



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 2024

Wenn Townsend

Chartered Accountants

Oxford

Autism Early Support Trust Limited

Contents

	Page
Reference and Administrative Details	1
Report of the Chair	2
Report of the Trustees	3 - 15
Independent Examiner's Report	16
Statement of Financial Activities	17
Balance Sheet	18
Statement of Cashflows	19
Notes to the financial Statements	20 - 30

Autism Early Support Trust Limited

Reference and Administrative Details for the year ended 31st August 2024

Registered office:	The Old School Middle Claydon Buckingham Buckinghamshire MK18 2ET
Registered company number:	07553552
Registered charity number:	1141868
Trustees:	G Wylie (Chair) A Rowe (Deputy Chair) L Turkel (Resigned 21 st March 2024) P Cresswell C Long A Stanyer M Dada B Wright A Deflandre
Company secretary:	P Cresswell
Key management personnel:	S Sweet Rowley (Chief Executive Officer) L Gomersall (Head of Children's Services) A Simons (Chief Operating Officer) E Walsh (Head of Income & Engagement)
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 2024

During the year ended 31st August 2024, Autism Early Support (AES) faced challenges but our CEO Sarah Sweet-Rowley, her Executive team and all the AES staff, have proved yet again that they are equal to the many difficulties they encounter and as a result, AES has ended the period stronger.

Our Circle Centre nursery provision, remains a jewel in our crown and has continued to attract many plaudits for its work with pre-school age children. When we receive comments from AES parents like *'super heroes don't wear capes they work in Circle Centre'*, it is clear that we are making a real difference in the lives of these families.

The nursery provision is complemented by the outstanding growth in AES outreach services through which we have worked with more children and families than ever before. We have worked for a few years to develop this service and now we are seeing our efforts start to come through.

It is excellent to report that we have secured for the 3rd consecutive year the contract with The Oxfordshire Health Trust, delivering a support programme to parents of children pre and post ASD/ADHD assessment. We are extremely proud to be providing an effective, co-designed service that also represents a successful local VCS and public sector collaboration.

A couple of weeks after the year end, AES signed a contract with our local authority – Buckinghamshire County Council – that will grant local families free access to our Parent Portal. The Trustees view this partnership as a huge breakthrough for AES and proof that the standard of our service is held in high esteem. We congratulate everyone involved in securing this project and we look forward to reporting on its progress in the year ahead.

The post pandemic change in the fundraising market referred to last year has continued to affect our income. As little as four years ago, 53% of our total income came from fund raising – for the year under review this has now dropped to 41%. We share this problem with many other small charities and it is a great credit to our fund raising team that we have achieved even this level of income. In particular, we received a significant donation from The Edward Gostling Foundation in the form of an endowment fund, which we can use to invest and generate income over the next 6 years.

Our long search for a new premises has proved fruitless and escalating building costs mean we have had to shelve our aspirations to move. During the year we instead agreed a new lease on our current nursery premises and we plan to focus on improving the building and facilities for the children and our staff.

AES is not immune from rising costs, especially staff costs which account for over 84% of our total operating costs. As a result we have recorded an operating deficit of £57,667 in year to 31st August 2024. Following discussions, the Carington Trust has agreed to the transfer of £28,372 to general reserves. The fund is now classified as The Carington Trust Designated Fund with the primary anticipated use being the securing of new premises for AES when appropriate.

Lee Turkel, our long serving deputy chair, resigned during the year and is sorely missed. However we are extremely pleased that our trustee Alex Rowe has agreed to adopt the deputy chair role going forward. Alex was of great help to the team in discussions with the local authority. In addition, we gained new trustees, Michael Dada, Aurelia Deflandre and Bryan Wright. The trustee board is diverse and committed to the future sustainability and growth of AES.

Funding of AES is going to be tight this year. The recently announced increases in the rate and scope of employer National Insurance contributions will have a significant effect on our staff costs from April 2025.

AES is a whole team effort and as always, my thanks and admiration goes to all our colleagues for their dedication, professionalism and drive to help as many children and their families as is possible

Graham Wylie
Chair of Trustees

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

The Trustees have pleasure in presenting their annual report and independently examined financial statements for the year ended 31st August 2024 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 and 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 with a passion for early intervention. Alex first set up the nursery as the Puzzle Pre-School in her home in Winslow, Buckinghamshire. In 2004 Puzzle was registered as a charity and in 2006 moved to its new and current home in nearby 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.

Research continues to indicate that early intervention materially improves outcomes for autistic children, yet we are still one of only a very small number of specialist autism pre-school settings in the UK.

The shortfall in early intervention and appropriate support, can result in a lifetime of negative consequences for both children and their families. Sadly, this can affect educational outcomes, mental and physical health, social integration, economic stability and family well-being.

The service Alex created, and we have pioneered ever since, provides a solid foundation for the education of the children we support and it remains our ambition to always make a lasting impact on the families who need us.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

What we do

We are specialists in autism education, therapies and early support for young children aged 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 for example is 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...

- **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.
- **Neuro-affirmative.** A neurodivergent-informed approach underpins our services. We strive to tailor our support to respect and support a broad range of needs and perspectives.
- **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.
- **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 our Parent's Portal and where possible, we will offer our therapy and support services.

Most of our nursery pupils struggle with typical nursery pre-school environments that are noisy, visually stimulating and crowded. 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 playroom 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 being assessed 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. As well as attending the Circle Centre, most of our pupils attend another nursery, so our staff team liaise with the child's other settings to create a joined-up approach and a well-rounded understanding of each child's needs.

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 become the best advocates for their children.

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.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

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, a specialist teacher 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 reasonable adjustments for their parents and teachers to make.

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. In support of the families we meet, we facilitate regular parent support groups offering peer support in a safe space to talk and feel heard. It's a valued platform for signposting, information and experience sharing and a place of mutual support.

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.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

Achievement and Performance

We have continued to progress with the key strategic aims making inroads towards achieving and maintaining stability, quality and sustainability for the organisation. Progress of particular note includes:

- Year on year growth of our outreach services which has allowed us to provide support to more children and families than ever before
- All of the children have shown forward progress and feedback from our beneficiaries has been excellent
- In its first year, our brand-new digital service The Parent's Portal has enabled us to provide a more comprehensive parent support service that they can access 24/7
- Both of our service contracts (with the local authority & NHS) were recontracted this year. This is testament to having delivered to a consistently high standard, achieved positive outcomes for families and built strong relations with our contract partners
- We have recruited and retained a talented staff team, and our wider stakeholder engagement has developed across all areas
- We have further diversified our trustee board with the appointment of three new members. Plus, we recruited two new ambassadors this year
- We achieved year on year growth in our in-year fundraised income including a £90k three year grant from a new funder
- We were selected as a legacy partner of the Edward Gostling Foundation and received a significant endowment which brings long term security
- As a result of strengthened corporate partnerships, we have received considerable Gift-in-Kind support that has allowed us to enhance the nursery environment and skills base.

Circle Centre Nursery

This year, we have supported 22 children and their families. All of the children made progress in these key areas of development:

- Communication
- Social Interaction
- Managing their feelings

Each year we target these three areas as they correlate with the most positive outcomes for autistic children and for children with interaction, communication and sensory differences.

Of the children we supported this year, 13 moved on to the following types of school:

- 9 to a special school
- 2 to a mainstream school
- 2 who have had special school agreed but yet offered a place

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 by our team and embedded into the child's nursery sessions.

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.

Over this academic year, 100% of the children made progress in their ability to communicate. 95% of the children made progress with their abilities to cope and respond to different situations emotionally.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

Results of the other outcomes we measured include:

- 95% of children 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).
- 95% of children are more able to anticipate and understand situational, gestural, visual cues (e.g. point, handing out something, using a visual for transition/simple instruction).
- 90% of children are more likely to take notice of people and objects in the environment, and show interest in social and sensory experiences or respond to social and sensory experiences with differentiated emotions.
- 85% of children are more able to share positive and negative emotions through body movements, facial expressions and/or by responding to other people's emotions in different way (e.g. by using words, body language, actions and vocalisations).
- 85% of children are more able to understand a range of vocabulary and sentence structures within the context of a situation.
- 80% of children are more able to use vocalisations that hold meaning the purpose of communicating.
- 80% of children are more able to use words and word combinations using spoken language and/or AAC
- 75% of children are more able to more able to respond to interaction initiated by others and initiate this with others.
- 75% of children are more able to direct signals to another person through verbal and non-verbal means such as touching handing things over, gaze, seeking help, protest or request.
- 75% of children are more able to seek comfort, interaction and support (e.g. help, a break, sensory strategies) when sharing negative and positive emotions.
- 75% of children are more able to direct signals through verbal and non-verbal means to request comfort, turn taking, greeting, calling and/or by showing off.

The Head of Children's Services and our two specialist teachers have worked together to ensure that all staff working directly with the children are fully trained, well equipped and well supported. This has been achieved through termly training opportunities, coaching from our therapies team and regular check-ins.

Our Family Support Coordinator has been given more capacity to ensure support is readily available for nursery families. As a result the team have been able to signpost families to support with housing and financial worries and support to access resources on The Parent's Portal.

This is an example of one child's needs and how we responded:

Child Profile

A minimally speaking pupil with complex sensory differences who felt highly anxious in social situations, especially where there were additional expectations on him to communicate. This had significant impact and at times it would result in him:

- Losing the ability to use words
- Being unable to eat and/or restrict the number of foods he would eat
- Reducing his ability to integrate sensory information and as a result lose his balance and fall over
- Losing his ability to use the toilet
- Becoming unable to engage with learning and the activities around him.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

How we responded:

- We started with observation and assessment to develop a comprehensive understanding of the child
- We recognised he would benefit from reducing the communication, interactive and sensory demands placed on him so we put several adaptations in place and we created an individualised support plan to meet his sensory needs and support his interaction capabilities (shared with his mainstream setting).
- We supported his family through the Education, Health and Care Plan (EHC) process. This included recommendations to highlight his strengths and needs and the specific support her needs to help him learn and communicate his preferences. This included individualised education and therapeutic requirements.

The outcome:

- The child's confidence and trust grew significantly which resulted in higher engagement levels from him
- He became able to access the toilet, understand more language and start to use some learnt phrases with familiar adults
- He became able to respond to interaction initiated by less familiar people.
- The child has now moved on to a special school who were given his profile of needs and our recommendations for how best to support him.

When leaving his mum's feedback to us was very positive:

"I just wanted to say a huge thank you for everything! Thanks to you and your amazing team, I understand my child better, I know how to help him better and that's the best gift you could have given me".

Evaluation and feedback continues to play a critical part in our service development and it is also provides an excellent boost for the staff team. All nursery parents surveyed responded positively in response to these questions in our survey:

	Strongly agree	Agree	Neutral
I have enhanced my knowledge of my child's strengths and needs	78%	22%	0%
The support has helped me to develop a clearer profile of my child which can help me in advocating for their needs.	78%	11%	11%
The support has had a positive impact on our home and family life.	89%	11%	0%
I feel confident exploring the ideas and strategies I have been given to support my child.	56%	33%	11%
The support I have received has had a positive impact on my wellbeing.	78%	22%	0%

Feedback form nursery parents this year:

"We wanted to take a moment to express our heartfelt gratitude for the incredible dedication and care you've shown towards our child. It is evident that your work comes from a place of deep compassion and professional commitment, and for that, we are incredibly thankful".

"Real heroes don't wear capes. They work at Circle Centre".

"I am extremely grateful for everyone's dedication to creating a wonderful, nurturing and loving environment for my special little man!"

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

"You have made such an impact on my son's life and ours. When he first started he was non-verbal, very dysregulated and he was scared of other children. In any other setting this would have continued and likely would have got worse, but the hard work you put in meant someone like our son could thrive. You helped him find his first words, find courage around others and you brought him happiness".

"We can't put into words how much all your hard work, support and advice has helped our little family, and how utterly lost we would have been without you all. It has meant so much to us to have such a wonderful place where we could entrust our whole world, and know he is kept not only safe and happy but where he has been able to thrive. If that wasn't enough your concern and compassion extends to our whole family, and having that support (and opportunity to rant and rave at someone!) has helped us survive these first few brutal years!"

This year we have experienced a marked increase in administrative requirements we need to provide to support families through the Special Education Needs process. This has resulted in more demand on teacher and therapist time and increased levels of parent support.

It is thanks to a whole-team approach that we have been able to meet these increased demands. Plus, we are thankful to our incredible team of volunteers and the nursery bank team who have provided support and cover that has given us the capacity to deliver the service. They continue to be integral, reliable members of the team who bring professionalism and ongoing positivity. In 23/24 they have gifted over 340 hours of their time to our nursery service.

Outreach services

Our outreach service provision has continued to develop with year-on-year growth in reach, impact and annual income.

Our relatively small outreach team have worked directly with individual children, they have supported parents & carers, provided consultative services in schools and training to other professionals. Following its successful launch in July '23 the team have further curated and developed the platform they created to ensure it is a service that best meets parent need. In April, the programme of support commissioned by CAMHS since 2022 was re-contracted for at least a further two years. We are extremely proud of the support we have been able to offer parents through this programme, the consistently positive results have led to the service being continued.

Across the UK there is an acute shortage of allied health professionals, so we were fortunate to appoint a new part time Speech and Language Therapist in September 2023 and also a part-time Autism Education Specialist (teacher) in May 2024. We were sorry to lose our full-time SaLT in the summer term but fortunately she is able to work for us on a contract basis. .

Summary of outreach activity 2023-24

Outreach Service	2022-2023	2023-2024
Children and families receiving direct support	31	36
Families supported in parent support groups	95	36
Number of parents who accessed training/support programme	253	576
Number of professionals who accessed training	17	192
SaLT provision in schools	78 days	51 days

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

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

100% of respondents to parent surveys said that they would recommend our services to other families. This is feedback from parents whose children received individualised support:

	Strongly agree	Agree	Neutral
I have enhanced my knowledge of my child's strengths and needs	67%	33%	0%
The support has helped me to develop a clearer profile of my child which can help me in advocating for their needs.	67%	33%	0%
I feel confident exploring the ideas and strategies I have been given to support my child.	83%	17%	0%
The support I have received has had a positive impact on my wellbeing.	67%	33%	0%

This is an example of a parent's request on behalf of her child and how we responded:

Simon's mum contacted us initially as she was concerned he wasn't able to communicate and this was often making him upset and frustrated. She was looking for ideas to support him at home. Simon was 2 years old when she reached out to us.

We responded by first offering a screening assessment with our Speech and Language Therapist as this would allow us to informally assess Simon's communication support needs and it would enable us to give Simon's family ideas to support him. Following our assessment, we provided his family ways they could support his communication using chunks of language (Gestalt) and mum requested 1:1 SaLT sessions for Simon at home. Simon's mum joined The Parent's Portal and through workshops, she enhanced her understanding of her son's communication and sensory differences.

By the time we saw Simon later in the year, he had made significant progress in his communication abilities, he was talking a lot more and was generally less frustrated. His family and parents had become much more aware of how to support him and subsequent sessions supported his parents to be able to use communication supports throughout his day. Our final recommendation was for Simon to be supported by our occupational therapist who will explore sensory supports for him at home. His parents continue to access our portal for further ideas and suggestions.

Feedback from parents and carers who received support from our outreach team:

"SaLT sessions with our son have been from a 'different angle' and incorporated technology to assist speech rather than mostly focus on pronunciation (with previous therapist). This has been refreshing for us as parents and more enjoyable for our son".

"Quick to get an appointment, Liz was really good with our little one. We felt she really 'saw' him. The follow-up was very helpful as well. We're very grateful".

"We understand our little boy better and are better equipped to accept him as he is".

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

We are pleased to report on the ongoing success of the programme of support we deliver for CAMHS which is commissioned by Oxfordshire Health Trust. It is delivered to parents who have a child who is either pre or post assessment for ASD/ADHD. They have commissioned us to continue with this for another 2 years. Over the course of this year, 414 families registered and in April '24, the programme was recontracted for at least a further two years.

These are the key outcomes the programme is aiming to achieve for families:

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

96% of families said that they would recommend the programme to other families in their position. Of parents surveyed, results show:

- 94% of families strongly agreed or agreed that the programme broadened their knowledge of neurodivergence and ways to manage its impact on family life.
- 84% of families strongly agreed or agreed that they felt better equipped to understand and respond to their child's needs.
- 80% of families strongly agreed or agreed that the programme had enabled them to develop a profile of their children's needs so that they can share it with others working with them.
- 90% of families strongly agreed or agreed that the programme has enabled them to advocate for their child's needs and learned ways to improve liaison with schools.
- 91% of families strongly agreed or agreed that the programme had enabled them to learn practical solutions to adopt at home.
- 83% of families felt that the programme enabled them to access a peer support network with other parents.

Other benefits parents documented include:

- Hearing other parent's experiences and views was valuable.
- Helped them better understand the terminology.
- Prompted them to recognise their child's strengths and differences.
- Recognised & appreciated the communication and interaction differences in their child.
- Realised how many things are affected by their child's sensory processing issues
- The gained tools to help them cope and practical tips on environmental adjustment and accommodations.
- Helpful discussions about ways to embed support.
- All the information and practical suggestions to support sleep.

The programme has required us to continually improve and implement best practise across our Information Management processes. As a result, the team are more proficient in their understanding of our CRM system and data processing standards. We are extremely grateful for the support from a regular volunteer who gifts his expertise 5 hours a week to support us in this area.

The Parent's Portal by AES

Our digital platform for parents now allows AES to provide families with 24/7 access to an online library of dynamic resources and guidance. It was designed to support parents/carers of children aged 2-17, wherever they are on their journey. At the end of our first year, we had 255 registered portal users to whom the platform provides:

- Live, interactive workshops and parent support groups
- An on-demand library of reading materials, bitesize videos and webinars for parents to access in their own time that enable them to better understand and explore their child's unique differences
- Discussion forums, moderated by our team

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

We have actively sought out broader perspectives from practitioners and autistic advocates who align with our child-led approach and values. As a result, we have welcomed numerous workshop presenters, each with their own area of expertise, many of whom are themselves neurodivergent. They provided invaluable insights from their own lived experiences, they have helped to expand our network and audiences and they have enhanced the breadth of content created by our own team.

As part of the year one roll-out, we were keen to trial the result of using the portal as a learning tool that could be used in tandem by both parents and teachers/caseworkers. Thanks to funding from the Clare Foundation, in June we launched a pilot project with a mainstream local primary school and a local charity who support vulnerable families. We expect the project will provide multiple outcomes and learnings; we look forward to reporting on the results in 2025.

In September we secured a partnership with Makewell Clinic in Milton Keynes who offer private ASD & ADHD assessments to children and adults. In their efforts to provide clients with good after-care post-assessment, they purchase a 12-month Parent's Portal license for parents whose child has been assessed. To date this has resulted in 78 registered families.

We acknowledge our growth in outreach would not be possible without the volunteer support we have received. We were gifted a total of 240 hours of which 175 have helped us integrate and understand the capabilities of our CRM, Salesforce.

Fundraising

As a registered charity, fundraising is essential to our mission, allowing us to provide affordable and subsidised services to local families. While the bulk of our voluntary income currently comes from grants provided by trusts and foundations, we've continued to develop our corporate partnerships, community initiatives, and challenge-based fundraising efforts over the past year. In the year ahead, we aim to diversify our income sources further, reducing our dependence on any single funding stream.

As a registered member of the Fundraising Regulator, AES can assure our supporters that our fundraising practices adhere to the ethical standards outlined in the 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 that they make is critical to our success.

Development – we must always be agile, competitive and available for opportunity. The charity sector 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 voluntary income across several channels:

1. Trusts & Foundations
2. Community activities
3. Corporate engagement
4. Individual donations (financial and in-kind)

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

After the resignation of our Fundraising Manager in December 2023, we took the decision to pause before replacing this role and to first manage this area between us. With reduced capacity we limited our proactive community fundraising participation and shifted to promoting individual challenges. As a result we benefited greatly from third party fundraising and we saw sterling efforts from individuals including: Tom Rowley's London Marathon, Shikha Mayoll's MK Festival of Running 10K, Roger O'Connor-Boyd's Fantasy F1, Phil Simons' Everest Base Camp Trek, Frank Mahon's Community Events, Clare Foundation Climb Quest Challenge, Boot Camp Buddies' Swanbourne Endeavour, Anita Stubbings' Waxathon and, finally, Millie Lawer's, Laura Jennings' and Lauren Johnson's Sky Dive.

Despite the negative impact of the challenging financial backdrop, we received significant income from our individual supporters either through those who made a monthly commitment or from one off gifts. We are particularly grateful to Alex and Peter Stanyer, who opened their beautiful home and gardens to host our Summer Supporters' Reception. We had a wonderful event and valued the opportunity to say a huge thank you to our key supporters – without whom we would not be able to continue our important work across the community.

We have found trusts and foundations fundraising to be highly challenging this year – although we have increased our year-on-year income, we raised less than we were aiming for in the period. Our struggle isn't unique – funders are being open about the pressure they are facing from the volume of applications they are receiving and the high levels of unmet need in the sector at the moment. That said, the difficulties we have faced shouldn't overshadow the progress we made – including securing new large funders, multi-year awards and stewarding our long-term supporters. Notable successes include: £90,000 from the Lewin Trust for the Circle Centre (£30,000 per annum for three years); £9,000 from the Weinstock Fund for Speech and Language Therapy at the Circle Centre (£3,000 per annum for three years); £40,000 from the Foyle Foundation and, finally, becoming a Legacy Endowment Partner of the Edward Gostling Foundation (£180,000 endowment gift to be spent down over five years).

This year we were awarded 23 grants to the value of £236,898 from Trusts and Foundations and each has been very gratefully received

Building key partnerships remains central to our strategy and to date has led to a positive year-on-year increase in corporate gifts-in-kind and donations. We recognise that by aligning with supporters who share our values, we can expand our influence and secure the backing we need for our continued growth.

Our long established 'First Words Lunch Club' continues to meet regularly. Although membership is still below pre-2020 levels, we are grateful for the dedicated group that has gathered three times this year. We sincerely thank the team at The Thatched Inn, Adstock, for their warm hospitality and delicious food. Over the year, our lunch club raised £1,166.00

Local organisations continue to recognise our work and offer invaluable support, they include; The Winslow Rotary Club, Christmas at Thrift Wood, Swanbourne Endeavour, Waitrose Buckingham, Stowe Golf Club and MK Grand Union Rotary Club. And as always, we enjoyed the opportunity to run our tombolas at Buckingham Christmas Parade, Christmas Lights Switch Ons, Celebrate Buckingham Day and the Winslow Show.

Finally, we would like to express our heartfelt thanks to everyone who has stood by us through the challenges of the last year. Your loyalty, continued generosity, and support for our mission enable us to keep focusing on meeting the needs of the vulnerable young children we are here to help.

Plans for the future

Our plans for the year ahead include:

- Upholding 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 Service
- Continuing to invest in the well-being and professional development of our staff
- Growing our unrestricted income sources, including investment in new areas of income generation
- Enhancing resilience, efficiency, and sustainability in our fundraising approach, including switching databases and using new technologies
- Strengthening key stakeholder relationships at both the local and national levels.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2024

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 £180,000 equivalent to three months of current average operating costs. The free reserves at 31st August 2024 are £99,108 which does not fully meet our requirement, and the trustees are actively seeking funding to improve this position to the target level.

Our reserves position summarised:

	Current Year	Previous Year	% Increase / (Decrease)
Unrestricted Funds (Reserves)	111,157	110,452	-%
Restricted / Designated Funds:			
- Designated Carington Fund	350,000	378,372	(7%)
- Restricted	29,821	34,755	(14%)
Edward Gostling Endowment Fund	150,000	-	100%
Total Funds	640,978	523,579	22%
Ratio of Reserves to Annual Operating Expenditure	90%	73%	24%

At 31st August 2024, the total reserves as shown above were £640,978 (2023: £523,579).

The Carington Fund is designated primarily for use towards the cost of relocating to a new premises, when conditions allow and the right opportunity is available. In the year to 31st August 2024, and with the agreement of the Carington Trust, £28,372 of the fund has been used to bolster the general unrestricted reserve towards the target of £180,000.

Restricted reserves, which can only be spent as directed by the donor, were £29,821 (2023: £413,127). The restricted reserves relate to salary costs of specific employees.

The Edward Gosling Endowment Fund awarded in 2024 of £180,000 requires AES to draw down up to £30,000 per year for six years to fund our services.

Unrestricted reserves at 31st August 2024 were therefore £111,157 (2023: £110,452), although £12,049 of these funds were tangible fixed assets, leaving £99,108 as free reserves at 31st August 2024.

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 (2023: eight), 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 2024

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

28th November 2024

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 2024 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

28th November 2024

Autism Early Support Trust Limited

**Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31st August 2024**

	Unrestricted funds 2024 £	Endowment funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Endowment funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income from:								
Donations	182,735	180,000	87,998	450,733	124,720	-	125,497	250,217
Income from charitable activities	361,959	-	-	361,959	344,636	-	-	344,636
Income from investments	9,212	-	-	9,212	4,132	-	-	4,132
Other income – employer NI rebate	5,000	-	-	5,000	5,000	-	-	5,000
Total income	<u>558,906</u>	<u>180,000</u>	<u>87,998</u>	<u>826,904</u>	<u>478,488</u>	<u>-</u>	<u>125,497</u>	<u>603,985</u>
Expenditure on:								
Costs of raising funds	70,576	-	-	70,576	80,756	-	-	80,756
Expenditure on Charitable activities								
Charitable expenditure	545,997	-	92,932	638,929	513,672	-	125,745	639,417
Total expenditure	<u>616,573</u>	<u>-</u>	<u>92,932</u>	<u>709,505</u>	<u>594,428</u>	<u>-</u>	<u>125,745</u>	<u>720,173</u>
Net income/(expenditure)	<u>(57,667)</u>	<u>180,000</u>	<u>(4,934)</u>	<u>117,399</u>	<u>(115,940)</u>	<u>-</u>	<u>(248)</u>	<u>(116,188)</u>
Transfer between funds	408,372	(30,000)	(378,372)	-	100,000	-	(100,000)	-
Net movement in funds	350,705	150,000	(383,306)	117,399	(15,940)	-	(100,248)	(116,188)
Reconciliation of Funds								
Total funds brought forward	<u>110,452</u>	<u>-</u>	<u>413,127</u>	<u>523,579</u>	<u>126,392</u>	<u>-</u>	<u>513,375</u>	<u>639,767</u>
Total funds carried forward	<u><u>461,157</u></u>	<u><u>150,000</u></u>	<u><u>29,821</u></u>	<u><u>640,978</u></u>	<u><u>110,452</u></u>	<u><u>-</u></u>	<u><u>413,127</u></u>	<u><u>523,579</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 2024**

	Note	2024 Unrestricted Funds £	2024 Endowment Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Unrestricted Funds £	2023 Endowment Funds £	2023 Restricted Funds £	2023 Total Funds £
Fixed assets									
Tangible fixed assets	11	12,049	-	-	12,049	9,170	-	-	9,170
Current assets									
Debtors	12	35,635	-	-	35,635	21,041	-	-	21,041
Cash at bank and in hand		519,245	150,000	29,821	699,066	147,691	-	413,127	560,818
		554,880	150,000	29,821	734,701	168,732	-	413,127	581,859
Liabilities									
Creditors due within one year	13	(105,772)	-	-	(105,772)	(67,450)	-	-	(67,450)
Net current assets		449,108	150,000	29,821	628,929	101,282	-	413,127	514,409
Net assets		461,157	150,000	29,821	640,978	110,452	-	413,127	523,579
Funds									
Unrestricted funds	14	111,157	-	-	111,157	110,452	-	-	110,452
Carington Trust Designated fund	14	350,000	-	-	350,000	-	-	-	-
Edward Gostling Endowment fund	14	-	150,000	-	150,000	-	-	-	-
Restricted funds									
- Capital Building Project	14	-	-	-	-	-	-	378,372	378,372
- Other	14	-	-	29,821	29,821	-	-	34,755	34,755
Total charity funds		461,157	150,000	29,821	640,978	110,452	-	413,127	523,579

For the year ended 31st August 2024 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 2024, 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 28th November 2024 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 2024**

	Note	2024 £	2023 £
Cash provided/(used) by operating activities	15	136,735	(175,557)
Cash flow from investing activities			
Interest income		9,212	4,132
Purchase of tangible fixed assets		(7,699)	-
Cash expended by investing activities		1,513	4,132
(Decrease)/increase in cash and cash equivalents in the year		138,248	(171,425)
Cash and cash equivalents at 1st September 2023		560,818	732,243
Cash and cash equivalents at 31st August 2024		699,066	560,818

Autism Early Support Trust Limited

Notes to the Accounts for the year ended 31st August 2024

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 2024

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. In the year under review the Carington Trust Fund was changed from a Capital Building Fund to a designated fund for use primarily towards the cost of securing new premises for AES

Endowment funds specifically comprise the Edward Gostling Endowment, up to £30,000 of the original capital of which is to be made available for expenditure on general charitable activities each year. The remaining capital is to be held on trust by the trustees, and any interest generated thereon after the first year to be likewise made available for funding charitable activities, subject to the discretion of the trustees.

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 2024

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 2024**

2 Income from donations

	2024	2023
	£	£
Donations	450,733	250,217
	<u>450,733</u>	<u>250,217</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

	2024	2023
	£	£
Nursery	203,984	197,766
Outreach	157,975	146,870
	<u>361,959</u>	<u>344,636</u>

4 Investment income

	2024	2023
	£	£
Deposit account interest	9,212	4,132
	<u>9,212</u>	<u>4,132</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
	2024	2024	2024	2023
	£	£	£	£
Direct costs	288,842	145,753	434,595	422,554
Depreciation	4,820	-	4,820	4,509
Premises costs (see note 6)	32,232	14,832	47,064	47,622
Support costs (see note 6)	147,517	4,933	152,450	164,732
	<u>473,411</u>	<u>165,518</u>	<u>638,929</u>	<u>639,417</u>

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2024**

6 Analysis of support and premises costs

	Support costs	Premises costs	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Salaries and related costs	132,118	-	132,118	135,651
Repairs and upkeep	-	3,366	3,366	3,955
Rent	-	40,832	40,832	39,824
Heat, light, power and rates	-	2,866	2,866	3,736
General office	17,758	-	17,758	26,268
Governance costs	2,574	-	2,574	2,920
	<u>152,450</u>	<u>47,064</u>	<u>199,514</u>	<u>212,354</u>

7 Net expenditure for the year

	2024	2023
	£	£
Net expenditure is stated after charging:		
Depreciation – owned assets	<u>4,820</u>	<u>4,509</u>
Examiner’s remuneration - year end accounts/examination	<u>1,800</u>	<u>1,740</u>

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

The total staff costs and employee benefits were as follows:

	2024	2023
	£	£
Wages and salaries	508,828	519,069
Social security costs	36,386	38,084
Pension costs	45,490	48,549
	<u>590,704</u>	<u>605,702</u>

One member of staff received total employee benefits (excluding employer pension costs) of £60,000-£70,000 in the current period (2023: one).

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 £222,328 (2023: £236,440).

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2024

9 Staff numbers

The average monthly head count was 26 staff (2023: 27 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024 Number	2023 Number
Nursery	12.3	9.8
Outreach	1.9	3.3
Fundraising	2.0	1.8
Administration	2.1	2.1
	<u>18.3</u>	<u>17.0</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 2024 (2023: £Nil).

The aggregate donations made by trustees during the year was £2,391 (2023: £1,700).

During the year the Trust purchased trustee indemnity insurance for the benefit of the trustees at a cost of £676 (2023: £676). Additionally, the Trust provided the Trustees with training at a cost of £60 (2023: £120), and reimbursed a further £16 (2023: £384) of trustee expenses in the year.

There were no other related party transactions during the year (2023: £Nil).

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2024**

11 Fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 31st August 2023	13,727	15,452	29,179
Additions	5,907	1,792	7,699
	19,634	17,244	36,878
	19,634	17,244	36,878
Depreciation			
At 31st August 2023	11,011	8,998	20,009
Charge for the year	2,243	2,577	4,820
	13,254	11,575	24,829
	13,254	11,575	24,829
Net book value			
At 31st August 2024	6,380	5,669	12,049
	6,380	5,669	12,049
	6,380	5,669	12,049
At 31st August 2023	2,716	6,454	9,170
	2,716	6,454	9,170
	2,716	6,454	9,170

12 Debtors

	2024 £	2023 £
Trade debtors	12,551	5,631
Prepayments and accrued income	23,084	15,410
	35,635	21,041
	35,635	21,041

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,391	-
Taxation and social security	8,521	11,023
Accruals and deferred income	87,151	50,244
Other creditors	5,709	6,183
	105,772	67,450
	105,772	67,450

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 2024

14 Analysis of charitable funds

2023/24

Analysis of movements in unrestricted funds

	At 31/8/23 £	Net Movement £	Transfers £	At 31/8/24 £
Unrestricted funds				
General funds	110,452	(57,667)	58,372	111,157
Carington Trust Designated Fund	-	-	350,000	350,000
Endowment funds				
Edward Gostling Endowment	-	180,000	(30,000)	150,000
Restricted funds	413,127	(4,934)	(378,372)	29,821
Total funds	<u>523,579</u>	<u>117,399</u>	<u>-</u>	<u>640,978</u>

	At 31/8/23 £	Incoming resources £	Resources expended £	Transfers £	At 31/8/24 £
General funds	110,452	558,906	(616,573)	58,372	111,157
Carington Trust Designated Fund	-	-	-	350,000	350,000
Endowment Funds					
Edward Gostling Endowment	-	180,000	-	(30,000)	150,000
Restricted funds					
Carington Charitable Trust – Building Project	378,372	-	-	(378,372)	-
The Paul Foundation	2,917	-	(2,917)	-	-
Jim Marshall Charitable Trust	4,221	-	(2,878)	-	1,343
Buckinghamshire Council – Nursery Costs	2,917	-	(2,917)	-	-
National Lottery	7,425	-	(7,425)	-	-
D'Oly Carte	3,000	-	(3,000)	-	-
The Bucks Masonic Centenary Fund	3,150	-	(1,561)	-	1,589
Vale of Housing Trust	10,000	-	(10,000)	-	-
Tesco Tokens	1,125	-	(735)	-	390
Rothschild Foundation	-	10,000	(10,000)	-	-
Garfield Weston Foundation	-	15,000	(15,000)	-	-
Barbara Ward Children's Foundation	-	10,000	(10,000)	-	-
The Weinstock Fund	-	3,000	(3,000)	-	-
Stobbs Charity Fund	-	1,000	(1,000)	-	-
Buckinghamshire Council	-	1,000	(1,000)	-	-
Heart of Bucks Community Foundation	-	6,500	(6,500)	-	-
Shanly Foundation	-	2,500	(2,500)	-	-
William Harding's Charity	-	5,000	(667)	-	4,333
Doris Field Charitable Trust	-	1,000	(1,000)	-	-
EKFB	-	600	-	-	600
Aylesbury Town Council	-	2,000	(267)	-	1,733
Lewin Trust	-	15,000	(10,000)	-	5,000
The Clare Foundation	-	3,398	(565)	-	2,833
Jim Marshall Charitable Trust - Soft Tarmac project	-	6,000	-	-	6,000
Rectory Foundation	-	5,000	-	-	5,000
Winslow Trust – Soft Tarmac project	-	1,000	-	-	1,000
	<u>413,127</u>	<u>87,998</u>	<u>(92,932)</u>	<u>-</u>	<u>29,821</u>
	<u>523,579</u>	<u>826,904</u>	<u>(709,505)</u>	<u>-</u>	<u>640,978</u>

Autism Early Support Trust Limited
Notes to the Accounts (continued)
for the year ended 31st August 2024

14 Analysis of charitable funds (continued)

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
Endowment funds	-	-	-	
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
Endowment funds	-	-	-	-	-
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 – Nursery Costs	-	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 prior 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. During the current year, a further £28,372 was released to the general fund in agreement with the donor, and it was also confirmed that the donor was content for the remaining balance of £350,000 be held as a fund designated by the trustees for future building improvements and works to be used as and when appropriate.

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2024

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
Carington Trust Designated fund	This is the residual amount of the Carington Trust funds (see below) held by the trustees with a designation towards investment in premises in Buckinghamshire.
Endowment funds:	
Edward Gostling Endowment	Towards funding the cost of services through interest income generated on capital held, plus a proportion of the underlying capital transferred to the General fund each year
Restricted funds:	
The Carington Charitable Trust	For the securing of new premises for AES. The donor has permitted reclassification of these funds in both the current and prior year as noted above.
The Paul Foundation	Towards the delivery and development, promotion and advertising of parent and family webinars programme
Jim Marshall Charitable Trust	Towards training and equipment for the Nursery
Buckinghamshire Council – Nursery Costs	Towards the costs of running the Circle Centre Nursery
National Lottery	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
Rothschild Foundation	Towards Outreach costs
Garfield Weston Foundation	Towards General core costs
Barbara Ward Children's Foundation	Towards Family Support Service (Parent Support Co-Ordinator Salary and a portion of management salary for the HoCS) for 12 months
The Weinstock Fund	Towards SaLT at the Circle Centre
Stobbs Charity Fund	Towards SaLT at the Circle Centre
Buckinghamshire Council	Towards the costs of supporting vulnerable children at the Circle Centre Nursery
Heart of Bucks Community Foundation	Towards the salary of Head of Children's Services
Shanly Foundation	Towards the salary of Head of Children's Services
William Harding's Charity	Towards the fee subsidies and any bursaries we offer families from Aylesbury over the next 12 months
Doris Field Charitable Trust	Towards the costs of running the Circle Centre Nursery
EKFB	Towards the costs of new carpet in the Circle Centre Nursery
Aylesbury Town Council	Towards the fee subsidies and any bursaries we offer families from Aylesbury over the next 12 months
Lewin Trust	Circle Centre Core Costs
The Clare Foundation	Pilot Project - Parents Portal
Jim Marshall Charitable Trust - Soft Tarmac project	Soft Tarmac Project
Rectory Foundation	Oakley Preschool Project

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2024**

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

	2024	2023
	£	£
Net movement in funds	117,399	(116,188)
Add back depreciation charge	4,820	4,509
Deduct interest income shown in investing activities	(9,212)	(4,132)
Decrease/(increase) in debtors	(14,594)	(4,210)
Increase/(decrease) in creditors	38,322	(55,536)
	<u>136,735</u>	<u>(175,557)</u>

16 Lease commitments

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

	2024	2023
	£	£
Not later than one year	29,500	26,000
Later than one but not later than five years	118,000	2,167
	<u>147,500</u>	<u>28,167</u>

Autism Early Support Trust Limited
Detailed Statement of Financial Activities
for the year ended 31st August 2024

INCOMING RESOURCES	2024	2024	2024	2024	2023
	Unrestricted	Endowment	Restricted	Total	Total
		£	£	£	£
Donations					
Fundraising income	182,735	-	-	182,735	124,720
Edward Gostling Endowment	-	180,000	-	180,000	-
Restricted fundraising	-	-	87,998	87,998	125,497
	<u>182,735</u>	<u>180,000</u>	<u>87,998</u>	<u>450,733</u>	<u>250,217</u>
Income from charitable activities					
Nursery	203,984	-	-	203,984	197,766
Outreach	157,975	-	-	157,975	146,870
	<u>361,959</u>	<u>-</u>	<u>-</u>	<u>361,959</u>	<u>344,636</u>
Income from investments					
Deposit account income	9,212	-	-	9,212	4,132
Other incoming resources					
Employer's National Insurance	5,000	-	-	5,000	5,000
Total incoming resources	<u>558,906</u>	<u>180,000</u>	<u>87,998</u>	<u>826,904</u>	<u>603,985</u>
RESOURCES EXPENDED					
Fundraising costs					
Fundraising costs	4,446	-	-	4,446	5,608
Fundraising salary	52,723	-	-	52,723	60,028
Social security	5,602	-	-	5,602	6,207
Pensions	5,272	-	-	5,272	6,051
Bank charges	2,533	-	-	2,533	1,872
Professional fees	-	-	-	-	990
	<u>70,576</u>	<u>-</u>	<u>-</u>	<u>70,576</u>	<u>80,756</u>
Charitable activities					
Nursery					
Nursery wages	194,877	-	48,908	243,785	224,225
Social security	15,674	-	-	15,674	13,990
Pensions	20,411	-	-	20,411	19,013
Sundries	845	-	-	845	446
Books/materials etc	1,697	-	3,613	5,310	4,675
Bursaries	(934)	-	934	-	-
Minor equipment	88	-	-	88	439
Staff training	2,533	-	-	2,533	7,070
Travel & subsistence	196	-	-	196	-
Depreciation	4,820	-	-	4,820	4,509
	<u>240,207</u>	<u>-</u>	<u>53,455</u>	<u>293,662</u>	<u>274,367</u>
Outreach					
Outreach wages	99,310	-	22,917	122,227	127,004
Social security	10,232	-	-	10,232	11,618
Pensions	10,844	-	-	10,844	12,776
Staff training	461	-	-	461	(25)
Travel & subsistence	425	-	-	425	575
Marketing	123	-	-	123	-
Conference speaker fees	1,325	-	-	1,325	-
Sundry costs	116	-	-	116	748
	<u>122,836</u>	<u>-</u>	<u>22,917</u>	<u>145,753</u>	<u>152,696</u>
Total charitable activities cost	<u>363,043</u>	<u>-</u>	<u>76,372</u>	<u>439,415</u>	<u>427,063</u>

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Autism Early Support Trust Limited
Detailed Statement of Financial Activities
for the year ended 31st August 2024

	2024 Unrestricted £	2024 Endowment £	2024 Restricted £	2024 Total £	2023 Total £
Premises costs					
Grounds upkeep etc.	523	-	-	523	217
Cleaning and other consumables	2,627	-	-	2,627	3,360
Repairs and renewals	2,216	-	-	216	485
Rent	25,832	-	15,000	40,832	39,824
Rates and water	195	-	-	195	810
Heat and light	2,671	-	-	2,671	2,926
	<u>32,064</u>	<u>-</u>	<u>15,000</u>	<u>47,064</u>	<u>47,622</u>
Support Costs					
Administration					
Wages	90,092	-	-	90,092	107,812
Social security	9,878	-	-	9,878	11,269
Pensions	8,963	-	-	8,963	10,709
Professional services	22,980	-	-	22,980	-
Insurance	3,115	-	-	3,115	3,065
Telephone and IT	987	-	-	987	926
Printing and stationery	1,236	-	-	1,236	958
Sundries	6,123	-	-	6,123	10,103
Software	4,874	-	1,560	6,434	12,676
Postage	68	-	-	68	57
Recruitment	-	-	-	-	4,006
Minor equipment	-	-	-	-	231
	<u>148,316</u>	<u>-</u>	<u>1,560</u>	<u>149,876</u>	<u>161,812</u>
Charity management and admin					
Trustee indemnity insurance	676	-	-	676	676
Trustee training and expenses	98	-	-	98	504
Accountancy fees	1,800	-	-	1,800	1,740
	<u>2,574</u>	<u>-</u>	<u>-</u>	<u>2,574</u>	<u>2,920</u>
Total resources expended	<u>616,573</u>	<u>-</u>	<u>92,932</u>	<u>709,505</u>	<u>720,173</u>
Net income/(expenditure)	<u>(57,667)</u>	<u>180,000</u>	<u>(4,934)</u>	<u>117,399</u>	<u>(116,188)</u>

The above page does not form part of the statutory accounts