



Autism Early Support Trust Limited

Registered charity number: 1141868
Registered company number: 07553552

www.autismearlysupport.org.uk

Financial Statements and Trustees' Annual Report

for the year ended

31 August 2023

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 2023

Registered office:	The Old School Middle Claydon Buckingham Buckinghamshire MK18 2ET	
Registered company number:	07553552	
Registered charity number:	1141868	
Trustees:	G Wylie (Chair) L Turkel (Deputy Chair) G Brogden (Resigned 6th October 2022) P Cresswell M E Davies C Long O Robarts (Resigned 6th February 2022) A Rowe A Stanyer	
Company secretary:	S Landon	
Key management personnel:	S Sweet Rowley L Gomersall A Simons S Landon	(Chief Executive Officer) (Head of Children's Services) (Chief Operating Officer) (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 2023

The year ended 31st August 2023 was challenging for Autism Early Support (AES) as we encountered escalating costs and changes in the funding market for charities resulting from the effect of the pandemic. However, it has also been a year of real progress and we go into the new year with confidence in our current team and strategies and the belief that our service to children and families will continue to grow in the year ahead.

This year we have focussed on the wellbeing of our staff. We know that all of our frontline staff have challenging and often stressful roles and we take particular care to ensure they receive all the support we are able to give. We are aware that the key to the service we deliver both in the Circle Centre and Outreach is to have a staff team who are motivated and confident in their specialist roles. We are also acutely aware that the recruitment market for people skilled in supporting Special Educational Needs (SEN) children is currently experiencing an excess of demand over supply. We will continue to always make staff our priority – they do a fantastic job in difficult circumstances and their professionalism ensures we continue to deliver the highest standards of education and care.

In the year under review, we were able to reach more children and families than ever before. We see the demand for the kind of help and support we offer increasing every year. Our Outreach activities, including the launch of our new platform, The Parent's Portal (detailed by our CEO Sarah Sweet-Rowley in her Operating Report included here) has seen exciting growth in the year. We have great hopes for the future of this area.

The combination of escalating operating and staff costs and changes to the allocation of funding from Trusts and Foundations have resulted in a deficit of £116,188 in year to 31st August 2023. In acknowledging this situation, we made a transfer from Restricted Reserves to General Reserves. This move also reflects our difficulty in securing premises for AES. We are looking to renew our current lease while we continue a search for a new home which would allow us to bring our nursery and administration offices on to one site.

Recently we said farewell to Malcolm Davies who has served on the Trustee Board of AES since its inception 21 years ago. Malcolm's service to AES has been significant and we want to record our grateful thanks for all he has contributed over the years. Guy Brogden also resigned as a Trustee to pursue his other charitable interests. We are delighted to welcome Michael Dada to the Board. Michael is a practising Clinical Psychologist and has for many years specialised in working with autistic patients, we are confident he will make a significant contribution to our Board.

The year to August 2023 has not been the easiest for anyone involved in AES – staff, management or trustees. However, we have emerged from the year as a strong team focussed on meeting the challenges and growing our service to children and families.

My thanks and admiration to all our colleagues for their dedication to AES.

Graham Wylie
Chair of Trustees

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Trustees' Annual Report for the year ended 31st August 2023

The Trustees have pleasure in presenting their annual report and independently examined financial statements for the year ended 31st August 2023 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:**

By leading on the development of best practice in autism education, our mission is to provide early support to young autistic children and children with communication differences, helping them to find their ways to interact and communicate and also empower their parents to better understand and advocate for their children's needs.

- **Vision:**

Every autistic child and child with sensory, interaction of communication differences receives timely, appropriate and high-quality education, therapy and support.

Who we are

Autism Early Support Trust Limited (AES) was founded in 2001 by Alexandra (Alex) Stanyer, a specialist teacher of young children with a passion for early intervention. Alex first set up the nursery as the Puzzle Pre-School in her home in Winslow. As demand for places continued to grow, in 2004, Puzzle was registered as a charity and in the summer term of 2006, moved to its new and current home in Middle Claydon. In 2020, the charity changed its name to Autism Early Support Trust Limited, and the name of the nursery was changed to Circle Centre.

We continue to be one of only a very small number of specialist autism pre-school settings in the UK. This remains the case despite the fact that numerous research studies indicate early intervention materially improves outcomes for autistic children.

Ambitious about Autism's 2022 report, 'Written Off'¹, asked autistic young people what they wanted from their life. Their research found they wanted: to attend school, learn at school, not get excluded, access the help they needed for their mental and physical health, and get a job when they are older. Other key findings from their report included:

- 65% of parents of an autistic child in mainstream education were not happy with their education.
- Only 35% of autistic young people attending mainstream schools feel listened to when decisions are being made about the support they get in education.
- 36% of autistic young people said they had been out of education when they would have liked to have been at school.
- 73% of young people felt that their teachers did not understand their needs.
- Nearly 100% of families thought that education staff should have specific training on autism.

¹ <https://www.ambitiousaboutautism.org.uk/sites/default/files/campaigns/written-off-report-ambitious-about-autism.pdf>

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The shortfall in early intervention and appropriate support, can result in a life-time of negative consequences for both the child and their family; these can affect educational outcomes, mental and physical health, social integration, economic stability and family well-being.

The service Alex created and we have pioneered for the last 20+ years, provides a solid foundation for the education of the children we support and it is our ambition to continue to make a lasting impact to the families who need us.

What we do

We are specialists in autism education, therapies and early support for young children age 2-12 years.

At our specialist Circle Centre nursery, we provide highly personalised education for autistic children and children with sensory, communication and interaction differences. We offer their parents a peer network, emotional support and practical guidance to help them to advocate for their child's needs and facilitate their development. We pride ourselves on being an exemplar of 'best practice' in the development, delivery and dissemination of our services. This is for example evidenced, by four consecutive 'Outstanding' OFSTED reports obtained by our nursery, (our most recent was in October 2019).

The same level of bespoke care and expertise found in our Circle Centre, is replicated by our Outreach Team, who provide assessment and therapies to children on a 1:1 basis in homes or schools and autism education training to parents, teachers & practitioners.

Our work is...

- **Holistic.** Our multi-disciplinary team work with each child. We involve all of the relevant agencies that surround the child, including their family and other settings.
- **Child-led.** We look at everything through the child's lens first, their well-being and happiness is always our priority.
- **Needs-led.** Regardless of diagnosis, we listen to the parent, we observe the child and we work with them to support the areas of need.
- **Focussed on child's strengths.** We design our support around the child's strength, interests and preferences to optimise engagement and enable the child to thrive.
- **Collaborative.** Child and family perspective is invaluable to the development of our work.

The Circle Centre

Nursery admissions are via direct referrals from both parents and professionals; we try as best as possible to accommodate as many families as we can each year. For those who are not able to access a nursery place we will either direct them to access support via the community and resources offered on our Parent's Portal and if suitable, we will provide our therapy assessment and support services.

Most of the children who attend the nursery struggle with typical nursery school environments that are noisy, visually stimulating and crowded. Feeling challenged by socially demanding situations, they often prefer solitary games away from others. Our specialist nursery has been designed to accommodate these children's needs. We offer low-arousal spaces including a sensory room, a specifically designed soft play room and a large outdoor play area. We have a structured learning environment with curriculum activities that last 15-20 minutes.

Children attend for a minimum of two and a maximum of six sessions per week. After their initial assessment by our multi-disciplinary team, each child receives a highly-tailored educational plan which is designed and delivered in close partnership with parents and any other practitioners who are also working with the child. Most of our pupils will attend Circle Centre and another nursery, our staff team are in close liaison with the other settings to help ensure we achieve a joined up approach and broad understanding of each child.

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The children's families are invited to regular meetings with our team, plus they are encouraged to attend our parent coffee mornings and workshops as we aim to broaden their understanding of autism and provide practical support and guidance to help them to better advocate for their child's needs.

Since 2010, AES has adopted SCERTS* (Social Communication, Emotional Regulation and Transactional Supports) an innovative educational framework that focuses on supporting the core areas of difficulty for autistic children and their families. The adoption of this model was a result of a reflective and evaluative approach to our own practice, and also because it is a priority for us to stay close to developments in all research and methodologies that are known to be effective for our children and families.

At the end of each term, we monitor the progress of each nursery pupil, against the three core SCERTS areas as these correlate with the most positive outcomes specific to the children we support. All of the children we have worked with to date have made demonstrable progress in these areas, with many making significant progress as measured by developmental scores and observations.

Our Outreach Provision

Our outreach team comprises an occupational therapist, two speech and language therapists and a Parent Support Co-Ordinator. Together, they deliver a range of services:

- 1:1 occupational or speech therapies for children aged 2-12 years, including independent assessments or bespoke blocks of support for each child. Our therapies are designed to support each child's developmental differences and also provide strategies and adaptations for their parents and teachers to put into practice.

The team always work in collaboration with the child's parents and the education professionals supporting them.

Our assessment reports are often used as supporting evidence for EHCP's to highlight the key areas of strength and needs for each child and offer clear guidance on recommendations and appropriate provision. In some cases, we are invited to provide independent assessment reports for SEND tribunals and act as a witness at hearings.

- Work in schools. Where we help support their pupils with social communication, interaction, language, sensory differences and needs, we either put direct support in place for specific children or we are consulted by the school on ways they can adapt their environment and wider provision. Additionally, we have a menu of practitioner specific training programmes which can be tailor-made to meet the individual learning requirements for each key-stage and setting.
- Partnerships with statutory services. We work with local authorities and NHS trusts in the development of improvement plans for the SEND system, delivering bespoke parent support programmes and early years staff training.
- Parent Support Groups. To support the families we meet who too often feel isolated and in search of reliable information to support their children's needs, we facilitate regular parent support groups to provide peer support, a safe space to talk and be listened to and experiences, signpost and support each other.

We're continually working to develop, improve and be recognised as pioneers and exemplary in our specialist field. Monitoring and evaluation of child progress and our interventions plays a critical part in our practice. As well as continually monitoring the progress of the children we support, we record the difference AES makes to the lives of our families, and we evaluate and report on all of our training provision.

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Financial review

In 2023 income from charitable activities increased by 6% to £344,636 primarily as a result of an increase in both Nursery and Outreach. This increase in charitable activity is offset by an increase in our support costs.

Looking ahead, we are keen to create a more balanced income portfolio, with less dependency on trust and foundations and more emphasis on strategic growth in community, corporate and individual engagement.

The net deficit for the year was £116,188 (2022: £36,833) an increase of £79,355 over the previous year.

In the Trustees' report last year, one of the key objectives was to develop our outreach services for families and practitioners. It had become evident that this would need financial investment. The outcome was in line with the budgeted loss for the year. The loss was impacted by a combination of escalating costs and the allocation of grant funding.

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

Achievement and Performance

We have continued to make progress with the implementation of our two-year strategic plan - a road map that focuses on measures to help achieve and maintain stability, quality and sustainability for the organisation. Of note for the period:

- We have supported more families than ever before and their feedback about our services has been excellent.
- Through our ongoing efforts to maintain the highest educational standards, we completed a very positive self-evaluation review of the nursery with colleagues from the local Early Years and SEN teams.
- Through core investment and staff training, our IM&T infrastructure is now far more robust and staff development and well-being have been positioned as an ongoing priority
- As a result of further commissioning and service developments, we have seen a positive uplift in our outreach income
- We have recruited and retained a talented staff team and our stakeholder engagement has developed across all areas and we have recruited new regular volunteers
- Face to face fundraising is now pro-active and has fully resumed following COVID-19 restrictions
- After 18 months in development we launched The Parent's Portal, our new digital platform offering 24/7 support for parents and carers.

In January 2023, the senior leadership team and trustees met to horizon scan and look at our longer term strategic plans. As a result, we have a draft five year plan which will be finalised for implementation from early 2024.

Circle Centre Nursery

This year we supported 19 pre-school children and their families. All of the children made progress in the key areas of development they find particularly challenging. Each year we target these three areas as they correlate with the most positive outcomes for autistic children and those with interaction, communication and sensory differences:

- Communication
- Social Interaction
- Managing their feelings

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Our nursery team use a range of tools, strategies and planned activities that are individualised to each child and the environment is purposely set up to support differences in sensory processing and communication. These strategies are modelled and then embedded across the child's day.

Staff always focus on each child's strengths, preferences, and interests. They follow the child's lead and respond to their ways of communicating. All children are at different times provided with opportunities to experiment with and explore different strategies and tools that can support their emotional regulation and communication.

Of note this year was a non-speaking child who made huge progress with his communication via an *Augmentative and Alternative Communication (AAC) app on his tablet computer. The same tablet was introduced both at home and in nursery and gradually the child chose to use the device to communicate his preferences. We are keen to expand and develop our use of AAC across all of our services next year.

(*AAC – is either a digital or paper based tool used to enable autistic children (verbal or non-verbal) to use it as their voice when they feel unable to use mouth words.)

100% of the 19 Circle Centre children made progress in their ability to communicate and in their abilities to cope and respond to different situations emotionally. These are examples of the ways the children have all progressed:

- Developed strategies and tools to respond to others' interaction and learned ways to initiate this
- Started to direct signals through the use of body language, positioning and gesture
- Increased their understanding of gestures, body language, familiar words and phrases
- Developed their use of gestures, symbols, AAC systems, body language, vocalisations to request, comment and protest
- Developed their awareness of adults being a source of support and comfort
- Became more able to seek help and support from adults
- Became more able to cope more readily in different situations using physical movements, tools, strategies and visuals made available to access.

We also monitor each child's social and emotional growth by using a series of 8 core values that are used as indicators of a child's development in engagement, participation and learning. All 19* nursery children demonstrated progress in these areas:

- Happiness – shown via a child having and sharing positive experiences, positive emotions and joy during social experiences and learning opportunities
- Sense of self - a child see themselves and identifies their strengths and qualities that may be different from others. This development supports self-esteem, self-determination and motivation to achieve personal goals
- Sense of other – the ability to consider and take into account the perspectives of others and showing empathy, thoughtfulness and kindness
- Active learning and organisation – including curiosity, seeking information, testing and solving problems, all support a child to engage in learning and feel more confident when engaging in new experiences
- Flexibility and resilience – looking at how able a child is to cope and adjust to changes and experiences
- Active participation in adult led activities – a child chooses and wants to participate in activities directed by others
- Independence – showing the ability to navigate and engage in daily activities with minimal assistance - enabling increased autonomy and reducing reliance on others
- Social membership and friendships – the capacity to see one's self as a participant and becoming able to identify with a group of others – progress towards identity, belonging and relationships with a group of others.

*NB. One child from the cohort did not progress in the area of social membership and friendship.

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Other outcomes we measured to track the children's progress this year:

- 84% are:
 - more able to direct signals through verbal and non-verbal means to request comfort, turn taking, greeting, calling and showing off.
 - more able to anticipate and understand situational, gestural, visual cues e.g. point, handing out something, using a visual for transition/simple instruction.
- 79% are:
 - more able to use proximity, motor actions (e.g. placing adult hand to something), facial expression, range of gestures (reach, point, shake head, nod), gaze coordinated with gesture, own sign/sequence of gesture) with communicative intent (to request, comment, protest).
 - more likely to take notice of people and objects in the environment, shows interest in social and sensory experiences, responds to social and sensory experiences with differentiated emotions.
 - more able to use tools and strategies to respond to new and changing situations.
- 74% are:
 - more able to understand familiar words (e.g. their name, words and phrases used in routines and familiar activities).
- 73% are:
 - more able to remove themselves from overstimulating activity, use strategies to help them cope (e.g. a repeated motor activity), reengage and increases the time to recover to intensity of dysregulation. Some also use symbols or words to help them.

The nursery has established an effective, collaborative leadership team comprised of our Head of Children's Services and two specialist teachers who lead on curriculum planning, parent liaison and ensuring the highest teaching standards. After two years of working together, they have created a positive learning environment, where staff feel listened to and supported.

In terms one and two, staffing levels were low due to sickness absences and staff vacancies. We carried vacancies for learning support assistants between September-March which meant we had vacant nursery spaces and at times depleted staff morale. By summer term, we had made excellent new appointments and staffing levels have now returned to our required levels.

This year we have partnered with S4A Group, a local Ofsted accredited care service provider. Through this partnership, we have been able to offer nursery placements to an apprentice early years professional who has been excellent. We intend to nurture this opportunity for both our own talent recruitment but also to support the development of young, local trainees as they are greatly needed across the early years sector.

Feedback continues to be a critical part of our development and it is also an excellent boost for the staff team.

All nursery parents surveyed responded positively with 'strongly agree' in response to these questions in our survey:

1. I have enhanced my knowledge of my child's strengths and needs
2. The service has helped me develop a clearer profile of my child that will help me advocate for their needs
3. The support my child has received has had a positive impact on our home/family life
4. I have learned strategies to try at home
5. I would recommend this service to others

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"I don't even know where to begin when talking about The Circle Centre – our lives have totally changed since our son joined. Not only has he been embraced, understood, and loved by the staff but so have we, as his parents. I remember standing by the gate on his first day with tears in my eyes at the relief I felt that we could bring him here a few days each week – it's been life changing for our family."

"When Oliver first started at the Circle Centre, he was already suffering with anxiety around school and being left in the care of others and he had no reliable ways to communicate. The staff embraced Oliver's highs and lows and they celebrated every single achievement - big or small. Oliver has thrived there. Once he settled in, he'd play indoors, join group activities, find friends and interact with play. Now he can follow verbal cues and use objects to communicate a little more.

With the continuous support and the limitless patience they showed Ollie, we've seen him become a stronger and more confident little boy with a keen interest in learning and discovering new things. The service has been transformative to us as a family, and it's difficult to overstate the number of significant changes we've seen in him and that we're grateful for."

*"Circle Centre is so much more than a nursery, it is a beautiful community. Thank you for letting us be a part of it"
We will never be able to express how much you have meant to all of us.*

"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

Every year we are indebted to our nursery volunteers and bank staff who provide flexible support to ensure we have the necessary capacity to deliver the service. Due to our staffing challenges in autumn and winter they were called on many times to cover shifts and keep our service open. They bring professionalism, experience and positivity and we are hugely grateful that they have become a reliable cornerstone of our staff team.

In total they have gifted over 300 hours of their time.

Outreach services

Our outreach service provision has continued to develop and grow in reach, impact and income generation. Our relatively small outreach team have delivered an extensive service this year.

Outreach Service	2021-2022	2022-2023
Children and families receiving direct support	37	31
Families supported in parent support groups	107	95
Number of parents who accessed training	161	253
Number of professionals who accessed training	233	17
SaLT provision in Schools	72 days	78 days

This year we have maintained an ongoing partnership with several local schools for whom we support the delivery of their therapies service, work with individual children and provide consultative services.

With each child who's offered 1:1 support, we work towards individualised outcomes, here's an example:

A 4year old child has received 18 individual Speech and Language Therapy sessions at home and in their school between September 22 and July 23. To date, 72% of their set outcomes have been achieved in part and 28% have been met in full. The work with this child is ongoing for 23/24.

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Feedback from the child's parents and his school states they strongly agreed with these statements:

- The support we receive continues to help me to develop a clearer profile of my child's strengths and needs.
- I continue to learn strategies to support my child at home.
- I am likely to recommend this service to others.
-

Additionally, the parent said their most useful take away so far was *"how to use play to teach my child new things"*, and his school said *"Liz is always so friendly, supportive and understanding. Always gives advice. Helps with resources"*.

Due to the success of the one year pilot programme commissioned in 2022 for parents with children awaiting a neurodevelopmental assessment for autism/ASD or ADHD, we were commissioned again by Oxfordshire Health Trust in May 2023 to repeat the programme for a second year.

One of the key outcomes the programme sets out to achieve for parents is:

- To become better able to advocate for their child's needs, gain practical solutions, tools and tips to adopt with their child, understand and respond to their behaviours and access peer support through our facilitated Family Support Groups.

Results of the pilot programme between February 2022 and March 2023, of those surveyed:

77% said they felt better equipped to support their child while awaiting assessment

92% said their knowledge of the underlying reasons related to their child's strengths and needs was broadened

77% said they were able to consider and trial new & different strategies at home

98% said they would recommend the programme to other families

63% said they didn't have any unanswered questions or unmet needs relating to their child's neurodivergence.

Comments from parents who accessed the programme shared:

- We feel more prepared for assessment, for meeting with school.
- Lots of strategies to support my child.
- Confidence and surety when helping my son.
- Videos and visual aids that convey the challenges for a neurodivergent child; links to books and tips about tools and influencers with neurodiversity
- A sensory profile which I have put in place to support my son.
- Communication is improving in our household because I understand more.
- Support with sleep
- Loved the support and understanding
- Wider understanding of challenges, tips and advice.
- Given me a different perspective and a new way of looking at things
- I think speaking with other parents was helpful and understanding my child on another level
- What I mostly benefited from was a feeling of validation
- I found the workshops to be full of information which was hugely helpful. The knowledge and the experience of the facilitators was a massive benefit.
- We appreciated the focus on strengths as well as challenges
- Very helpful language to help reframe the way we refer to differences
- The 20 minute consultation also really helped me put theory into practice for our particular needs.

Furthermore, through the commissioning process for the second year of the programme, we were required to complete the NHS Data Security and Protection Toolkit. We used this as an opportunity to carry out an internal audit and review of our data processing and management systems. As a result we have integrated more GDPR training, updated our Business Continuity Plan and streamlined all of our IM&T policies and procedures.

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Parent Support Groups

The groups have continued to develop as parents find peer support to be an incredible aid for their journey. Sessions run online and are facilitated by our Parent Support Co-ordinator who sign-posts, listens, offers support and guidance and enables the groups to continue. The groups are frequently praised by parents:

"It feels like a massive weight has been lifted as this has been hanging over my partner and myself like a dark cloud for so long, more just gets added to it over time. Thanks again, it really is great to finally have someone who gets us!"

"Having someone who knows the subject inside out and is able to apply that knowledge to individual cases is just brilliant. As I said when we spoke, on the back of your guidance, I have been able to find specialists to assess A for ADHD and P for Autism, both of whom have been superb and confirmed what I suspected, but had not had confirmed."

The Parent's Portal

One of the most exciting developments this year was the launch in July of The Parent's Portal, our new digital platform offering parents with children age 2-17 years access to resources and guidance around the clock. The service is designed to support parents who are recognising differences in their child (and they are exploring neurodivergence) or for those parents who have a child who is autistic, has sensory processing, social interaction or communication differences.

The platform was enabled through the CAF Resilience funding we were awarded in 2021, so its build and creation has been in development for the last 18 months. It provides us the opportunity to be able to work with more parents, more often and to be able to offer parents access to an immediate source of support for £10 per month*. This membership based service creates a community of peers for parents to create and feel part of, plus it creates a source of regular monthly sustainable income for the organisation.

The Parent's Portal service includes:

1. Access 24/7 - it's been designed to be flexible and to fit around family time
2. Trusted guidance - it contains reliable knowledge from AES practitioners who have worked with autistic children and their families for over 20 years
3. An expanding resource library of content that has been curated and categorised to make things easy to find, store and access again
4. A programme of live interactive workshops delivered by AES practitioners with lived experience and autistic advocates from across the UK
5. Signposting, advice and guidance on funding EHCPs and the SEN process
6. A community of members – the platform is interactive and it allows parents to talk to AES practitioners, meet other parents and join discussion forums
7. It's a non-judgmental space where ideas are exchanged freely and parents can feel affirmed, listened to and supported

*There is no joining fee and parents can cancel at any time.

We continue to recognise our outreach activities are critical to the growth of both our impact and our reach. They allow us to extend our specialist support to benefit many more children and families than would ever be possible through the Circle Centre nursery alone. Plus, as many of these services can be delivered online, there are no geographical boundaries to our support offer.

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Fundraising

As a registered charity, fundraising is a key area of our work and enables us to deliver affordable and subsidised services for local families. The majority of our voluntary income comes from grant funding from trusts and foundations, however, over the past 12 months we have considerably increased our corporate and community activities and in challenges fundraising. Over the coming year, we are seeking to diversify our income streams to help ensure we are not overly reliant on one source.

By being registered with the Fundraising Regulator, AES is able to make assurances to our supporters that our fundraising practises are ethical and compliant with the standards set out in their Code of Fundraising Practice.

Our fundraising principles are as follows:

Partnerships - the foundation of successful fundraising is built on mutually beneficial partnerships. One example is our network of volunteers who support our fundraising efforts by being both ambassadors and advocates for our cause. It is critical we invest in building and maintaining these relationships; they are crucial to our success.

Quality – our fundraising standards should always align with the 'outstanding' qualification our teaching was awarded at our last Ofsted inspection.

Profile - our fundraising and community engagement plays a key role in building our reputation and brand profile.

Retention – our supporters and partners should always receive first class stewardship. Ongoing cultivation and showing our supporters the impact they make is critical to our success.

Development - we must always be agile, competitive and available for opportunity. The charity market-place is crowded, we must always ensure we have the capability to play an active role.

In order to deliver our services and ensure they are accessible, we endeavour to raise income across several channels:

1. Trusts & Foundations
2. Community activities
3. Corporate engagement
4. Individual donations

Despite the challenging financial backdrop that has negatively impacted us, it has been very encouraging to see the return of face to face fundraising opportunities and community facing engagement this year.

Thanks to a restructure in the fund development team, we now have a more pro-active approach and focused efforts to rebuild existing and create new key relationships and also raise our profile. These efforts have resulted in a significant year on year upturn in this income area. Significant development in this area has been hindered by the cost of living crisis, which has resulted in a lower uptake in some event attendance and in people wanting to take part in sponsored challenges.

We created for the first time a series of new fundraising events in partnership with local company 'Christmas at Thriftwood', which were designed to help us reach new audiences and grow our supporter base. To date this partnership has raised £2,500 and we plan to build on these successes next year.

We also saw a positive response to the challenge events we promoted, namely the MK Marathon in May and the Tandem Skydive in August - collectively the individual fundraisers raised over £5,000. We recognise that through good stewardship, these activities are popular with supporters, have an excellent ROI and are efficient to resource. As such, we will continue to explore similar opportunities next year.

We are humbled by the incredibly generous efforts of individuals who supported us. These include: Hayley Shepherd who ran the London Marathon and took on a tandem skydive (£3,914); Ruby and Steven's wedding favours (£3,874); Roger O'Connor-Boyd's F1 challenge (£720); Alex and Peter Stanyer's Garden Party (£1,243); our five tandem skydivers (£2,857); and MK Marathon runners (£2,190).

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

The development of key partnerships continues to be key to our strategy and as a result corporate Gift in Kind and donations have seen a positive year on year uplift. We know that by surrounding ourselves with the right support we can gather influence and support that will only help us develop further.

This year we have cultivated new partnerships including:

Volkswagen Group UK Ltd – we joined their Autism Acceptance Week efforts in May to deliver an Understanding Neurodiversity in the Workplace session at their site in Blakelands, MK.

Through the roll out of our new Lunch & Learn session - *Understanding Autism in the Workplace*, we have engaged with over 300 employees from Ringway MK, Phastar, Parks Trust Milton Keynes and Sonepar. The workshops are designed to reframe perspectives on neurodiversity and introduce colleagues to our services.

The valuable partnership we secured in 2021 with the Buckingham-based company, Vitalograph, has continued and they have generously commissioned their contractors to make structural and cosmetic improvements to the nursery building and gardens. The developments have been much needed and have been very well received by our team.

Having access to an Employee Assistance Programme via *Sports 4 All* has added huge value to our well-being offer for staff. On several occasions, we have referred numerous staff to the service and they have found it helpful.

Through our connections with Diversity Marketplace in Milton Keynes we have received pro-bono Equity, Diversity & Inclusion training for our staff and trustees. This is an invaluable development in our efforts to ensure we are a fully inclusive and neuro-diverse affirming organisation. We invited colleagues from other local charities to attend so that they too could benefit from this opportunity.

As a result of our collaboration with The Red Thread Fellowship in Milton Keynes, we were able to nurture new relationships with local MK branches of Ringway and Scania. This year's fellows enabled us to deliver MS365 training to our team and also rationalise the framework for our policies and procedures.

Thanks to the Managing Director of Hotel La Tour in Milton Keynes, we were gifted their venue for our senior team away day, a lunch and learn breakfast during Autism Acceptance Week and an event in August. Their support has been hugely beneficial and is enabling us to reach new audiences and access facilities we would not otherwise be able to afford.

We were grateful to continue to be one of the benefitting charities of the Swanbourne Endeavour. This valued long-standing partnership with this popular local, annual event has raised over £20,000 since 2015 for AES.

It has been excellent to build connections through local business networking groups. Of note, Collaborate MK, City Breakfast and Busy Women have all yielded generative conversations and valuable introductions.

Plus, we have been able to resume the regularity of our First Words Lunch Club which was put on hold due to COVID-19. Membership is still lower than pre-2020 levels, but we have a loyal following who have met three times this year. We extend grateful thanks to the team at The Thatched Inn, Adstock for their generous hospitality and wonderful food. Over the course of the year, the lunch club members have raised £1,223.

We are grateful to our local Rotary and Masonic Lodges who have continued their support. Thanks to donations from the Milton Keynes Grand Union, Buckingham Rotary Club and Bucks Masonic Centenary Fund we have been able to invest in new IT equipment to improve efficiencies for our service team.

We have also benefitted from support from the Winslow Town Council, Padbury Women's Institute, Winslow Rotary and the Inner Wheel and by a brilliant Quiz Night hosted by David and Jo Smith.

This year we were awarded 30 grants to the value of £189,497 from Trusts and Foundations and each has been very gratefully received.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

Income from Trusts and Foundations continues to be our largest total source of income and as such it has enabled AES to implement both our strategic and operational plans for the period. The cost of living crisis has caused intense competition for grant funds, but despite this we have done exceptionally well in a challenging year. We have retained our loyal supporters and welcomed new funders too.

All grants received continue to demonstrate a vote of confidence in our work, even more so when we know that funding bodies have been overwhelmed by applications.

This year we completed the 2nd and final year of the CAF Resilience Award. This substantial development grant has enabled us to develop our infrastructure and affect organisation-wide change aligned to our strategic objectives. The Parent's Portal allows us to work with more parents more often. We invested in staff development through an outreach Train the Trainer programme and whole-team Emotional Resilience training. By investing in Salesforce we now have a secure and efficient CRM. And finally, the review of our brand values, vision and mission has resulted in a new operational model, brand positioning and an action plan for service development and marketing. Special thanks to all of the companies we have worked with on this project including: MiP Agency, Westbrook, Yellow Yo-Yo, Eurika Training & Coaching, Kate Elliot & John Brockwell.

We were thrilled to welcome new and lapsed funders, including the Jim Marshall Charitable Trust and the Hospital Saturday Fund and the Anson Charitable Trust. It is with the support of new funders that we can continue our plans to grow and develop our charity so we can support more families.

We also hugely value the long-standing support we have received from local Charitable Trusts for the period. These loyal local families continue to endorse our work through their support. We would particularly like to thank The Stanley Foundation, EM McAndrew Trust, DJ Robarts Charitable Trust and the Willis Hart Family Trust.

During the year we were in receipt of a number of multi-year grants from the:

- John Armitage Charitable Trust
- Rothschild Foundation

Multi-year grants and partnerships are an area of fundraising we are seeking to develop over the coming years as they enable us to forward plan our activity and ensure the sustainability of our charity and the projects we deliver.

We are pleased to report that we have seen a positive uplift this year in income from individual giving. We are hugely grateful to the individual donors who made either monthly or one-off gifts to us in the period. Their loyalty and generosity have continued to make a substantial impact this year.

Finally, we want to take this opportunity to express our sincere thanks to everyone who has supported us through the ongoing unprecedented economic and post-pandemic challenges that we are working in. With your loyalty, continued generosity and endorsement of our work we can continue to focus on meeting the needs of the vulnerable young children we are here to support.

Plans for the future

Our plans for the year ahead include:

- Maintaining the highest standards in our specialist nursery and outreach services
- Expanding our reach to support more children and families through our Parent's Portal and outreach
- Continued investment in the well-being and professional development of our staff
- Development and growth in our unrestricted income
- Build resilience, efficiencies and sustainability into our fundraising strategies
- Continue our efforts to locate suitable long term premises
- Continue to invest in cultivating key stakeholder relationships at both the local and national level.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

Reserves policy

The Trustees have reviewed their policy for the charity to maintain a minimum level of reserves freely available, and have set an objective of keeping reserves of at least £250,000 to cover our legal obligations and the costs to run the Circle Centre nursery for one academic term. The free reserves at 31st August 2023 are £101,282, which does not fully meet our requirement.

Our reserves position:

	Current Year	Previous Year	% Increase / (Decrease)
Unrestricted Funds (Reserves)	110,452	126,392	(13%)
Restricted / Designated Funds:			
- Building Fund	378,372	478,372	(21%)
- Others	34,755	35,003	(1%)
Endowment Funds	-	-	-
Total Funds	523,579	639,767	(18%)
Ratio of Reserves to Annual Operating Expenditure	73%	93%	(20%)

At 31st August 2023, the total reserves were £523,579 (2022: £639,767). Restricted reserves, which can only be spent as directed by the donor, were £413,127 (2022: £513,375). The restricted reserves relate to future development of AES, as well as salary costs of specific employees.

Unrestricted reserves at 31st August 2023 were £110,452 (2022: £126,392).

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 instability 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 staff shortages. These risks are managed by ensuring accreditation and training is up to date, having robust policies and procedures in place, and robust staff well-being and retention measures.

Structure, governance and management

Governing document

Autism Early Support Trust Limited is a company limited by guarantee by its Memorandum and Articles of Association dated 7th March 2011. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company. There are currently eight members (2021: nine), each of whom agrees to contribute £1 in the event of the charity winding up.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2023

Appointment of Trustees

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

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

Trustee induction and training

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

Organisation

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

Pay policy for senior staff

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

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

Third party indemnity provisions

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

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefits from their work with the charity. Any connection between a Trustee or a 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

30th November 2023

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 2023 which are set out on pages 19 to 32.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Mr Benjamin Hayes BSc FCA
Wenn Townsend
Chartered Accountants
30 St Giles
Oxford
OX1 3LE

30th November 2023

Autism Early Support Trust Limited
Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31st August 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income from:							
Donations	2	124,720	125,497	250,217	152,583	169,053	321,636
Income from charitable activities	3	344,636	-	344,636	326,448	-	326,448
Income from investments	4	4,132	-	4,132	2,107	-	2,107
Other income – employer NI rebate		5,000	-	5,000	5,000	-	5,000
Total income		<u>478,488</u>	<u>125,497</u>	<u>603,985</u>	<u>486,138</u>	<u>169,053</u>	<u>655,191</u>
Expenditure on:							
Costs of raising funds		80,756	-	80,756	81,742	-	81,742
Expenditure on Charitable activities							
Charitable expenditure	5	513,672	125,745	639,417	430,839	179,443	610,282
Total expenditure		<u>594,428</u>	<u>125,745</u>	<u>720,173</u>	<u>512,581</u>	<u>179,443</u>	<u>692,024</u>
Net income/(expenditure)		<u>(115,940)</u>	<u>(248)</u>	<u>(116,188)</u>	<u>(26,443)</u>	<u>(10,390)</u>	<u>(36,833)</u>
Transfer between funds	14	100,000	(100,000)	-	-	-	-
Net movement in funds		(15,940)	(100,248)	(116,188)	(26,443)	(10,390)	(36,833)
Reconciliation of Funds							
Total funds brought forward		<u>126,392</u>	<u>513,375</u>	<u>639,767</u>	<u>152,835</u>	<u>523,765</u>	<u>676,600</u>
Total funds carried forward		<u><u>110,452</u></u>	<u><u>413,127</u></u>	<u><u>523,579</u></u>	<u><u>126,392</u></u>	<u><u>513,375</u></u>	<u><u>639,767</u></u>

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 2023**

	Note	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Fixed assets							
Tangible fixed assets	11	9,170	-	9,170	13,679	-	13,679
Current assets							
Debtors	12	21,041	-	21,041	16,831	-	16,831
Cash at bank and in hand		147,691	413,127	560,818	218,868	513,375	732,243
		168,732	413,127	581,859	235,699	513,375	749,074
Liabilities							
Creditors due within one year	13	(67,450)	-	(67,450)	(122,986)	-	(122,986)
Net current assets		101,282	413,127	514,409	112,713	513,375	626,088
Net assets		110,452	413,127	523,579	126,392	513,375	639,767
Funds							
Unrestricted funds	14	110,452	-	110,452	126,392	-	126,392
Restricted funds							
- Capital Building Project	14	-	378,372	378,372	-	478,372	478,372
- Other	14	-	34,755	34,755	-	35,003	35,003
Total charity funds		110,452	413,127	523,579	126,392	513,375	639,767

For the year ended 31st August 2023 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 2023, 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 30th November 2023 and were signed on its behalf by:

.....
G Wylie
Chair of Trustees

Registered Company Number: 07553552
Registered Charity Number: 114868

The notes on pages 21 to 31 form part of these accounts

Autism Early Support Trust Limited

**Statement of Cash Flows
for the year ended 31st August 2023**

	Note	2023 £	2022 £
Cash provided/(used) by operating activities	15	(175,557)	37,999
Cash flow from investing activities			
Interest income		4,132	2,107
Purchase of tangible fixed assets		-	(11,574)
Cash expended by investing activities		4,132	(9,467)
(Decrease)/increase in cash and cash equivalents in the year		(171,425)	28,532
Cash and cash equivalents at 1st September 2022		732,243	703,711
Cash and cash equivalents at 31st August 2023		560,818	732,243

Autism Early Support Trust Limited

Notes to the Accounts for the year ended 31st August 2023

1 Summary of significant accounting policies

(a) General information and basis of preparation

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

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

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

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

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

(b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. 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 2023

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.

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 2023

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 2023**

2 Income from donations

	2023	2022
	£	£
Donations	250,217	321,636
	<u>250,217</u>	<u>321,636</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

	2023	2022
	£	£
Nursery	197,766	184,924
Outreach	146,870	141,524
	<u>344,636</u>	<u>326,448</u>

4 Investment income

	2023	2022
	£	£
Deposit account interest	4,132	2,107
	<u>4,132</u>	<u>2,107</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
	2023	2023	2023	2022
	£	£	£	£
Direct costs	269,858	152,696	422,554	389,634
Depreciation	4,509	-	4,509	3,232
Premises costs (see note 6)	33,798	13,824	47,622	53,353
Support costs (see note 6)	152,684	12,048	164,732	164,063
	<u>460,849</u>	<u>178,568</u>	<u>639,417</u>	<u>610,282</u>

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2023**

6 Analysis of support and premises costs

	Support costs	Premises costs	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Salaries and related costs	135,651	-	135,651	125,758
Repairs and upkeep	-	3,955	3,955	4,935
Rent	-	39,824	39,824	45,649
Heat, light, power and rates	-	3,736	3,736	2,664
General office	26,161	107	26,268	31,568
Governance costs	2,920	-	2,920	6,842
	<u>164,732</u>	<u>47,622</u>	<u>212,354</u>	<u>217,416</u>

7 Net expenditure for the year

	2023	2022
	£	£
Net expenditure is stated after charging:		
Depreciation – owned assets	<u>4,509</u>	<u>3,232</u>
Examiner’s remuneration		
- year end accounts/examination	1,740	1,600
- other assistance – taxation	-	336
	<u>1,740</u>	<u>1,936</u>

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

The total staff costs and employee benefits were as follows:

	2023	2022
	£	£
Wages and salaries	519,069	463,694
Social security costs	38,084	35,340
Pension costs	48,549	42,459
	<u>605,702</u>	<u>541,493</u>

One member of staff received total employee benefits (excluding employer pension costs) of £60,000-£70,000 in the current period (2022: none).

The key management personnel of the charity comprise the trustees, Chief Executive Officer, Head of Children’s Services, Chief Operating Officer, Fundraising Manager and Finance Manager of the Trust. The total salary and employee benefits of the key management personnel of the Trust were £236,440 (2022: £228,761).

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2023

9 Staff numbers

The average monthly head count was 27 staff (2022: 25 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023 Number	2022 Number
Nursery	9.8	7.2
Outreach	3.3	4.2
Fundraising	1.8	1.0
Administration	2.1	2.7
	<u>17.0</u>	<u>15.1</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 2023 (2022: £Nil).

The aggregate donations made by trustees during the year was £1,700 (2022: £1,670).

The trustees neither received nor waived any remuneration or expenses during the year (2022: £Nil).

During the year the Trust purchased trustee indemnity insurance for the benefit of the trustees at a cost of £676 (2022: £660).

There were no other related party transactions during the year (2022: £Nil).

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2023**

11 Fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1st September 2022	13,727	15,452	29,179
Additions	-	-	-
	13,727	15,452	29,179
At 31st August 2023	13,727	15,452	29,179
Depreciation			
At 1st September 2022	9,242	6,258	15,500
Charge for the year	1,769	2,740	4,509
	11,011	8,998	20,009
At 31st August 2023	11,011	8,998	20,009
Net book value			
At 31st August 2023	2,716	6,454	9,170
At 31st August 2022	4,485	9,194	13,679

12 Debtors

	2023 £	2022 £
Trade debtors	5,631	-
Prepayments and accrued income	15,410	16,831
	21,041	16,831
	21,041	16,831

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	307
Taxation and social security	11,023	11,183
Accruals and deferred income	50,244	102,870
Other creditors	6,183	8,626
	67,450	122,986
	67,450	122,986

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 2023**

14 Analysis of charitable funds

2022/23

Analysis of movements in unrestricted funds

	At 1/9/22 £	Net Movement £	Transfers £	At 31/8/23 £
Unrestricted funds				
General funds	126,392	(115,940)	100,000	110,452
Restricted funds	513,375	(248)	(100,000)	413,127
Total funds	<u>639,767</u>	<u>(116,188)</u>	<u>-</u>	<u>523,579</u>

	At 1/9/22 £	Incoming resources £	Resources expended £	Transfers £	At 31/8/23 £
General funds	126,392	478,488	(594,428)	100,000	110,452
Restricted funds					
Carrington Charitable Trust – Building Project*	478,372	-	-	(100,000)	378,372
The Paul Foundation	3,919	5,000	(6,002)	-	2,917
The Rothschild Foundation	1	10,000	(10,001)	-	-
Vale of Aylesbury Housing Trust - Thriving Communities	2,500	-	(2,500)	-	-
Charities Aid Foundation	16,796	25,477	(42,273)	-	-
Heart of Bucks - salaries	833	-	(833)	-	-
Grand Union Rotary	125	-	(125)	-	-
WPA Benevolent Foundation	829	-	(829)	-	-
The Baily Thomas Charitable Fund	10,000	-	(10,000)	-	-
Bucks Community Rectory Fund	-	5,000	(5,000)	-	-
The Clare Foundation	-	824	(824)	-	-
Rotary Club Buckingham	-	1,000	(1,000)	-	-
Edward Gostling Fund	-	23,576	(23,576)	-	-
Percy Bilton Fund	-	500	(500)	-	-
Kop Hill Climb Fund (Hof B)	-	3,000	(3,000)	-	-
Heart of Bucks	-	8,945	(8,945)	-	-
Jim Marshall Charitable Trust	-	6,000	(1,779)	-	4,221
Doris Field Charitable Trust	-	1,000	(1,000)	-	-
Winslow Council	-	1,000	(1,000)	-	-
Buckinghamshire Council	-	5,000	(2,083)	-	2,917
National Lottery	-	9,900	(2,475)	-	7,425
Saturday Hospital Fund	-	2,000	(2,000)	-	-
D'Oly Carte	-	3,000	-	-	3,000
The Bucks Masonic Centenary Fund	-	3,150	-	-	3,150
Vale of Housing Trust	-	10,000	-	-	10,000
Tesco Tokens	-	1,125	-	-	1,125
	<u>513,375</u>	<u>125,497</u>	<u>(125,745)</u>	<u>(100,000)</u>	<u>413,127</u>
	<u>639,767</u>	<u>603,985</u>	<u>(720,173)</u>	<u>-</u>	<u>523,579</u>

* During the year, permission was obtained from the donor for the above transfer of £100,000 into general funds, in order to continue to support the ongoing activities of the charity whilst the remaining funds from this donor remain held with the original purpose in mind for future plans.

Autism Early Support Trust Limited

Notes to the Accounts (continued)
for the year ended 31st August 2023

14 Analysis of charitable funds (continued)

2021/22

Analysis of movements in unrestricted funds

	At 1/9/21		Net movement	At 31/8/22
	£		£	£
Unrestricted funds				
General funds	152,835		(26,443)	126,392
Restricted funds	523,765		(10,390)	513,375
Total funds	676,600		(36,833)	639,767
		Incoming resources	Resources expended	
	At 1/9/21			At 31/8/22
	£	£	£	£
General funds	152,835	486,138	(512,581)	126,392
Restricted funds				
Carrington Charitable Trust – Building Project	478,372	-	-	478,372
The Barbara Ward Children’s Foundation	-	7,000	(7,000)	-
BBC Children in Need	7,650	-	(7,650)	-
The Boshier-Hinton Foundation	225	-	(225)	-
Buckinghamshire Council	1,250	2,500	(3,750)	-
The D’Oyly Carte Charitable Trust	1,500	-	(1,500)	-
Didymus CIO	3,452	-	(3,452)	-
The Edward Gostling Foundation - Learning Support	4,884	-	(4,884)	-
Garfield Weston Foundation	-	25,000	(25,000)	-
ICAN – Communications Consortium Grant Programme	-	18,367	(18,367)	-
Leeds Building Society Foundation	600	-	(600)	-
The National Lottery Awards for All	10,000	-	(10,000)	-
The Paul Foundation	4,375	5,000	(5,456)	3,919
The Rayne Foundation	6,665	-	(6,665)	-
The Rothschild Foundation	3,334	-	(3,333)	1
The Shanley Foundation	1,458	-	(1,458)	-
Vale of Aylesbury Housing Trust - Thriving Communities	-	10,000	(7,500)	2,500
The Foyle Foundation	-	10,000	(10,000)	-
Charities Aid Foundation	-	65,757	(48,961)	16,796
Heart of Bucks - training	-	1,689	(1,689)	-
Heart of Bucks - salaries	-	5,000	(4,167)	833
The Clothworkers’ Foundation	-	4,000	(4,000)	-
The Percy Bilton Charity	-	2,115	(2,115)	-
Grand Union Rotary	-	125	-	125
Watson family donation	-	600	(600)	-
WPA Benevolent Foundation	-	1,900	(1,071)	829
The Baily Thomas Charitable Fund	-	10,000	-	10,000
	523,765	169,053	(179,443)	513,375
	676,600	655,191	(692,024)	639,767

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2023**

14 Analysis of charitable funds (continued)

Name of fund	Description, nature and purpose of the fund
General fund	The 'free reserves' after allowing for all designated funds
Restricted funds:	
The Carrington Charitable Trust	For the development of a new site.
The Paul Foundation	Towards the delivery and development, promotion and advertising of parent and family webinars programme
Bucks Community Rectory Fund	Towards family liaison
Rothschild Foundation	Delivery of a bespoke outreach service for parents, families and children with autism to support the child's journey into secondary education
Vale of Aylesbury Housing Trust – Thriving Communities	To assist in the funding of a new role, Head of Children's Services (HofCS), to develop and expand specialist education and early intervention services to support more young children with autism
Charities Aid Foundation	Web development and database
Heart of Bucks – salaries	Towards salaries of Nursery staff
WPA Benevolent Foundation	Towards swings and hammocks at the Nursery
The Baily Thomas Charitable Fund	Towards the cost of a Speech and Language Therapist
Grand Union Rotary	Towards a laminator and guillotine
The Clare Foundation	Towards a gazebo
Rotary Club Buckingham	Alternative and Augmentative Communication (AAC) App Licenses for specialist staff based at the Circle Centre nursery to improve communication for children at the nursery and for the families to borrow and share new iPads with the apps for external use within their homes to be able to continue to benefit from the use of the Apps
Edward Gostling Fund	Towards the salary of the Nursery OT salary
Percy Bilton Fund	Towards the cost of sensory equipment for the Nursery
Kop Hill Climb Fund (Hof B)	Towards the Head of Centre salary
Heart of Bucks	Towards the Head of Centre salary
Jim Marshall Charitable Trust	Towards training and equipment for the Nursery
Doris Field Charitable Trust	Towards the costs of running the Circle Centre Nursery
Winslow Council	Specialist teaching materials and resources to aid communication with our children at the Nursery
Buckinghamshire Council	Towards the costs of running the Circle Centre Nursery
National Lottery	Towards the salary of Speech and Language in the Nursery
Saturday Hospital Fund	Towards the salary of Speech and Language in the Nursery
D'Oly Carte	Towards the salary of Speech and Language in the Nursery
The Bucks Masonic Centenary Fund	Towards IT equipment
Vale of Housing Trust	Towards the salary of Head of Children's Services
Tesco Tokens	Towards snacks in the Nursery

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2023**

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

	2023	2022
	£	£
Net movement in funds	(116,188)	(36,833)
Add back depreciation charge	4,509	3,232
Deduct interest income shown in investing activities	(4,132)	(2,107)
Decrease in debtors	(4,210)	28,043
Increase/(decrease) in creditors	(55,536)	45,664
	<u> </u>	<u> </u>
Net cash used in operating activities	<u>(175,557)</u>	<u>37,999</u>

16 Lease commitments

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

	2023	2022
	£	£
Not later than one year	26,000	26,000
Later than one but not later than five years	2,167	28,167
	<u> </u>	<u> </u>
	<u>28,167</u>	<u>54,167</u>

Autism Early Support Trust Limited
Detailed Statement of Financial Activities
for the year ended 31st August 2023

INCOMING RESOURCES	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Donations				
Fundraising income	124,720	-	124,720	152,583
Restricted fundraising	-	125,497	125,497	169,053
	<hr/>	<hr/>	<hr/>	<hr/>
	124,720	125,497	250,217	321,636
Income from charitable activities				
Nursery	197,766	-	197,766	184,924
Outreach	146,870	-	146,870	141,524
	<hr/>	<hr/>	<hr/>	<hr/>
	344,636	-	344,636	326,448
Income from investments				
Deposit account income	4,132	-	4,132	2,107
Other incoming resources				
Employer's National Insurance	5,000	-	5,000	5,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources	<u>478,488</u>	<u>125,497</u>	<u>603,985</u>	<u>655,191</u>
RESOURCES EXPENDED				
Fundraising costs				
Fundraising costs	5,608	-	5,608	13,162
Fundraising salary	60,028	-	60,028	37,753
Social security	6,207	-	6,207	3,819
Pensions	6,051	-	6,051	3,655
Bank charges	1,872	-	1,872	1,896
Professional fees	990	-	990	21,457
	<hr/>	<hr/>	<hr/>	<hr/>
	80,756	-	80,756	81,742
Charitable activities				
Nursery				
Nursery wages	181,212	43,013	224,225	199,407
Social security	13,689	301	13,990	12,628
Pensions	13,097	5,916	19,013	15,974
Sundries	446	-	446	28
Books/materials etc	986	3,689	4,675	5,959
Minor equipment	327	112	439	643
Staff training	1,416	5,654	7,070	2,879
Travel & subsistence	-	-	-	477
Depreciation	4,509	-	4,509	3,232
	<hr/>	<hr/>	<hr/>	<hr/>
	215,682	58,685	274,367	241,227
Outreach				
Outreach wages	79,416	47,588	127,004	121,303
Social security	11,618	-	11,618	10,507
Pensions	12,776	-	12,776	12,193
Resources	-	-	-	92
Staff training	(25)	-	(25)	5,780
Travel & subsistence	575	-	575	837
Marketing	-	-	-	927
Sundry costs	748	-	748	-
	<hr/>	<hr/>	<hr/>	<hr/>
	105,108	47,588	152,696	151,639
Total charitable activities cost	<u>320,790</u>	<u>106,273</u>	<u>427,063</u>	<u>392,866</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 2023

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Premises costs				
Wages	-	-	-	105
Grounds upkeep etc.	217	-	217	649
Cleaning and other consumables	3,360	-	3,360	3,817
Repairs and renewals	485	-	485	469
Rent	38,949	875	39,824	45,649
Rates and water	810	-	810	640
Heat and light	2,926	-	2,926	2,024
	46,747	875	47,622	53,353
Support Costs				
Administration				
Wages	103,192	4,620	107,812	107,114
Social security	11,269	-	11,269	11,503
Pensions	10,709	-	10,709	10,637
Insurance	3,065	-	3,065	1,819
Telephone and IT	926	-	926	1,567
Printing and stationery	958	-	958	2,087
Sundries	6,432	3,671	10,103	3,364
Software	2,370	10,306	12,676	17,945
Postage	57	-	57	7
Recruitment	4,006	-	4,006	1,178
Minor equipment	231	-	231	-
	143,215	18,597	161,812	157,221
Charity management and admin				
Trustee indemnity insurance	676	-	676	660
Trustee training and expenses	504	-	504	4,246
Accountancy fees	1,740	-	1,740	1,936
	2,920	-	2,920	6,842
Total resources expended	594,428	125,745	720,173	692,024
Net expenditure	(115,940)	(248)	(116,188)	(36,833)

The above page does not form part of the statutory accounts