We aim to help children and young adults understand their autism, have the opportunity to develop social skills and confidence, feel able to achieve their goals.

We also train and support young adults to join our training team as Experts By Experience. They provide valuable first-hand experience of living with autism.

For professionals we provide joint working, training and consultation as requested or initiated by our staff. We also contribute to strategic development and are members of several strategic boards and steering groups such as the Oxfordshire Autism Partnership Board, the Early Years Steering Group, and Disabled Children Safeguarding group.

Public Benefit

Under section 17 of the Charities Act 2011, the Trustees have a duty to have due regard to the public benefit guidance published by the Charity Commission. During the year, the Trustees have acted in accordance with this requirement and they are satisfied that all the activities of the charity are for the public benefit.

Our work with families is “life changing”. Our autism expertise and working with the local autism community allow us to keep abreast of the issues faced by children, young people and their families. We help bring parents and young people together, to reduce isolation, and increase knowledge, understanding and empowerment.

Our family support service fills a gap in local services – providing autism-specific support and expertise for the family, and crucial understanding and a safe place for children and young people.

We spread autism awareness in the wider community via our training and awareness campaigns.

We have excellent support from statutory bodies including contracts with the county council and Health. Our work is complemented by donations and grants.

c) Our Strategy

Our strategy is to ensure that we develop and expand to meet the need of the community and can offer activities for the long-term.

We aim to offer services holistically for the whole family, and across the county of Oxfordshire. Our projects embody our ethos to nurture, enable and inspire, whilst remaining innovative and having the community's needs at the heart of our work.

d) Achievements and Performance

Key financial performance indicators

The charity provides an extremely cost effective service, delivering more benefits at lower cost than comparable organisations including statutory bodies. The continued and increased commissioning of services is evidence for this.

Review of activities

The charity continually reviews its activities and gathers feedback from service users and others. A full review of the Charity's operational performance for the year is set out in the Chief Executive Officer's Report, which precedes this Trustee's Report.

Investment policy and performance

The funds of the Charity are held in bank current and deposit accounts in three separate banks but are not otherwise invested.

The Charity's operational performance is set out in the Chief Executive Officer's Report, which precedes this Trustee's Report.

e) Financial Review

Financial review

Despite the challenges of COVID-19, turnover increased by 14% from last year to £215,726 and the Charity made a reported surplus for the period of £12,937 following on from a deficit in the previous year of £49,449. However, this includes a charge relating to rent not payable during the first 6 months of the year to mitigate the impact of COVID required by accounting standards. Without this charge the actual surplus for the year would be £18,037. While the Charity has made a surplus, much of this is due to grants received but not yet spent and the level of expenditure on charitable activities still has to be carefully managed within the level of reserves that the charity needs to hold. Part of the reason for the deficit in 19/20 was the investment in fundraising activities, mainly grant applications. These saw modest success within 2019/20, but the impact can be seen in the year ending 31 March 2021 with grant income up from £25,000 to £80,225.

Net assets total £31,473, up from £18,536 last year. The majority of the net assets are held as cash, with only a minimal level of fixed assets and debtors. Free reserves total only £2,271 and represent less than 1 month's total expenditure (2020: £3,536 representing under 1 month's expenditure). However, most activities only take place after income has been confirmed and the Charity is working towards the level of free reserves rising in 21/22 although this continues to be impacted by COVID-19. The Charity is working towards a formal reserves policy, but currently operates an informal approach ensuring that were there a downturn in income the Charity could continue to operate while it addressed the situation.

Going concern review

COVID-19 has had, and may continue to have, significant impacts on the operations of the charity. One potential impact is a reduction in voluntary income. The Trustees have reviewed the financial sustainability of the charity have considered expected cashflows for 18 months after the date of signing of these accounts. As the impact of COVID-19 is uncertain, they have also stress-tested the cashflow based on a number of scenarios (including their responses to them) and are satisfied that the charity remains able to meet its obligations and that these accounts should be prepared on a going concern basis.

f) Governance, the Board and Executive Officers

The Charity is governed by a Deed of Constitution originally adopted on 19 August 1978.

The Trustee Board was made up of 6 Trustees for most of the year who are listed on page 22. There are currently 9 Trustees following the recruitment of 3 new Trustees in March 2021.

The Trustees meet at least four times a year, generally more often. Issues arising between meetings that require the consideration of all Trustees are dealt with by correspondence or telecommunication. The Treasurer is responsible for coordinating the administration of the Charity, correspondence, maintenance of financial records, expenditure payments and monitoring estimates of income and expenditure, cashflow and reporting the day-to-day activities to the Trustees.

Investment powers are as stated in the Trust Deed. The Charity does not currently hold any investments. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Treasurer, together with the Trustees carries out regular reviews of the activities of the Charity and of the systems in use. This is for the purpose of planning for the future and assessing any major risks likely to affect the operation of the trust. The Trustees are satisfied that systems are in place to mitigate exposure to major risks.

The Board is responsible for setting the strategic direction of the charity and ensuring that it is properly controlled, the risks are managed, it is financially sustainable and that it delivers charitable outcomes for young people with autism in the Oxfordshire.

The Trustees have a broad range of skills and expertise and are recruited through open advertisement.

The Board delegates the day to day operations to the Chief Executive Officer. The pay of the CEO is reviewed annually by the Board of Trustees with their salary being benchmarked against pay levels in other not for profit organisations of a similar size.

g) Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' annual report, which includes the strategic report, and the Financial Statements for the charity in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

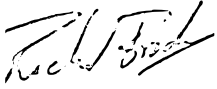
The law requires the Trustees to prepare financial statements for each financial year. They must not approve the Financial Statements unless they are satisfied that these give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the Financial Statements on a going concern basis, unless it is inappropriate to presume that the Charity will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Trustee's annual report was approved by the Board of Trustees on 7 January 2021 and is signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Richard Brooks', written over a horizontal line.

Richard Brooks
Chair

6 December 2021

Independent Examiner's Report to the Trustees of Autism Family Support Oxfordshire (the "charity")

I report to the trustees on my examination of the financial statements of Autism Family Support Oxfordshire ('the charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for the opinions I have formed.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I can 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.



Stuart Harrison FCA

Date: 13 December 2021

For and on behalf of

Venthams

Chartered Accountants

Millhouse

32 - 38 East Street

Rochford

Essex

SS4 1DB

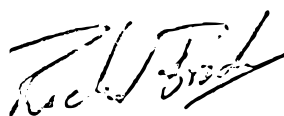
Statement of Financial Activities (including Income and Expenditure Account)

	Note	31 March 2021			31 March 2020
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Income and endowments from					
Donations and legacies	3	14,253	-	14,253	30,972
Grants	3	-	80,225	80,225	20,000
Charitable activities	4	990	120,246	121,236	128,355
Other trading activities	5	-	-	-	9,812
Investments		12	-	12	110
Total Income		15,255	200,471	215,726	189,249
Expenditure on:					
Raising funds	3	(5,337)	-	(5,337)	(28,972)
Charitable activities	4	(11,183)	(186,269)	(197,452)	(209,726)
Total expenditure		(16,520)	(186,269)	(202,789)	(238,698)
Net gains/(losses) on investments		-	-		
Net (expenditure)/income for the year		(1,265)	14,202	12,937	(49,451)
Transfers between funds		-	-		
Net movement in funds		(1,265)	14,202	12,937	(49,451)
Reconciliation of funds:					
Total funds brought forward		3,536	15,000	18,536	67,985
Total funds carried forward		2,271	29,202	31,473	18,536

Balance Sheet at 31 March 2020

	Note	31 March 2021		31 March 2020	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,909		1,219
Current assets					
Debtors	11	817		2,429	
Cash at bank and in hand		36,715		23,866	
		37,532		26,295	
Liabilities					
Creditors: Amounts falling due within one year	12	(7,968)		(8,978)	
Net Current assets			29,564		17,317
Total assets less current liabilities			31,473		18,536
Creditors: Amounts falling due after more than one year			-		-
Total net assets			31,473		18,536
Funds of the charity					
Restricted income funds	13,14		29,202		15,000
Unrestricted funds	13		2,271		3,536
Total charity funds			31,473		18,536

The financial statements on pages 11 to 21 were approved by the Trustees on 6 December 2021 and signed on their behalf by



Richard Brooks
Chair



Paul Rennard
Treasurer

The notes on pages 13 to 21 form part of these accounts

1. Legal status

The charity is registered as a charity with the Charity Commission (charity number 276494) and is unincorporated. The Trustees of the charity are set out on page 22.

2. Accounting policies

a) Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP), the Companies Act 2006 and applicable accounting standards (FRS102). They have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The charity is a Public Benefit Entity as defined by FRS102.

The Trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern. In arriving at this view, the Trustees have considered the risks presented by the impacts of the COVID-19 pandemic. They have considered a range of scenarios and consider that, having taken account of the these scenarios (including actions that would be taken in response to risks crystallising), the impact of COVID-19 does not create uncertainties around the assessment of the charity as a going concern.

b) Significant judgements and estimates

In preparing these financial statements, the Trustees have made judgements in the application of the charity's accounting policies which affect the amounts recognised in the financial statements. None of these estimates and judgements are considered by the Trustees to be material.

c) Income

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

Legacies are recognised at the earlier of either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from grants, including government grants, is recognised on a receivable basis when the charity has entitlement to the funds and any prior performance conditions attached to the grants have been met. Income received in advance of entitlement is deferred and income not received when receivable is accrued.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and economic benefit can be measured reliably. They are included in income at the value of the gift to the charity i.e. the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market A corresponding amount is then recognised in expenditure in the period of receipt. Time spent by volunteers is not recognised in line with the SORP.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

e) Funds

Unrestricted funds are funds that are expendable at the discretion of the Trustees in furtherance of the general objects of the charity and which has not been designated for other purposes.

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 costs of raising and administering such funds are charged against the specific fund. The aim and use of the major restricted funds are set out in the notes to the financial statements.

f) Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost less accumulated depreciation and any provision for impairment. Assets are depreciated, on a straight line basis, over the useful economic life of the assets from the date of acquisition, as follows:

- | | |
|--------------------------------------|---------|
| • Furniture, machinery and equipment | 3 years |
| • Computer equipment | 3 years |

g) Impairment

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the SOFA.

h) Debtors and interest receivable

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Notes to the Financial Statements for the year ended 31 March 2021

i) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

k) Taxation

The charity is a registered charity and is exempt from Corporation Tax on its income and gains to the extent that they are applied to its charitable purposes. The subsidiaries aim to distribute any taxable profits in full to the charity through Gift Aid so will only provide for a tax liability where this is not possible.

l) VAT

The majority of expenditure is subject to VAT, which the charity is unable to reclaim. This expenditure is therefore shown inclusive of VAT. VAT can be reclaimed by the charity under the partial exemption method for certain other activities and this recovery is recognised in the SOFA during the year. Where the activities of the charity's subsidiaries relate to taxable supplies, VAT can be reclaimed and this expenditure is shown net of VAT. The balance of VAT payable to or recoverable at the year end is included in the Financial Statements as a current liability or asset.

3. Voluntary income and costs of raising funds

	31 March 2021			31 March 2020
	Income and direct costs	Support costs	Total income and costs	Total income and costs
	£	£	£	£
Income:				
Donations and fundraising	14,253	-	14,253	25,972
Legacies	-	-	-	-
Grants	-	-	-	5,000
Total income	14,253	-	14,253	30,972
Expenditure:				
Costs of raising funds	(1,996)	(3,341)	(5,337)	(28,972)
Net funds raised	12,257	(3,341)	8,916	2,000

£nil of the income above is restricted (2020: £5,000), the remainder of the income and costs are unrestricted.

Notes to the Financial Statements for the year ended 31 March 2021

4. Charitable activities

The income and costs from these activities are set out below:

	31 March 2021		31 March 2020	
	Unrestricted	Restricted	Total	£
	£	£	£	£
Income:				
Grants	-	80,225	80,225	20,000
Block contracts and other income	990	120,246	121,236	128,355
Total Income	990	200,471	201,461	148,355
Direct costs	9,806	153,646	163,452	190,724
Support costs	1,377	32,623	34,000	19,002
Total costs	11,183	186,269	197,452	209,726
Net (expenditure)/income	(10,193)	14,202	4,009	(61,371)

The total expenditure on charitable activities can be analysed as follows:

	31 March 2021		31 March 2020	
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Staff costs:				
Salaries, NI and pension	9,806	144,104	153,910	151,209
Recruitment, payroll and HR advice	-	3,612	3,612	2,357
Staff training, expenses and other costs	80	1,387	1,467	5,470
Total staff costs	9,886	149,103	158,989	159,036
Other costs:				
Venue costs – activities	-	3,718	3,718	5,370
Leisure and other costs – activities	-	2,633	2,633	6,150
Venue costs - training	-	268	268	5,254
Trainer fees and other training costs	-	2,923	2,923	8,268
Rent	554	14,716	15,270	9,468
Office costs	51	880	931	1,820
IT and telephone	341	5,927	6,268	5,827
Insurance	86	1,497	1,583	1,524
Printing, postage and stationery	106	1,836	1,942	4,890
Professional fees and other finance costs	130	2,257	2,387	1,798
Depreciation	29	511	540	321
Total other costs	1,297	37,166	38,463	50,690
Total charitable expenditure	11,183	186,269	197,452	209,726

Notes to the Financial Statements for the year ended 31 March 2021

5. Other trading activities

The charity receives fees from beneficiaries and their families to attend events and activities which are disclosed as other income in Note 4. The costs of these activities are also shown in charitable activities. In previous years, this income has been disclosed as other trading activities and a breakdown is set out below:

	31 March 2021		31 March 2020
	Income and direct costs	Support costs	Total income and costs
	£	£	£
Income:			
Fundraising events and lotteries	-	-	-
Other trading income	-	-	9,812
Total income	-	-	9,812
Expenditure:			
Costs of trading activities	-	-	-
Net surplus/(deficit)	-	-	9,812

Enil of the income above has been treated as restricted (2020: £8,695), the remainder is unrestricted. The trading activities above represent fees towards training courses and all expenditure is included in charitable activities.

6. Support costs

Support costs allocated to the activities of the charity represent the running costs of the charity.

	31 March 2021	31 March 2020
	£	£
Corporate, finance and governance costs	24,097	20,424
HR and IT costs	9,433	7,032
Depreciation of non-function specific assets	542	321
Total allocated support costs	34,072	27,777
Allocated to		
Raising funds	72	8,775
Charitable activities:	34,000	19,002
Total allocated support costs	34,072	27,777

Notes to the Financial Statements for the year ended 31 March 2021

7. Net income

Net income is stated after charging/(crediting):

	31 March 2021	31 March 2020
	£	£
Depreciation of tangible fixed assets	542	321
Independent examiner's remuneration incl VAT:		
Independent examination fee	2,100	2,100
for payroll and other services	432	1,152

8. Employee information

Employees costs during the year were:

	31 March 2021	31 March 2020
	£	£
Employee Costs		
Wages and salaries	145,060	144,997
Social Security costs	7,448	8,950
Pension costs	4,671	5,751
Total	157,179	159,698

The average number of people employed during the year was:

	31 March 2021	31 March 2020
Total	13	14

The average number of people employed during the year expressed as full-time equivalents was:

	31 March 2021	31 March 2020
Total	5	5

No employee received emoluments for the year amounting to more than £60,000 (2020: 0)

9. Trustees and Executive Officers

Details of Trustees and the Executive Officer are set on page 22 of these Financial Statements. Trustees do not receive any remuneration and during the year no Trustees claimed expenses (2020: 3 claiming a total of £330).

The total emoluments received by the Chief Executive Officer was:

	31 March 2021	31 March 2020
	£	£
Salary	44,130	44,517
National insurance	4,740	4,953
Pension contributions	1,843	2,253
Total	50,713	51,723

Notes to the Financial Statements for the year ended 31 March 2021

10. Fixed assets: tangible assets

	31 March 2021		
	Fixtures, fittings, furniture & equipment	Computer & other equipment	Total
	£	£	£
Cost:			
At 1 April 2020	-	8,261	8,261
Additions	-	1,232	1,232
Disposals	-	-	-
At 31 March 2021	-	9,493	9,493
Accumulated depreciation:			
At 1 April 2020	-	7,042	7,042
Charge for the year	-	542	542
Disposals	-	-	-
At 31 March 2021	-	7,584	7,584
Net book value:	-		
At 31 March 2021	-	1,909	1,909
At 31 March 2020	-	1,219	1,219

11. Debtors

	31 March 2021	31 March 2020
	£	£
Due within one year		
Prepayments & Accrued Income	817	2,429
Total due within one year	817	2,429

12. Creditors: Amounts falling due within one year

	31 March 2021	31 March 2020
	£	£
Taxation and social security	-	-
Accruals and deferred income	7,200	7,644
Other creditors	768	1,334
Total Creditors: Amounts falling due within one year	7,968	8,978

Notes to the Financial Statements for the year ended 31 March 2021

13. Fund movements

	31 March 2021					At 31 March 2021
	At 1 April 2020	Income	Expenditure	Transfers	Gains and losses	
	£	£	£	£	£	£
General funds	3,536	15,255	(16,520)	-	-	2,271
Total unrestricted funds	3,536	15,255	(16,520)	-	-	2,271
Restricted funds	15,000	200,471	(186,269)	-	-	29,202
Total funds	18,536	215,726	(186,269)	-	-	31,473

	31 March 2020					At 31 March 2020
	At 1 April 2019	Income	Expenditure	Transfers	Gains and losses	
	£	£	£	£	£	£
General funds	67,985	27,199	(91,648)	-	-	3,536
Total unrestricted funds	67,985	27,199	(91,168)	-	-	3,536
Restricted funds	-	162,050	(147,050)	-	-	15,000
Total funds	67,985	189,249	(238,698)	-	-	18,536

14. Fund assets and liabilities

The analysis of net assets between funds is set out below:

	31 March 2021		31 March 2020	
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds
	£	£	£	£
Tangible fixed assets	1,909	-	1,219	-
Current assets	3230	34,302	11,295	15,000
Current liabilities	(2,868)	(5,100)	(8,978)	-
Total net assets at 31 March 2021	2,271	29,202	3,536	15,000

The charity receives donations and grants that can only be used for specified purposes. The charity maintains records for each donation or grant given in this way and allocates costs against those funds. These can be summarised as follows:

	31 March 2021			
	At 1 April 2020	Income	Costs	Transfers
	£	£	£	£
Autism activities and training	-	155,471	(155,169)	-
Activity co-ordinator post	15,000	15,000	(21,000)	-
Family practitioner post	-	30,000	(5,000)	-
Total restricted funds	15,000	200,471	(181,189)	-

Notes to the Financial Statements for the year ended 31 March 2021

	31 March 2020				
	At 1 April 2019	Income	Costs	Transfers	At 31 March 2020
	£	£	£	£	£
Autism activities and training	-	152,594	(152,594)	-	-
Activity co-ordinator	-	15,000	-	-	15,000
Total restricted funds	-	167,594	(152,594)	-	15,000

15. Operating leases

The charity has a short-term lease on its offices in Abingdon which runs until 30 September 2022 but has a break clause that can cancel the lease from 30 September 2021. There are currently no non-cancellable operating leases for printers and office equipment. Details are set out below:

	31 March 2021			31 March 2020
	Land and buildings	IT and office equipment	Total	
	£	£	£	£
Within one year	20,400	-	20,400	15,300
One year or more but less than two years	7,650	-	7,650	15,300
More than two years but less than five years	-	-	-	7,650
Total operating leases	28,050		28,050	38,250

16. Contingent liabilities

The Group and the charity have no contingent liabilities as at 31 March 2021 (2020: £nil).

17. Related party transactions

A number of the Trustees are employed by health authorities and other public sector bodies who contract with, or provide services to, the Charity. Their positions on those bodies is not directly related to the transactions and relationships that the Charity has with the health authorities, so it is considered that there are no conflict of interests.

In addition, some Trustees have autistic relatives who, as such, are eligible for services provided by the Charity. Where these relatives receive services from the Charity, it is at arm's length and on the same basis as other beneficiaries.

Principal Office: Abingdon Community Support Service
Crabtree Place
off Audlett Drive
Abingdon
OX14 3GD

Board of Trustees

Richard Brooks	Chair (from 9 July 2020)	
Dr John Richer	Chair (to 9 July 2020)	Resigned 27 August 2020
Lesley Feldman		Resigned 20 September 2021
Catherine Hill		Appointed 8 March 2021
Nick Keene	Secretary	
Paul Rennard	Treasurer	Appointed 9 August 2019
Marian Roiser		
Hayley Ryder		Appointed 8 March 2021
Sue Sweeney		
Helen Toone		Appointed 8 March 2021

Chief Executive Officer

Gita Lobo

Accountants:

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street Rochford
Essex
SS4 1DB

Bankers:

Barclays Bank PLC
1 Churchill Place
London
E14 5HP