



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 2025

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 2025**

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) P Cresswell (Resigned 28 th January 2025) C Long (Resigned 27 th March 2025) A Stanyer M Dada B Wright A Deflandre A Saville (Appointed 28 th January 2025) D Thorpe (Appointed 21 st July 2025)
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) C Rushmere (Head of Income & Marketing) A McDonald (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 2025

The year under review has once again brought a mix of encouraging progress, ongoing challenges, and sobering realities for Autism Early Support (AES).

The outstanding good news is that in August the AES nursery provision, Circle Centre received its 5th consecutive 'Outstanding' rating from Ofsted. The Ofsted inspector said many really positive things about Circle Centre – including '*this is a really is a special place*'. The Ofsted report highlighted 'our knowledge, parental support and genuine compassion' and commended the skill of our team.

Despite external challenges, AES is now supporting more children and families than ever before. Demand for our services has continued to grow, reflecting the increasing number of children with complex language and communication needs and their parents who need our guidance.

We are pleased with the continued growth in our Outreach operation. Buckinghamshire County Council commissioned our Parents Portal. We view this as a testament to the quality and relevance of the product. In addition, we have secured another year of collaboration with the Oxfordshire Child and Adolescent Mental Health Service (CAMHS) who have expressed strong satisfaction with our service.

These key achievements provide continued affirmation of the value and impact of AES and the Circle Centre. They spotlight the importance of our specialist services and that we are making a significant contribution to local provision. This year, AES recorded a significant trading deficit of £118,751, which depleted our general reserves. This was largely due to the government-imposed increases in employers' national insurance costs and delays in EHCP decisions from an overwhelmed SEND system. Of major concern to us is that the latter is a situation that is not going to be resolved any time soon. We are extremely grateful to the Carrington Trust for their continued support and understanding in helping to stabilise our reserves position

As a priority, we are developing new ways to enhance and leverage our Parent's Portal. With over 1,500 users, we can now see the positive impact it is having on families, plus, we recognise that through its scalability we can secure an assured income. While this strategy will require investment, amidst so much uncertainty, we view it as a critical step towards a more sustainable future for AES.

Fundraising income remains unpredictable and competitive for charities like ours. However, our newly restructured fundraising team is working diligently to secure funding partnerships.

We continue to be deeply appreciative of everyone who volunteers their time to support our work. We have volunteers working in our nursery and outreach services and we have an active team of ambassadors who support our community fundraising. We have received further Gift in Kind support from local companies whose teams restored and uplifted our nursery building and grounds.

We have welcomed Amanda Saville and Debbie Thorp to the Trustee board this year. At the end of 2025, we will say goodbye to our long-term parent trustee and deputy chair, Alex Rowe. It is difficult to overstate the contribution Alex has made to AES, and he will be sorely missed.

Throughout all the trials and tribulations, Sarah Sweet Rowley, our exceptional CEO, and her team have demonstrated a determination to ensure the future of AES and its service to the community.

The Trustee Board will continue to do everything we can to support them.

**Graham Wylie
Chair of Trustees**

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

The Trustees have pleasure in presenting their annual report and independently examined financial statements for the year ended 31st August 2025 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:**

Using specialist education and therapies, we support children to find their ways to communicate and interact with others and we empower parents to understand and advocate for their children's needs.

- Vision:**

Every autistic child and child with sensory, interaction or 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. Alex is a specialist teacher with a passion for early intervention, she first set up the nursery as the Puzzle Pre-School in her home in Winslow. In 2004 Puzzle was registered as a charity and in 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.

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

Without timely intervention and the right support, children and their families can face a lifetime of hardship. The consequences can affect not only educational progress, but also mental and physical health, social belonging, financial security, and the overall well-being of the family.

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 create a lasting impact on the families who need us.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

What we do

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

At our specialist Circle Centre nursery, we provide individualised 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 empower 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. We were delighted that this was evidenced in July 2025 this year by our 5th consecutive 'Outstanding' OFSTED rating.

The recognition for the uniqueness of each child is inspiring, and children thrive in the nursery. The nursery provides very holistic support for children and their families. Extract from Ofsted Inspection Report July 2025

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 and guidance 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.
- **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, indoor soft play and a large outdoor play area.

Children attend for a minimum of two and a maximum of six sessions per week. Staff always focus on each child's strengths, preferences, and interests. They follow the child's lead and respond to their ways of communicating.

Our staff 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.

Each child's educational plan is individualised and designed and delivered in close partnership with parents. For the pupils who also attend another nursery, our staff team liaise with the child's other settings to create a joined-up approach to supporting the child's needs.

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The children's parents/carers are offered regular meetings with our team, plus our Parent Support Co-ordinator is on hand to offer a listening ear, guidance and practical support. All of our wraparound support for parents is underpinned by the value we see in putting as much support in place around the child, equipping families with knowledge and the tools they need to become the best advocates for their children.

In 2010, AES adopted SCERTS* (Social Communication, Emotional Regulation and Transactional Supports) an educational framework that focuses on supporting the three areas that correlate with the most positive outcomes faced by autistic children and children with interaction, communication and sensory differences.

- Communication
- Social Interaction
- Managing their feelings

As evidenced in our end of term monitoring, all of the nursery children make demonstrable progress in these three areas.

Our Outreach Provision

Our outreach team includes 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.

- **The Parent's Portal by Autism Early Support** is our bespoke digital platform, designed and curated by our current outreach team. Our self-guided learning tool provides parents with 24/7 unlimited access to resources and practical guidance. By joining our online community, parents gain knowledge and peer support, enabling them to better advocate for their children's needs, navigate their journey through SEN and maintain whole family well-being.
- 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.

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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Trustees' Annual Report for the year ended 31st August 2025

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:

- We were awarded our 5th consecutive '*outstanding*' rating by Ofsted after their inspection in July '25.
- We continued to extend our reach and supported more children and families this year than ever before.
- All of the children we have worked with have shown forward progress
- Feedback from our beneficiaries continues to be excellent
- The Parent's Portal was commissioned by Buckinghamshire Council in October 2024, which made it free to access for families who are resident in Buckinghamshire. Year on year membership has grown by 560%.
- The Programme of Support we are contracted to deliver for CAMHS Oxfordshire ran for another successful year and it has been recontracted again for 2025/26.
- We have recruited and retained a talented staff team and our wider stakeholder engagement has developed across all areas
- We further diversified our trustee board with the appointment of three new members.
- We were awarded £60k from The John Armitage Charitable Trust in July and confirmation that they would extend their multi-year support through to 2027.
- We continued to receive extensive support from The Carrington Trust that has helped us stabilise our free reserves position
- We have continued to strengthen our corporate partnerships, which has resulted in further enhancements of our nursery through Gift-in-Kind support.

Circle Centre Nursery

This year, we have supported 21 children and their families.

Of these children, 9 left our setting in July. Two will transition into special schools and 7 are moving to mainstream primary schools.

Over this academic year 100% of the children made progress in their ability to communicate.

90% of the children made progress with their abilities to cope and respond to different situations emotionally

All of the children demonstrated progress across the 8 core values we measure:

- Happiness – having and sharing positive experiences and learning opportunities
- Sense of self – seeing themselves and recognising their strengths and qualities may be different from others
- Sense of others – considers and take into account others' perspectives. Supports empathy, thoughtfulness and kindness
- Active learning and organisation – showing curiosity, seeking information, testing and problem solving
- Flexibility and resilience – coping and adjusting to changes and different experiences
- Active participation and adult-led activities – choosing and wanting to join activities led by others
- Independence – navigates and engages in daily activities with minimal assistance
- Social membership and friendship – seeing themselves as a participant and being able to identify with a group of other people.

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Results of the other outcomes we measured include:

- 95% of children are more able to seek comfort, interaction and support (e.g. help, a break, sensory strategies) when sharing negative and positive emotions.
- 90% of children are more able to share interest or focus with others through different means .
- 90% of children are more able to respond to interaction initiated by others and initiate this with others.
- 85% of children are more able to respond to offers of adults help to move away from activities or reengage in activities.
- 85% of children are more able to use vocalisations that hold meaning for a communicative purpose.
- 80% 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).
- 80% 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.
- 80% 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).
- 80% of children are 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.
- 80% of children are more able to share positive and negative emotions through body movement, facial expressions and responding to other people's emotions through different communicative means (e.g. using words, body language, actions and vocalisations).
- 75% of children are more able to demonstrate understanding of familiar words through responding to their name, simple, routine vocabulary and phrases.
- 75% of children are more able to use strategies to help them regulate their emotions and reengage in the activities after dysregulation.
- 65% of children are more able to understand a range of vocabulary and sentence structures within the context of a situation.
- 60% of children are more able to use words and word combinations using spoken language and/or AAC for different communicative purposes.

The Head of Children's Services and our two specialist teachers have worked together to ensure that all of the nursery staff have the training, tools and support they need to fulfill their roles and support the children.

This has been achieved through termly training, coaching from our therapy team and regular check-ins.

Leaders and staff are extremely knowledgeable and experienced. Their interactions with children are highly effective. They model activities and play to children without any expectations for children's responses. There is no expectation for children to get involved unless they choose to. Staff know how to tailor these interactions very successfully to meet children's unique learning needs. This enables children to engage in play and activities when they feel ready to.

Extract from Ofsted Inspection Report July 2025

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.

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This is an excellent example of how the modelling we do with parents enables the children to make progress at home and how working in partnership is critical. One of our therapists introduced the story "Is It Bedtime Wibbly Pig?" during a nursery session and modelled its use with the child's mum. This book helped the child make significant progress in his bedtime routine:

- He became able to dry himself after bath time.
- He brushes his teeth independently, this was previously a huge source of distress
- He asks for a drink as part of his routine and he also washes his hands thoroughly, all of this is mirroring the behaviour modelled by our staff.

Mum was thrilled and told us: "*It's all down to you*".

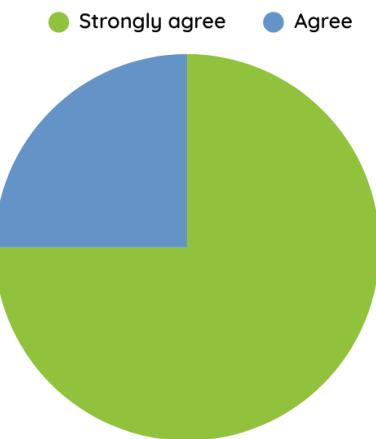
Evaluation and feedback continues to play a critical part in our service development and it also provides an excellent boost for the staff team.

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**Trustees' Annual Report
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Results from survey complete by nursery parents:

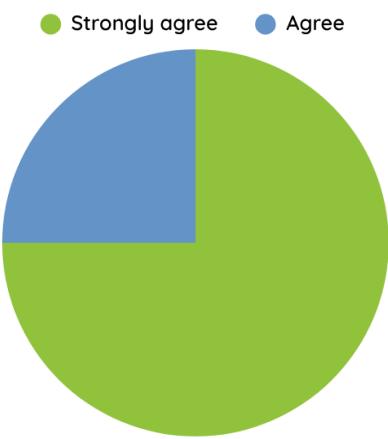
I have enhanced my knowledge of my child's strengths and needs



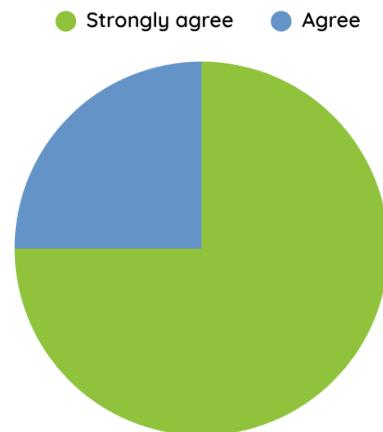
The support I have received has had a positive impact on my wellbeing



The support has helped me to develop a clearer profile of my child which can help me in advocating for their needs.



I feel confident exploring the ideas and strategies I have been given to support my child.



Autism Early Support Trust Limited

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Feedback from Circle Centre parents this year:

"I couldn't suggest any improvements. The staff have always been amazing with my child and with myself and family. Always been there to support, even if the challenge was a family one and not specifically my child. Communication has always been brilliant as well. My only advice would be to keep up your fantastic work!"

"Our experience with the Circle Centre and Autism Early Support has been incredibly positive. From day one, we have felt supported, understood, and listened to - something that means so much when navigating the challenges of autism. The teachers and staff do an absolutely fabulous job. Their patience, dedication, and genuine care for the children shines through every day. We've seen such a difference in our child's confidence and communication since attending, and it's thanks to the nurturing and inclusive environment they create. We're truly grateful."

"Thank you for everything!!! Our son is like a completely different child to when he started and I could never imagine him being able to do all of the independent things he does now, let alone his amazing speech!"

"Circle Centre has given our family a space where our son can prepare for life's transitions and get ready for school, knowing he is safe, engaged, and progressing with compassionate, knowledgeable staff who have formed genuine connections with our whole family."

There has been an increase in the administrative requirements we need to provide to support families through the EHCP process. It continues to command more time from our teachers, therapists and Head of Children's Services as a result, we have had to employ more administrative hours into the nursery.

We feel fortunate to have retained a fantastic staff team who pull together to face the fresh challenges we experience year on year. Plus, we are ever thankful to our incredible team of volunteers and the nursery bank team who have provided support and cover that gives us the extra capacity we need to deliver the service and maintain our highest standards. They continue to be integral, reliable members of the team who bring professionalism and ongoing positivity. In 24/25 they have gifted over 350 hours of their time to our nursery service.

Outreach services

Our outreach service provision has continued to make outstanding progress, with continued year-on-year growth in reach and impact. Plus, the service has returned the highest annual income level to date.

The team have delivered a broad range of services; working directly with individual children, supporting parents & carers and providing consultative services in schools and training to other professionals.

They have enabled our Parent's Portal to go from strength to strength. Creating content that continues to evolve and expand empowering families through knowledge that helps them to better understand and support their children's needs. We have ended the year with more Portal users than ever before.

In April, our Programme of Support that has been commissioned by CAMHS since 2022, was re-contracted for a further year. We continue to be extremely proud of the excellent parent feedback we receive for this support and for the difference we are able to make to these families.

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**Trustees' Annual Report
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Summary of outreach activity 2024-25

Outreach Service	2023-2024*	2024-25*
Children and families receiving direct support	36	43
Number of families on CAMHS programme of support	414	407
Number of registered users on The Parent's Portal	255	1692
Number of professionals who accessed training	192	59

*Activity period 1st September – 31 August each year.

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.

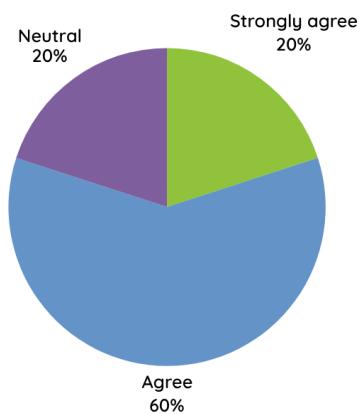
100% of respondents to parent surveys have said that they would recommend our services to other families.

Autism Early Support Trust Limited

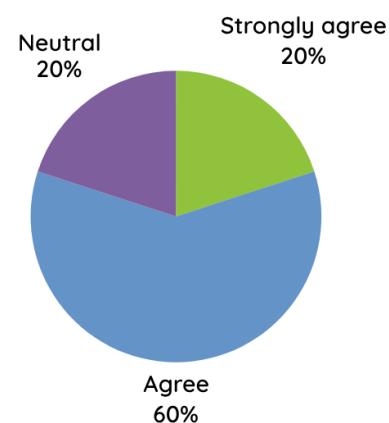
**Trustees' Annual Report
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Results from survey complete by parents of children who received individualised support

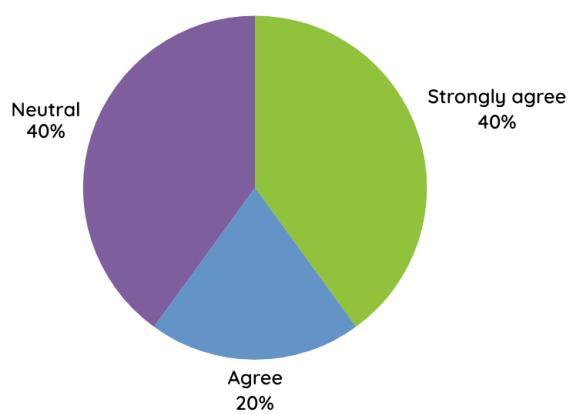
I feel confident exploring the ideas and strategies I have been given to support my child.



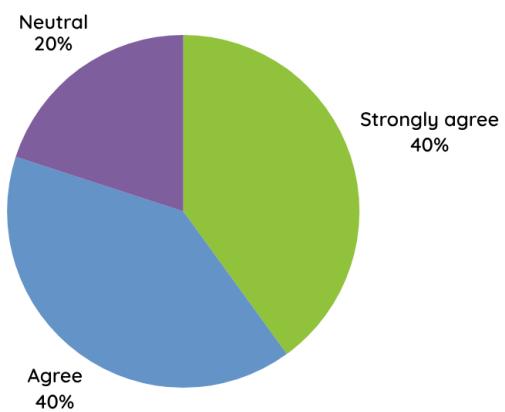
The support I have received has had a positive impact on my wellbeing.



I have enhanced my knowledge of my child's strengths and needs



The support has helped me to develop a clearer profile of my child which can help me in advocating for their needs.



Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

We are pleased to report on the ongoing success of our Programme of Support commissioned by Oxfordshire Health Trust CAMHS service. It is delivered to parents who have a child who is either pre or post assessment for ASD/ADHD. This year 407 parents registered and since the programme began in 2022, we have supported 1,258 families through this service.

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.

This year, 94% of families said that they would recommend the programme to other families in their position. Of parents surveyed, results show:

- 87% of families strongly agreed or agreed they had broadened their knowledge of neurodivergence and ways to manage its impact on family life.
- 79% of families strongly agreed or agreed that they felt better equipped to understand and respond to their child's needs.
- 79% 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.
- 74% of families strongly agreed or agreed that they felt enabled 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.
- 89% of families felt enabled to access a peer support network with other parents.

Other benefits parents documented include:

- Affirmation, support and receiving guidance from a source they could trust
- Hearing other parents' experiences and views was valuable.
- Helped them better understand the terminology.
- Practical tips and resources, plus help to find additional resources
- Help in recognising their child's strengths and that differences are also positive
- Realised how many things are affected by their child's sensory processing differences
- They gained tools to help them cope and practical tips on environmental adjustment and accommodations.
- Helpful discussions about ways to embed support.

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The Parent's Portal by Autism Early Support

Since we launched in 2023, our digital platform has transformed the way we deliver our service. It was designed to support parents/carers of children aged 2-17, wherever they are on their journey.

We are very proud to have achieved one of our key objectives in the original design and build, which was to support more people more often. This year, we saw a 560% increase in registered users year on year; this is largely as a result of the service being commissioned by Buckinghamshire Council.

Parents are now able to access our guidance 24/7, via on-demand content in the Portal's resource library. Plus, they can meet peers at parent support groups and connect directly with our practitioners through online workshops and drop-ins.

We have continued to invite practitioners and autistic advocates to deliver webinars on the Portal. They are experts in the fields, and they align with our child-led approach and values. Many are neurodivergent themselves, so they bring fresh and broad perspectives and lived experience. All live workshops and webinars are recorded and then saved in the Portal library for parents to view when they have time – this is a huge benefit, as being time-poor, parents struggle to commit to scheduled times.

With Clare Foundation funding, in September '24 we started a pilot project with a mainstream local primary school and a local charity who support vulnerable families. The project trialled using The Parent's Portal as a learning tool in tandem with both parents and caseworkers, outcomes included:

- 100% of parents reported increased confidence in advocating for their child's needs.
- 83% of families said they had a better understanding of their child.
- 67% felt that the support made home life easier, with the remainder noting potential positive impacts.
- 100% of the professionals observed increased advocacy confidence among families. Families accessed the portal monthly, using webinars, live sessions, and parent groups; professionals used downloadable resources and attended live training.
- 100% of families said they would recommend the project and found the portal useful.

We have taken these learnings forward and will apply them in future projects.

We continue to work in 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 Parent's Portal license for parents whose children have been assessed. 66 families were given Portal access following their assessment.

We acknowledge our growth in outreach would not be possible without the volunteer support we have received. We have been gifted over 500 hours that have helped us develop video content and integrate our CRM, Salesforce.

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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.

These are our fundraising principles:

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)

Our Head of Income & Engagement resigned in March which caused a short period of instability. The team pulled together to minimise disruption and we restructured the team to consist of a part-time Trusts Fundraiser and a full time Head of Income & Marketing.

Despite the uncertain financial backdrop we're operating within, with rising costs and many facing financial instability, we continued to be generously supported by both our local community and local and national funders.

It is thanks to critical support and continued investment from Trusts and Foundations, that we have maintained our stability. It continues to be our largest source of voluntary income and without it, the external factors affecting our financial position today, would be having an even greater detrimental impact.

We remain acutely aware of the pressure on funders and how overwhelmed they often are by applications. In some instances, funders are part-funding to manage demand and we have also seen a number of Trusts who have previously funded us either close or pause their giving. There has been a growing trend from national funders to focus their funding in geographical areas that are relatively less affluent than Buckinghamshire as a whole.

Unfortunately, this overlooks the wealth inequalities that we see amongst our beneficiaries, an increasing number of whom are facing financial hardship.

Autism Early Support Trust Limited

Trustees' Annual Report for the year ended 31st August 2025

This position creates pressure across the charitable sector, so we remain extremely grateful for the support we have received and the high level of affirmation this gives us in our services. The stability we receive from The Carrington Trust and the multi-year awards from the John Armitage Charitable Trust, Rothschild Trust, Barbara Ward Children's Foundation, The Lewin Trust and The Edward Gostling Foundation have continued to make a material difference to our annual position and stability. Local Charitable Trusts and Foundations continued to support us too, each of them validating our work and playing a critical part in our year.

We also benefited greatly from individual endeavours and local events. Our CEO cycled 500 miles in 5 days from the north to south of Portugal and The Bates family raised over £6k with their incredible Snowdon Challenge, Andrew Fyfe raised over £1k in the MK Marathon. We were beneficiaries of the charity collection at The Waterside Theatre during the Christmas panto season and £1k was donated to AES from The Lenborough Singer's Summer Concerts. Our Clothes Swaps were popular fundraising events, plus we ran our first 'Sponsored Silence' which was generously match-funded by a loyal local supporter.

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. Daimler Truck Ltd gifted another refurbishment day at the nursery and CS Cleaning became a monthly donor. 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.

Local organisations and regular supporters continue to recognise our work and provide invaluable support, they include; The First Words Lunch Club, The Winslow Rotary Club, Christmas at Thrift Wood, Waitrose Buckingham, Buckingham Rotary Club, Stowe Golf Club. We also enjoyed the opportunity to run our tombolas at Buckingham Christmas Parade, Christmas Lights Switch Ons, and at the annual Winslow Show.

Special thanks to our team of Ambassadors who step up to support our community activities and actively make introductions and create new opportunities. We would like to express our sincere thanks to everyone who has stood by us through another challenging year. Your loyalty, generosity, and belief in our work enables us to remain focused on meeting the needs of the vulnerable children and families we are here to support.

Looking ahead

Our plans for the year ahead include:

- Upholding the highest standards in our specialist nursery and outreach services
- Continue with the wider roll-out of The Parent's Portal. The platform allows us to scale up our reach, deepen our impact for families and generate regular income. Planned developments include:
 - Scoping of an area for schools, to provide a source of dynamic knowledge and a community of support for teaching staff.
 - The Parent's Portal will be made available as an employee benefit for businesses.
- Continued investment in the well-being and professional development of our staff
- We now employ marketing expertise, which will allow us to create and deliver a professional marketing strategy to drive engagement in - and raise awareness of - our work.
- 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 2025

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 2025 are £100,889 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)	114,633	111,157	3%
Restricted / Designated Funds:			
- Designated Carrington Fund	250,000	350,000	(28%)
- Restricted	37,594	29,821	26%
Edward Gostling Fund	120,000	150,000	(20%)
Total Funds	522,227	640,978	(19%)
Ratio of Reserves to Annual Operating Expenditure	72%	90%	(20%)

At 31st August 2025, the total reserves as shown above were £522,227 (2024: £640,978).

The Carrington Trust Fund was changed from a Capital Building Fund to a fund designated by the trustees of AES. The purpose being defined as for *premises in the future and security for today*. In the year to 31st August 2025, AES trustees advised the donor that £100,000 was to be used to bolster the general unrestricted reserve towards the target of £180k (three months' operating costs). Restricted reserves, which can only be spent as directed by the donor, were £37,594 (2024: £29,821). 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 2025 were therefore £114,633 (2024: £111,157), although £13,744 of these funds were tangible fixed assets, leaving £100,889 as free reserves at 31st August 2025.

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.

Autism Early Support Trust Limited

Trustees' Annual Report

for the year ended 31st August 2025

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 (2024: eight), each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of Trustees

As set out in the Articles of Association, the Chair of Trustees is nominated by Autism Early Support Trust Limited. When considering appointing Trustees, the Board has regard to the requirement for any specialist skills needed. The responsibility for recruitment of new Trustees rests firmly with the existing Trustees. They must oversee the management of an open and efficient process and always act in the best interest of the charity. Before appointing a new Trustee, the Trustee Board must make sure that the appointment meets the requirements of the charity's governing document and the law. Before appointing a Trustee, the Trustee Board obtains a declaration from the prospective Trustee that he/she is not disqualified. It also consults official registers of disqualified persons.

Trustee induction and training

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

Organisation

The Board of Trustees administers the charity. The Board normally meets 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.

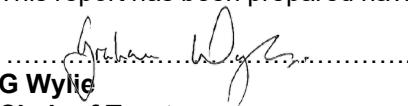
Third party indemnity provisions

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

2nd December 2025

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 2025 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

2nd December 2025

Autism Early Support Trust Limited

**Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31st August 2025**

	Note	Unrestricted funds 2025 £	Endowment funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Endowment funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income from:									
Donations	2	130,414	-	110,648	241,062	182,735	180,000	87,998	450,733
Income from charitable activities	3	351,601	-	-	351,601	361,959	-	-	361,959
Income from investments	4	18,681	-	-	18,681	9,212	-	-	9,212
Other income – employer NI rebate		10,500	-	-	10,500	5,000	-	-	5,000
Total income		511,196	-	110,648	621,844	558,906	180,000	87,998	826,904
Expenditure on:									
Costs of raising funds		61,890	-	-	61,890	70,576	-	-	70,576
Expenditure on Charitable activities									
Charitable expenditure	5	582,550	-	96,155	678,705	545,997	-	92,932	638,929
Total expenditure		644,440	-	96,155	740,595	616,573	-	92,932	709,505
Net income/(expenditure)		(133,244)	-	14,493	(118,751)	(57,667)	180,000	(4,934)	117,399
Transfer between funds	14	36,720	(30,000)	(6,720)	-	408,372	(30,000)	(378,372)	-
Net movement in funds		(96,524)	(30,000)	7,773	(118,751)	350,705	150,000	(383,306)	117,399
Reconciliation of Funds									
Total funds brought forward		461,157	150,000	29,821	640,978	110,452	-	413,127	523,579
Total funds carried forward		364,633	120,000	37,594	522,227	461,157	150,000	29,821	640,978

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 2025**

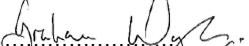
	Note	2025 Unrestricted Funds £	2025 Endowment Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Unrestricted Funds £	2024 Endowment Funds £	2024 Restricted Funds £	2024 Total Funds £
Fixed assets									
Tangible fixed assets	11	13,744	-	-	13,744	12,049	-	-	12,049
Current assets									
Debtors	12	21,273	-	-	21,273	35,635	-	-	35,635
Cash at bank and in hand		419,076	120,000	37,594	576,670	519,245	150,000	29,821	699,066
		440,349	120,000	37,594	597,943	554,880	150,000	29,821	734,701
Liabilities									
Creditors due within one year	13	(89,460)	-	-	(89,460)	(105,772)	-	-	(105,772)
Net current assets		350,889	120,000	37,594	508,483	449,108	150,000	29,821	628,929
Net assets		364,633	120,000	37,594	522,227	461,157	150,000	29,821	640,978
Funds									
Unrestricted funds	14	114,633	-	-	114,633	111,157	-	-	111,157
Carrington Trust Designated fund	14	250,000	-	-	250,000	350,000	-	-	350,000
Edward Gostling Fund	14	-	120,000	-	120,000	-	150,000	-	150,000
Restricted funds									
- Capital Building Project	14	-	-	-	-	-	-	-	-
- Other	14	-	-	37,594	37,594	-	-	29,821	29,821
Total charity funds		364,633	120,000	37,594	522,227	461,157	150,000	29,821	640,978

For the year ended 31st August 2025 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 2nd December 2025 and were signed on its behalf by:



G Wylie
Chair of Trustees

Registered Company Number: 07553552

Registered Charity Number: 114868

The notes on pages 23 to 34 form part of these accounts

Autism Early Support Trust Limited

Statement of Cash Flows
for the year ended 31st August 2025

	Note	2025 £	2024 £
Cash provided/(used) by operating activities	15	(133,418)	136,735
Cash flow from investing activities		_____	_____
Interest income		18,681	9,212
Purchase of tangible fixed assets		(7,659)	(7,699)
Cash expended by investing activities		11,022	1,513
(Decrease)/increase in cash and cash equivalents in the year		(122,396)	138,248
Cash and cash equivalents at 1st September 2024		699,066	560,818
Cash and cash equivalents at 31st August 2025		<u>576,670</u>	<u>699,066</u>

Autism Early Support Trust Limited

Notes to the Accounts for the year ended 31st August 2025

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 2025

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 Carrington Trust Fund was changed from a Capital Building Fund to a fund designated by the trustees of AES. The purpose being for premises in the future and security for today.

Endowment funds specifically comprise the Edward Gostling Fund, 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 2025**

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 2025**

2 Income from donations

	2025 £	2024 £
Donations	241,062	450,733

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

	2025 £	2024 £
Nursery	156,968	203,984
Outreach	194,633	157,975
	<hr/> 351,601	<hr/> 361,959

4 Investment income

	2025 £	2024 £
Deposit account interest	<hr/> 18,681	<hr/> 9,212

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

5 Analysis of expenditure on charitable activities

	Nursery 2025 £	Outreach 2025 £	Total 2025 £	Total 2024 £
Direct costs	307,312	158,543	465,855	434,595
Depreciation	5,964	-	5,964	4,820
Premises costs (see note 6)	34,335	14,832	49,167	47,064
Support costs (see note 6)	155,003	2,716	157,719	152,450
	<hr/> 502,614	<hr/> 176,091	<hr/> 678,705	<hr/> 638,929

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2025**

6 Analysis of support and premises costs

	Support costs 2025 £	Premises costs 2025 £	Total 2025 £	Total 2024 £
Salaries and related costs	139,010	-	139,010	132,118
Repairs and upkeep	-	3,694	3,694	3,366
Rent	-	43,165	43,165	40,832
Heat, light, power and rates	-	2,308	2,308	2,866
General office	15,588	-	15,588	17,758
Governance costs	3,121	-	3,121	2,574
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	157,719	49,167	206,886	199,514
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7 Net expenditure for the year

		2025 £	2024 £
Net expenditure is stated after charging:			
Depreciation – owned assets		5,964	4,820
Examiner's remuneration – year end accounts/examination		1,920	1,800
		<hr/> <hr/>	<hr/> <hr/>

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

The total staff costs and employee benefits were as follows:

	2025 £	2024 £
Wages and salaries	508,839	508,828
Social security costs	37,232	36,386
Pension costs	33,403	45,490
	<hr/> <hr/>	<hr/> <hr/>
	579,474	590,704
	<hr/> <hr/>	<hr/> <hr/>

Two members of staff received total employee benefits (excluding employer pension costs) of £60,000-£70,000 in the current period (2024: 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, including consultancy costs, of the key management personnel of the Trust were £245,679 (2024: £222,328).

Autism Early Support Trust Limited

Notes to the Accounts (continued) for the year ended 31st August 2025

9 Staff numbers

The average monthly head count was 25 staff (2024: 26 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2025 Number	2024 Number
Nursery	8.2	12.3
Outreach	2.8	1.9
Fundraising	1.4	2.0
Administration	1.6	2.1
	<hr/> 14.0	<hr/> 18.3
	<hr/> <hr/>	<hr/> <hr/>

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 2025 (2024: £Nil).

The aggregate donations made by trustees during the year was £2,571 (2024: £2,391).

During the year the Trust purchased trustee indemnity insurance for the benefit of the trustees at a cost of £675 (2024: £676). Additionally, the Trust provided the Trustees with training at a cost of £55 (2024: £60), and reimbursed a further £21 (2024: £16) of trustee expenses in the year.

There were no other related party transactions during the year (2024: £Nil).

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2025**

11 Fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 31st August 2024	19,634	17,244	36,878
Additions	6,979	680	7,659
Disposals	(4,351)	-	(4,351)
At 31st August 2025	<u>22,262</u>	<u>17,924</u>	<u>40,186</u>
Depreciation			
At 31st August 2024	13,254	11,575	24,829
Charge for the year	3,038	2,926	5,964
Eliminated on disposal	(4,351)	-	(4,351)
At 31st August 2025	<u>11,941</u>	<u>14,501</u>	<u>26,442</u>
Net book value			
At 31st August 2025	<u>10,321</u>	<u>3,423</u>	<u>13,744</u>
At 31st August 2024	<u>6,380</u>	<u>5,669</u>	<u>12,049</u>

12 Debtors

	2025 £	2024 £
Trade debtors	8,522	12,551
Prepayments and accrued income	12,751	23,084
	<u>21,273</u>	<u>35,635</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,709	4,391
Taxation and social security	11,296	8,521
Accruals and deferred income	71,574	87,151
Other creditors	4,881	5,709
	<u>89,460</u>	<u>105,772</u>

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

Autism Early Support Trust Limited

Notes to the Accounts (continued)
for the year ended 31st August 2025

14 Analysis of charitable funds

2024/25

Analysis of movements in unrestricted funds

	At 31/8/24 £	Net Movement £	Transfers £	At 31/8/25 £
Unrestricted funds				
General funds	111,157	(133,244)	136,720	114,633
Carrington Trust Designated Fund	350,000	-	(100,000)	250,000
Endowment funds				
Edward Gostling Fund	150,000	-	(30,000)	120,000
Restricted funds	29,821	14,493	(6,720)	37,594
Total funds	640,978	(118,751)	-	522,227

14 Analysis of charitable funds (continued)

	At 31/8/24 £	Incoming resources £	Resources expended £	Transfers £	At 31/8/25 £
General funds	111,157	511,196	(644,440)	136,720	114,633
Carrington Trust Designated Fund*	350,000	-	-	(100,000)	250,000
Endowment Funds					
Edward Gostling Fund	150,000	-	-	(30,000)	120,000
Restricted funds					
Jim Marshall Charitable Trust	1,343	-	(1,347)	-	(4)
The Bucks Masonic Centenary Fund	1,589	-	(1,589)	-	-
Tesco Tokens	390	375	(765)	-	-
William Harding's Charity	4,333	-	(4,333)	-	-
EKFB	600	-	(600)	-	-
Aylesbury Town Council	1,733	-	(1,733)	-	-
Lewin Trust	5,000	15,000	(20,000)	-	-
The Clare Foundation	2,833	-	(2,832)	-	1
Jim Marshall Charitable Trust - Soft Tarmac project	6,000	-	(280)	(5,720)	-
Rectory Foundation	5,000	-	(4,250)	-	750
Winslow Trust – Soft Tarmac project	1,000	-	-	(1,000)	-
Buckingham Town Council	-	1,500	-	-	1,500
Baily Thomas Charitable Trust	-	7,000	(1,750)	-	5,250
Barbara Ward Children's Fund	-	10,000	(10,000)	-	-
Co-op	-	500	-	-	500
Doris Field Charitable Trust	-	1,000	(1,000)	-	-
D'Oyly Carte Charitable Trust	-	3,000	(3,000)	-	-
Fairhive Thriving Communities Fund	-	10,000	(8,333)	-	1,667
Fairhive Thriving Communities Fund	-	10,000	-	-	10,000
Heart of Bucks - General Fund	-	10,000	(8,333)	-	1,667
Hospital Saturday Fund	-	1,000	(250)	-	750
John Lewis / Waitrose	-	1,250	(1,250)	-	-
KCCF small grant	-	2,760	(2,760)	-	-
Lewin Trust	-	15,000	(7,500)	-	7,500
Richard Radcliffe Charitable Trust	-	4,000	(1,000)	-	3,000
Rothschild Foundation	-	9,000	(9,000)	-	-
Anonymous	-	3,000	(3,000)	-	-
William Harding's Charity	-	5,000	(1,250)	-	3,750
Viridor	-	1,263	-	-	1,263
	29,821	110,648	(96,155)	(6,720)	37,594
	640,978	621,844	(740,595)	-	522,227

2023/24

Analysis of movements in unrestricted funds

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

Autism Early Support Trust Limited

Notes to the Accounts (continued)
for the year ended 31st August 2025

14 Analysis of charitable funds (continued)

	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
Carrington Trust Designated Fund*	-	-	-	350,000	350,000
Endowment Funds					
Edward Gostling Fund	-	180,000	-	(30,000)	150,000
Restricted funds					
Carrington 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)	-	-
Anonymous	-	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
	413,127	87,998	(92,932)	(378,372)	29,821
	523,579	826,904	(709,505)	-	640,978

* During the prior year, £28,372 was released to the general fund with the agreement of the donor and it was confirmed that the donor was content for the remaining balance of £50,000 to be held as a fund designated by the trustees for future building improvements and works to be used as and when appropriate. In agreement with the donor, in the current year, the purpose of the fund was redefined as being for premises in the future and security for today. In the current year, the Trustees of AES advised the donor that £100k was being released into the general fund.

Autism Early Support Trust Limited

**Notes to the Accounts (continued)
for the year ended 31st August 2025**

14 Analysis of charitable funds (continued)

Name of fund	Description, nature and purpose of the fund
Jim Marshall Charitable Trust - Nursery equipment	Towards Training and Equipment for the Nursery
The Bucks Masonic Centenary Fund	Towards IT equipment
Tesco tokens	Towards snacks in Nursery
William Harding's Charity	Towards the fee subsidies and any bursaries we offer families from Aylesbury over the next 12 months
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
Winslow Trust – Soft Tarmac project	Soft Tarmac Project
Baily Thomas Charitable Trust	Centre SALT Salary until 31 st May 2026
Barbara Ward Children's Fund	Family Support Co-ordinator Salary to 31st August 2024
Co-op	Towards Snacks, Toys & Resources - Nursery
Doris Field Charitable Trust	Circle Centre Core Costs
D'Oyly Carte Charitable Trust	Centre SALT Salary to 31st August 2024
Fairhive Thriving Communities Fund	Head of Children's Services salary
Heart of Bucks - General Fund	Head of Children's Services salary to 31st August 2024
Hospital Saturday Fund	Centre SALT Salary to June 25 - May 26
John Lewis / Waitrose	Towards Nursery Children's Christmas Party
King Charles III Charitable Trust	Reaching Out Project
Lewin Trust	Circle Centre Core Costs
Richard Radcliffe Charitable Trust	Outreach Core Costs
Rothschild Foundation	Outreach Core Costs
William Harding's Charity	Circle Centre Core Costs
Viridor	Towards updating the Sensory Room - Nursery

Autism Early Support Trust Limited

Notes to the Accounts (continued)
for the year ended 31st August 2025

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

	2025 £	2024 £
Net movement in funds	(118,751)	117,399
Add back depreciation charge	5,964	4,820
Deduct interest income shown in investing activities	(18,681)	(9,212)
Decrease/(increase) in debtors	14,362	(14,594)
Increase/(decrease) in creditors	(16,312)	38,322
Net cash used in operating activities	<u>(133,418)</u>	<u>136,735</u>

16 Lease commitments

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

	2025 £	2024 £
Not later than one year	29,111	29,500
Later than one but not later than five years	106,741	118,000
	<u>135,852</u>	<u>147,500</u>