Autism Family Support Oxfordshire

Unaudited Final Financial Statements and Annual Report for the period ended 31 May 2026

Registered charity: 276494

Website: www.afso.org.uk

Autism Family Support Oxfordshire

Chief Executive Officer's Report

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Autism Family Support Oxfordshire

Trustees' Annual Report

The Trustees are pleased to present their report for the year ended 31 May 2026 which provides a commentary on these results and the operations of the charity during the period, which are set out in the financial statements following this report. The report also acts as the charity's final strategic report.

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

a) About Us
b) Financial Review
c) Governance, the Board and Executive Officers
d) Statement of the Trustees' Responsibilities

a) About Us

Autism Family Support Oxfordshire is a registered charity that provided support to autistic children and young people and their families across Oxfordshire. Its aim was to improve wellbeing, build confidence, and support families to navigate the challenges associated with autism.

During the period, the charity delivered a range of services including one-to-one advice and support for parents and carers, group activities and youth work for autistic young people, and training and consultation for professionals.

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

b) Financial Review

Total income for the period was £160,355 (2025: £186,780). This reduction primarily reflects a significant decrease in grant income, which fell to £500 (2025: £63,168). Income from contracts and other sources increased to £159,855 (2025: £123,611), partially offsetting the reduction in grant funding.

Total expenditure increased to £232,026 (2025: £186,805), reflecting the continued delivery of services and the costs associated with managing the charity through to closure. Staff costs remained the largest area of expenditure at £170,027 (2025: £148,055).

The charity reported a net deficit of £71,671 for the period (2025: £25 deficit). This reflects both reduced income and the planned utilisation of reserves to support an orderly wind-down of operations.

Going Concern and Closure of the Charity

The Trustees undertook a review of the charity's financial position, including cash flow forecasts and funding expectations. This review identified that the charity did not have sufficient resources to continue operating for the foreseeable future.

The principal factors contributing to this position included:

- a significant and sustained reduction in grant income
- uncertainty over future funding streams
- ongoing fixed cost commitments, including staffing and service delivery

As a result, the Trustees concluded that it was not appropriate to prepare the financial statements on a going concern basis. The accounts have therefore been prepared on a break-up basis, in accordance with applicable accounting standards.

A managed wind-down of activities was implemented. All remaining assets were realised and liabilities settled in accordance with the charity's governing document. The charity formally ceased operations on 31 May 2026, with no remaining assets or liabilities.

c) Governance, the Board & Executive Officers

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

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

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

The Trustees are satisfied that adequate systems and procedures were maintained to safeguard the charity's assets and to minimise the risk of fraud or error.

d) Statement of Trustees' Responsibilities

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

The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for the reporting period.

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

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

The Trustees are responsible for keeping adequate accounting records and for safeguarding the assets of the charity, and for taking reasonable steps to prevent and detect fraud and other irregularities.

This Trustees' annual report was approved by the Board of Trustees on 21 July 2026 and is signed on their behalf by:

Liz Hickingbotham
Chair



16 July 2026

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

I report to the trustees on my examination of the financial statements of Autism Family Support Oxfordshire "the charity" for the period ended 31 May 2026 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Alison Jarratt FCA
XXXXX

Autism Family Support Oxfordshire

Statement of Financial Activities (including Income and Expenditure Account)

	Note	31 May 2026			31 March 2025
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Income and endowments from					
Donations and legacies	***3***	31,459	-	**31,459**	-
Grants	***3,4***	500	-	**500**	63,168
Charitable activities	***4***	-	128,049	**128,049**	108,561
Other trading activities	***5***	-	-		**-**
Investments		347	-	**347**	435
Total Income		**32,306**	**128,049**	**160,355**	**187,214**
Expenditure on:					
Raising funds	***3***	(626)	(2,503)	**(3,129)**	-
Charitable activities	***4***	(52,214)	(176,682)	**(228,896)**	(186,806)
Total expenditure		**(52,840)**	**(179,185)**	**(232,025)**	**(186,806)**
Net gains/(losses) on investments		-	-		**-**
Net (expenditure)/income for the		**(20,534)**	**(51,136)**	**(71,670)**	**408**
Transfers between funds		(36,136)	36,136	-	**-**
Net movement in funds		**(56,670)**	**(15,000)**	**(71,670)**	**408**
Reconciliation of funds:					
Total funds brought forward		56,670	15,000	71,670	**71,261**
Total funds carried forward		**-**	**-**	**-**	**71,669**

Autism Family Support Oxfordshire

Balance Sheet at 31 May 2026

	Note	31 May 2026		31 March 2025	
		£	£	£	£
Fixed assets					
Tangible assets	***10***		-		-
Current assets					
Debtors	***11***	-		1,663	
Cash at bank and in hand		-		75,809	
		-		**77,472**	
Liabilities					
Creditors: Amounts falling due within one year	***12***	-		(5,703)	
Net Current assets			**-**		**71,669**
Total assets less current liabilities			**-**		**71,669**
Creditors: Amounts falling due after more than one year			-		-
Total net assets			**-**		**71,669**
Funds of the charity					
Restricted income funds	***13,14***		-		15,000
Unrestricted funds	***13***		-		56,669
Total charity funds			**-**		**71,669**

All assets had been realised and all liabilities settled as part of the winding-up of the charity.

The financial statements on pages 6 to 16 were approved by the Trustees on 21st July 2026 and signed on their behalf by



Liz Hickingbotham
Chair

1. Legal status

The charity is registered with the Charity Commission (number 276494) and is unincorporated.

The Trustees resolved to wind up the charity following a sustained reduction in funding and an inability to continue as a going concern. A managed wind-down was undertaken, and the charity ceased operations on 31 May 2026. As a result, the charity had no remaining assets or liabilities at the end of the winding-up process.

2. Accounting policies

a) Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) and applicable UK accounting standards.

The Trustees have concluded that it is not appropriate to prepare the financial statements on a going concern basis, as the charity has ceased operations. Accordingly, the financial statements have been prepared on a break-up basis.

Under this basis, assets have been recognised at their realisable values and liabilities at their settlement amounts, reflecting the orderly winding-up of the charity. All assets have been realised and liabilities settled, and the charity had no remaining net assets at the conclusion of the winding-up process.

Significant events

The Trustees have completed the orderly wind-down of the charity. All remaining assets and liabilities were fully settled, resulting in a nil balance of reserves at the point of closure.

b) Income

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

Legacies are recognised at the earlier of: (i) when the charity is aware that probate has been granted, the estate has been finalised, and the executor(s) have notified the charity that a distribution will be made; or (ii) when a distribution is received. A legacy is only recognised when receipt is considered probable and the amount can be measured reliably. Where these criteria are not met, legacies are treated as contingent assets and disclosed if material.

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

Donated services or facilities are recognised when the charity has control over the item, any associated conditions have been met, receipt of economic benefit is probable, and the value can be measured reliably. These are recognised at the value to the charity, being the amount it would have been willing to pay for equivalent services or facilities. A corresponding amount is recognised in expenditure in the period of receipt. Volunteer time is not recognised in accordance with the SORP.

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

Income tax recoverable in relation to investment income is recognised when the related income is receivable.

c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity comprise direct costs and an appropriate proportion of shared costs, including support costs incurred in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared and support costs, which contribute to more than one activity, are apportioned between activities on a basis consistent with the use of resources. Central staff costs are allocated on an appropriate and consistent basis, such as time spent or usage of services.

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

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

Costs of charitable activities comprise those incurred in the delivery of the charity's objectives, including both direct costs and an appropriate allocation of support and governance costs.

d) Funds

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

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

e) Tangible fixed assets and depreciation

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

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

f) Impairment

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

g) Debtors and interest receivable

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

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

h) Cash at bank and in hand

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

i) Liabilities and provisions

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

j) Taxation

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

k) VAT

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

l) Financial Instruments

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

3. Voluntary income and costs of raising funds

	31 May 2026			31 March 2025
	Income and direct costs	Support costs	Total income and costs	Total income and costs
	£	£	£	£
Income:				
Donations and fundraising	31,459	-	**31,459**	15,051
Legacies	-	-	**-**	-
Grants	-	-	**-**	-
Total income	**31,459**	**-**	**31,459**	**15,051**
Expenditure:				
Costs of raising funds	(626)	(2,503)	**(3,129)**	**(2,724)**
Net funds raised	**30,833**	**(2,503)**	**28,330**	**12,327**

All of the income and costs above are unrestricted so £nil of the income above is restricted (2025: £nil).

4. Charitable activities

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

	31 May 2026			31 March 2025
	Unrestricted	Restricted	Total	£
	£	£	£	£
Income:				
Grants	500	-	**500**	**63,168**
Block contracts and other income	31.806	128,049	**159,855**	**123,611**
Total Income	**32,306**	**128,049**	**160,355**	**186,780**
Direct costs	(17,181)	(177,987)	**(195,168)**	**(172,490)**
Support costs	(35,659)	(1,199)	**(36,858)**	**(14,315)**
Total costs	**(52,840)**	**(179,186)**	**(232,026)**	**(186,805)**
Net (expenditure)/income	**(20,534)**	**(51,137)**	**(71,671)**	**(25)**

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

	31 May 2026			31 March 2025
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Staff costs:				
Salaries, NI and pension	15,529	152,846	**144,580**	**144,580**
Recruitment, payroll and HR advice	1,334	-	**1,334**	**1,841**
Staff training, expenses and other costs	319	-	**319**	**1,841**
Total staff costs	**17,181**	**152,846**	**170,027**	**148,055**
Other costs:				
Venue costs – activities	-	10,946	**10,946**	**10,240**
Leisure and other costs – activities	-	14,195	**14,195**	**14,195**
Venue costs - training	-	-	**-**	**-**
Trainer fees and other training costs	-	1,119	**1,119**	**517**
Rent	-	-	**-**	**1,800**
Office costs	4,705	-	**4,705**	**2,662**
IT and telephone	4,532	-	**4,532**	**5,110**
Insurance	4,858	-	**4,858**	**2,632**
Printing, postage and stationery	-	-	**-**	**434**
Professional fees and other finance costs	1,564	-	**1,564**	**1,061**
Depreciation	-	-	**-**	**99**
Total other costs	**35,659**	**26,340**	**61,999**	**38,750**
Total charitable expenditure	**52,840**	**179,186**	**232,026**	**186,805**

5. Other trading activities

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

6. Support costs

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

	31 May 2025	31 March 2025
	£	£
Corporate, finance and governance costs	-	1,061
HR, Office and IT costs	2,588	13,155
Depreciation of non-function specific assets	-	99
Total allocated support costs	**2,588**	**14,315**
Allocated to		
Raising funds	-	-
Charitable activities:	2,588	14,315
Total allocated support costs	**2,588**	**19,462**

7. Net income

Net income is stated after charging/(crediting):

	31 May 2026	31 March 2025
	£	£
Depreciation of tangible fixed assets	-	99
Independent examiner's remuneration incl VAT:		
Independent examination fee	-	-
for payroll and other services	462	720

8. Employee information

Employees costs during the year were:

	31 May 2026	31 March 2025
	£	£
Employee Costs		
Wages and salaries	164,232	128,108
Social Security costs	148	11,652
Pension costs	4,138	4,820
Total	**168,518**	**144,580**

The average number of people employed during the year was:

	31 May 2026	31 March 2025
Total	**11**	**13**

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

	31 May 2026	31 March 2025
Total	**4**	**5**

No employee received emoluments for the year amounting to more than £60,000 (2025: 0)

9. Trustees and Executive Officers

Details of Trustees and the Executive Officer are set on page 19 of these Financial Statements. Trustees do not receive any remuneration and no Trustees claimed expenses during the year (2025: nil).

The total emoluments received by the Chief Executive Officer was:

	31 May 2026	31 March 2025
	£	£
Salary	59,466	48,960
National insurance	8,169	5,502
Pension contributions	2,127	2,051
Total	**69,763**	**56,513**

10. Fixed assets: tangible assets

	31 May 2026		
	Fixtures, fittings, furniture & equipment	Computer & other equipment	Total
	£	£	£
Cost:			
At 1 April 2025	-	10,473	**10,473**
Additions	-	-	-
Disposals	-	10,473)	**(10,473)**
At 31 May 2026	-	-	-
Accumulated depreciation:			
At 1 April 2025	-	10,473	**10,473**
Charge for the year	-	-	-
Disposals	-	(10,473)	**(10,473)**
At 31 May 2026	-	-	-
Net book value:			
At 31 May 2026	-	-	-
At 31 March 2025	-	-	-

11. Debtors

	31 May 2026	31 March 2025
Due within one year	£	£
Prepayments & Accrued Income	-	1,663
Total due within one year	**0**	**1,663**

12. Creditors: Amounts falling due within one year

	31 May 2026	31 March 2025
	£	£
Trade creditors	0	3,138
Taxation and social security	-	-
Accruals and deferred income	0	2,202
Other creditors	0	461
Total Creditors: Amounts falling due within one year	**0**	**5,801**

Creditors include £nil of deferred income (2025: £nil).

13. Fund movements

	31 May 2026					
	At 1 April 2025	Income	Expenditure	Transfers	Gains and losses	At 31 May 2026
	£	£	£	£	£	£
General funds	**56,670**	32,306	(52,840)	(36,136)	-	**-**
Total unrestricted funds	**52,670**	**59,485**	**(64,076)**	**(36,136)**	**-**	**-**
Restricted funds	**15,000**	128,049	(179,186)	36,136	-	**-**
Total funds	**71,670**	**160,355**	**(179,186)**	**-**	**-**	**-**

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

15. Fund assets and liabilities

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

	31 May 2026		31 March 2025	
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds
	£	£	£	£
Tangible fixed assets	-	-	-	-
Current assets	-	-	62,473	15,000
Current liabilities	-	-	(5,803)	-
Total net assets at 31 March 2024	**-**	**-**	**56,670**	**15,000**

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

Restricted Funds	31 May 2026				
	At 1 April 2025	Income	Costs	Transfers	At 31 May 2026
	£	£	£	£	£
Autism activities and support	**-**	128,049	(164,186)	36,136	**-**
Youth Group running costs	**15,000**	0	(15,000)	-	**-**
Total restricted funds	**10,000**	**128,049**	**(179,186)**	**-**	**-**

14. Fund assets and liabilities (continued)

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

15. Operating leases

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

16. Contingent liabilities

The charity has no contingent liabilities as at 31 May 2026.

17. Related party transactions

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

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

During the year the Trustees made a total of £510 (2025: £510) in donations to the Charity.

Autism Family Support Oxfordshire

Trustees, Officers and Advisors

Principal Office:

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

Board of Trustees

Liz Hickingbotham	Chair	
Catherine Hill	Vice Chair	Resigned 5 June 2025
Nick Keene	Secretary	
Hayley Ryder		Resigned 5 June 2025
Helen Toone		
Simon Tyrell		

Chief Executive Officer

Gita Lobo

Bankers:

Barclays Bank PLC
1 Churchill Place
London
E14 5HP