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Autism Early Support Trust Limited
(formerly Puzzle Centre Trust Limited)

Registered charity number: 1141868
Registered company number: 07553552

Financial Statements and Trustees' Annual Report
for the year ended 31 August 2020

Wenn Townsend
Chartered Accountants
Oxford

Autism Early Support Trust Limited

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Autism Early Support Trust Limited

**Reference and Administrative Details
for the year ended 31st August 2020**

Registered office:	The Old School Middle Claydon Buckingham Buckinghamshire MK18 2ET	
Registered company number:	07553552	
Registered charity number:	1141868	
Trustees:	G Wylie (Chair) L Turkel (Deputy Chair) G Brogden P Cresswell M E Davies S Lodge (until 23rd July 2020) C Long O Robarts N Turnbull	
Company secretary:	S Landon	
Key management personnel:	J Webster K Bowers C Bulmer A Simons S Dolder S Landon	(Chief Executive Officer) (until 15th October 2020) (Head of Nursery) (until 31st August 2020) (Head of Nursery) (from 1st September 2020) (Chief Operating Officer) (Fundraising Manager) (Finance Manager)
Bankers:	HSBC Bank plc TSB plc	
Independent examiners:	Wenn Townsend 30 St Giles Oxford OX1 3LE	

Autism Early Support Trust Limited

Report of the Chair of the Board of Trustees for the year ended 31st August 2020

During the year under review, we changed the name of the charity to 'Autism Early Support' (AES) to reflect more accurately the nature of our work. Subsequently, we recently decided to change the name of the nursery as well, from 'Puzzle Centre' to 'Circle Centre'. These changes were not made lightly - the 'Puzzle Centre' name was originally intended to represent unity, inclusivity, and our holistic approach to working with children with autism. However, as the image of a puzzle piece has since become offensive and harmful to some members of the autistic community, the name no longer reflects our absolute top priority: supporting young people with autism and other communication difficulties. We are really excited about starting our next chapter as 'Circle Centre' and Autism Early Support.

The effect of the Covid pandemic has been severe for the charitable sector, and AES is no exception. Many of our regular sources of funding quickly dried up; at one time, we were looking at a substantial deficit for the year. However, the introduction of the furlough scheme and the outstanding efforts of the fundraising team ensured that the final outcome was not nearly as damaging as we had first feared.

The year to 31st August 2020 showed a small financial deficit. The deficit had only a minor impact on our reserves, which remain at the level needed to ensure the sustainability of AES going forward. We believe that the current financial year will again be very challenging, as the pandemic will continue to have a significant impact for the foreseeable future. Nonetheless, AES has a great team in fundraising, operations and finance, and is well-placed to meet the upcoming challenges. Unfortunately, we parted company with the CEO in September 2020; until a new CEO is appointed in the new year, the Trustees are confident that AES' high standards will be maintained by our committed and capable staff.

The centre of AES' activities remains the Circle Centre nursery. Our new Head of Nursery, Caroline Bulmer, has extensive experience in this field, and is already making a valuable mark on the operations of Circle Centre. We are confident that Caroline will ably lead the next stage of our development.

As reported last year – and certainly is worth repeating here – AES was awarded its fourth 'Outstanding' Ofsted rating in October 2019, testament to our ability to maintain exceptional standards at our nursery and in our outreach services.

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

Perhaps unsurprisingly, the pandemic has had a real impact on our long term project to develop a new facility for AES. When restrictions are eased and greater clarity is obtained, we will look to revisit our plans in earnest.

During the initial period of lockdown, when the nursery was forced to close, our team continued to provide as much support and help as possible to families and children who were attending the nursery. They enhanced our remote and on-line provisions materially, augmenting our ability to offer assistance in-person. This work is continuing even now that the nursery has reopened, placing an extra burden on our dedicated staff – for which we thank them.

Finally, let me say a big 'thank you' to my fellow Trustees who are committed to the future of AES, and give many hours of their time to ensure that the charity has an exciting and sustainable future.

Graham Wylie
Chair of Trustees

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2020

The Trustees have pleasure in presenting their annual report and independently examined financial statements for the year ended 31st August 2020 for Autism Early Support Trust Limited (formerly Puzzle Centre Trust Limited). The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and Activities

- **Public benefit:**

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

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

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

- **Mission:**

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

- **Vision:**

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

Who we are

Although autism affects approximately one in every one hundred people in the UK, and it is recognised that early intervention is crucial if a child with autism is to develop a means of social interaction and communication with others, there is a serious lack of specialist centres and expertise across the UK in providing early intervention for children diagnosed with autism in their pre-school years. Failure to provide this leads to high levels of isolation, anxiety and distress – for the child and their family – resulting in loneliness, isolation, poor mental health and an inability of both parents to work.

AES is a beacon of hope to these children and their families.

AES was founded by Alexandra (Alex) Stanyer, a highly experienced specialist teacher of young children with autism and other learning difficulties with a passion for early intervention, who was working with the Buckinghamshire Child Development Team. In 2001 Alex set up the Puzzle Pre-School in her home in Winslow, and opened her door to Puzzle Pre-School's first child in September of that year. Demand for places grew to such an extent that in 2004, Puzzle Pre-School was registered as a charity and in the summer term of 2006 moved to its new home in Middle Claydon. In 2020 the name of the charity was changed to Autism Early Support Trust Limited, and the name of the nursery was changed to Circle Centre.

We provide a highly specialised and high-quality nursery education for children aged between two and five years who are on the autistic spectrum or have significant communication needs, working closely with families to provide them with specialist advice, support guidance and training courses.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2020

What we do

AES is an exemplar of 'best practice' in the development, delivery and dissemination of early intervention for children with language, communication and autistic spectrum disorders. This is evidenced, for example but not exclusively, by four consecutive 'Outstanding' OFSTED reports obtained by the Circle Centre nursery, the latest in October 2019.

In addition, we provide an outreach assessment and support service for children aged up to 11 years old and their families, or schools or nurseries, who are assisted via one-off assessments, specific speech and language or occupational therapy assessments, and a range of support delivered by AES teachers, therapists or learning assistants working directly with children in their homes or at their school or nursery setting.

We also provide training courses across the UK for practitioners, schools and other organisations, including local authorities, so that they are able to meet the needs of young children with autism and other communication needs, in a range of settings, including specialist provision. These training courses enable practitioners to understand the key factors required for good practice autism education in the early years. We are a nationally licensed SE England Hub, together with Bucks CC and Oxfordshire CC, to deliver the DfE-funded Autism Education Trust's Early Years programme of training.

AES is also active in informing policy and research at a national level on the provision of high quality specialised early intervention and education for young children with autistic spectrum disorders and other communication needs, and have collaborated with academic institutions to further this work.

How we work

AES takes direct referrals from both parents and professionals and always has a waiting list of children who urgently require a place at our specialist nursery. The majority of children attending our specialist nursery struggle with environments that are noisy, busy, too visually stimulating and overcrowded, and often prefer solitary games away from other people. The environment in our Circle Centre nursery is specifically designed for children with autism who require the security and stability of a structured day and a calm environment in order to be able to play, learn and communicate.

Children attend the Circle Centre specialist nursery for a minimum of two sessions per week and a maximum of six sessions per week. Each child receives a very detailed assessment of his/her needs by our expert team of teachers and therapists, and an educational plan which is designed and delivered in close partnership with parents and any other practitioners who are also working with the child. All children make measurable progress with their communication and interaction skills, evidenced by the detailed data we record and analyse. Most of our pupils attend other nursery settings as well as AES, and our staff team supports the staff at these settings.

The children's families receive regular home visits and consultations from our specialist team, as well as training workshops. Training workshops are delivered for parents on a range of topics relevant to supporting their child's development, including Understanding Behaviour, Sensory Processing, Using Visual Supports, and the Picture Exchange Communication System.

Since 2010 AES has adopted an innovative educational model with a strong research base known as SCERTS (Social Communication, Emotional Regulation and Transactional Supports). This model focuses on supporting the core areas of difficulty for people with autism and their families, and was adopted as a result of our reflective and evaluative approach to our own practice, as well as keeping up with developments in research and methodologies known to be effective for our children and families. Our experience has demonstrated that appropriate specialist early intervention, including support for families and practitioners, can enable a young child with autism or other communication difficulties to have better life chances and to achieve a better quality of life for them and their families. Some children go on to integrate successfully within mainstream school settings and all children show improvement as measured using a variety of standardised and non-standardised tests and observations, including the SCERTS model.

Having developed our understanding and use of the SCERTS model over the last ten years, we are known as a 'demonstration site' for the effective use of this model and have received many visits from practitioners across the UK, and internationally, who are wishing to use SCERTS in their own practice.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2020

How we work (continued)

AES collects and collates data on the difference we make to the lives of our children and families, as well as the impact of our training and our use as an exemplar of best practice in early intervention and education. To monitor and measure the progress our children make with their communication skills, for example, we have used a combination of tests and observations throughout the year, at weekly, termly and yearly intervals.

Scores have been recorded at the end of each term relating to each child's progress with communication skills and their ability to manage their feelings as well as their ability to interact with others. We target these areas of development in particular, as they correlate with the most positive outcomes for children with autism and similar communication difficulties. All of the children we have worked with have made demonstrable progress in these areas, with many making very significant progress as measured by developmental scores and observations.

We also keep records of the difference AES makes to the lives of our families, and we record and collate evaluations of all of our training courses, using feedback to develop and improve our courses. In addition, every visitor to the Circle Centre nursery completes a form about the impact of their visit to us on their working practice.

Financial review

In the Trustees' report last year, one of the key objectives was to develop our outreach services for families and practitioners. It had become evident that this would need financial investment and the Trustees had thus budgeted a loss for the year to August 31st 2020.

The net deficit for the year was £3,483 (2019: £9,690), an improvement of £6,207 over the previous year. This was a very creditable performance given the substantial effect that the Covid pandemic had on the day-to-day operations of the charity.

Fundraising from community events was severely curtailed due to the lockdown, but it was possible to access emergency grants that certain Trusts and Foundations made available, and the Trust benefited from £48,111 from the Government Job Retention Scheme

Despite the substantial decrease in contributions from parents due to the closure of the Circle Centre nursery during lockdown, the furlough grants offered by the government enabled the nursery's results for the year to be largely similar to those last year. Outreach services were not able to grow at the rate expected, but levels of net income were comparable to those generated last year. Their outstanding efforts enabled the fundraising team to contribute a similar amount to the funds raised last year, despite the aforementioned limitations on community events due to lockdown; the continued control of overheads and other costs netted a result of only a small loss during a very turbulent year.

The cash flow of the charity showed a net increase in cash of £80,814 for the year, as a result of: decreased debtors, primarily Local Authorities, which were high at the previous year end; increased creditors, as the proceeds of multiple-year grants were received in advance, but are only taken to income annually as earned.

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

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2020

Achievement and Performance

We are very proud of the fact that, over the last year, thanks to the very generous support of all of our donors, we have been able to maintain the high quality standards of education and care for all of our children and families, both in our Circle Centre specialist nursery in Middle Claydon and via our outreach support for families and practitioners across the region and beyond. We have directly supported 60 children and families this year and well over 160 practitioners. Indirectly through training these professionals, our work will affect over 2,000 children and families.

This year, our specialist nursery has supported 22 children and their families, which equates to over 5,000 hours of direct early intervention. All of these children have achieved progress with their communication and interaction skills – areas of development which they find a particular challenge. We continue to monitor and record the impact of our work by using a combination of tests and observations, throughout the year, on children attending the nursery with a particular emphasis on monitoring the progress they make with communication and interaction skills. All of the children have made demonstrable progress in these areas, with many making significant progress.

Scores have been recorded at the end of each term relating to each child's progress with communication skills and their ability to manage their feelings, as well as their ability to interact with others. We target these areas of development in particular, as they correlate with the most positive outcomes for children with autism and similar communication difficulties. All of the children we have worked with have made demonstrable progress in these areas with many making very significant progress as measured by developmental scores and observations.

We also keep records of the difference AES makes to the lives of our families and we record and collate evaluations of all of our training courses, using feedback to develop and improve our courses. In addition, every visitor to the Circle Centre nursery completes a form about the impact of their visit to us on their working practice.

We are always immensely grateful to volunteers who, in addition to our own expert staff team, help us to achieve our charitable aims. This year, 40 volunteers have given over 800 hours of their time to help us support the children and families attending our Circle Centre specialist nursery. This has been either by directly supporting our nursery staff in our setting, or through other voluntary support. (e.g. maintenance, decorating and pro bono work)

During the year, we have continued to train some of our teachers and therapists in a particular therapy called **Preschool Autism Communication Therapy (PACT)**. PACT is parent-led video therapy which has strong research evidence showing that it improves the social communication skills of young children with autism. It aims to help parents and young children to interact more effectively and to improve the whole family's wellbeing. The intention is not to 'teach parenting skills' or 'cure' autism, but rather to empower parents to maximise their support for their child with autism. We are able to offer this therapy via our outreach service for families. Due to Covid restrictions, this therapy has also been accessed by families remotely, with the help of our specialist team.

Since March 2020 when Covid impacted on the attendance of children to our nursery setting, we were still able to ensure we offered remote support, training and therapy for children, families and professionals. Online parent support groups were accessed by 33 families; 150 supportive phone calls were made to families; our social media activity included 1,434 engagements on circle time videos made available via social media channels, including 2,839 engagements of online story times for the children and over 50 activities posted onto social media.

We are at a very exciting time in the development and growth of our **outreach, training and consultancy services** to families and to professionals in early years and primary school settings.

These services enable AES to extend our reach to many more children than is possible through the Circle Centre nursery alone, and over a wider geographical area. The support we provide helps not only the children we directly see and their immediate families, but also enables professionals working in education and health to have greater awareness and application of approaches that can benefit their everyday work.

Autism Early Support Trust Limited

**Trustees' Annual Report
for the year ended 31st August 2020**

Achievement and Performance (continued)

"When our eldest son Teddy was diagnosed with Autism at 2.5 years old, we were lost. Autism was not a word we were familiar with and our lives were turned upside down. We heard about Circle Centre and immediately added Teddy to the waiting list. When he started at the age of 3, we were not prepared for how much this place was going to change our lives. We were pulled into the safest warmest hug and haven't been let go. We met other parents who understand, who walk alongside our family and share our journey. Now nearly aged 5, Teddy is attending a specialist school which we couldn't have imagined had Circle Centre not been the foundation for his education. What Circle Centre does for children like Teddy is magical and unique but this doesn't stop at the child. The impact it has had on our entire family will last forever."

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

Ofsted 2019

"Thank you very much for your on-going support for my child. I honestly couldn't have got through lockdown without Ella (Specialist Teacher). It's been a tiring and trying time for all of us so the weekly calls, EHCP support liaising with my child's school, and these latest 1:1 session from her and the therapists have made such a difference. We as a whole family know the difference it makes." (Circle Parent, July 2020)

As we continue to build the capacity of our **outreach services** to provide educational support and training to schools and nurseries, as well as therapy and support for families with children aged up to 11 years, this year the focus has been on the development of our online support (primarily due to the impact of the Covid pandemic). Despite the Covid lockdown restrictions this year, we were able to complete 159 visits of outreach support to 36 different families with a variety of assessment and support packages.

We delivered a total of 13 different training courses to 167 professionals and 72 parents, which equates to 1,477 training hours delivered to beneficiaries.

None of our work would be possible without the generous support of Trusts and Foundations, community groups and individual donors, as we have to raise the majority of our running costs each year. Thank you to all those who support us and enable us to meet the needs of this vulnerable group of young children and their families.

Fundraising

In order to sustain our work at AES, we continue to develop a mix of fundraising income streams.

To enable us to be able to fund our core services and specific projects, we continue to be fortunate in receiving grants from charitable Trusts and Foundations, which this year total £212,250.

We currently have received a number of multi-year grants, and are presently in the:

- Second year of 3-year grants from BBC Children in Need and The Barbara Ward Children's Foundation,
- First year of 3-year grants from The Rayne Foundation and the Garfield Weston Foundation
- First year of a 2-year grant from The Rothschild Foundation

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2020

Fundraising (continued)

Many Trusts and Foundations have funded us over a number of years, and we are extremely grateful for their philanthropic support. All of our existing and new Trust supporters make a significant and valuable contribution to our work.

Since March 2020, the Covid pandemic has had a huge impact on our ability to fundraise in the community, with all community fundraising events either cancelled or postponed. We were, however, successful in securing a number of Covid specific grants, which have assisted us in supporting our children and their families during lockdown, in addition to funding the development of webinars.

We continue to enjoy the support of local companies and businesses. We are grateful for the Charity of the Year partnerships with Opus Business Services and Milton Keynes office of Freeths LLP. We have also collaborated with Red Thread Fellowship in Milton Keynes, which has enabled two professional companies to donate half a day per month for a year, supporting our media reach, training in schools and sports development.

We are extremely grateful for the support of individual donors, some of whom make a donation on a regular basis. We encourage all families to contribute in this way when their child leaves the Circle Centre nursery, resulting in this source of income gradually increasing year-on-year. As well as direct donations, we have also received funds through initiatives such as Smile Amazon, Easy Fundraising and The Vale Lottery. In addition, a number of local events such as the Swanbourne Endeavour, a wine tasting evening and a Spring Fair have raised funds and awareness of the charity.

AES's fundraising committee of volunteer 'Ambassadors' organises a range of events, and, with other supporters of the charity, participates in personal challenges such as the 2.6 challenge that replaced the London Marathon in April.

Plans for the future

Our plans for the next year include:

- Maintaining the excellence of services provided at our Circle Centre nursery
- Developing our outreach services for families and practitioners
- Ensuring the safety and well-being of our staff
- Promoting the new name of the charity 'Autism Early Support Trust Ltd' and the new name of the nursery 'Circle Centre'
- Securing our financial position during the Covid pandemic
- Building our sustainability for the post-Covid era
- Continuing to make progress on efforts to acquire a site on which to build a new Centre for Excellence in Early Years Autism
- Ensuring we maintain and develop our links with outside organisations, both locally and nationally

Reserves policy

The Trustees have reviewed their policy for the charity to maintain a minimum level of reserves freely available, and have set an objective of keeping reserves of at least £200,000 to cover our legal obligations and the costs to run the Circle Centre nursery for one academic term. The free reserves at 31st August 2020 are £173,403, which does not fully meet our requirement.

At 31st August 2020, the total reserves were £700,578 (2019: £704,061). Restricted reserves, which can only be spent as directed by the donor, were £524,735 (2019: £515,462). The restricted reserves relate to future development of AES, as well as salary costs of specific employees.

Unrestricted reserves at 31st August 2020 were £175,843 (2019: £188,599).

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2020

Risk review

The Trustees have a risk management strategy which comprises:

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

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

Attention has also been focused on non-financial risks arising from safeguarding, child protection and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff and trustees working in these areas.

Structure, governance and management

Governing document

Autism Early Support Trust Limited is a company limited by guarantee by its Memorandum and Articles of Association dated 7th March 2011. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company. There are currently eight members (2019: nine), each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of Trustees

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

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

Trustee induction and training

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

Organisation

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

Pay policy for senior staff

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

Autism Early Support Trust Limited

**Trustees' Annual Report
for the year ended 31st August 2020**

Pay policy for senior staff (continued)

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

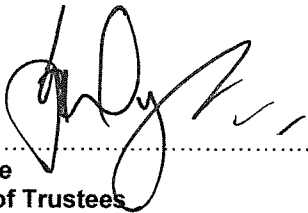
Third party indemnity provisions

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

Related parties and co-operation with other organisations

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

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



.....
G Wylie
Chair of Trustees

26th November 2020

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

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2020 which are set out on pages 12 to 25.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mrs Deborah Pluck FCA
Wenn Townsend
Chartered Accountants
30 St Giles
Oxford
OX1 3LE

26th November 2020

Autism Early Support Trust Limited

**Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31st August 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Income from:							
Donations							
Government grants receivable – CJRS	11	48,111	-	48,111	-	-	-
Other donations	2	88,741	187,351	276,092	171,015	118,505	289,520
Income from charitable activities	3	193,771	-	193,771	183,631	-	183,631
Income from investments	4	3,852	-	3,852	4,210	-	4,210
Other income – employer NI rebate		4,000	-	4,000	3,000	-	3,000
Total income		338,475	187,351	525,826	361,856	118,505	480,361
Expenditure on:							
Costs of raising funds		59,671	-	59,671	76,123	2,050	78,173
Expenditure on Charitable activities							
Charitable expenditure	5	291,560	178,078	469,638	248,520	163,358	411,878
Total expenditure		351,231	178,078	529,309	324,643	165,408	490,051
Net (expenditure)/income		(12,756)	9,273	(3,483)	37,213	(46,903)	(9,690)
Reconciliation of Funds							
Total funds brought forward		188,599	515,462	704,061	151,386	562,365	713,751
Total funds carried forward		175,843	524,735	700,578	188,599	515,462	704,061

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

Autism Early Support Trust Limited

**Balance Sheet
as at 31st August 2020**

	Note	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
Fixed assets							
Tangible fixed assets	12	2,440	-	2,440	4,194	-	4,194
Current assets							
Debtors	13	45,226	-	45,226	75,874	-	75,874
Cash at bank and in hand		220,416	524,735	745,151	145,023	515,462	660,485
		265,642	524,735	790,377	220,897	515,462	736,359
Liabilities							
Creditors due within one year	14	(92,239)	-	(92,239)	(36,492)	-	(36,492)
Net current assets		173,403	524,735	698,138	184,405	515,462	699,867
Net assets		175,843	524,735	700,578	188,599	515,462	704,061
Funds							
Unrestricted funds		175,843	-	175,843	188,599	-	185,283
Restricted funds		-	524,735	524,735	-	515,462	518,778
Total charity funds	15	175,843	524,735	700,578	188,599	515,462	704,061

For the year ended 31st August 2020 the charitable company was entitled to exemption under section 477(2) of the Companies Act 2006 ('the Act') and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the estate of affairs of the company as at 31st August 2020, of its surplus for the year then ended in accordance with the requirements of sections 393, 394 and 395 of the Act, and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements do far as applicable to the charitable company.

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

These financial statements were approved by the Board of Trustees on 26th November 2020 and were signed on its behalf by:


G Wylie
Chair of Trustees

Registered Company Number: 07553552
Registered Charity Number: 114868

The notes on pages 15 to 25 form part of these accounts

Autism Early Support Trust Limited

**Statement of Cash Flows
for the year ended 31st August 2020**

	Note	2020 £	2019 £
Cash used in operating activities	16	80,814	(61,280)
Cash flow from investing activities			
Interest income		3,852	4,210
Purchase of tangible fixed assets		-	(3,798)
Cash provided by investing activities		3,852	412
Increase/(decrease) in cash and cash equivalents in the year		84,666	(60,868)
Cash and cash equivalents at 1st September 2019		660,485	721,353
Cash and cash equivalents at 31st August 2020		745,151	660,485

Autism Early Support Trust Limited

**Notes to the Accounts
for the year ended 31st August 2020**

1 Summary of significant accounting policies

(a) General information and basis of preparation

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

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

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

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

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

(b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, including a revision of expectations for the potential impact of COVID-19 on the charity. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Income recognition

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

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

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

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2020**

1 Summary of significant accounting policies (continued)

(c) Income recognition (continued)

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. The charity receives government grants in respect of the Coronavirus Job Retention Scheme. These grants are recognised using the accrual model and as such are recorded in the SOFA in the period in which the charity is entitled to such grants as a result of having furloughed staff members.

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

(d) Funds

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

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

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

(e) Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

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

(f) Allocation of support costs

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

(g) Operating leases

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

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2020**

1 Summary of significant accounting policies (continued)

(h) Tangible fixed assets

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

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

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

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

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

(j) Impairment

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

(k) Employee benefits

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

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

(l) Tax

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

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

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

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

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2020**

2	Income from donations	2020	2019
		£	£
	Donations	<u>276,092</u>	<u>289,520</u>

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

3	Income from charitable activities	2020	2019
		£	£
	Nursery	154,881	167,811
	Outreach	38,890	15,820
		<u>193,771</u>	<u>183,631</u>

4	Investment income	2020	2019
		£	£
	Deposit account interest	<u>3,852</u>	<u>4,210</u>

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

5	Analysis of expenditure on charitable activities			
	Nursery	Outreach	Total	Total
	2020	2020	2020	2019
	£	£	£	£
	Direct costs	233,946	118,020	351,966
	Depreciation	1,754	-	1,754
	Premises costs (see note 6)	29,895	8,552	38,447
	Support costs (see note 6)	76,909	562	77,471
		<u>342,504</u>	<u>127,134</u>	<u>469,638</u>
				<u>411,878</u>

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2020**

6 Analysis of support and premises costs

	Basis of apportionment	Support costs 2020 £	Premises costs 2020 £	Total 2020 £	Total 2019 £
Salaries and related costs	Allocated on time	65,336	1,895	67,231	72,987
Repairs and upkeep	By site	-	3,021	3,021	2,510
Rent	By site	-	31,302	31,302	27,996
Heat, light, power and rates	All Nursery costs	-	2,229	2,229	1,632
General office	Pro rata to staff full-time equivalents	10,269	-	10,269	10,062
Governance costs	Pro rata to staff full-time equivalents	1,866	-	1,866	2,317
		<u>77,471</u>	<u>38,447</u>	<u>115,918</u>	<u>117,504</u>

7 Net expenditure for the year

	2020 £	2019 £
Net expenditure is stated after charging:		
Depreciation – owned assets	1,754	1,255
Other operating leases	-	185
Examiner's remuneration: Independent examiner's fee	<u>1,422</u>	<u>1,380</u>

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

The total staff costs and employee benefits were as follows:

	2020 £	2019 £
Wages and salaries	383,818	353,619
Social security costs	28,451	25,781
Pension costs	35,697	31,289
	<u>447,966</u>	<u>410,689</u>

No staff received total employee benefits (excluding employer pension costs) of more than £60,000 in either period.

The key management personnel of the charity comprise the trustees, Chief Executive Office, Head of Nursery, Deputy Head of Nursery, Fundraising Manager, Finance Manager and Chief Operating Officer of the Trust. The total salary and employee benefits of the key management personnel of the Trust were £169,569 (2019: £193,528).

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2020**

9 Staff numbers

The average monthly head count was 29 staff (2019: 28 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2020 Number	2019 Number
Nursery	9.0	8.0
Outreach	2.6	2.7
Fundraising	1.4	1.3
Administration	1.5	1.5
	<u>14.5</u>	<u>13.5</u>

10 Related party transactions including trustee remuneration and expenses

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

There were no outstanding balances with related parties as at 31st August 2020 (2019: £Nil).

The aggregate donations made by trustees during the year was £1,055 (2019: £1,012).

The trustees neither received nor waived any remuneration during the year (2019: £Nil).

Trustees received no expenses during the year (2019: £Nil).

During the year the Trust purchased trustee indemnity insurance for the benefit of the trustees at a cost of £334 (2019: £892).

There were no other related party transactions during the year (2019: £Nil).

11 Government grants

Income from government grants comprise Nursery related grants made by local authorities to fund children who have an Educational Health and Care Plan (EHCP) as well as universal 3 and 4 year old funding.

During the current year the charity also received £48,111 of funding as part of the government Coronavirus Job Retention Scheme for staff furloughed during the period.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2020**

12 Fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1st September 2019	7,000	11,795	18,795
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
At 31st August 2020	<u>7,000</u>	<u>11,795</u>	<u>18,795</u>
Depreciation			
At 1st September 2019	6,859	7,742	14,601
Charge for the year	140	1,614	1,754
	<hr/>	<hr/>	<hr/>
At 31st August 2020	<u>6,999</u>	<u>9,356</u>	<u>16,355</u>
Net book value			
At 31st August 2020	<u>1</u>	<u>2,439</u>	<u>2,440</u>
At 31st August 2019	<u>141</u>	<u>4,053</u>	<u>4,194</u>

13 Debtors

	2020 £		2019 £
Trade debtors	32,256		45,821
Prepayments and accrued income	12,970		30,053
	<hr/>		<hr/>
	<u>45,226</u>		<u>75,874</u>

14 Creditors: amounts falling due within one year

	2020 £		2019 £
Trade creditors	2,460		1,883
Taxation and social security	1,382		6,099
Deferred income	79,168		19,543
Other creditors	9,229		8,967
	<hr/>		<hr/>
	<u>92,239</u>		<u>36,492</u>

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

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2020**

**15 Analysis of charitable funds
2019/20**

Analysis of movements in unrestricted funds

	At 1/9/19	Net movement	At 31/8/20
	£	£	£
Unrestricted funds			
General funds	188,599	(12,756)	175,843
Restricted funds	515,462	9,273	524,735
Total funds	<u>704,061</u>	<u>(3,483)</u>	<u>700,578</u>

	At 1/9/19	Incoming resources	Resources expended	At 31/8/20
	£	£	£	£
General funds	188,599	338,475	(351,231)	175,843
Restricted funds				
The Carrington Charitable Trust	478,372	-	-	478,372
The Peter Harrison Foundation	7,146	-	(7,146)	-
The Chartered Accountants Livery Fund	-	5,000	(5,000)	-
Vale of Aylesbury Housing Trust - Thriving Communities	5,833	10,000	(5,833)	10,000
D M Thomas Foundation for Young People	1,318	-	(1,318)	-
Heart of Bucks Community Foundation	-	5,000	(5,000)	-
Heart of Bucks Community Foundation Rectory Homes	-	5,000	(5,000)	-
The Eranda Rothschild Foundation	-	10,000	(10,000)	-
The Rothschild Foundation	-	5,000	(5,000)	-
BBC Children in Need	3,920	35,000	(33,920)	5,000
D'Oyly Carte	1,333	-	(1,333)	-
The Paul Foundation	15,000	18,000	(22,500)	10,500
Rotary International Global Grant Award	-	16,725	(16,725)	-
Rotary Buckingham District Fund	-	700	(700)	-
Ernest Hecht Charitable Trust	2,540	-	(2,540)	-
Rotary Club of Winslow: Himalayan Sponsored Walk	-	4,728	(4,728)	-
The Shanley Foundation	-	2,000	(2,000)	-
The Garfield Weston Foundation	-	25,000	(25,000)	-
Buckinghamshire County Council	-	5,000	(5,000)	-
The Rayne Foundation	-	20,000	(8,335)	11,665
Milton Keynes Community Foundation	-	3,000	(3,000)	-
Charities Aid Foundation	-	5,000	(5,000)	-
Sylvia Adams Charitable Trust	-	3,000	(3,000)	-
National Lottery Community Fund	-	8,598	-	8,598
Leeds Building Society Foundation	-	600	-	600
	<u>515,462</u>	<u>187,351</u>	<u>(178,078)</u>	<u>524,735</u>
	<u>704,061</u>	<u>525,826</u>	<u>(529,309)</u>	<u>700,578</u>

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2020**

**15 Analysis of charitable funds (continued)
2018/19**

Analysis of movements in unrestricted funds

	At 1/9/18	Net movement	At 31/8/19
	£	£	£
Unrestricted funds			
General funds	151,386	37,213	188,599
Restricted funds	562,365	(46,903)	515,462
Total funds	<u>713,751</u>	<u>(9,690)</u>	<u>704,061</u>

	At 1/9/18	Incoming resources	Resources expended	At 31/8/19
	£	£	£	£
General funds	151,386	361,856	(324,643)	188,599
Restricted funds				
Rotary Club of Winslow	698	-	(698)	-
The Carrington Charitable Trust	488,479	-	(10,107)	478,372
Heart of Bucks: Kop Hill Climb Fund	668	-	(668)	-
The Peter Harrison Foundation	7,500	15,000	(15,354)	7,146
The Steel Foundation Charitable Trust	5,834	-	(5,834)	-
Aylesbury Vale District Council	5,834	-	(5,834)	-
The Chartered Accountants Livery Fund	1,875	-	(1,875)	-
St James Palace Foundation	7,521	-	(7,521)	-
Aylesbury Vale Housing Trust	10,000	10,000	(14,167)	5,833
D M Thomas Foundation for Young People	10,356	-	(9,038)	1,318
Heart of Bucks Rectory Homes Fund	2,800	4,535	(7,335)	-
The Eranda Rothschild Foundation	10,000	-	(10,000)	-
The Childwick Trust	10,000	-	(10,000)	-
The Brock Charitable Trust	800	-	(800)	-
Lottery Award for All	-	10,000	(10,000)	-
BBC Children in Need	-	23,520	(19,600)	3,920
D'Oyly Carte	-	3,000	(1,667)	1,333
The Paul Foundation	-	22,500	(7,500)	15,000
Rotary International Global Grant Award	-	15,338	(15,338)	-
The Barbara Ward Children's Foundation	-	7,000	(7,000)	-
Edward Gostling Foundation	-	5,000	(5,000)	-
Ernest Hecht Charitable Trust	-	2,612	(72)	2,540
	<u>562,365</u>	<u>118,505</u>	<u>(165,408)</u>	<u>515,462</u>
	<u>713,751</u>	<u>480,361</u>	<u>(490,051)</u>	<u>704,061</u>

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2020**

15 Analysis of charitable funds (continued)

Name of fund	Description, nature and purpose of the fund
General fund	The 'free reserves' after allowing for all designated funds
Restricted funds:	
The Carrington Charitable Trust	For the development of a new site in Milton Keynes
The Peter Harrison Foundation	Towards salary costs of Head of Centre
The Chartered Accountants' Livery Fund	Towards expansion of Occupational Therapy services
Vale of Aylesbury Housing Trust Thriving Communities	Towards salary costs of Head of Nursery
D M Thomas Foundation for Young People	Towards soft play room, IT, assessment tools, toys
Heart of Bucks Community Foundation	Towards online Home Support for children with autism and their families during COVID
Heart of Bucks Community Foundation Rectory Homes	Bursary Funding for children to access Autism Early Support at Circle Centre Nursery
The Eranda Rothschild Foundation	Towards specialist, education, sensoring processing therapy and early intervention for children with autism from Buckinghamshire
BBC Children in Need	Towards specialist teaching and therapy to children aged 2-5 with autism and communication problems
D'Oyly Carte	Towards the salary costs of a specialist teacher
The Paul Foundation	Towards the salary of a Speech and Language Therapist
Rotary International Global Grant Award	Towards the cost of providing the outreach service
Rotary Buckingham District Fund	Towards a laptop and online Home Support
Ernest Hecht Charitable Trust	Towards the annual cost of providing specialist music sessions in the Nursery Centre
Rotary Club of Winslow	SCERTS Conference/Outreach
The Shanly Foundation	Towards preschool activities for autistic children at Middle Claydon
The Garfield Weston Foundation	Towards early intervention education for children with autism and other communication difficulties
Buckinghamshire County Council	Towards salary costs of specialist teacher at the Nursery
The Rayne Foundation	Towards expansion of Autism Early Support Services for children with autism and other communication difficulties
Milton Keynes Community Foundation	Towards online Home Support for children with autism and their families during COVID
Charities Aid Foundation	Towards online Home Support for children with autism and their families during COVID
Sylvia Adams Charitable Trust	Towards online Home Support for children with autism and their families during COVID
National Lottery Community Trust in partnership with H M Government	Delivery of training webinars to families with young children with autism
Rothschild Foundation	Towards the provision of Speech and Language Therapy
Leeds Building Society Foundation	For the purchase of a new projector

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2020**

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

	2020	2019
	£	£
Net movement in funds	(3,483)	(9,690)
Add back depreciation charge	1,754	1,255
Deduct interest income shown in investing activities	(3,852)	(4,210)
Decrease / (increase) in debtors	30,648	(60,943)
Increase in creditors	55,747	12,308
	<u>80,814</u>	<u>(61,280)</u>

17 Lease commitments

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

	2020	2019
	£	£
Not later than one year	34,444	33,800
Later than one but not later than five years	85,166	143,600
Later than five years	-	6,500
	<u>119,610</u>	<u>183,900</u>

Autism Early Support Trust Limited
Detailed Statement of Financial Activities
for the year ended 31st August 2020

INCOMING RESOURCES	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Total £
Donations				
Fundraising income	88,741	-	89,341	171,015
Restricted fundraising	-	187,351	186,751	118,505
	<u>88,741</u>	<u>187,351</u>	<u>276,092</u>	<u>289,520</u>
Income from charitable activities				
Nursery	154,881	-	154,881	167,811
Outreach	38,890	-	38,890	15,820
	<u>193,771</u>	<u>-</u>	<u>193,771</u>	<u>183,631</u>
Income from investments				
Deposit account income	3,852	-	3,852	4,210
Other incoming resources				
CJRS funding	48,111	-	48,111	-
Employer's National Insurance	4,000	-	4,000	3,000
	<u>338,475</u>	<u>187,351</u>	<u>525,826</u>	<u>480,361</u>
RESOURCES EXPENDED				
Fundraising costs				
Fundraising costs	5,574	-	5,574	12,545
Fundraising salary	41,664	-	41,664	56,568
Social security	3,350	-	3,350	3,727
Pensions	4,300	-	4,300	4,024
Fundraising recruitment	-	-	-	213
Bank charges	783	-	783	1,096
Professional fees	4,000	-	4,000	-
	<u>59,671</u>	<u>-</u>	<u>59,671</u>	<u>78,173</u>
Charitable activities				
Nursery				
Nursery wages	92,343	105,439	197,782	179,554
Social security	13,484	177	13,661	12,723
Pensions	16,611	2,008	18,619	16,092
Sundries	912	-	912	795
Books/materials etc	1,911	-	1,911	5,381
Minor equipment	120	-	120	2,787
Staff training	334	-	334	964
Safeguarding fees	269	-	269	62
Travel & subsistence	338	-	338	97
Depreciation	1,754	-	1,754	1,255
	<u>128,076</u>	<u>107,624</u>	<u>235,700</u>	<u>219,710</u>
Outreach				
Outreach wages	45,719	42,385	88,104	56,358
Social security	398	5,944	6,342	3,745
Pensions	4,305	2,608	6,913	4,911
Conference costs	967	7,397	8,364	939
Resources	37	1,174	1,211	1,551
Staff training	-	1,506	1,506	2,487
Travel & subsistence	-	1,674	1,674	560
Marketing	990	143	1,133	1,107
Training booking charges	-	514	514	-
Subscriptions	-	2,192	2,192	1,367
Recruitment	-	-	-	1,471
Sundry costs	-	67	67	168
	<u>52,416</u>	<u>65,604</u>	<u>118,020</u>	<u>74,664</u>
Total charitable activities cost	<u>180,492</u>	<u>173,228</u>	<u>353,720</u>	<u>294,374</u>

The above page does not form part of the statutory accounts

Autism Early Support Trust Limited

**Detailed Statement of Financial Activities
for the year ended 31st August 2020**

	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Total £
Premises costs				
Wages	1,895	-	1,895	2,443
Grounds upkeep etc.	1,802	-	1,802	1,540
Cleaning and other consumables	898	-	898	960
Repairs and renewals	321	-	321	10
Rent	31,302	-	31,302	27,996
Rates and water	336	-	336	-
Broadband	153	-	153	192
Heat and light	1,740	-	1,740	1,440
	<u>38,447</u>	<u>-</u>	<u>38,447</u>	<u>34,581</u>
Support Costs				
Administration				
Wages	52,407	1,960	54,367	58,696
Social security	5,104	-	5,104	5,586
Pensions	5,865	-	5,865	6,262
Other operating leases	352	-	352	185
Insurance	1,836	-	1,836	1,029
Telephone and IT	1,604	2,890	4,494	3,587
Printing and stationery	1,746	-	1,746	1,746
Sundries	210	-	210	64
Software	1,014	-	1,014	1,763
Postage	40	-	40	52
Recruitment	335	-	335	949
Minor equipment	242	-	242	672
Training	-	-	-	15
	<u>70,755</u>	<u>4,850</u>	<u>75,605</u>	<u>80,606</u>
Charity management and admin				
Trustee indemnity insurance	334	-	334	892
Accountancy fee	1,422	-	1,422	1,380
Trustee training	110	-	110	45
	<u>1,866</u>	<u>-</u>	<u>1,866</u>	<u>2,317</u>
Total resources expended	<u>351,231</u>	<u>178,078</u>	<u>529,306</u>	<u>490,051</u>
Net income/(expenditure)	<u>(12,756)</u>	<u>9,273</u>	<u>(3,483)</u>	<u>(9,690)</u>

The above page does not form part of the statutory accounts