BEYONDAUTISM

England & Wales · Charity number 1082599

Details

Other names	THE RAINBOW CHARITY FOR CHILDREN WITH AUTISM, THE RAINBOW SCHOOL FOR AUTISTIC CHILDREN, BEYOND AUTISM
Status	Registered
Legal form	Charitable company
Company number	04041459
Registered	2000-09-26
Register	View on the Charity Commission register

Contact

Address	BeyondAutism 140 Woking Close London SW15 5LD
Phone	02030319705
Email	info@beyondautism.org.uk
Website	www.beyondautism.org.uk

Activities

Objects: To promote, maintain, improve and advance the education of people diagnosed with autism and/or other autistic related communications disorders by providing positive education experiences, training for the people who work with them and support for their families and carers in the United Kingdom

Activities: To promote, maintain, improve and advance the education and health of children diagnosed with autism and/or other autistic and related communication disorders.

Classification

- **How:** Provides Services
- **What:** Education/training, Disability
- **Who:** People With Disabilities

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Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£10,697,914	£11,668,997	£1,855,820	271
2023-08-31	£10,163,456	£10,491,832	£2,826,903	227
2022-08-31	£9,990,214	£9,363,557	£3,155,279	243
2021-08-31	£8,593,834	£7,703,979	£2,528,622	231
2020-08-31	£7,205,272	£7,173,581	£1,638,767	171

Trustees

Name	Role	Appointed
Angus Johnston	Chair	2019-03-27
Craig Mahoney		2025-09-20
Gina Coladangelo		2024-07-21
Malcolm Smith		2023-08-21
Timothy Reid		2023-08-21

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BEYONDAUTISM

England & Wales - Charity number 1082599

Accounts

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Registered number: 04041459
Charity number: 1082599

BEYONDAUTISM

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

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BEYONDAUTISM
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BEYONDAUTISM

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2024

Trustees

Mrs R Bristowe
Mr M Smith
Mr T Reid
Mr A Johnston
Mrs D Fidler
Mrs R Baylis-West
Mrs G Coladangelo
Mrs V Federico (resigned 29 October 2024)

Company registered number

04041459

Charity registered number

1082599

Registered office

C/O Mr. Simon Swann
London Fruit & Wool Exchange
Ashurst LLP
1 Duval Square
London
E1 6PW

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

Principal operating offices

BeyondAutism
140 Woking Close
Roehampton
London
SW15 5LD

Park House School
48 North Side Wandsworth Common
London
SW18 2SL

Tram House School
520 Garratt Lane
London
SW17 0NY

Post 19
14 Enterprise Way
London
SW18 1FZ

Post 19
Unit A1
Avon House
3 Enterprise Way
London
SW18 1FZ

Chief executive officer

Mrs Coultas-Pitman

Independent auditor

James Cowper Kreston Audit
Chaterered Accountants and Statutory Auditor
Reading Bridge House
George Street
Reading
Berkshire
RG1 8LS

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Bankers

The Co-Operative Bank
80 Cornhill
London
EC3V 3NJ

HSBC
172 Upper Richmond Road
Putney
London
SW15 2SH

Lloyds Bank
110-112 Putney High St
Putney
London
SW15 1RG

Solicitors

Ashurst LLP
Attn: Mr. Simon Swann
London Fruit & Wool Exchange
1 Duval Square
London
E1 6PW

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BEYONDAUTISM

(A Company Limited by Guarantee)

STRATEGIC REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

OBJECTIVES AND ACTIVITIES

Background

Autism affects how a person communicates and experiences the world. Autistic people can experience difficulties with communication and/or sensory processing. It affects each person differently and is therefore often described as a spectrum. Autism is not an illness or disease and cannot be cured.

We are experts in delivering autism education services from pre-school to 25. BeyondAutism is a non-profit organisation, driving change in the world of autism education to ensure autistic children and young adults access an education which empowers a life full of choice, independence and opportunity. We do this by creating positive educational experiences, training for the professional team around a child, and information, resources and support for families and carers.

We deliver rapid and sustained outcomes in our Early Years' service by working with parents and children together. Empowering parents to feel resilient and confident in meeting the needs of their child leads to aspirational, informed choices creating a positive and successful step into primary education. Our schools and Post-19 service have a specialist curriculum that ensures sustained success beyond the age of 25, setting children and young adults up with the skills and independence to lead a life of their choosing.

Our Outreach team is activating networks and building local capacity with a solution-focused approach. Our Fast Responder® service is working at the point of crisis to change the national picture and reduce school placement breakdown, supporting students in their settings.

Our Vision

Our vision is to ensure autistic children and young adults access an education which empowers a life full of choice, independence and opportunity.

BeyondAutism celebrates the individual. We always seek to discover a person's aspirations, preferences and support needs facilitating a life of choice and opportunity. We go above and beyond to break the cycle of prejudice, through education and training, changing society and ensuring inclusion.

Our Strategy

BeyondAutism has undergone remarkable transformation and growth over the past 24 years.

Our current strategy and objectives reflect our aspirations at an individual and societal level. Through education and developing skills, whilst also influencing attitudes, resources and institutions.

Our Strategic Objectives:

- **Reduced School Placement breakdown**
  Empowering schools to manage behaviour and remove barriers to learning.
- **Increased Employability**
  Promoting independence and broadening opportunities with the skills and confidence to enter the workplace.
- **People with autism have the skills to live their ideal week**
  Empowering choice, opportunity and independence.
- **Increase resilience and confidence in families**
  Because families who are resilient, informed and confident make very different decisions, directly impacting the outcomes for their children.
- **Communities are supported to include people with autism**
  Breaking the cycle of prejudice so that people with autism have choice and opportunity.

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Everything we do is underpinned by our values:

Dedicated to delivering excellence

By developing expertise, outstanding services and positive engagement, always seeking to go above and beyond expectations. This means that we will:

- have high expectations of all, and deliver our best rather than aspire to it.
- listen to other points of view and be open to new ideas that will help us develop and in turn develop those we work with.

Committed to Behaviour Analysis

Contributing to research and ensuring our staff continually develop and share best practice that ensure aspirational outcomes for people with autism are achieved. This means that we will:

- be proud to be advocates for Behaviour Analysis, underpinned by the science of Applied Behaviour Analysis and Verbal Behaviour.
- have a creative and flexible approach to applying Behavioural Analysis to meet the needs of the individual, embracing new research tools and techniques.

Respectful

Embracing diversity, showing integrity, acting with compassion and always treating people with dignity. This means that we will:

- celebrate difference, taking time to discover what individuals want to achieve and supporting them in getting there
- build an open culture within the organisation, with transparency across everything we do

Proud to challenge

Listening, changing thinking, shifting attitudes and educating. This means that we will:

- have a questioning approach to everything; thinking for ourselves, not just doing what has been asked
- invite a culture of challenge – feeling supported in challenging others, and open to being challenged back

Together we will:

- put our learners at the forefront of everything we do, allowing them a voice
- be ambassadors for our knowledge and expertise, and role models to others
- have can-do attitudes, continually pushing ourselves, challenging anything that limits expectations of our learners
- listen to others with an open mind, give all the opportunity to speak and value different perspectives
- do our part in fostering a safe environment for all, promoting a world of open conversation

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To this end, BeyondAutism runs:

- Early Years' - This is a free service developed for parents/carers to attend with their children aged 15 months–5 years. The programme focuses on behaviours, relationships and developmental play, underpinned by Behaviour Analysis. We tailor teaching techniques around the needs and preferences of each child. The service offers a flexible approach, with attendance designed to fit around the timetable of each family.

- Park House School (48 North Side, Wandsworth Common) Ofsted rated Outstanding – delivers education from Reception age through to Year 6 (4 – 11yrs old). The school benefited from the substantial refurbishment in 2010 and has continued to adapt the environment to meet the needs of the younger learners by creating sensory play areas. All pupils continue to access individualised timetables within a broad and balanced curriculum.

- Tram House School (520 Garratt Lane, Earlsfield and 6th form at 140 Woking Close, Roehampton) Ofsted rated Good with Outstanding Features – educates Year 7 to Year 14 (aged 11 – 19yrs).

- Post-19 (Wandsworth, Riverside and Hammersmith hubs) – offers education and training to young adults aged 19 – 25yrs. The learners follow an individualised programme focused on developing communication and independent living skills in preparation for adulthood, underpinned by Behaviour Analysis. Through partnerships with other organisations, our learners spend around 50% of their week working and learning in their local communities.

Research & Learning has continued to grow and expand its reach. This includes delivering on Outreach contracts across London and South Oxfordshire. Online training has now been completed by people from across Scotland, Wales and England and continues to receive 100% positive feedback from attendees. BeyondAutism continues to build on its online presence, through the creation of podcasts, training videos and resources. The Lunch and Learn series has been very successful in sharing our approach, expertise and views with a wider audience.

2024 Highlights

During 2024 we have opened a new dedicated sixth form facility for Tram House School based in Wandsworth. The Charity team are now co-located at this site bringing all our teams closer together.

Reduced School Placement breakdown

- #IncludedNotExcluded Fast Responder® campaign successfully funded five responders, directly impacting 150 students.
- BeyondAutism's advocacy and training efforts worked to address high exclusion rates among SEND students, ensuring they receive the support needed to remain in education.

Increased Employability

- 12 learners accessed external work experience, gaining practical skills at London Zoo, Richmond Museum, Morden Library, and more.
- Developed the Employability Curriculum, providing structured key-stage pathways and tailored materials to help young autistic individuals prepare for the workforce.

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People with autism have the skills to live their ideal week

- Launched the Journal Group Initiative, which helps learners develop self-expression and communication skills.
- Fun with Food sessions improved dietary habits and sensory exploration, leading to increased food variety and nutritional awareness among learners.

Increase resilience and confidence in families

- 44/44 parents in Early Years' services reported feeling more equipped and empowered in supporting their child's journey
- Launch of the BeyondAutism Resource Hub provided families with free access to over 30 fact sheets and videos, helping parents and carers gain essential knowledge to support their child's development. 24,600 views and 1,891 downloads demonstrate its high demand and impact.

Communities are supported to include people with autism

- Lunch & Learn webinar series expanded to 4,300 registrants, a 2.5x increase from the previous year, with participation from 140 international attendees.
- £436,677 raised over the academic year to support autism education and outreach initiatives.
- 53 external engagement opportunities, including guest blogs, radio interviews, panel discussions, and networking events.
- Stakeholder Consultation success, with participation from 105 survey responses, 90 staff contributions, and 22 parent interviews, informing our 2025-2030 strategy.

Risk Management

The Board of Trustees recognise their responsibilities in the management of risk, particularly in respect of the children and adults attending BeyondAutism's provisions and the staff employed by the charity. A full risk analysis is carried out each year, with the most recent analysis being approved by Trustees in November 2023. The analysis covers all aspects of safeguarding, finance, health & safety, HR, reputation and resources. A number of risks are identified in each of these categories and each risk is scored on a matrix of impact and probability. Taking into account the controls in place to mitigate these risks, all were evaluated as low to medium.

In common with other organisations, the economic and political factors remain a potential risk for BeyondAutism. All school and Post 19 placements are funded by the learner's Local Authority with appropriate agreements in place; the charity does not have any privately funded pupils in either of its schools or its Post-19 service. BeyondAutism offers value to Local Authorities because it provides education to learners who have complex needs thus enabling our children and adults with autism to remain in their local community with their families. The alternative for many of BeyondAutism's learners could be residential care which would be significantly more expensive. Other financial risks are monitored closely by way of monthly management reporting and mitigated by conservative budgeting assumptions and analysis. Our Early Years service is entirely funded by voluntary donations and as such is subject to us continuing to raise funds to support this activity.

Due to a significant downturn in outreach and training income, coupled with lower-than-expected fundraised income it has been necessary to draw on organisational reserves, underwritten by the Board, to maintain Early Years as free at the point of delivery.

Independent external audits are commissioned in respect of key areas of risk; these included safeguarding, health & safety and data protection.

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Future Plans

BeyondAutism's ongoing objective of increasing reach remains at the forefront of its growth objectives including extending current operations outside of London. What form this takes will depend on what has been identified through market research and analysis as most suitable and appropriate for the geographical area concerned. In London, BeyondAutism's Post-19 provision is now a fully independent specialist provider registered with the Department for Education and BeyondAutism is keen to open additional hubs to cater for the ever increasing demand.

The Early Years service will reduce operations to 3 days a week whilst funding is secured, aiming to increase back to full-time as soon as is viable.

We continue to develop and expand our outreach, fast responder and training offer.

It has been necessary to restructure the senior management team in preparation for 2024/25.

This report was approved by the trustees and signed on their behalf by

A Johnston
Angus Johnston 30 Jun 2025 15:08:45 BST (UTC +1)

A Johnston
Chair of Trustees
Date: 30 June 2025

M Smith
Malcolm Smith 30 Jun 2025 16:46:25 BST (UTC +1)

M Smith
Trustee
Date: 30 June 2025

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the audited financial statements of BeyondAutism (the charity) for the year ended 31 August 2024. The Trustees confirm that the financial statements comply with current statutory obligations, the requirements of the charity's Memorandum and Articles of Association and 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 (FRS 102) (effective 1 January 2015).

Public Benefit

The Trustees consider that BeyondAutism provides a public benefit. BeyondAutism provides education and support for children and adults with autism and their families. BeyondAutism schools and its Post 19 service provide schooling and education for learners from a number of London Boroughs within commutable distance. Student placements are funded by Local Authorities. The expanding outreach provision seeks to train the trainers within mainstream schools so children with autism can maintain their placements there rather than being necessarily channelled through a specialist provision. The early years' service is free to users and is funded by grants and donations. It is run on an intervention basis for parents of pre-school children as a touchpoint for those with identified social and communciation needs or a recent diagnosis of autism. Our behaviour analyst specialists work with the parent and child together to find ways to encourage the development of communication skills and calm behaviours that challenge. It has proved immediately popular particularly for families who may not be able to afford expensive home programmes and who might find themselves quite isolated in a neurotypical world. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Structure, Governance and Management

The charity is a company limited by guarantee and registered in England (no 4041459) and is also a registered charity (no 1082599). The charity is governed by its Board of Trustees. The governing instruments of the charity are the Memorandum and Articles of Association.

All new policies or amendments to existing policies are approved by the Board of Trustees through a scheme of delegation that includes the school governing body and the charity's senior management team. The manner in which those policies are implemented, overseen and reviewed is delegated to the Chief Executive Officer. The setting of remuneration rates for all staff is set out in a remuneration policy which is updated each year and is subject to Board of Trustees approval. BeyondAutism mirrors Department for Education guidelines for the setting of all teacher's salaries and pay scales for other management and administrative posts consider financial indices such as the cost of living. Benchmarking exercises are carried out on a regular basis.

The schools are supported by a Governing Body that operates as a sub-committee of the Board of Trustees. The Chair of the Governing Body receives no remuneration. Other members are made up of parents, staff, community and local authority representatives. The Board of Trustees delegates the schools' development and review to the Governing Body; this includes school self-evaluation and school development plan, pupil progress, operational school policies and procedures. Likewise, the post 19 service is supported by an Advisory Board. The Board of Trustees receives regular reports from the Governing Body and the post 19 Advisory Board, to enable them to oversee performance and progress.

Chair of Trustees

2023-2024 was the first full year of service by Angus Johnston, who was appointed as Chair of Trustees mid-way through the previous year. Angus is a retired partner at the accountancy firm PricewaterhouseCoopers and is passionate about making a positive difference to children and young people's lives.

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Trustee Recruitment, Induction and Training

The Board of Trustees aims to build a board with a comprehensive, relevant and focused skills mix, and to recruit members whose knowledge, experience and perspective will support, guide and oversee the operations of the charity. Trustees are recruited through a variety of channels including research, advertising, networking and agencies. Trustees are nominated at Board level and, subject to approval, are then invited to attend the next Board meeting. New Trustees can only be appointed upon satisfactory completion of all regulatory checks: references, identity, eligibility, money laundering and DBS (Disclosure and Barring Service) (Disclosure and Barring Service) checks.

All Trustee appointments are confirmed by Board Resolution passed at Board meetings and are registered with the Charity Commission and Companies House. New Trustees are welcomed into the organisation and provided with a full induction pack. To maximise the value of a Trustee's contribution, every effort is made to ensure new Trustees understand the organisation, its background and mission, before, during and after the appointment process. Ongoing training is also provided for all Trustees.

Organisational Structure

The Board of Trustees meets formally at least 4 times a year. Members of the Board of Trustees who served since 1 September 2023 were:

A Johnston (Chair of Trustees)
R Bristowe
V Federico (stepped down 29 October 2024)
D Fidler
R Baylis-West
M Smith
T Reid
G Coladangelo (appointed 21 July 2024)

The Board of Trustees can draw on its collective and extensive experience from the worlds of education, global business, marketing, finance and law and is supported and advised by specialist consultants in education, safeguarding, health and safety, law and fundraising. The day to day running of the charity is delegated by the Board of Trustees to the Chief Executive Officer (CEO) who is supported by the senior management team.

BeyondAutism staff

The charity team is run in offices co-located with the Sixth Form of Tram School and is made up of finance, fundraising, HR and marketing & communications. The team supports the development of our services and the furtherance of our strategy.

BeyondAutism services are staffed with the following:

Teachers

Teachers are responsible for ensuring that the National Curriculum is appropriately adapted and followed throughout the school, including the planning that underpins this.

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Therapists

BeyondAutism employs a number of speech and language (SaLT) and occupational (OT) therapists who provide therapy programmes either directly or indirectly (through a tutor) depending on the stipulations made in the EHCP.

Behaviour Analyst

Every class and provision has a qualified Behaviour Analyst who draws up the individual behavioural programmes.

Advanced Skills Practioners

An ASP covers 2 classroms and is responsible for the training of tutors, leading small group learning sessions and supporting the Behaviour Analysts.

Teaching and Learning Practioners and Mentors (TLP/TLM)

Each learner is paired with an TLP tutor on a one to one basis. In exceptional circumstances the care may be based on a 2 TLP to 1 learner pairing. The TLP look after the safety and security of the learner and ensure that the learner is focussed on the specific task at hand. In the schools, TLP work in teams of 2 within a class, sharing and rotating their duties with the learners. This helps to raise the variety of the role and reduce burn out in particularly challenging behaviour.

Behaviour programmes are based on an analysis of what motivates an individual with autism to behave in certain ways. Each skill the individual needs to learn is broken down into small, achievable steps. Each step is worked on in a systematic and consistent way, using an appropriate “reinforcement” or reward to encourage the behaviours needed for future learning. Evidence and data are collected of the learner’s progress, so that targets and motivators can be adjusted along the way according to what is and is not working for a particular child. Reinforcement systems – which seek to link desired behaviour with good outcomes from the learner’s point of view – are particularly important for people with autism, given they may lack the ‘social desire to please’ that is often present in the neuro-typical. Behaviour Analysis techniques teach individuals with autism how to learn and can therefore be applied to the widest range of skills – from speech and language, self-care and motor skills, through to reading and writing.

To deliver the precision and consistency of the behaviour programmes, staff undergo continuous, comprehensive and intensive training of both a theoretical and a practical nature. This is provided by more senior staff with qualifications and more extensive experience in using Behaviour Analysis techniques. Specific teaching strategies are explained and demonstrated and then observed with feedback provided. Teaching and behaviour plans are developed and monitored by senior staff.

Fundraising

The Trustees are extremely grateful to the many individuals, companies and organisations that raise funds for the charity or donate their services in kind.

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Trusts and Foundations

The National Lottery Community Fund (Early Years)
The National Lottery Community Fund (Awards for All)
The Jack Petchey Foundation
The City Bridge Trust (Employment Project)
The City Bridge Trust Stepping Stones (Fast Responder)
The Casey Trust (Fast Responder)
The Cecil Pilkington Charitable Trust
The David Family Foundation (Fast Responder)
Garfield Weston Foundation (Early Years)
The Thompson Family Charitable Trust (Snowbility)
The Constable Education Trust (Early Years)
The Basil Samuel Charitable Trust
The Grace Trust (Early Years)
Story of Christmas (Park House Sensory Room)
Peter Sowerby Foundation (Fast Responder)
De Byre Charitable Trust (Early Years)
Pamela Champion Trust (Early Years)
Geoff and Fiona Squires Foundation (Fast Responder)
Goodman Foundation (Fast Responder)
William Allen Young Charitable Trust (Early Years)

Corporate support

Octopus
Coop Local Community Fund
Investors in the Community
The Works
Southside Chamber of Commerce

In-kind support

The Trustees would also like to thank all our volunteers who so generously donate their time, expertise and support to BeyondAutism. In particular, they would like to extend their gratitude to the following individuals and organisations who donated time, expertise and services to support our work.

Simon Swann and colleagues at Ashurst LLP who provide pro bono legal advice and use of meeting spaces.

Google AdGrant: advertising allocation of £95,000

Nordoff Robins (music therapy)

Langley Foundation (sponsored FundsOnline)

All of the Octopus volunteers who help out with a wide variety of tasks and events.

Jane Moore for her ongoing support and to Timothy West and Prunella Scales for their continuing patronage

The Fox family for their continued support in memory of Jonah Fox

The Governing Body for the support they give to Park House School and Tram House School

The Post 19 Advisory Board for the support they give to the Post 19 provision

The charity is also very grateful to those individuals who have supported the charity either directly through donations or indirectly by taking part in fund raising

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Fundraising approach and performance

Fundraising support is important to the sustainability of our charity, and as such we meet the highest fundraising standards to retain the trust and support of our donors. We were delighted to register with the Fundraising Regulator as a sign of our continued commitment to the Fundraising Code of Practice and are also members of the Chartered Institute of Fundraising. Our policies and compliance with fundraising regulations are reviewed annually.

When registering with the Fundraising Regulator, we confirmed our pact to uphold the Fundraising Promise to donors. The Fundraising Promise is an extension of our own code of ethics, which recognises our fundraising responsibilities:

- In equal measure, a responsibility to those who use our services and our donors.
- Those who use our services have a right to expect any representation to donors to be dignified and a true reflection of circumstances.
- To never knowingly misrepresent the charity to the general public and/or our donors.
- To only spend restricted donations on the project specified at time of application or donation.
- To keep the confidence of any donors who wish to remain anonymous.
- To act immediately should any donor ask for their details to be removed from the charity's contact list.

In the year to 31 August 2024 we did not contract any company to undertake fundraising on our behalf. We have been lucky to work with partners including Enthuse, JustGiving, Give as you Live and Giveability to help make giving and fundraising easier for supporters.

Our fundraising team are committed to working in line with BeyondAutism values and fundraising ethics, which we reinforce through regular learning and development. We don’t undertake any fundraising door-to-door activity or ask for direct debit donations on the street. Personal data is not shared without prior permission beyond the BeyondAutsim network. We don’t sell personal data. We don’t ‘cold-call’ people for fundraising purposes.

In addition to the Fundraising Codes of Conduct, we abide by related regulations, such as the Data Protection Act (including GDPR) and Charities Act. We are also members of Institute of Fundraising. There were no complaints received by the charity during the year.

The Trustees monitor fundraising performance through written and verbal reports delivered at each Board meeting.

Financial Review

Results for the year ended 31 August 2024 show total income of £10,697,914 (2023: £10,163,456) and an overall net deficit amount of £971,083 (2023 net deficit £328,376). The statement of cash flows shows a net inflow from operating activities of £2,031,929 (2023 outflow of £770,353) with an overall increase in cash and cash equivalents for the year of £1,774,331 (2023 decrease of £1,034,310).

Voluntary income (i.e. fund raising and donations) was £290,119 (2023: £409,939), more information on which has been provided earlier in the report.

Consequently the net assets of the charity have declined from £2,826,903 to £1,855,820 as at 31 August 2024.
Full results for the charity can be seen on pages 20 to 39 of the Annual Report.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

Reserves

Reserves totalled £1,855,820 at the year end. Of these, unrestricted reserves amount to £863,704 and restricted reserves £992,116. In the long term the Board would like to increase the balance on unrestricted reserves to an amount representing 3 months of operating expenses even though current revenue streams (statutory funding from local authorities) present little risk to the financial stability of the organisation. BeyondAutism's reserves policy is reviewed annually as part of the budget approval process and the Board of Trustees has agreed that reserves should be built up to the desired level in stages consistent with the charity's overall financial position and business development plan. This trend is expected to be maintained with a view to increasing the level of free reserves over time until the target, revised as appropriate, is achieved.

Employees

It is the Company's policy to give full and fair consideration to employees, workers and potential employees without regard to race, colour, nationality or national origin, sex, gender reassignment, marriage, disability, age, sexual orientation, religion or belief. All Company policies, practices and procedures relating to resourcing, training, development and promotion are administered equally and in accordance with all applicable laws.

It is the Company's policy to provide equal opportunities in all aspects of employment from the sourcing and selection of candidates, recruitment and training of employees to terms and conditions of employment and reasons for termination of employment and to ensure that any employment decisions are taken without reference to irrelevant or discriminatory criteria.

Communication with employees has continued through weekly staff meetings, training and e-mails so all employees are aware of the key priorities for BeyondAutism and its services.

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of BeyondAutism for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

Disclosure of information to auditor

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditor

The auditor, James Cowper Kreston Audit, will be proposed for re-appointment.

Approved by order of the members of the board of Trustees and signed on their behalf by:

A Johnston
Angus Johnston 30 Jun 2025 15:08:45 BST (UTC +1)

A Johnston
Chair of Trustees
Date: 30 June 2025

M Smith
Malcolm Smith 30 Jun 2025 16:46:25 BST (UTC +1)

M Smith
Trustee
Date: 30 June 2025

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BEYONDAUTISM

(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM

Opinion

We have audited the financial statements of Beyondautism (the 'charity') for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

The specific procedures for this engagement that we designed and performed to detect material misstatements in respect of irregularities, including fraud, were as follows:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;

- Enquiry of management and those charged with governance to identify any material instances of non-compliance with laws and regulations;

- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;

- Performing audit work to address the risk of irregularities due to management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for evidence of bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Alexander Peal BSc (Hons) FCA DChA (Senior Statutory Auditor)
for and on behalf of
James Cowper Kreston Audit
Chaterered Accountants and Statutory Auditor
Reading Bridge House
George Street
Reading
Berkshire
RG1 8LS

Date: 1 July 2025

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BEYONDAUTISM

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	2	**215,699**	**74,420**	**290,119**	409,939
Charitable activities	3	**1,458**	**10,406,337**	**10,407,795**	9,753,517
Total income		**217,157**	**10,480,757**	**10,697,914**	10,163,456
Expenditure on:					
Charitable activities:					
General activities		**-**	**10,740,270**	**10,740,270**	9,499,398
Depreciation expense		**-**	**372,317**	**372,317**	360,303
Interest expense		**-**	**390,724**	**390,724**	333,264
Other charitable activities		**165,686**	**-**	**165,686**	298,867
Total expenditure		**165,686**	**11,503,311**	**11,668,997**	10,491,832
Net income/(expenditure)		**51,471**	**(1,022,554)**	**(971,083)**	(328,376)
Transfers between funds	13	**(74,708)**	**74,708**	**-**	**-**
Net movement in funds		**(23,237)**	**(947,846)**	**(971,083)**	(328,376)
Reconciliation of funds:					
Total funds brought forward		**1,015,353**	**1,811,550**	**2,826,903**	3,155,279
Net movement in funds		**(23,237)**	**(947,846)**	**(971,083)**	(328,376)
Total funds carried forward		**992,116**	**863,704**	**1,855,820**	2,826,903

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 24 to 39 form part of these financial statements.

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BEYONDAUTISM

(A Company Limited by Guarantee)
REGISTERED NUMBER: 04041459

BALANCE SHEET
AS AT 31 AUGUST 2024

	Note		2024 £		2023 £
Fixed assets					
Tangible assets	9		**6,025,158**		6,295,605
			6,025,158		6,295,605
Current assets					
Debtors	10	**4,482,946**		742,649	
Cash at bank and in hand		**3,695,459**		1,921,128	
		8,178,405		2,663,777	
Current liabilities					
Creditors: amounts falling due within one year	11	**(7,192,222)**		(759,584)	
Net current assets			**986,183**		1,904,193
Total assets less current liabilities			**7,011,341**		8,199,798
Creditors: amounts falling due after more than one year	12		**(5,155,521)**		(5,372,895)
Net assets			**1,855,820**		2,826,903
Total net assets			**1,855,820**		2,826,903
Charity funds					
Restricted funds	13		**992,116**		1,015,353
Unrestricted funds	13		**863,704**		1,811,550
Total funds			**1,855,820**		2,826,903

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BEYONDAUTISM

(A Company Limited by Guarantee)
REGISTERED NUMBER: 04041459

BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2024

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A Johnston
Angus Johnston 30 Jun 2025 15:08:45 BST (UTC +1)

A Johnston
Trustee
Date: 30 June 2025

M Smith
Malcolm Smith 30 Jun 2025 16:46:25 BST (UTC +1)

M Smith
Trustee
30 June 2025

The notes on pages 24 to 39 form part of these financial statements.

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BEYONDAUTISM

(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	16	**2,031,929**	(770,353)
Cash flows from investing activities			
Purchase of tangible fixed assets		**(101,870)**	(108,425)
Net cash used in investing activities		**(101,870)**	**(108,425)**
Cash flows from financing activities			
Repayments of borrowing		**(155,728)**	(155,532)
Net cash used in financing activities		**(155,728)**	**(155,532)**
Change in cash and cash equivalents in the year		**1,774,331**	**(1,034,310)**
Cash and cash equivalents at the beginning of the year		**1,921,128**	2,955,438
Cash and cash equivalents at the end of the year	17	**3,695,459**	1,921,128

The notes on pages 24 to 39 form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Beyondautism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The charity is a company limited by guarantee incorporated in the United Kingdom. The members of the company are the trustees names on page 1.

1.3 Fund accounting

General funds are unrestricted funds which 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.

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 each restricted fund is set out in the notes to the financial statements.

1.4 Going concern

The Trustees have considered going concern and believe the charity is a going concern.

1.5 Income

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

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1. Accounting policies (continued)

1.6 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 are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold buildings	- 4% straight line
Freehold refurbishments	- 10% straight line
Leasehold property	- 20% straight line
Motor vehicles	- 25% straight line
Furniture and equipment	- 10% straight line
Computer equipment	- 25% straight line

1.8 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Accounts on a straight line basis over the lease term.

1.9 Debtors

Fees 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.

1.10 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.

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1. Accounting policies (continued)

1.11 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.

1.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.13 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements:

Tangible fixed assets (see note 9)
Tangible fixed assets are depreciatied over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors.

Allocation of expenditure
Where expenditure is not directly attributable to activity categories, costs are apportioned on the basis of various factors such as an estimate of time spent on activities by staff.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

2. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	**Total funds 2024 £**	Total funds 2023 £
Donations and gifts	17,985	67,183	**85,168**	84,009
Other grants	197,714	7,237	**204,951**	325,930
	215,699	74,420	**290,119**	409,939
Total 2023	345,887	64,052	409,939	

3. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	**Total funds 2024 £**	Total funds 2023 £
Teaching and care of children and young people (fees)	-	10,195,508	**10,195,508**	9,491,050
Fundraising	1,458	27,079	**28,537**	18,568
Other income	-	183,750	**183,750**	243,899
	1,458	10,406,337	**10,407,795**	9,753,517
Total 2023	-	9,753,517	9,753,517	

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

4. Analysis of expenditure by type

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Teaching and care of children and young people	9,842,059	1,798,609	**11,640,668**	10,444,410
Governance	-	4,202	**4,202**	3,072
Development costs	-	24,127	**24,127**	44,350
	9,842,059	1,826,938	**11,668,997**	10,491,832
Total 2023	8,958,321	1,533,511	10,491,832	

5. Net income

This is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets owned by the charity	**372,317**	360,302
Fees payable to the charity's auditor in respect of:		
Auditor's remuneration	**15,200**	11,925
All assurance services not included above	**970**	880

During the year, no trustees received benefits in kind (2023 - £Nil).

During the year, one trustee received reimbursed expenses of £1,443 (2023 - £6,890).

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

6. Staff costs

	2024 £	2023 £
Wages and salaries	**7,087,192**	6,193,525
Social security costs	**573,825**	525,329
Contribution to defined contribution pension schemes	**388,242**	306,888
	8,049,259	7,025,742

During the year, the charity made redundancies totalling £29,751 with £18,456 payable as at 31 August 2024 to 2 employees.

The average number of persons employed by the charity during the year was as follows:

	2024 No.	2023 No.
Teaching	**173**	134
Charity management and support staff	**98**	93
	271	227

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024 No.	2023 No.
In the band £60,001 - £70,000	**2**	2
In the band £70,001 - £80,000	**4**	1
In the band £80,001 - £90,000	**2**	3
In the band £100,001 - £110,000	**1**	1

The charity considers its key management personnel comprise the trustees and senior management team. The total employment benefits, including employer pension and national insurance contributions, of the key management personnel were £784,840 (2023: £855,488).

There were donations totalling £100 (2023: £640) by key management personnel and expenses of £1,443 (2023: £2,266)

7. Taxation

HM revenue & Customs has accepted the company as a charity within the definition of Part 11 Corporation Tax Act 2010 with the result that the exemptions afforded by Part 11 are available to the extent that income and gains are applicable and applied to charitable purposes only.

It is considered that all income and gains of the company are applicable and applied to charitable purposes only and on this basis, no provision for taxation has been made.

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8. Finance costs

	2024 £	2023 £
Bank loan interest	**390,724**	333,264

9. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 September 2023	**9,193,241**	**59,744**	**633,023**	**474,845**	**10,360,853**
Additions	**-**	**-**	**51,308**	**50,562**	**101,870**
At 31 August 2024	**9,193,241**	**59,744**	**684,331**	**525,407**	**10,462,723**
Depreciation					
At 1 September 2023	**3,413,156**	**45,158**	**280,360**	**326,574**	**4,065,248**
Charge for the year	**223,265**	**8,753**	**55,592**	**84,707**	**372,317**
At 31 August 2024	**3,636,421**	**53,911**	**335,952**	**411,281**	**4,437,565**
Net book value					
At 31 August 2024	**5,556,820**	**5,833**	**348,379**	**114,126**	**6,025,158**
At 31 August 2023	5,780,085	14,586	352,663	148,271	6,295,605

Included in freehold land and buildings is land at a cost of £2,075,000 (2023: £2,075,000) which is not depreciated.

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10. Debtors

	2024 £	2023 £
Due after more than one year		
Prepayments and accrued income	**-**	55,737
	-	55,737
Due within one year		
Fees	**3,935,650**	312,238
Other debtors	**149,586**	107,425
Prepayments and accrued income	**397,710**	267,249
	4,482,946	742,649

11. Creditors: Amounts falling due within one year

	2024 £	2023 £
Bank loans	**151,842**	149,711
Trade creditors	**106,018**	99,057
Other taxation and social security	**172,624**	144,732
Other creditors	**66,008**	99,765
Accruals and deferred income	**6,695,730**	266,319
	7,192,222	759,584

	2024 £	2023 £
Deferred income at 1 September 2023	**215,150**	561,012
Resources deferred during the year	**6,057,158**	215,150
Amounts released from previous periods	**(215,150)**	(561,012)
Deferred income at 31 August 2024	**6,057,158**	215,150

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12. Creditors: Amounts falling due after more than one year

	2024	2023
	£	£
Bank loans	**5,155,521**	5,317,158
Accruals and deferred income	**-**	55,737
	5,155,521	5,372,895

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2024	2023
	£	£
Repayable by instalments	**3,908,813**	4,156,679

For the above balances, interest is charged at 7.5% which is the Base Rate plus 2.25%.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

13. Statement of funds

Statement of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2024 £
Unrestricted funds					
General Funds	1,951,148	10,378,887	(10,739,974)	(550,230)	1,039,831
Fixed asset funds	5,327,271	101,870	(372,317)	74,708	5,131,532
Loan fund	(5,466,869)	-	(390,724)	550,230	(5,307,363)
Unallocated amounts	-	-	(296)	-	(296)
	1,811,550	10,480,757	(11,503,311)	74,708	863,704
Restricted funds					
Multi purpose hall and buildings grant	281,539	-	-	(19,970)	261,569
Softplay area	4,622	-	-	(2,658)	1,964
Tram House capital appeal	605,939	-	-	(31,346)	574,593
Park House kitchen and sensory room	36,532	-	-	(4,567)	31,965
Tram House Equipment	11,268	-	-	(2,601)	8,667
Story of Christmas	12,089	26,924	(24)	(11,250)	27,739
Snowbility	-	15,640	(15,640)	-	-
The Big Lottery - Early years	10,670	38,000	(38,000)	-	10,670
Constable education trust	3,256	70,000	(45,429)	-	27,827
Squires	-	7,500	(7,500)	-	-
Peter Harrison Foundation	-	8,888	(8,888)	-	-
Masonic trust	-	15,272	(15,272)	-	-
Morrisons Foundation	16,344	-	-	(1,816)	14,528
City Bridge Trust	-	13,857	(13,857)	-	-
Other	33,094	-	-	(500)	32,594
Peter Sowerby Foundation	-	21,076	(21,076)	-	-
	1,015,353	217,157	(165,686)	(74,708)	992,116
Total of funds	2,826,903	10,697,914	(11,668,997)	-	1,855,820

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13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2023 £
General Funds	2,230,198	9,709,144	(9,499,398)	(488,796)	1,951,148
Fixed asset funds	5,498,254	108,425	(360,303)	80,895	5,327,271
Loan fund	(5,622,401)	-	(333,264)	488,796	(5,466,869)
	2,106,051	9,817,569	(10,192,965)	80,895	1,811,550
Restricted funds					
Multi purpose hall and buildings grant	301,509	-	-	(19,970)	281,539
Softplay area	7,280	-	-	(2,658)	4,622
Tram House capital appeal	637,285	-	-	(31,346)	605,939
Park House kitchen and sensory room	41,099	-	-	(4,567)	36,532
Tram House Equipment	13,869	-	-	(2,601)	11,268
Dennis Wise Foundation	6,187	-	-	(6,187)	-
Story of Christmas	23,339	-	-	(11,250)	12,089
Snowbility	-	32,690	(32,690)	-	-
The Big Lottery - Early years	-	86,670	(76,000)	-	10,670
The Big Lottery - School readiness	-	17,398	(17,398)	-	-
Constable education trust	-	62,421	(59,165)	-	3,256
Squires	-	10,000	(10,000)	-	-
Peter Harrison Foundation	500	-	-	(500)	-
Masonic trust	-	13,379	(13,379)	-	-
Morrisons Foundation	18,160	-	-	(1,816)	16,344
City Bridge Trust	-	38,491	(38,491)	-	-
Other	-	84,838	(51,744)	-	33,094
	1,049,228	345,887	(298,867)	(80,895)	1,015,353
Total of funds	3,155,279	10,163,456	(10,491,832)	-	2,826,903

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

14. Summary of funds

Summary of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2024 £
General funds	**1,811,550**	**10,480,757**	**(11,503,311)**	**74,708**	**863,704**
Restricted funds	**1,015,353**	**217,157**	**(165,686)**	**(74,708)**	**992,116**
	2,826,903	**10,697,914**	**(11,668,997)**	**-**	**1,855,820**

Summary of funds - prior year

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2023 £
General funds	2,106,051	9,817,569	(10,192,965)	80,895	1,811,550
Restricted funds	1,049,228	345,887	(298,867)	(80,895)	1,015,353
	3,155,279	10,163,456	(10,491,832)	-	2,826,903

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	950,966	5,074,192	**6,025,158**
Current assets	261,888	7,916,517	**8,178,405**
Creditors due within one year	(220,738)	(6,971,484)	**(7,192,222)**
Creditors due in more than one year	-	(5,155,521)	**(5,155,521)**
Total	992,116	863,704	**1,855,820**

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15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	968,333	5,327,272	6,295,605
Debtors due after more than one year	55,737	-	55,737
Current assets	206,433	2,401,607	2,608,040
Creditors due within one year	(159,413)	(600,171)	(759,584)
Creditors due in more than one year	(55,737)	(5,317,158)	(5,372,895)
Total	1,015,353	1,811,550	2,826,903

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

	2024 £	2023 £
Net expenditure for the period (as per Statement of Financial Activities)	(971,083)	(328,376)
Adjustments for:		
Depreciation charges	**372,317**	360,302
Increase in debtors	**(3,744,075)**	(210,013)
Increase/(decrease) in creditors	**6,374,770**	(610,266)
Net cash provided by/(used in) operating activities	**2,031,929**	(788,353)

17. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	**3,695,459**	1,921,128

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

18. Analysis of changes in net debt

	At 1 September 2023	Cash flows	At 31 August 2024
	£	£	£
Cash at bank and in hand	1,921,128	1,774,331	3,695,459
Debt due within 1 year	(149,711)	(2,131)	(151,842)
Debt due after 1 year	(5,317,158)	161,637	(5,155,521)
	(3,545,741)	1,933,837	(1,611,904)

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19. Pension commitments

Teachers' Pension Scheme

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pensions Regulations (2010) and, from 1 April 2014, by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers and, from 1 January 2007, automatic for teachers in part-time employment following appointment or a change of contract, although they are able to opt out.

The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis – these contributions along with those made by employers are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

Not less than every four years the Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2020 and in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014. The valuation report was published by the Department for Education on 27 October 2023.

The key elements of the valuation and subsequent consultation are:

- Employer contribution rates set at 28.68% of pensionable pay (including a 0.08% employer administration charge). This is an increase of 5% in employer contribution and the cost control result is such that no changes in member benefits needed.
- Total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £262,000 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,220 million giving a notional past service deficit of £39,800 million

The result of this valuation will be implemented from 1 April 2024. The next valuation result is due to be implemented from 1 April 2028.

A copy of the valuation report and supporting documentation is on the Teachers' Pensions website.

Under the definitions set out in FRS 102, the TPS is an unfunded multi-employer pension scheme. The charity has accounted for its contributions to the scheme as if it were a defined contribution scheme. The charity has set out above the information available on the scheme.

In 2024 the cost of pension contributions was £388,242 (2023: £306,888) including £174,668 (2023: £152,025) to the TPS.

Beyondautism left the pension scheme on 31 August 2024.

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20. Operating lease commitments

At 31 August 2024 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	**274,083**	358,146
Later than 1 year and not later than 5 years	**470,700**	659,045
	744,783	1,017,191

21. Post balance sheet events

The loan covenant was breached after the year end and a loan waiver was obtained from the bank on 27th June 2025 hence the loan balance does not fall due for repayment.

BEYONDAUTISM

England & Wales - Charity number 1082599

Accounts

Registered number: 04041459
Charity number: 1082599

BEYONDAUTISM

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

BEYONDAUTISM
(A Company Limited by Guarantee)

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BEYONDAUTISM

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2023

Trustees

Mrs R Bristowe
Mr M Smith (appointed 21 August 2023)
Mr T Reid (appointed 21 August 2023)
Mr A Johnston
Mrs D Fidler
Mrs V Federico
Mrs R Baylis-West
Mr A Hussain (stepped down 11 November 2022)
Prof D Croisdale-Appleby (stepped down 31 January 2023)

Company registered number

04041459

Charity registered number

1082599

Registered office

C/O Mr. Simon Swann
London Fruit & Wool Exchange
Ashurst LLP
1 Duval Square
London
E1 6PW

Principal operating offices

BeyondAutism
140 Woking Close
Roehampton
London
SW15 5LD

Park House School
48 North Side Wandsworth Common
London
SW18 2SL

Tram House School
520 Garratt Lane
London
SW17 0NY

Tram House School
c/o South Thames College
Wandsworth High Street
London
SW18 2PP

Post 19
c/o Yarrow Housing Limited
The Hub
2 St Albans Terrace
Barons Court
London
W6 8HJ

Post 19
14 Enterprise Way
London
SW18 1FZ

Post 19
Unit A1
Avon House
3 Enterprise Way
London
SW18 1FZ

Chief executive officer

Mrs Coultas-Pitman

Independent auditor

James Cowper Kreston Audit
Chartered Accountants and Statutory Auditor
Reading Bridge House
George
Street
Reading
Berkshire
RG1 8LS

Bankers

The Co-Operative Bank
80 Cornhill
London
EC3V 3NJ

HSBC
172 Upper Richmond Road
Putney
London
SW15 2SH

Lloyds Bank
110-112 Putney High St
Putney
London
SW15 1RG

Solicitors

Ashurst LLP
Attn: Mr. Simon Swann
London Fruit & Wool Exchange
1 Duval Square
London
E1 6PW

STRATEGIC REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

OBJECTIVES AND ACTIVITIES

Background

Autism affects how a person communicates and experiences the world. Autistic people can experience difficulties with communication and/or sensory processing. It affects each person differently and is thereforeoften described as a spectrum. Autism is not an illness or disease and cannot be cured.

We are experts in delivering autism education services from pre-school to 25. BeyondAutism is a non-profit organisation, driving change in the world of autism education to ensure autistic children and young adults access an education which empowers a life full of choice, independence and opportunity. We do this by creating positive educational experiences, training for the professional team around a child, and information, resources and support for families and carers.

We deliver rapid and sustained outcomes in our Early Years' service by working with parents and children together. Empowering parents to feel resilient and confident in meeting the needs of their child leads to aspirational, informed choices creating a positive and successful step into primary education.

Our schools and Post-19 service have a specialist curriculum that ensures sustained success beyond the age of 25, setting children and young adults up with the skills and independence to lead a life of their choosing.

We're activating networks and building local capacity with our solution focused Outreach team; and our unique Fast Responder service is working at the point of crisis to change the national picture and reduce school placement breakdown.

Our Vision

Our vision is to ensure autistic children and young adults access an education which empowers a life full of choice, independence and opportunity.

BeyondAutism celebrates the individual. We always seek to discover a person's aspirations, preferences and support needs facilitating a life of choice and opportunity. We go above and beyond to break the cycle of prejudice, through education and training, changing society and ensuring inclusion. Every child and young adult with autism accesses an education which empowers a life full of choice, independence and opportunity.

Our Strategy

BeyondAutism has undergone remarkable transformation and growth over the past 20 years.

Our current strategy and objectives reflect our aspirations at an individual and societal level. Through education and developing skills, whilst also influencing attitudes, resources and institutions.

Our Strategic Objectives:

- Reduced School Placement breakdown
  Empowering schools to manage behaviour and remove barriers to learning
- **Increased Employability**
  With the skills and confidence to enter the workplace, promoting independence and broadening opportunities.
- People with autism have the skills to live their ideal week
  Empowering choice, opportunity and independence
- **Increase resilience and confidence in families**
  Because families who are resilient, informed and confident make very different decisions, directly impacting the outcomes for their children.
- **Communities are supported to include people with autism**
  Breaking the cycle of prejudice so that people with autism have choice and opportunity

Everything we do is underpinned by our values:

Dedicated to delivering excellence

By developing expertise, outstanding services and positive engagement, always seeking to go above and beyond expectations. This means that we will:

- have high expectations of all, and deliver our best rather than aspire to it
- listen to other points of view and be open to new ideas that will help us develop and in turn develop those we work with.

Committed to Behaviour Analysis

Contributing to research and ensuring our staff continually develop and share best practice that ensure aspirational outcomes for people with autism are achieved. This means that we will:

- be proud to be advocates for Behaviour Analysis, underpinned by the science of Applied Behaviour Analysis and Verbal Behaviour.
- have a creative and flexible approach to applying Behavioural Analysis to meet the needs of the individual, embracing new research tools and techniques

Respectful

By embracing diversity, showing integrity, acting with compassion and always treating people with dignity. This means that we will:

- celebrate difference, taking time to discover what individuals want to achieve and supporting them in getting there
- build an open culture within the organisation, with transparency across everything we do

Proud to challenge

By listening, changing thinking, shifting attitudes and educating. This means that we will:

- have a questioning approach to everything; thinking for ourselves, not just doing what has been asked
- invite a culture of challenge – feeling supported in challenging others, and open to being challenged back

Together we will:

- put our learners at the forefront of everything we do, allowing them a voice
- be ambassadors for our knowledge and expertise, and role models to others
- have can-do attitudes, continually pushing ourselves, challenging anything that limits expectations of our learners
- listen to others with an open mind, give all the opportunity to speak and value different perspectives
- do our part in fostering a safe environment for all, promoting a world of open conversation

To this end, BeyondAutism runs:

- Early Years' - This is a free service developed for parents/carers to attend with their children aged 15 months–5 years. The programme focuses on behaviours, relationships and developmental play, underpinned by Behaviour Analysis. We tailor teaching techniques around the needs and preferences of each child. The service offers a flexible approach, with attendance designed to fit around the timetable of each family.

- Park House School (48 North Side, Wandsworth Common) Ofsted rated Outstanding – delivers education from Reception age through to Year 6 (4 – 11yrs old). The school benefited from the substantial refurbishment in 2010 and has continued to adapt the environment to meet the needs of the younger learners by creating sensory play areas. All pupils continue to access individualised timetables within a broad and balanced curriculum.

- Tram House School (520 Garratt Lane, Earlsfield and 6th form at 140 Woking Close, Roehampton) Ofsted rated Good with Outstanding Features – educates Year 7 to Year 14 (aged 11 – 19yrs).

- Post-19 (Wandsworth, Riverside and Hammersmith hubs) – offers education and training to young adults aged 19 – 25yrs. The learners follow an individualised programme focused on developing communication and independent living skills in preparation for adulthood, underpinned by Behaviour Analysis. Through partnerships with other organisations, our learners spend around 50% of their week working and learning in their local communities.

Research & Learning has continued to grow and expand its reach. This includes delivering on Outreach contracts across London and South Oxfordshire. Online training has now been completed by people from acrossScotland, Wales and England and continues to receive 100% positive feedback from attendees. BeyondAutism continues to build on its online presence, through the creation of podcasts, training videos and resources. The Lunch and Learn series has been very successful in sharing our approach, expertise and views with a wider audience.

2023 Highlights

During 2023 we have opened a new dedicated sixth form facility for Tram House School based in Wandsworth. The Charity team are now co-located at this site bringing all our teams closer together.

Reduced School Placement breakdown

- This year almost 6,000 people accessed our training material and all the organisations trained who gave feedback stated that the training was good and would be applying strategies learnt.
- We trained five fast responders within one Multi Academy Trust to pilot our new service.
- 100% of the pupils supported through our outreach service have remained in their choice of placement.

Increased Employability

- We launched an employability project focusing on the development of a school based employability curriculum for autistic children.
- We interacted with 166 employers to provide training online or via a webinar. With others able to interact at career fairs, and events.
- Our employer's toolkit won an award from the Vocational Rehabilitations Association
- Students from Tram house and our Post-19 services have taken part in work placements in varied locations including cinemas, libraries and café's as well as in our Park House Primary School.

People with autism have the skills to live their ideal week

- All our pupils are supported by a Person Centred Plan PCP and have made progress against their communication targets in year.
- All our pupils had access to a range of activities and were able to make informed choices.

Increase resilience and confidence in families

- We ran a pilot to provide nursery care in year. Unfortunately we found it impossible to develop this into a financially sustainable offering and in line with many mainstream nurseries we took the difficult decision not to continue with this service.
- Our number of preschool group sessions increased by over 30% to 33.
- Of the children exiting our Early Years services at the end of the 2023 academic year, 10 were either to a mainstream school of an Additional Resource Provision (ARP) Class attached to a mainstream school with one continuing in a mainstream nursery. 3 pupils went on to special schools.

Communities are supported to include people with autism

- This year has focused on the development of bespoke training packages, reacting to individual needs of services, families and autistic people. Two of our courses have received CPD certification.
- We have worked to produce thirty factsheets for publication early in the next financial year. These have been co-produced and reviewed with autistic people and families.
- We trained fifty people at a Dorset based college and forty at a branch of UNISON.
- We have presented at a range of events from Parent Groups to the Achieving for Children employment forum.
- Our lunch and learn webinars continue to attract good numbers of attendees.
- All receive feedback that the training has been useful to aid understanding or autism and would be applying the strategies that were provided.
- We supported two students who attended our Post-19 service to transition to Supported living.

Risk Management

The Board of Trustees recognise their responsibilities in the management of risk, particularly in respect of the children and adults attending BeyondAutism's provisions and the staff employed by the charity. A full risk analysis is carried out each year, with the most recent analysis being approved by Trustees in November 2022. The analysis covers all aspects of safeguarding, finance, health & safety, HR, reputation and resources. A number of risks are identified in each of these categories and each risk is scored on a matrix of impact and probability. Taking into account the controls in place to mitigate these risks, all were evaluated as low to medium.

In common with other organisations, the economic and political factors remain a potential risk for BeyondAutism. All school and Post 19 placements are funded by the learner's Local Authority with appropriate agreements in place; the charity does not have any privately funded pupils in either of its schools or its Post-19 service. BeyondAutism offers value to Local Authorities because it provides education to learners who have complex needs thus enabling our children and adults with autism to remain in their local community with their families. The alternative for many of BeyondAutism's learners could be residential care which would be significantly more expensive. Other financial risks are monitored closely by way of monthly management reporting and mitigated by conservative budgeting assumptions and analysis. Our Early Years service is entirely funded by voluntary donations and as such is subject to us continuing to raise funds to support this activity.

Independent external audits are commissioned in respect of key areas of risk; these included safeguarding, health & safety and data protection.

Future Plans

BeyondAutism's ongoing objective of increasing reach remains at the forefront of its growth objectives including extending current operations outside of London. What form this takes will depend on what has been identified through market research and analysis as most suitable and appropriate for the geographical area concerned. In London, BeyondAutism's Post-19 provision is now a fully independent specialist provider registered with the Department for Education and BeyondAutism is keen to open additional hubs to cater for the ever increasing demand.

Other areas for ongoing development and expansion include early years' provision, research activities and our outreach, fast responder and training offer.

This report was approved by the trustees and signed on their behalf by

……
A Johnston
Chair of Trustees
Date: 09.04.24

……..
M Smith
Trustee
Date: 09.04.24

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the audited financial statements of BeyondAutism (the charity) for the year ended 31 August 2023. The Trustees confirm that the financial statements comply with current statutory obligations, the requirements of the charity's Memorandum and Articles of Association and 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 (FRS 102) (effective 1 January 2015).

Public Benefit

The Trustees consider that BeyondAutism provides a public benefit. BeyondAutism provides education and support for children and adults with autism and their families. BeyondAutism schools and its Post 19 service provide schooling and education for learners from a number of London Boroughs within commutable distance. Student placements are funded by Local Authorities. The expanding outreach provision seeks to train the trainers within mainstream schools so children with autism can maintain their placements there rather than being necessarily channelled through a specialist provision. The early years' service is free to users and is funded by grants and donations. It is run on an intervention basis for parents of pre-school children as a touchpoint for those with identified social and communication needs or a recent diagnosis of autism. Our behaviour analyst specialists work with the parent and child together to find ways to encourage the development of communicationskills and calm behaviours that challenge. It has proved immediately popular particularly for families who may notbe able to afford expensive home programmes and who might find themselves quite isolated in a neurotypical world. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Structure, Governance and Management

The charity is a company limited by guarantee and registered in England (no 4041459) and is also a registered charity (no 1082599). The charity is governed by its Board of Trustees. The governing instruments of the charity are the Memorandum and Articles of Association.

All new policies or amendments to existing policies are approved by the Board of Trustees through a scheme of delegation that includes the school governing body and the charity's senior management team. The manner in which those policies are implemented, overseen and reviewed is delegated to the Chief Executive Officer. The setting of remuneration rates for all staff is set out in a remuneration policy which is updated each year and is subject to Board of Trustees approval. BeyondAutism mirrors Department for Education guidelines for the setting of all teaching staff remuneration and pay scales for other management and administrative posts take into account financial indices such as the cost of living and the London Living Wage.

The schools are supported by a Governing Body that operates as a sub-committee of the Board of Trustees. The Chair of the Governing Body receives a small remuneration that is commensurate with the work required over and above attendance at and chairing of the meetings. Other members are made up of parents, staff, communityand local authority representatives. The Board of Trustees delegates the schools' development and review to the Governing Body; this includes school self-evaluation and school development plan, pupil progress, operational school policies and procedures. Likewise, the post 19 service is supported by an Advisory Board. The Board of Trustees receives regular reports from the Governing Body and the post 19 Advisory Board, to enable them to oversee performance and progress.

Chair of Trustees

During the year, Chair of Trustees, Professor David Croisdale-Appleby OBE stepped down.

Angus Johnston, an existing Trustee and Chair of the Finance Committee has been appointed as BeyondAutism's new Chair of Trustees. Angus is a retired partner at the accountancy firm PricewaterhouseCoopers and is passionate about making a positive difference to children and young people's lives.

Trustee Recruitment, Induction and Training

The Board of Trustees aims to build a board with a comprehensive, relevant and focussed skills mix, and to recruit members whose knowledge, experience and perspective will support, guide and oversee the operations of the charity. Trustees are recruited through a variety of channels including research, advertising, networking and agencies. Trustees are nominated at Board level and, subject to approval, are then invited to attend the nextBoard meeting. New Trustees can only be appointed upon satisfactory completion of all regulatory checks: references, identity, eligibility, money laundering and DBS (Disclosure and Barring Service) checks. All Trustee appointments are confirmed by Board Resolution passed at Board meetings and are registered with the Charity Commission and Companies House.

New Trustees are welcomed into the organisation and provided with a full induction pack. To maximise the value of a Trustee's contribution, every effort is made to ensure new Trustees understand the organisation, its background and mission, before, during and after the appointment process. Ongoing training is also provided for all Trustees.

Organisational Structure

The Board of Trustees meets formally at least 4 times a year. Members of the Board of Trustees who served since 1 September 2022 were:

A Johnston (Chair of Trustees)
D Croisdale-Appleby (stepped down 31 January 2023)
R Bristowe
D Fidler
V Federico
R Baylis-West
A Hussain (stepped down 11 November 2022)
T Reid (appointed 21 August 2023)
M Smith (appointed 21 August 2023)

The Board of Trustees can draw on its collective and extensive experience from the worlds of education, global business, finance and law and is supported and advised by specialist consultants in education, safeguarding, health and safety, law and fundraising. The day to day running of the charity is delegated by the Board of Trustees to the Chief Executive Officer (CEO) who is supported by the senior management team.

BeyondAutism staff

BeyondAutism services are staffed with the following:

Teachers

Teachers are responsible for ensuring that the National Curriculum is appropriately adapted and followed throughout the school, including the planning that underpins this.

Therapists

BeyondAutism employs a number of speech and language (SaLT) and occupational (OT) therapists who provide therapy programmes either directly or indirectly (through a tutor) depending on the stipulations made in the EHCP.

Behaviour Analyst

Every class and provision has a qualified Behaviour Analyst who draws up the individual behavioural programmes.

Advanced Skills Practitioners

An ASP covers 2 classrooms and is responsible for the training of tutors, leading small group learning sessions and supporting the Behaviour Analysts.

Teaching and Learning Practitioners and Mentors (TLP/TLM)

Each learner is paired with an TLP tutor on a one to one basis. In exceptional circumstances the care may be based on a 2 TLP to 1 learner pairing. The TLP look after the safety and security of the learner and ensure that the learner is focussed on the specific task at hand. In the schools, TLP work in teams of 2 within a class, sharing and rotating their duties with the learners. This helps to raise the variety of the role and reduce burn out in particularly challenging behaviour.

ABA programmes are based on an analysis of what motivates an individual with autism to behave in certain ways. Each skill the individual needs to learn is broken down into small, achievable steps. Each step is worked on in a systematic and consistent way, using an appropriate “reinforcement” or reward to encourage the behaviours needed for future learning. Evidence and data are collected of the learner’s progress, so that targets and motivators can be adjusted along the way according to what is and is not working for a particular child. Reinforcement systems – which seek to link desired behaviour with good outcomes from the learner’s point of view – are particularly important for people with autism, given they may lack the ‘social desire to please’ that is often present in the neuro-typical. Behaviour Analysis techniques teaches individuals with autism how to learn, and can therefore be applied to the widest range of skills – from speech and language, self-care and motor skills, through to reading and writing.

To deliver the precision and consistency of the behaviour programmes, staff undergo continuous, comprehensive and intensive training of both a theoretical and a practical nature. This is provided by more seniorstaff with qualifications and more extensive experience in using Behaviour Analysis techniques. Specific teachingstrategies are explained and demonstrated and then observed with feedback provided. Teaching and behaviour plans are developed and monitored by senior staff.

Fundraising

The Trustees are extremely grateful to the many individuals, companies and organisations that raise funds for the charity or donate their services in kind.

Trusts and Foundations

The National Lottery Community Fund (Early Years)
The National Lottery Community Fund (Awards for All)
Morrisons (Park House sensory garden and playground)
Dentons Charitable Trust (Early Years)
The Jack Petchey Foundation
The City Bridge Trust (Employment Project)
The City Bridge Trust Stepping Stones (Fast Responder)
The Casey Trust (Fast Responder)
The Cecil Pilkington Charitable Trust
The David Family Foundation (Fast Responder)
The Masonic Charitable Foundation (Early Years)
Matrix Causes (Prizm) Fund (Early Years)
Garfield Weston Foundation (Early Years)
The Thompson Family Charitable Trust (Snowbility)
The Constable Education Trust (Early Years)
The Clark Foundation
British Science Association (BSW project)
Radcliffe Trust (Park House music therapy)
The Basil Samuel Charitable Trust Added
National Funding Scheme (Early Years)
Little Lives (ipads for learners)
Barratt foundation (Early Years)
David Solomon's Charitable Trust (Early Years)
The Casey Trust
Cecil Pilkington Charitable Trust
The David Family Trust

Corporate support

Octopus
Coop Local Community Fund
Investors in the Community
Wates Connected Living
Southside Chamber of Commerce

In-kind support

The Trustees would also like to thank all our volunteers who so generously donate their time, expertise and support to BeyondAutism. In particular, they would like to extend their gratitude to the following individuals and organisations who donated time, expertise and services to support our work.

Simon Swann and colleagues at Ashurst LLP who provide pro bono legal advice and use of meeting spaces.

Google AdGrant: advertising allocation of £95,000

Nordoff Robins (music therapy)

Langley Foundation (sponsored FundsOnline)

All of the Octopus volunteers who help out with a wide variety of tasks and events.

Jane Moore for her ongoing support and to Timothy West and Prunella Scales for their continuing patronage

The Fox family for their continued support in memory of Jonah Fox

The Governing Body for the support they give to Park House School and Tram House School

The Post 19 Advisory Board for the support they give to the Post 19 provision

The charity is also very grateful to those individuals who have supported the charity either directly through donations or indirectly by taking part in fund raising

Fundraising approach and performance

Fundraising support is important to the sustainability of our charity, and as such we meet the highest fundraising standards to retain the trust and support of our donors. We were delighted to register with the Fundraising Regulator as a sign of our continued commitment to the Fundraising Code of Practice and are also members of the Chartered Institute of Fundraising. Our policies and compliance with fundraising regulations are reviewed annually.

When registering with the Fundraising Regulator, we confirmed our pact to uphold the Fundraising Promise to donors. The Fundraising Promise is an extension of our own code of ethics, which recognises our fundraising responsibilities:

- In equal measure, a responsibility to those who use our services and our donors.
- Those who use our services have a right to expect any representation to donors to be dignified and a true reflection of circumstances.
- To never knowingly misrepresent the charity to the general public and/or our donors.
- To only spend restricted donations on the project specified at time of application or donation.
- To keep the confidence of any donors who wish to remain anonymous.
- To act immediately should any donor ask for their details to be removed from the charity's contact list.

In the year to 31 August 2023 we did not contract any company to undertake fundraising on our behalf.

We have been lucky to work with partners including Virgin Money Giving, Charity Checkout, JustGiving, Give as you Live and Savoo, to help make giving and fundraising easier for supporters.

Our fundraising team are committed to working in line with BeyondAutism values and fundraising ethics, which we reinforce through regular learning and development. We don't undertake any fundraising door-to-door activity or ask for direct debit donations on the street. Personal data is not shared without prior permission beyond the BeyondAutism network. We don't sell personal data. We don't 'cold-call' people for fundraising purposes.

In addition to the Fundraising Codes of Conduct, we abide by related regulations, such as the Data Protection Act (including GDPR) and Charities Act. We are also members of Institute of Fundraising. There were no complaints received by the charity during the year.

The Trustees monitor fundraising performance through written and verbal reports delivered at each Board meeting.

Financial Review

Results for the year ended 31 August 2023 show total income of £10,163,456 (2022: £9,990,214) and an overall net deficit amount of £310,376 (2022 net surplus £626,657). The statement of cash flows shows a net inflowfrom operating activities of £770,353 (2022 inflow of £1,094,494) with an overall decrease in cash and cash equivalents for the year of £1,034,310 (2022 increase of £642,427).

Voluntary income (i.e. fund raising and donations) was £409,939 (2022: £503,180), more information on which has been provided earlier in the report.

Consequently the net assets of the charity have declined from £3,155,279 to £2,844,903 as at 31 August 2023. Full results for the charity can be seen on pages 19 to 35 of the Annual Report.

Reserves

Reserves totalled £2,826,903 at the year end. Of these, unrestricted reserves amount to £1,811,550 and restricted reserves £1,015,353. In the long term the Board would like to increase the balance on unrestricted reserves to an amount representing 3 months of operating expenses even though current revenue streams (statutory funding from local authorities) present little risk to the financial stability of the organisation. BeyondAutism's reserves policy is reviewed annually as part of the budget approval process and the Board of Trustees has agreed that reserves should be built up to the desired level in stages consistent with the charity's overall financial position and business development plan. This trend is expected to be maintained with a view to increasing the level of free reserves over time until the target, revised as appropriate, is achieved.

Employees

It is the Company's policy to give full and fair consideration to employees, workers and potential employees without regard to race, colour, nationality or national origin, sex, gender reassignment, marriage, disability, age, sexual orientation, religion or belief. All Company policies, practices and procedures relating to resourcing, training, development and promotion are administered equally and in accordance with all applicable laws.

It is the Company's policy to provide equal opportunities in all aspects of employment from the sourcing and selection of candidates, recruitment and training of employees to terms and conditions of employment and reasons for termination of employment and to ensure that any employment decisions are taken without reference to irrelevant or discriminatory criteria.

Communication with employees has continued through weekly staff meetings, training and e-mails so all employees are aware of the key priorities for BeyondAutism and its services.

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of BeyondAutism for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally AcceptedAccounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditor

The auditor, James Cowper Kreston Audit, will be proposed for re-appointment.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
A Johnston
Chair of Trustees
Date: 09.04.24

.....
M Smith
Trustee
Date: 09.04.24

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM

Opinion

We have audited the financial statements of BeyondAutism (the 'charity') for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusionthereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of theaudit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

The specific procedures for this engagement that we designed and performed to detect material misstatements in respect of irregularities, including fraud, were as follows:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management and those charged with governance to identify any material instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work to address the risk of irregularities due to management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for evidence of bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Alexander Peal BSc (Hons) FCA DChA (Senior Statutory Auditor)
for and on behalf of
James Cowper Kreston Audit
Chartered Accountants and Statutory Auditor
Reading Bridge House
George Street
Reading
Berkshire
RG1 8LS

Date: 19 April 2024

BEYONDAUTISM

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	**345,887**	**64,052**	**409,939**	503,180
Charitable activities	3	**-**	**9,753,517**	**9,753,517**	9,487,034
Total income		**345,887**	**9,817,569**	**10,163,456**	9,990,214
Expenditure on:					
Charitable activities:					
General activities		**-**	**9,499,398**	**9,499,398**	8,767,261
Depreciation expense		**-**	**360,303**	**360,303**	330,598
Interest expense		**-**	**333,264**	**333,264**	182,306
Other charitable activities		**298,867**	**-**	**298,867**	83,392
Total expenditure		**298,867**	**10,192,965**	**10,491,832**	9,363,557
Net income/(expenditure)		**47,020**	**(375,396)**	**(328,376)**	626,657
Transfers between funds	13	**(80,895)**	**80,895**	**-**	-
Net movement in funds		**(33,875)**	**(294,501)**	**(328,376)**	626,657
Reconciliation of funds:					
Total funds brought forward		**1,049,228**	**2,106,051**	**3,155,279**	2,528,622
Net movement in funds		**(33,875)**	**(294,501)**	**(328,376)**	626,657
Total funds carried forward		**1,015,353**	**1,811,550**	**2,826,903**	3,155,279

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 24 to 39 form part of these financial statements.

BEYONDAUTISM

(A Company Limited by Guarantee)
REGISTERED NUMBER: 04041459

BALANCE SHEET AS AT 31 AUGUST 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	9		**6,295,605**		6,547,482
			6,295,605		6,547,482
Current assets					
Debtors	10	**742,649**		532,636	
Cash at bank and in hand		**1,921,128**		2,955,438	
		2,663,777		3,488,074	
Creditors: amounts falling due within one year	11	**(759,584)**		(1,406,645)	
Net current assets			**1,904,193**		2,081,429
Total assets less current liabilities			**8,199,798**		8,628,911
Creditors: amounts falling due after more than one year	12		**(5,372,895)**		(5,473,632)
Net assets			**2,826,903**		3,155,279
Total net assets			**2,826,903**		3,155,279
Charity funds					
Restricted funds	13		**1,015,353**		1,049,228
Unrestricted funds	13		**1,811,550**		2,106,051
Total funds			**2,826,903**		3,155,279

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A Johnston
Trustee
Date: 09.04.24

Malcolm Smith
Trustee
Date: 09.04.24

The notes on pages 24 to 39 form part of these financial statements.

BEYONDAUTISM

(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	16	**(770,353)**	1,094,494
Cash flows from investing activities			
Purchase of tangible fixed assets		**(108,425)**	(242,291)
Net cash used in investing activities		**(108,425)**	**(242,291)**
Cash flows from financing activities			
Repayments of borrowing		**(155,532)**	(209,776)
Net cash used in financing activities		**(155,532)**	**(209,776)**
Change in cash and cash equivalents in the year		**(1,034,310)**	**642,427**
Cash and cash equivalents at the beginning of the year		**2,955,438**	2,313,011
Cash and cash equivalents at the end of the year	17	**1,921,128**	2,955,438

The notes on pages 24 to 39 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

BeyondAutism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The charity is a company limited by guarantee incorporated in the United Kingdom. The members of the company are the trustees names on page 1.

1.3 Fund accounting

General funds are unrestricted funds which 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.

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 each restricted fund is set out in the notes to the financial statements.

1.4 Going concern

The Trustees have considered going concern and believe the charity is a going concern.

1.5 Income

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

1. Accounting policies (continued)

1.6 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 costsof each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directlyto that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent withthe use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold buildings	- 4% straight line
Freehold refurbishments	- 10% straight line
Leasehold property	- 20% straight line
Motor vehicles	- 25% straight line
Furniture and equipment	- 10% straight line
Computer equipment	- 25% straight line

1.8 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Accounts on a straight line basis over the lease term.

1.9 Debtors

Fees 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.

1.10 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.

1. Accounting policies (continued)

1.11 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.

1.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.13 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements:

Tangible fixed assets (see note 9)
Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and mayvary depending on a number of factors.

Allocation of expenditure
Where expenditure is not directly attributable to activity categories, costs are apportioned on the basis of various factors such as an estimate of time spent on activities by staff.

2. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	**Total funds 2023 £**	Total funds 2022 £
Donations and gifts	24,214	59,795	**84,009**	132,630
Other grants	321,673	4,257	**325,930**	370,550
	345,887	64,052	**409,939**	503,180
Total 2022	353,287	149,893	503,180	

3. Income from charitable activities

	Unrestricted funds 2023 £	**Total funds 2023 £**	Total funds 2022 £
Teaching and care of children and young people (fees)	9,491,050	**9,491,050**	9,294,128
Fundraising	18,568	**18,568**	1,156
Other income	243,899	**243,899**	191,750
	9,753,517	**9,753,517**	9,487,034
Total 2022	9,487,034	9,487,034	

4. Analysis of expenditure by type

	Activities undertaken directly 2023 £	**Support costs 2023 £**	**Total funds 2023 £**	Total funds 2022 £
Teaching and care of children and young people	8,958,321	1,486,089	**10,444,410**	9,319,090
Governance	-	3,072	**3,072**	3,299
Development costs	-	44,350	**44,350**	41,168
	8,958,321	1,533,511	**10,491,832**	9,363,557
Total 2022	8,062,008	1,301,549	9,363,557	

5. Net income

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets owned by the charity	**360,302**	330,598
Fees payable to the charity's auditor in respect of:		
Auditor's remuneration	**11,925**	11,750
All assurance services not included above	**880**	-

During the year, no trustees received benefits in kind (2022 - £Nil).

During the year, one trustee received reimbursed expenses of £6,890 (2022 - £11,604).

6. Staff costs

	2023	2022
	£	£
Wages and salaries	**6,193,525**	5,953,750
Social security costs	**525,329**	462,589
Contribution to defined contribution pension schemes	**306,888**	279,318
	7,025,742	6,695,657

During the year there were no members of staff who received severance payments.

The average number of persons employed by the charity during the year was as follows:

	2023	2022
	No.	No.
Teaching	**134**	155
Charity management and support staff	**93**	88
	227	243

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
	No.	No.
In the band £60,001 - £70,000	**2**	-
In the band £70,001 - £80,000	**1**	1
In the band £80,001 - £90,000	**3**	2
In the band £100,001 - £110,000	**1**	-
In the band £110,001 - £120,000	**-**	1

The charity considers its key management personnel comprise the trustees and senior management team. The total employment benefits, including employer pension and national insurance contributions, ofthe key management personnel were £855,488 (2022: £703,184).

There were donations totalling £640 (2022: £nil) by key management personnel and expenses of £2,266 (2022: £nil)

7. Taxation

HM revenue & Customs has accepted the company as a charity within the definition of Part 11 Corporation Tax Act 2010 with the result that the exemptions afforded by Part 11 are available to the extent that income and gains are applicable and applied to charitable purposes only.

It is considered that all income and gains of the company are applicable and applied to charitable purposes only and on this basis, no provision for taxation has been made.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

8. Finance costs

	2023	2022
	£	£
Bank loan interest	**333,264**	182,306

9. Tangible fixed assets

	Freehold property	Motor vehicles	Fixtures and fittings	Computer equipment	Total
	£	**£**	**£**	**£**	**£**
Cost or valuation					
At 1 September 2022	**9,193,241**	**59,744**	**550,165**	**449,278**	**10,252,428**
Additions	**-**	**-**	**82,858**	**25,567**	**108,425**
At 31 August 2023	**9,193,241**	**59,744**	**633,023**	**474,845**	**10,360,853**
Depreciation					
At 1 September 2022	**3,187,704**	**30,222**	**233,310**	**253,710**	**3,704,946**
Charge for the year	**225,452**	**14,936**	**47,050**	**72,864**	**360,302**
At 31 August 2023	**3,413,156**	**45,158**	**280,360**	**326,574**	**4,065,248**
Net book value					
At 31 August 2023	**5,780,085**	**14,586**	**352,663**	**148,271**	**6,295,605**
At 31 August 2022	6,005,537	29,522	316,855	195,568	6,547,482

Included in freehold land and buildings is land at a cost of £2,075,000 (2022: £2,075,000) which is not depreciated.

10. Debtors

	2023	2022
	£	£
Due after more than one year		
Prepayments and accrued income	**55,737**	159,974
	55,737	159,974
Due within one year		
Fees	**312,238**	82,735
Other debtors	**107,425**	35,124
Prepayments and accrued income	**267,249**	254,803
	742,649	532,636

11. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Bank loans	**149,711**	308,743
Trade creditors	**99,057**	96,272
Other taxation and social security	**144,732**	123,343
Other creditors	**99,765**	122,885
Accruals and deferred income	**266,319**	755,402
	759,584	1,406,645

	2023	2022
	£	£
Deferred income at 1 September 2022	**561,012**	488,483
Resources deferred during the year	**215,150**	561,012
Amounts released from previous periods	**(561,012)**	(488,483)
Deferred income at 31 August 2023	**215,150**	561,012

12. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Bank loans	**5,317,158**	5,313,658
Accruals and deferred income	**55,737**	159,974
	5,372,895	5,473,632

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2023	2022
	£	£
Repayable by instalments	**4,156,679**	4,025,069

For the above balances, interest is charged at 7.5% which is the Base Rate plus 2.25%.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

13. Statement of funds

Statement of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2023 £
Unrestricted funds					
General Funds	**2,230,198**	**9,709,144**	**(9,499,398)**	**(488,796)**	**1,951,148**
Fixed asset funds	**5,498,254**	**108,425**	**(360,303)**	**80,895**	**5,327,271**
Loan fund	**(5,622,401)**	**-**	**(333,264)**	**488,796**	**(5,466,869)**
	2,106,051	**9,817,569**	**(10,192,965)**	**80,895**	**1,811,550**
Restricted funds					
Multi purpose hall and buildings grant	**301,509**	**-**	**-**	**(19,970)**	**281,539**
Softplay area	**7,280**	**-**	**-**	**(2,658)**	**4,622**
Tram House capital appeal	**637,285**	**-**	**-**	**(31,346)**	**605,939**
Park House kitchen and sensory room	**41,099**	**-**	**-**	**(4,567)**	**36,532**
Tram House Equipment	**13,869**	**-**	**-**	**(2,601)**	**11,268**
Dennis Wise Foundation	**6,187**	**-**	**-**	**(6,187)**	**-**
Story of Christmas	**23,339**	**-**	**-**	**(11,250)**	**12,089**
Snowbility	**-**	**32,690**	**(32,690)**	**-**	**-**
The Big Lottery - Early years	**-**	**86,670**	**(76,000)**	**-**	**10,670**
The Big Lottery - School readiness	**-**	**17,398**	**(17,398)**	**-**	**-**
Constable education trust	**-**	**62,421**	**(59,165)**	**-**	**3,256**
Garfield Weston	**-**	**10,000**	**(10,000)**	**-**	**-**
Other capital	**500**	**-**	**-**	**(500)**	**-**
Masonic trust	**-**	**13,379**	**(13,379)**	**-**	**-**
Morrisons Foundation	**18,160**	**-**	**-**	**(1,816)**	**16,344**
City Bridge Trust	**-**	**38,491**	**(38,491)**	**-**	**-**
Other	**-**	**84,838**	**(51,744)**	**-**	**33,094**
	1,049,228	**345,887**	**(298,867)**	**(80,895)**	**1,015,353**
Total of funds	**3,155,279**	**10,163,456**	**(10,491,832)**	**-**	**2,826,903**

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2022 £
General Funds	1,637,138	9,413,296	(8,516,026)	(304,210)	2,230,198
Fixed asset funds	5,616,984	223,631	(330,598)	(11,763)	5,498,254
Loan fund	(5,832,182)	-	(182,306)	392,087	(5,622,401)
	1,421,940	9,636,927	(9,028,930)	76,114	2,106,051
Restricted funds					
Multi purpose hall and buildings grant	321,479	-	-	(19,970)	301,509
Softplay area	9,938	-	-	(2,658)	7,280
Tram House capital appeal	668,671	-	-	(31,386)	637,285
Park House kitchen and sensory room	45,666	-	-	(4,567)	41,099
Tram House Equipment	16,470	-	-	(2,601)	13,869
Dennis Wise Foundation	12,367	-	-	(6,180)	6,187
Story of Christmas	32,091	-	-	(8,752)	23,339
Snowbility	-	32,883	(32,883)	-	-
City Bridge Trust	-	98,592	(98,592)	-	-
The Big Lottery - Early years	-	8,686	(8,686)	-	-
The Big Lottery - School readiness	-	76,000	(76,000)	-	-
Constable education trust	-	37,618	(37,618)	-	-
Garfield Weston	-	37,528	(37,528)	-	-
Other capital	-	10,000	(10,000)	-	-
Masonic trust	-	500	-	-	500
Morrisons Foundation	-	16,324	(16,324)	-	-
City Bridge Trust	-	18,160	-	-	18,160
Other	-	16,996	(16,996)	-	-
	1,106,682	353,287	(334,627)	(76,114)	1,049,228
Total of funds	2,528,622	9,990,214	(9,363,557)	-	3,155,279

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

14. Summary of funds

Summary of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2023 £
General funds	**2,106,051**	**9,817,569**	**(10,192,965)**	**80,895**	**1,811,550**
Restricted funds	**1,049,228**	**345,887**	**(298,867)**	**(80,895)**	**1,015,353**
	3,155,279	**10,163,456**	**(10,491,832)**	**-**	**2,826,903**

Summary of funds - prior year

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2022 £
General funds	1,421,940	9,636,927	(9,028,930)	76,114	2,106,051
Restricted funds	1,106,682	353,287	(334,627)	(76,114)	1,049,228
	2,528,622	9,990,214	(9,363,557)	-	3,155,279

General funds represent the free reserves of the charity, which are not designated for particular purposes.

Restricted funds arise as a result of conditions imposed by donors. Such funds are expended in accordance with their conditions and the specific projects as noted above. The main such funds are:

Multi purpose hall and buildings grant
This represents grants received towards the multi purpose hall and buildings. A transfer is made from restricted funds to unrestricted funds over the useful economic life of the hall and buildings.

Tram House capital appeal
This represents donations and grants received towards the redevelopment of Tram House. A transfer is made from restricted funds to unrestricted funds over the useful economic life of the property.

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	968,333	5,327,272	**6,295,605**
Debtors due after more than one year	55,737	-	**55,737**
Current assets	206,433	2,401,607	**2,608,040**
Creditors due within one year	(159,413)	(600,171)	**(759,584)**
Creditors due in more than one year	(55,737)	(5,317,158)	**(5,372,895)**
Total	1,015,353	1,811,550	**2,826,903**

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,049,228	5,498,254	6,547,482
Debtors due after more than one year	159,974	-	159,974
Current assets	464,594	2,863,506	3,328,100
Creditors due within one year	(464,594)	(942,051)	(1,406,645)
Creditors due in more than one year	(159,974)	(5,313,658)	(5,473,632)
Total	1,049,228	2,106,051	3,155,279

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

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(328,376)	626,657
Adjustments for:		
Depreciation charges	**360,302**	330,598
Decrease/(increase) in debtors	**(210,013)**	430,030
Decrease in creditors	**(610,266)**	(292,791)
Net cash provided by/(used in) operating activities	**(788,353)**	1,094,494

17. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	**1,921,128**	2,955,438

18. Analysis of changes in net debt

	At 1 September 2022	Cash flows	At 31 August 2023
	£	**£**	**£**
Cash at bank and in hand	**2,955,438**	**(1,034,310)**	**1,921,128**
Debt due within 1 year	**(308,743)**	**159,032**	**(149,711)**
Debt due after 1 year	**(5,313,658)**	**(3,500)**	**(5,317,158)**
	(2,666,963)	**(878,778)**	**(3,545,741)**

19. Pension commitments

Teachers' Pension Scheme

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pensions Regulations (2010) and, from 1 April 2014, by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers and, from 1 January 2007, automatic for teachers in part-time employment following appointment or a change of contract, although they are able to opt out.

The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis – these contributions along with those made by employers are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

Not less than every four years the Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2012 and in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014. The valuation report was published by the Department for Educationon 9 June 2014.

The key elements of the valuation and subsequent consultation are:

- employer contribution rates set at 23.68% of pensionable pay (including a 0.08% employer administration charge)
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £218,000 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £196,100 million giving a notional past service deficit of £22,000 million
  the SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 2.4% above the rate of CPI. assumed real rate of return is 2.4% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.2%. The assumed nominal rate of return including earnings growth is 4.45%

The latest actuarial TPS valuation results, as at 31 March 2020, were released in October 2023. The revised employer contribution rate of 28.6%, arising from this valuation, is due to be implemented from 1 April 2024.

A copy of the valuation report and supporting documentation is on the Teachers' Pensions website.

Under the definitions set out in FRS 102, the TPS is a multi-employer pension scheme. The charity has accounted for its contributions to the scheme as if it were a defined contribution scheme. The charity has set out above the information available on the scheme.

In 2023 the cost of pension contributions was £288,888 (2022: £279,318) including £134,025 (2022: £123,275) to the TPS.

20. Operating lease commitments

At 31 August 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	**358,146**	174,367
Later than 1 year and not later than 5 years	**659,045**	251,878
	1,017,191	426,245

BEYONDAUTISM

England & Wales - Charity number 1082599

Accounts

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Registered number: 04041459
Charity number: 1082599

BEYONDAUTISM

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

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BEYONDAUTISM
(A Company Limited by Guarantee)

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BEYONDAUTISM

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2022

Trustees

Mrs R Bristowe
Mr A S Lusk (stepped down 22 September 2021)
Mrs K E Sorab, OBE (stepped down 29 April 2022)
Mr A Johnston
Mrs D Fidler
Mrs V Federico
Mrs C Cryne (stepped down 26 April 2022)
Mrs R Baylis-West
Mr A Hussain (stepped down 11 November 2022)
Prof D Croisdale-Appleby (29 April 2022 - 31 January 2023)

Company registered number

04041459

Charity registered number

1082599

Registered office

C/O Mr. Simon Swann
London Fruit & Wool Exchange
Ashurst LLP
1 Duval Square
London
E1 6PW

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Principal operating offices

BeyondAutism
The Foundry
17 Oval Way
London
SE11 5RR

Park House School
48 North Side Wandsworth Common
London
SW18 2SL

Tram House School
520 Garratt Lane
London
SW17 0NY

Tram House School
c/o South Thames College
Wandsworth High Street
London
SW18 2PP

Post 19
c/o Yarrow Housing Limited
216 Goldhawk Road
London
W12 9NX

Post 19
14 Enterprise Way
London
SW18 1FZ

Post 19
Unit A1
Avon House
3 Enterprise Way
London
SW18 1FZ

Chief executive officer

Mrs Coultus-Pitman

Independent auditor

James Cowper Kreston Audit
Chaterered Accountants and Statutory Auditor
Reading Bridge House
George Street
Reading
Berkshire
RG1 8LS

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Bankers

The Co-Operative Bank
80 Cornhill
London
EC3V 3NJ

HSBC
172 Upper Richmond Road
Putney
London
SW15 2SH

Lloyds Bank
110-112 Putney High St
Putney
London
SW15 1RG

Solicitors

Ashurst LLP
Attn: Mr. Simon Swann
London Fruit & Wool Exchange
1 Duval Square
London
E1 6PW

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STRATEGIC REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

OBJECTIVES AND ACTIVITIES

Background

Autism is a complex neurological disorder which typically appears during the first 3 years of life. No one knows what causes autism and there is no cure.

Our Vision

Every child and young adult with autism accesses an education which empowers a life full of choice, independence and opportunity.

Our Mission

To deliver quality education and training services, underpinned by Behaviour Analysis.

BeyondAutism is a charity dedicated to empowering people with autism to lead fuller lives through positive educational experiences, training for the people who work with them and support for their families and carers.

BeyondAutism was founded as The Rainbow Charity in 2000, when a group of parents set up Rainbow School with 3 pupils in a run-down pre-fabricated hut on the grounds of Beatrix Potter School in Wandsworth.

Since then the charity and its services have undergone a remarkable transformation, growing exponentially in response to need. We now deliver transformative education to children and young adults from 35 Local Authorities across London and the Home Counties from our Early Years' service right through to our Post-19 Provision.

"The first Rainbow School was hardly a school at all. It was little more than a hut, kindly lent to us by Beatrix Potter School in Wandsworth. But to my mind it still stands as a symbol: of who we are and what we can achieve through hard work, love for our children and the kindness of friends.

Now we are extremely excited about the progress the charity is making. In the last five years we have launched a number of new services vastly increasing the number of children and young people we can reach and in turn the number of families who benefit."

Karen Sorab OBE
Founder

The story so far…

2000
The Rainbow Charity and Rainbow School are founded with 3 pupils in temporary accommodation.

2002
Rainbow School moves into Tram House, a rented property on Garratt Lane.

2009/2010
Having raised £4.36m in donations and financing we purchased and completed the Phase I redevelopment of our second school site opposite Spencer Park in Wandsworth.

2011
We re-brand the charity to BeyondAutism reflecting our ambition to go beyond the condition, exceed the limits and give families hope.

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2014
Having fundraised over £570k Phase II works are completed at our Spencer Park site, equipping the school with a multipurpose hall, shower block and space for a library.

2015
Fundraising is completed to kit out the library and a soft play and sensory interaction suite.
68 students from 16 Local Authorities

Financing is successfully raised to purchase our Tram House site for redevelopment and our £1.5m capital appeal is launched.

2016
5-year strategy: Empowering People: Launching Lives.

In September we launched a pilot of our Post 19 service at Yarrow Housing in Shepherd's Bush.

2017
Our first pilot of an exciting Early Years' service for children aged 15 months – 5 years takes place in May.
In September, Rainbow School becomes two separate schools, Park House School and Tram House School.

September also sees the appointment of a new Head of Outreach along with a new structure to include Outreach Consultants allowing us to reach more people.

At the start of the 2017/18 academic year our Post 19 service becomes permanent with four learners accessing the Post 19 hub at Yarrow.

2018
In January pupils move into the newly redeveloped Tram House School. Tram House School is awarded 'outstanding' status by Ofsted.

After several pilots in 2017/18, in June our Early Years' service becomes a permanent provision.

2019
BeyondAutism holds its first ever staff conference in September, bringing together over 150 members of staff spread across 4 sites in south west London.

Park House School achieves Ofsted outstanding status.

The sixth form at Tram House School expands into South Thames College.

Our Post 19 service finishes the year with 8 learners and the search begins for a new hub in Wandsworth.

2020
BeyondAutism opens its second Post 19 hub in Wandsworth to cater for 18 students across the service. In March 2020, Post 19 is visited by The Department for Education who confirms its position on the Secretary of State approved list.

December 2019 sees the soft launch of a new BeyondAutism department: our Research & Learning hub.

BeyondAutism services and support remain open and available throughout the coronavirus pandemic.

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2021
BeyondAutism kicks off with Year 1 of its new 5 year strategy 2020 - 2025.

Shortly after Christmas BeyondAutism's Early Years service moves into its new home in Bromley.

'Advancing autism' is published, a new report seeking to bring together professionals and organisations for the benefit of people with autism and their families. The Research & Learning department launches a professionals' area on our website and BeyondAutism hosts (digitally) our first professionals conference in May.

Tram House School becomes registered to enrol pupils from Year 7 and we begin to transition a number of pupils from year 8 across from Park House School to Tram House School at the start of the Spring Term

BeyondAutism services and support continue to remain open and available throughout the ongoing coronavirus pandemic.

2022
Tram House School is rated good with outstanding features by Ofsted and its application to increase its Published Admission Number (PAN) to 70 is approved. Park House School continues to operate at capacity. The Early Years service including the school readiness group is oversubscribed. The Employability Toolkit and the Autism Services Directory are launched along with the Fast Responder pilot. Outreach services expand outside of London to Oxfordshire and Post 19 sees its first graduate.

Everything we do is underpinned by our values:

Dedicated to delivering excellence

By developing expertise, outstanding services and positive engagement, always seeking to go above and beyond expectations. This means that we will:

- have high expectations of all, and deliver our best rather than aspire to it
- listen to other points of view and be open to new ideas that will help us develop and in turn develop those we work with.

Committed to Behaviour Analysis

By contributing to research and ensuring our staff continually develop and share best practice that ensure aspirational outcomes for people with autism are achieved. This means that we will:

- be proud to be advocates for ABA the BeyondAutism Way, with personal responsibility for dispelling myths or invalid criticisms to wider audiences
- have a creative and flexible approach to applying ABA principles to meet the needs of the individual, embracing new research tools and techniques

Respectful

By embracing diversity, showing integrity, acting with compassion and always treating people with dignity. This means that we will:

- celebrate difference, taking time to discover what individuals want to achieve and supporting them in getting there
- build an open culture within the organisation, with transparency across everything we do

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Proud to challenge

By listening, changing thinking, shifting attitudes and educating. This means that we will:

- have a questioning approach to everything; thinking for ourselves, not just doing what has been asked
- invite a culture of challenge – feeling supported in challenging others, and open to being challenged back

Together we will:

- put our learners at the forefront of everything we do, allowing them a voice
- be ambassadors for our knowledge and expertise, and role models to others
- have can-do attitudes, continually pushing ourselves, challenging anything that limits expectations of our learners
- listen to others with an open mind, give all the opportunity to speak and value different perspectives
- do our part in fostering a safe environment for all, promoting a world of open conversation

Our Strategic Objectives

- Reducing school placement breakdown – because being in a school that can manage behaviour is the first step to diminishing barriers to learning
- Increasing employability – having the skills, confidence and resilience to enter the work place promotes independence and broadens opportunities
- Developing the life skills to live your ideal week – the ability to organise yourself and your day gives you independence, choice and opportunities
- Increasing the resilience and confidence of families – resilient, informed and confident families make very different decisions, directly impacting the life chances and outcomes of their children
- Supporting communities to include people with autism – breaking the cycle of prejudice so that people step forward to include, ensuring choice remains with the autistic person

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To this end, BeyondAutism runs:

- Early Years' - This is a free service developed for parents/carers to attend with their children aged 15 months–5 years. The programme focuses on behaviours, relationships and developmental play, underpinned by Behaviour Analysis. We tailor teaching techniques around the needs and preferences of each child. The service offers a flexible approach, with attendance designed to fit around the timetable of each family.

- Park House School (48 North Side, Wandsworth Common) Ofsted rated Outstanding – delivers education from Reception age through to Year 6 (4 – 11yrs old). The school benefits from the substantial refurbishment in 2010 and has continued to adapt the environment to meet the needs of the younger earners by creating sensory play areas. All pupils continue to access individualised timetables within a broad and balanced curriculum. The year finished with 56 pupils at full capacity.

- Tram House School (520 Garratt Lane, Earlsfield) Ofsted rated Good with Outstanding Features – educates Year 7 to Year 14 (aged 11 – 19yrs). The year finished with 59 pupils.

- Post-19 (Wandsworth, Riverside and Hammersmith hubs) – offers education and training to young adults aged 19 – 25yrs. The learners follow an individualised programme focused on developing communication and independent living skills in preparation for adulthood, underpinned by Behaviour Analysis. A 3rd hub at Riverside was opened during the year and we started our search for a larger premises in Hammersmith in the second half of the year. Through partnerships with other organisations, our learners spend around 50% of their week working and learning in their local communities. The year finished with 31 learners.

- Research & Learning has continued to grow and expand its reach. This includes delivering on Outreach contracts across London and South Oxfordshire. Online training has now been completed by people from across Scotland, Wales and England and continues to receive 100% positive feedback from attendees. BeyondAutism continues to build on its online presence, through the creation of podcasts, training videos and resources. The Lunch and Learn series has been very successful in sharing our approach, expertise and views with a wider audience.

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Risk Management

The Board of Trustees recognise their responsibilities in the management of risk, particularly in respect of the children and adults attending BeyondAutism's provisions and the staff employed by the charity. A full risk analysis is carried out in each year, with the most recent analysis being approved by Trustees in November 2021. The analysis covers all aspects of safeguarding, finance, health & safety, HR, reputation and resources. A number of risks are identified in each of these categories and each risk is scored on a matrix of impact and probability. Taking into account the controls in place to mitigate these risks, all were evaluated as low to medium.

In common with other organisations, the economic and political factors remain a potential risk for BeyondAutism. All school and Post 19 placements are funded by the learner's Local Authority with appropriate agreements in place; the charity does not have any privately funded pupils in either of its schools or its Post-19 service. BeyondAutism offers value to Local Authorities because it provides education to learners who have complex needs thus enabling our children and adults with autism to remain in their local community with their families. The alternative for many of BeyondAutism's learners could be residential care which would be significantly more expensive. Other financial risks are monitored closely by way of monthly management reporting and mitigated by conservative budgeting assumptions and analysis.

Independent external audits are commissioned in respect of key areas of risk; these included safeguarding, health & safety and data protection.

Future Plans

BeyondAutism's ongoing objective of increasing reach remains at the forefront of its growth objectives including extending current operations outside of London. What form this takes will depend on what has been identified through market research and analysis as most suitable and appropriate for the geographical area concerned. In London, BeyondAutism's Post-19 provision is now a fully independent specialist provider registered with the Department for Education and BeyondAutism is keen to open additional hubs to cater for the ever increasing demand.

Other areas for ongoing development and expansion include early years' provision, research activities and our outreach and training offer.

This report was approved by the trustees and signed on their behalf by

A Johnston
Angus Johnston 23 May 2023 14:55:38 BST (UTC +1)
.....
A Johnston
Trustee
Date: 23 May 2023

D Fidler
Donna Fidler 23 May 2023 15:14:25 BST (UTC +1)
.....
D Fidler
Trustee
Date: 23 May 2023

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BEYONDAUTISM

(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report together with the audited financial statements of the Beyondautism for the year 1 September 2021 to 31 August 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Public Benefit

The Trustees consider that BeyondAutism provides a public benefit. BeyondAutism provides education and support for autistic children and young adults and their families. BeyondAutism schools and its Post 19 service provide schooling and education for learners from a number of London Boroughs within commutable distance. Student placements are funded by Local Authorities. The expanding outreach provision seeks to train the trainers within mainstream schools so children with autism can maintain their placements there rather than being necessarily channeled through a specialist provision. The early years' service is free to users and is funded by grants and donations. It is run on an intervention basis for parents of pre-school children as a touchpoint for those with symptoms of autism or a recent diagnosis of autism. Our behaviour analysts work with the parent and child together to find ways to encourage the development of communication skills and calm behaviours that challenge. It has proved immediately popular particularly for families who may not be able to afford expensive home programmes and who might find themselves quite isolated in a neurotypical world. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Structure, Governance and Management

The charity is a company limited by guarantee and registered in England (no 4041459) and is also a registered charity (no 1082599). The charity is governed by its Board of Trustees. The governing instruments of the charity are the Memorandum and Articles of Association.

All new policies or amendments to existing policies are approved by the Board of Trustees through a scheme of delegation that includes the school Governing Body, the Post 19 Advisory Board and the charity's senior management team. The manner in which those policies are implemented, overseen and reviewed is delegated to the Chief Executive Officer. The setting of remuneration rates for all staff is set out in a remuneration policy which is updated each year and is subject to Board of Trustees approval. BeyondAutism mirrors Department for Education guidelines for the setting of all teachers' salaries and pay scales for other management and administrative posts take into account financial indices such as the cost of living. Benchmarking exercises are carried out on a regular basis.

The schools are supported by a Governing Body that operates as a sub-committee of the Board of Trustees. The Chair of the Governing Body receives no remuneration. Other members are made up of parents, staff, community and local authority representatives. The Board of Trustees delegates the schools' development and review to the Governing Body; this includes school self-evaluation and school development plan, pupil progress, operational school policies and procedures. Likewise, the Post 19 service is supported by an Advisory Board. The Board of Trustees receives regular reports from the Governing Body and the post 19 Advisory Board, to enable them to oversee performance and progress.

Chair of Trustees

During the year, the founder and former Chair of Trustees, Karen Sorab OBE, stepped down, leaving a legacy of passion for autism education underpinned by behaviour analysis. Karen's unwavering pursuit of outstanding provision for autistic children and young adults has created an organisation on a mission to reach as many children, young adults, their families and the professionals that work with them as possible, expanding beyond the geographical confines of Greater London. The world of autism education owes a great debt to Karen and the

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(continued)

Board and the Senior Management Team are delighted that Karen will continue to be associated with and support BeyondAutism as Founder and Patron of the charity.

Professor David Croisdale-Appleby OBE was appointed as BeyondAutism's new Chair of Trustees. David is a leading expert on health and social care, whose passionate commitment to transforming the life chances of oppressed, vulnerable and disadvantaged people has been hugely influential in shaping social policy, nationally and internationally. On accepting the invitation to join BeyondAutism, David said:

'I am delighted to take on the role of Chair of Trustees at BeyondAutism and proud to be part of an organization with such an aspirational vision, at both an individual and societal level for autistic people and their families. I am excited to be part of that change and look forward to using my position as Chair to help the continued growth and reach of the charity.'

Trustee Recruitment, Induction and Training

The Board of Trustees aims to build a board with a comprehensive, relevant and focused skills mix, and to recruit members whose knowledge, experience and perspective will support, guide and oversee the operations of the charity. Trustees are recruited through a variety of channels including research, advertising, networking and agencies. Trustees are nominated at Board level and, subject to approval, are then invited to attend the next Board meeting. New Trustees can only be appointed upon satisfactory completion of all regulatory checks: references, identity, eligibility, money laundering and DBS (Disclosure and Barring Service) checks.

All Trustee appointments are confirmed by Board Resolution passed at Board meetings and are registered with the Charity Commission and Companies House. New Trustees are welcomed into the organisation and provided with a full induction pack. In order to maximise the value of a Trustee's contribution, every effort is made to ensure new Trustees understand the organisation, its background and mission, before, during and after the appointment process. Ongoing training is also provided for all Trustees.

Organisational Structure

The Board of Trustees meets formally at least 4 times a year. Members of the Board of Trustees who served since 1 September 2021 were:

K E Sorab OBE (Chair of Trustees – stepped down April 29, 2022)
D Croisdale-Appleby OBE (Chair of Trustees April 29, 2022 - January 31, 2023)
R Bristowe
A Lusk (stepped down 22 September 2021)
A Johnston (Chair of Trustees from January 31, 2023)
D Fidler
V Federico
R Baylis-West
C Cryne (stepped down April 26, 2022)
A Hussain (stepped down November 11, 2022)

The Board of Trustees can draw on its collective and extensive experience from the worlds of education, global business, finance and law and is supported and advised by specialist consultants in education, safeguarding, health and safety, law and fundraising. The day to day running of the charity is delegated by the Board of Trustees to the Chief Executive Officer (CEO) who is supported by the senior management team.

BeyondAutism staff

The charity team is run in offices leased from The Ethical Property Company at The Foundry in Vauxhall and is made up of finance, fundraising, HR and marketing & communications. The team support the development of our services and the furtherance of our strategy.

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BeyondAutism services are staffed with the following:

Teachers
Teachers are responsible for ensuring that the National Curriculum is appropriately adapted and followed throughout the school, including the planning that underpins this.

Therapists
BeyondAutism employs a number of speech and language (SaLT) and occupational (OT) therapists who provide therapy programmes either directly or indirectly (through a tutor) depending on the stipulations made in the EHCP.

Behaviour Analysts
Every class and provision has a qualified Behaviour Analyst who draws up theindividual behaviour programmes.

Advanced Skills Practioners
An ASP covers 2 classrooms and is responsible for the training of tutors, leading small group learning sessions and supporting the Behaviour Analysts..

Teaching and Learning Practioners and Mentors (TLP/TLM)
Each learner is paired with an TLP on a one to one basis. In exceptional circumstances the support may be based on a 2 TLPs to 1 learner pairing. The TLPs look after the safety and security of the learner and ensure that the learner is focused on the specific task at hand. In the schools, TLPs work in teams of 2 within a class, sharing and rotating their duties with the learners. This helps to raise the variety of the role and reduce burn out in particularly challenging situations.

Behaviour programmes are based on an analysis of what motivates an individual with autism to behave in certain ways. Each skill the individual needs to learn is broken down into small, achievable steps. Each step is worked on in a systematic and consistent way, using an appropriate “reinforcement” or reward to encourage the behaviours needed for future learning. Evidence and data are collected of the learner’s progress, so that targets and motivators can be adjusted along the way according to what is and is not working for a particular child. Reinforcement systems – which seek to link desired behaviour with good outcomes from the learner’s point of view – are particularly important for people with autism, given they may lack the ‘social desire to please’ that is often present in the neuro-typical. Behaviour Analysis techniques teach individuals with autism how to learn, and can therefore be applied to the widest range of skills – from speech and language, self-care and motor skills, through to reading and writing.

In order to deliver the precision and consistency of the behaviour programmes, staff undergo continuous, comprehensive and intensive training of both a theoretical and a practical nature. This is provided by more senior staff with qualifications and more extensive experience in using Behaviour Analysis techniques. Specific teaching strategies are explained and demonstrated and then observed with feedback provided. Teaching and behaviour plans are developed and monitored by senior staff

Fundraising

The Trustees are extremely grateful to the many individuals, companies and organisations that raise funds for the charity or donate their services in kind.

Trusts and Foundations

Children in Need (Early Years)
The National Lottery Community Fund (Early Years)
The National Lottery Community Fund (Digital Directory)
The National Lottery Community Fund (School Readiness)
Morrisons (Park House sensory garden and playground)
The Jack Petchey Foundation

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(continued)

The City Bridge Trust (Employment Project)
The City Bridge Trust Stepping Stones (Fast Responder)
Thomas Schools Foundation
The Masonic Charitable Foundation (Early Years)
Garfield Weston Foundation (Early Years)
The Thompson Family Charitable Trust (Snowbility)
The Constable Education Trust (Early Years)
British Science Association (BSW project)
Radcliffe Trust (Park House music therapy)
Mr Ian Vernon (Early Years)
Arnold Clark (Early Years)
Shanly Foundation (Early Years)
National Funding Scheme (Early Years)
Octopus Foundation (Park House capital appeal)
Little Lives (ipads for Early Years learners)
Coop (Early Years)
Barratt Foundation (Early Years)
DS Smith (Early Years)
Dentons Charitable Trust (Early Years)
David Solomon's Charitable Trust (Early Years)

Corporate support

Octopus Foundation
Coop Local Community Fund
Banham Security Services
Wates Connected Living
Southside Chamber of Commerce

Events and Individual Giving

Challenge events and individual giving raised £19,955

The trustees would like to express gratitude for each individual who has supported the charity by making a regular gift, taking part in fundraising activities, or by making a direct donation.

In-kind support

The Trustees would also like to thank all of our volunteers who so generously donate their time, expertise and support to BeyondAutism. In particular, they would like to extend their gratitude to the following individuals and organisations who donated time, expertise and services to support our work.

Simon Swann and colleagues at Ashurst LLP who provide many hours of pro bono legal advice.
Google AdGrant: advertising allocation of £83,392.
London Timber Buildings (garden office)
Langley Foundation
Nordoff Robins (music therapy)
Aldaheff (musical instruments)
Discount Displays (Velcro)
Royal Marsden (medical chair)
Carmen Photography
Volunteer Occupational Therapist
All of the Octopus volunteers who help out with a wide variety of tasks and events.
Jane Moore for her ongoing support and to Timothy West and Prunella Scales for their continuing patronage
The Fox family for their continued support in memory of Jonah Fox
The Governing Body for the support they give to Park House School and Tram House School The Post 19

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Advisory Board for the support they give to the Post 19 provision

The charity is also very grateful to those individuals who have supported the charity either directly through donations or indirectly by taking part in fund raising

Fundraising Approach and Performance

Fundraising support is important to the sustainability of our charity, and as such we meet the highest fundraising standards to retain the trust and support of our donors. We were delighted to register with the Fundraising Regulator as a sign of our continued commitment to the Fundraising Code of Practice, and are also members of the Chartered Institute of Fundraising. Our policies and compliance with fundraising regulations are reviewed annually.

When registering with the Fundraising Regulator, we confirmed our pact to uphold the Fundraising Promise to donors. The Fundraising Promise is an extension of our own code of ethics, which recognises our fundraising responsibilities:

- In equal measure, a responsibility to those who use our services and our donors.
- Those who use our services have a right to expect any representation to donors to be dignified and a true reflection of circumstances.
- To never knowingly misrepresent the charity to the general public and/or our donors.
- To only spend restricted donations on the project specified at time of application or donation.
- To keep the confidence of any donors who wish to remain anonymous.
- To act immediately should any donor ask for their details to be removed from the charity's contact list.

In the year to August 31, 2022 we did not contract any company to undertake fundraising on our behalf. We have been lucky enough to work with partners including JustGiving, Give as you Live, Savoo, to help make giving and fundraising easier for supporters. In the year under review, Covid 19 meant many events were cancelled and we used platforms Virgin Money Giving, Charity Checkout and JustGiving for online events, whilst ensuring that these remained compliant and met our high standards of practice.

Our fundraising team are committed to working in line with BeyondAutism values and fundraising ethics, which we reinforce through regular learning and development. We don’t undertake any fundraising door-to-door activity or ask for direct debit donations on the street. Personal data is not shared without prior permission beyond the BeyondAutism network. We don’t sell personal data. We do not ‘cold-call’ people for fundraising purposes.

In addition to the Fundraising Codes of Conduct, we abide by related regulations, such as the Data Protection Act (including GDPR) and Charities Act. There were no complaints received by the charity during the year.

The Trustees monitor fundraising performance through written and verbal reports delivered at each Board meeting.

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Financial Review

Results for the year ended 31 August 2022 show total income of £9,990,214 (2021 £8,593,834) and an overall net surplus amount of £626,657 (2021 net surplus £889,855). The statement of cash flows shows a net inflow from operating activities of £1,094,494 (2021 inflow of £1,668,056) with an overall increase in cash and cash equivalents for the year of £642,427 (2021 increase of £1,217,986).

Voluntary income (i.e. fund raising and donations) was £503,180 (2021 £301,941), more information on which has been provided earlier in the report.

Consequently the net assets of the charity have risen from £2,258,622 to £3,155,279 as at 31 August 2022. Full results for the charity can be seen on pages 21 to 39 of the Annual Report.

Reserves policy

Reserves totalled £3,155,279 at the year end. Of these, unrestricted reserves amount to £2,106,051 and restricted reserves £1,049,228. In the long term the Board would like to increase the balance on unrestricted reserves to an amount representing 3 months of operating expenses. BeyondAutism's reserves policy is reviewed annually as part of the budget approval process and the Board of Trustees has agreed that reserves should be built up to the desired level in stages consistent with the charity's overall financial position and business development plan. This trend is expected to be maintained with a view to increasing the level of free reserves over time until the target, revised as appropriate, is achieved.

Employees

It is the Company's policy to give full and fair consideration to employees, workers and potential employees without regard to race, colour, nationality or national origin, sex, gender reassignment, marriage, disability, age, sexual orientation, religion or belief. All Company policies, practices and procedures relating to resourcing, training, development and promotion are administered equally and in accordance with all applicable laws.

It is the Company's policy to provide equal opportunities in all aspects of employment from the sourcing and selection of candidates, recruitment and training of employees to terms and conditions of employment and reasons for termination of employment and to ensure that any employment decisions are taken without reference to irrelevant or discriminatory criteria.

During the year The Fast Track Leadership Development Programme was set up. The programme has been designed to enable employees to accelerate their chances of promotion across a two year period. 2 employees enrolled in the programme, one of whom has already moved into a senior leadership role.

Communication with employees has continued through weekly staff meetings, training and e-mails so all employees are aware of the key priorities for BeyondAutism and its services.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, James Cowper Kreston Audit, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

A Johnston
Angus Johnston 23 May 2023 14:55:38 BST (UTC +1)
.....

A Johnston
Trustee
Date: 23 May 2023

D Fidler
Donna Fidler 23 May 2023 15:14:25 BST (UTC +1)
.....

D Fidler
Trustee
Date: 23 May 2023

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BEYONDAUTISM

(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM

Opinion

We have audited the financial statements of Beyondautism (the 'charity') for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

The specific procedures for this engagement that we designed and performed to detect material misstatements in respect of irregularities, including fraud, were as follows:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;

- Enquiry of management and those charged with governance to identify any material instances of non-compliance with laws and regulations;

- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;

- Performing audit work to address the risk of irregularities due to management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for evidence of bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Alexander Peal BSc (Hons) FCA DChA (Senior Statutory Auditor)
for and on behalf of
James Cowper Kreston Audit
Chaterered Accountants and Statutory Auditor
Reading Bridge House
George Street
Reading
Berkshire
RG1 8LS

Date: 26 May 2023

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BEYONDAUTISM

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	**353,287**	**149,893**	**503,180**	301,941
Charitable activities	3	**-**	**9,487,034**	**9,487,034**	8,291,893
Total income		**353,287**	**9,636,927**	**9,990,214**	8,593,834
Expenditure on:					
Charitable activities:					
General activities		**334,627**	**8,432,634**	**8,767,261**	7,158,722
Depreciation expense		**-**	**330,598**	**330,598**	324,051
Interest expense		**-**	**182,306**	**182,306**	221,206
Other charitable activities		**-**	**83,392**	**83,392**	-
Total expenditure		**334,627**	**9,028,930**	**9,363,557**	7,703,979
Net income		**18,660**	**607,997**	**626,657**	889,855
Transfers between funds	13	**(76,114)**	**76,114**	**-**	-
Net movement in funds		**(57,454)**	**684,111**	**626,657**	889,855
Reconciliation of funds:					
Total funds brought forward		**1,106,682**	**1,421,940**	**2,528,622**	1,638,767
Net movement in funds		**(57,454)**	**684,111**	**626,657**	889,855
Total funds carried forward		**1,049,228**	**2,106,051**	**3,155,279**	2,528,622

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 24 to 38 form part of these financial statements.

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BEYONDAUTISM

(A Company Limited by Guarantee)
REGISTERED NUMBER: 04041459

BALANCE SHEET
AS AT 31 AUGUST 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	9		**6,547,482**		6,635,789
			6,547,482		6,635,789
Current assets					
Debtors	10	**532,636**		962,666	
Cash at bank and in hand		**2,955,438**		2,313,014	
		3,488,074		3,275,680	
Creditors: amounts falling due within one year	11	**(1,406,645)**		(1,419,871)	
Net current assets			**2,081,429**		1,855,809
Total assets less current liabilities			**8,628,911**		8,491,598
Creditors: amounts falling due after more than one year	12		**(5,473,632)**		(5,962,976)
Net assets excluding pension asset			**3,155,279**		2,528,622
Total net assets			**3,155,279**		2,528,622
Charity funds					
Restricted funds	13		**1,049,228**		1,106,682
Unrestricted funds	13		**2,106,051**		1,421,940
Total funds			**3,155,279**		2,528,622

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A Johnston
Angus Johnston 23 May 2023 14:55:38 BST (UTC +1)

A Johnston
Trustee
Date: 23 May 2023

D Fidler
Donna Fidler 23 May 2023 15:14:25 BST (UTC +1)

D Fidler
Trustee
Date: 23 May 2023

The notes on pages 24 to 38 form part of these financial statements.

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BEYONDAUTISM

(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	16	**1,094,494**	1,668,056
Cash flows from investing activities			
Purchase of tangible fixed assets		**(242,291)**	(238,533)
Net cash used in investing activities		**(242,291)**	**(238,533)**
Cash flows from financing activities			
Repayments of borrowing		**(209,776)**	(211,537)
Net cash used in financing activities		**(209,776)**	**(211,537)**
Change in cash and cash equivalents in the year		**642,427**	**1,217,986**
Cash and cash equivalents at the beginning of the year		**2,313,011**	1,095,025
Cash and cash equivalents at the end of the year	17	**2,955,438**	2,313,011

The notes on pages 24 to 38 form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Beyondautism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The charity is a company limited by guarantee incorporated in the United Kingdom. The members of the company are the trustees names on page 1.

1.3 Fund accounting

General funds are unrestricted funds which 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.

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 each restricted fund is set out in the notes to the financial statements.

1.4 Income

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

1.5 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 are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

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

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

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1. Accounting policies (continued)

1.6 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold buildings	- 4% straight line
Freehold refurbishments	- 10% straight line
Leasehold property	- 20% straight line
Motor vehicles	- 25% straight line
Furniture and equipment	- 10% straight line
Computer equipment	- 25% straight line

1.8 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Accounts on a straight line basis over the lease term.

1.9 Debtors

Fees 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.

1.10 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.

1.11 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.

1.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

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1. Accounting policies (continued)

1.13 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements:

Tangible fixed assets (see note 9)
Tangible fixed assets are depreciatied over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors.

Allocation of expenditure
Where expenditure is not directly attributable to activity categories, costs are apportioned on the basis of various factors such as an estimate of time spent on activities by staff.

2. Income from donations and legacies

	Restricted funds 2022 £	**Unrestricted funds 2022 £**	**Total funds 2022 £**	Total funds 2021 £
Donations and gifts	10,147	122,483	**132,630**	75,167
Other grants	343,140	27,410	**370,550**	225,708
Government grants	-	-	**-**	1,066
	353,287	149,893	**503,180**	301,941
Total 2021	260,209	41,732	301,941	

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Teaching and care of children and young people (fees)	9,294,128	**9,294,128**	8,128,312
Fundraising	1,156	**1,156**	-
Other income	191,750	**191,750**	163,581
	9,487,034	**9,487,034**	8,291,893
Total 2021	8,291,893	8,291,893	

4. Analysis of expenditure by type

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Teaching and care of children and young people	8,062,008	1,257,082	**9,319,090**	7,669,829
Governance	-	3,299	**3,299**	2,611
Development costs	-	41,168	**41,168**	31,539
	8,062,008	1,301,549	**9,363,557**	7,703,979
Total 2021	6,752,097	951,882	7,703,979	

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

5. Net income

This is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets owned by the charity	**330,598**	324,051
Fees payable to the charity's auditor in respect of:		
Auditor's remuneration	**11,750**	6,000

During the year, no trustees received benefits in kind (2021 - £Nil).

During the year, one trustee received reimbursed expenses of £11,604 (2021 - £50).

6. Staff costs

	2022	2021
	£	£
Wages and salaries	**5,953,750**	5,330,713
Social security costs	**462,589**	401,795
Contribution to defined contribution pension schemes	**279,318**	254,729
	6,695,657	5,987,237

During the year there were no members of staff who received severance payments.

The average number of persons employed by the charity during the year was as follows:

	2022	2021
	No.	No.
Teaching	**155**	152
Charity management and support staff	**88**	79
	243	231

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6. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
	No.	No.
In the band £60,001 - £70,000	**-**	1
In the band £70,001 - £80,000	**1**	1
In the band £80,001 - £90,000	**2**	1
In the band £110,001 - £120,000	**1**	1

The charity considers its key management personnel comprise the trustees and senior management team. The total employment benefits, including employer pension and national insurance contributions, of the key management personnel were £703,184.06 (2021: £751,967).

7. Taxation

HM revenue & Customs has accepted the company as a charity within the definition of Part 11 Corporation Tax Act 2010 with the result that the exemptions afforded by Part 11 are available to the extent that income and gains are applicable and applied to charitable purposes only.

It is considered that all income and gains of the company are applicable and applied to charitable purposes only and on this basis, no provision for taxation has been made.

8. Finance costs

	2022	2021
	£	£
Bank loan interest	**182,306**	221,206

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

9. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 September 2021	**9,193,241**	**59,743**	**434,151**	**323,001**	**10,010,136**
Additions	**-**	**-**	**116,014**	**126,277**	**242,291**
At 31 August 2022	**9,193,241**	**59,743**	**550,165**	**449,278**	**10,252,427**
Depreciation					
At 1 September 2021	**2,964,452**	**15,286**	**197,289**	**197,320**	**3,374,347**
Charge for the year	**223,252**	**14,936**	**36,021**	**56,389**	**330,598**
At 31 August 2022	**3,187,704**	**30,222**	**233,310**	**253,709**	**3,704,945**
Net book value					
At 31 August 2022	**6,005,537**	**29,521**	**316,855**	**195,569**	**6,547,482**
At 31 August 2021	6,228,789	44,457	236,862	125,681	6,635,789

Included in freehold land and buildings is land at a cost of £2,075,000 (2021: £2,075,000) which is not depreciated.

10. Debtors

	2022 £	2021 £
Due after more than one year		
Prepayments and accrued income	**159,974**	333,732
	159,974	333,732
Due within one year		
Fees	**82,735**	236,168
Other debtors	**35,124**	23,755
Prepayments and accrued income	**254,803**	369,011
	532,636	962,666

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Bank loans	**308,743**	202,938
Trade creditors	**96,272**	189,142
Other taxation and social security	**123,343**	115,649
Other creditors	**122,885**	51,505
Accruals and deferred income	**755,402**	860,637
	1,406,645	1,419,871

	2022 £	2021 £
Deferred income at 1 September 2021	**488,483**	810,595
Resources deferred during the year	**561,012**	488,483
Amounts released from previous periods	**(488,483)**	(810,595)
Deferred income at 31 August 2022	**561,012**	488,483

12. Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Bank loans	**5,313,658**	5,629,244
Accruals and deferred income	**159,974**	333,732
	5,473,632	5,962,976

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2022 £	2021 £
Repayable by instalments	**4,025,069**	4,581,518

Included within the above balance is £1,526,543, interest is charged at 3%.
Included within the above balance is £2,876,149, interest is charged at 3%.
Included within the above balance is £1,219,708, interest is charged at 3%.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

13. Statement of funds

Statement of funds - current year

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2022 £
Unrestricted funds					
General Funds	1,637,138	9,413,296	(8,516,026)	(304,210)	2,230,198
Fixed asset funds	5,616,984	223,631	(330,598)	(11,763)	5,498,254
Loan fund	(5,832,182)	-	(182,306)	392,087	(5,622,401)
	1,421,940	9,636,927	(9,028,930)	76,114	2,106,051
Restricted funds					
Multi purpose hall and buildings grant	321,479	-	-	(19,970)	301,509
Softplay area	9,938	-	-	(2,658)	7,280
Tram House capital appeal	668,671	-	-	(31,386)	637,285
Park House kitchen and sensory room	45,666	-	-	(4,567)	41,099
Tram House Equipment	16,470	-	-	(2,601)	13,869
Dennis Wise Foundation	12,367	-	-	(6,180)	6,187
Story of Christmas	32,091	-	-	(8,752)	23,339
Snowbility	-	32,883	(32,883)	-	-
City Bridge Trust	-	98,592	(98,592)	-	-
Children in Need	-	8,686	(8,686)	-	-
The Big Lottery - Early years	-	76,000	(76,000)	-	-
The Big Lottery - Pre-school	-	37,618	(37,618)	-	-
Constable education trust	-	37,528	(37,528)	-	-
Garfield Weston	-	10,000	(10,000)	-	-
Other capital	-	500	-	-	500
Masonic trust	-	16,324	(16,324)	-	-
Morrisons Foundation	-	18,160	-	-	18,160
Other - early years	-	16,996	(16,996)	-	-
	1,106,682	353,287	(334,627)	(76,114)	1,049,228
Total of funds	2,528,622	9,990,214	(9,363,557)	-	3,155,279

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13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
General Funds	918,041	8,060,836	(6,900,851)	(440,888)	1,637,138
Fixed asset funds	5,595,331	272,789	(324,050)	72,914	5,616,984
Loan fund	(6,051,864)	-	(221,206)	440,888	(5,832,182)
	461,508	8,333,625	(7,446,107)	72,914	1,421,940
Restricted funds					
Multi purpose hall and buildings grant	341,449	-	-	(19,970)	321,479
Softplay area	12,596	-	-	(2,658)	9,938
Tram House capital appeal	700,057	-	-	(31,386)	668,671
Park House kitchen and sensory room	-	45,666	-	-	45,666
Tram House Equipment	19,071	-	-	(2,601)	16,470
Dennis Wise Foundation	18,547	-	-	(6,180)	12,367
Story of Christmas	45,000	-	(2,790)	(10,119)	32,091
Snowbility	12,863	10,549	(23,412)	-	-
City Bridge Trust	22,746	11,500	(34,246)	-	-
Sport England - accessible bikes	2,930	10,494	(13,424)	-	-
Children in Need	-	34,625	(34,625)	-	-
The Big Lottery - Early years	-	76,000	(76,000)	-	-
The Big Lottery - Pre-school	-	20,220	(20,220)	-	-
Constable education trust	-	11,795	(11,795)	-	-
Garfield Weston	-	10,000	(10,000)	-	-
Other capital	-	10,000	(10,000)	-	-
Masonic trust	-	4,022	(4,022)	-	-
Morrisons Foundation	2,000	3,500	(5,500)	-	-
Other - early years	-	11,838	(11,838)	-	-
	1,177,259	260,209	(257,872)	(72,914)	1,106,682
Total of funds	1,638,767	8,593,834	(7,703,979)	-	2,528,622

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13. Statement of funds (continued)

14. Summary of funds

Summary of funds - current year

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2022 £
General funds	**1,421,940**	**9,636,927**	**(9,028,930)**	**76,114**	**2,106,051**
Restricted funds	**1,106,682**	**353,287**	**(334,627)**	**(76,114)**	**1,049,228**
	2,528,622	**9,990,214**	**(9,363,557)**	**-**	**3,155,279**

Summary of funds - prior year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
General funds	461,508	8,333,625	(7,446,107)	72,914	1,421,940
Restricted funds	1,177,259	260,209	(257,872)	(72,914)	1,106,682
	1,638,767	8,593,834	(7,703,979)	-	2,528,622

General funds represent the free reserves of the charity, which are not designated for particular purposes.

Restricted funds arise as a result of conditions imposed by donors. Such funds are expended in accordance with their conditions and the specific projects as noted above. The main such funds are:

Multi purpose hall and buildings grant
This represents grants received towards the multi purpose hall and buildings. A transfer is made from restricted funds to unrestricted funds over the useful economic life of the hall and buildings.

Tram House capital appeal
This respresents donations and grants received towards the redevelopment of Tram House. A transfer is made from restricted funds to unrestricted funds over the useful economic life of the property.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,049,228	5,498,254	**6,547,482**
Debtors due after more than one year	159,974	-	**159,974**
Current assets	464,594	2,863,506	**3,328,100**
Creditors due within one year	(464,594)	(942,051)	**(1,406,645)**
Creditors due in more than one year	(159,974)	(5,313,658)	**(5,473,632)**
Total	1,049,228	2,106,051	**3,155,279**

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,028,925	5,606,864	6,635,789
Debtors due after more than one year	333,732	-	333,732
Current assets	493,409	2,448,539	2,941,948
Creditors due within one year	(415,652)	(1,004,219)	(1,419,871)
Creditors due in more than one year	(333,732)	(5,629,244)	(5,962,976)
Total	1,106,682	1,421,940	2,528,622

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

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	626,657	889,855
Adjustments for:		
Depreciation charges	**330,598**	324,051
Decrease in debtors	**430,030**	69,010
Increase/(decrease) in creditors	**(292,791)**	430,101
Net cash provided by operating activities	**1,094,494**	1,713,017

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

17. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand	**2,955,438**	2,313,011

18. Analysis of changes in net debt

	At 1 September 2021	Cash flows	At 31 August 2022
	£	£	£
Cash at bank and in hand	**2,313,014**	**642,424**	**2,955,438**
Debt due within 1 year	**(202,938)**	**(105,805)**	**(308,743)**
Debt due after 1 year	**(5,629,244)**	**315,586**	**(5,313,658)**
	(3,519,168)	**852,205**	**(2,666,963)**

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19. Pension commitments

Teachers' Pension Scheme

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pensions Regulations (2010) and, from 1 April 2014, by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers and, from 1 January 2007, automatic for teachers in part-time employment following appointment or a change of contract, although they are able to opt out.

The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis – these contributions along with those made by employers are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

Not less than every four years the Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2012 and in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014. The valuation report was published by the Department for Education on 9 June 2014.

The key elements of the valuation and subsequent consultation are:

- employer contribution rates set at 23.68% of pensionable pay (including a 0.08% employer administration charge
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £218,000 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £196,100 million giving a notional past service deficit of £22,000 million
  the SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 2.4% above the rate of CPI. assumed real rate of return is 2.4% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.2%. The assumed nominal rate of return including earnings growth is 4.45%

The next valuation result is due to be implemented from 1 April 2024.

A copy of the valuation report and supporting documentation is on the Teachers' Pensions website.

Under the definitions set out in FRS 102, the TPS is a multi-employer pension scheme. The charity has accounted for its contributions to the scheme as if it were a defined contribution scheme. The charity has set out above the information available on the scheme.

In 2022 the cost of pension contributions was £279,318 (2021: £254,729) including £123,275 (2021: £115,917) to the TPS.

VirtualSignature Transaction Ref. RT2W-37GM-ZRCL 23 May 2023 15:14:29 BST (UTC +1) D 1/2 P 40/40

20. Operating lease commitments

At 31 August 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	**174,367**	207,682
Later than 1 year and not later than 5 years	**251,878**	426,226
	426,245	633,908

21. Post balance sheet events

On the 14 December 2022, a lease agreement was signed for the use of 140 Woking Close, London. The lease term is for a 10 year period with a break clause at 5 years. The lease attracts annual rental charges of £89,500.

BEYONDAUTISM

England & Wales - Charity number 1082599

Accounts

Registered number: 04041459
Charity number: 1082599

BEYONDAUTISM

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

BEYONDAUTISM
(A Company Limited by Guarantee)

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BEYONDAUTISM

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2021

Trustees

Mrs R Bristowe
Mr A S Lusk (resigned 22 September 2021)
Mrs K E Sorab, OBE
Mr A Johnston
Mrs D Fidler
Mrs V Federico
Mrs C Cryne (appointed 21 April 2021)
Mrs R Baylis-West (appointed 21 April 2021)
Mr A Hussain (appointed 21 April 2021)

Company registered number

04041459

Charity registered number

1082599

Registered office

C/O Mr. Simon Swann
London Fruit & Wool Exchange
Ashurst LLP
1 Duval Square
London
E1 6PW

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Principal operating offices

BeyondAutism
The Foundry
17 Oval Way
London
SE11 5RR

Park House School
48 North Side Wandsworth Common
London
SW18 2SL

Tram House School
520 Garratt Lane
London
SW17 0NY

Tram House School
c/o South Thames College
Wandsworth High Street
London
SW18 2PP

Post 19
c/o Yarrow Housing Limited
216 Goldhawk Road
London
W12 9NX

Post 19
14 Enterprise Way
London
SW18 1FZ

Chief executive officer

Mrs Coultus-Pitman

Independent auditor

James Cowper Kreston
Chaterered Accountants and Statutory Auditor
Reading Bridge House
George Street
Reading
Berkshire
RG1 8LS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Bankers

The Co-Operative Bank
80 Cornhill
London
EC3V 3NJ

HSBC
172 Upper Richmond Road
Putney
London
SW15 2SH

Lloyds Bank
110-112 Putney High St
Putney
London
SW15 1RG

Solicitors

Ashurst LLP
Attn: Mr. Simon Swann
London Fruit & Wool Exchange
1 Duval Square
London
E1 6PW

STRATEGIC REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

OBJECTIVES AND ACTIVITIES

Background

Autism is a complex neurological disorder which typically appears during the first 3 years of life. No one knows what causes autism and there is no cure.

Objects

BeyondAutism seeks to promote, maintain, improve and advance the education of people diagnosed with autism and/or related communication disorders.

Empowering People, Launching Lives

BeyondAutism is a charity dedicated to empowering people with autism to lead fuller lives through positive educational experiences, training for the people who work with them and support for their families and carers.

BeyondAutism was founded as The Rainbow Charity in 2000, when a group of parents set up Rainbow School with 3 pupils in a run-down pre-fabricated hut on the grounds of Beatrix Potter School in Wandsworth.

Since then the charity and its services have undergone a remarkable transformation, growing exponentially in response to need. We now deliver transformative education to children and young people from 35 Local Authorities across London and the Home Counties from our Early Years' service right through to our Post-19 Provision.

In September 2017 Rainbow School split into two separate schools – Park House School (Reception – Year 8) and Tram House School (Year 9 – Year 14).

"The first Rainbow School was hardly a school at all. It was little more than a hut, kindly lent to us by Beatrix Potter School in Wandsworth. But to my mind it still stands as a symbol: of who we are and what we can achieve through hard work, love for our children and the kindness of friends.

Now we are extremely excited about the progress the charity is making. In the last five years we have launched a number of new services vastly increasing the number of children and young people we can reach and in turn the number of families who benefit."

Karen Sorab OBE
Founder and Chair of Trustees

The story so far...

2000
The Rainbow Charity and Rainbow School are founded with 3 pupils in temporary accommodation.

2002
Rainbow School moves into Tram House, a rented property on Garratt Lane.

2009/2010
Having raised £4.36m in donations and financing we purchased and completed the Phase I redevelopment of our second school site opposite Spencer Park in Wandsworth.

2011
We re-brand the charity to BeyondAutism reflecting our ambition to go beyond the condition, exceed the limits and give families hope.

2014
Having fundraised over £570k Phase II works are completed at our Spencer Park site, equipping the school with a multipurpose hall, shower block and space for a library.

2015
Fundraising is completed to kit out the library and a soft play and sensory interaction suite.

Financing is successfully raised to purchase our Tram House site for redevelopment and our £1.5m capital appeal is launched.

2016
5-year strategy: Empowering People: Launching Lives.

In September we launched a pilot of our Post 19 service at Yarrow Housing in Shepherd's Bush.

2017
Our first pilot of an exciting Early Years' service for children aged 15 months – 5 years takes place in May.
In September, Rainbow School becomes two separate schools, Park House School and Tram House School.
September also sees the appointment of a new Head of Outreach along with a new structure to include Outreach Consultants allowing us to reach more people.

At the start of the 2017/18 academic year our Post 19 service becomes permanent with four learners accessing the Post 19 hub at Yarrow.

2018
In January pupils move into the newly redeveloped Tram House School. Tram House School is awarded 'outstanding' status by Ofsted.

After several pilots in 2017/18, in June our Early Years' service becomes a permanent provision.

2019
BeyondAutism holds its first ever staff conference in September, bringing together over 150 members of staff spread across 4 sites in south west London.

Park House School achieves Ofsted outstanding status.

The sixth form at Tram House School expands into South Thames College.

Our Post 19 service finishes the year with 8 learners and the search begins for a new hub in Wandsworth.

2020
BeyondAutism opens its second Post 19 hub in Wandsworth to cater for 18 students across the service. In March 2020, Post 19 is visited by The Department for Education who confirms its position on the Secretary of State approved list.

December 2019 sees the soft launch of a new BeyondAutism department: our Research & Learning hub.

BeyondAutism services and support remain open and available throughout the coronavirus pandemic.

2021
BeyondAutism kicks off with Year 1 of its new 5-year strategy 2020 - 2025

Shortly after Christmas BeyondAutism's Early Years' service moves into its new home in Bromley.

'Advancing autism' is published, a new report seeking to bring together professionals and organisations for the benefit of people with autism and their families. The Research & Learning department launches a professionals' area on our website and BeyondAutism hosts (digitally) our first professionals conference in May.

Tram House School becomes registered to enroll pupils from Year 7 and we begin to transition a number of pupils from year 8 across from Park House School to Tram House School at the start of the Spring Term 2021. BeyondAutism services and support continue to remain open and available throughout the ongoing coronavirus pandemic.

Everything we do is underpinned by our values and behaviours:

Dedicated to delivering excellence

By developing expertise, outstanding services and positive engagement, always seeking to go above and beyond expectations. This means that we will:

- have high expectations of all, and deliver our best rather than aspire to it
- listen to other points of view and be open to new ideas that will help us develop and in turn develop those we work with

Committed to Applied Behaviour Analysis

By contributing to research and ensuring our staff continually develop and share best practice that ensure aspirational outcomes for people with autism are achieved. This means that we will:

- be proud to be advocates for ABA the BeyondAutism Way, with personal responsibility for dispelling myths or invalid criticisms to wider audiences
- have a creative and flexible approach to applying ABA to meet the needs of the individual, embracing new research tools and techniques

Respectful

By embracing diversity, showing integrity, acting with compassion and always treating people with dignity. This means that we will:

- celebrate difference, taking time to discover what individuals want to achieve and supporting them in getting there
- build an open culture within the organisation, with transparency across everything we do

Proud to challenge

By listening, changing thinking, shifting attitudes and educating. This means that we will:

- have a questioning approach to everything; thinking for ourselves, not just doing what has been asked
- invite a culture of challenge – feeling supported in challenging others, and open to being challenged back

Together we will:

- put our learners at the forefront of everything we do, allowing them a voice
- be ambassadors for our knowledge and expertise, and role models to others
- have can-do attitudes, continually pushing ourselves, challenging anything that limits expectations of our learners

- listen to others with an open mind, give all the opportunity to speak and value different perspectives
- do our part in fostering a safe environment for all, promoting a world of open conversation

Our 2020 – 2025 Strategy

Our Vision

Everyone with autism accesses an education which empowers a life full of choice, independence and opportunity

Our Mission

Delivering quality education and training services underpinned by Behavioural Analysis

Our Strategic Objectives

- Reducing school placement breakdown – because being in a school that can manage behaviour is the first step to diminishing barriers to learning
- Increasing employability – having the skills, confidence and resilience to enter the work place promotes independence and broadens opportunities
- Developing the life skills to live your ideal week – the ability to organise yourself and your day gives you independence, choice and opportunities
- Increasing the resilience and confidence of families – resilient, informed and confident families make very different decisions, directly impacting the life chances and outcomes of their children
- Supporting communities to include people with autism – breaking the cycle of prejudice so that people step forward to include, ensuring choice remains with the autistic person

To this end, BeyondAutism runs:

- Early Years' - This is a free service developed for parents/carers to attend with their children aged 15 months–5 years. The programme focuses on behaviours, relationships and developmental play, underpinned by Behaviour Analysis. We tailor teaching techniques around the needs and preferences of each child. The service offers a flexible approach, with attendance designed to fit around the timetable of each family.

- Park House School (48 North Side, Wandsworth Common) Ofsted Rated Outstanding – delivers education from Reception age through to Year 8 (4 – 13yrs old). The school benefits from the substantial refurbishment in 2010 and has continued to adapt the environment to meet the needs of the younger learners by creating sensory play areas. All pupils continue to access individualised timetables within a broad and balanced curriculum. The year finished with 56 pupils at full capacity.

- Tram House School (520 Garratt Lane, Earlsfield) Ofsted Rated Outstanding – educates Year 7 to Year 14 (aged 11 – 19yrs). The year finished with 50 pupils, at full capacity.

- Post-19 (Wandsworth and Hammersmith hubs) – offers education and training to young adults aged 19 – 25yrs. The learners follow an individualised programme focused on developing communication and independent living skills in preparation for adulthood, underpinned by Behaviour Analysis. The service continues to operate out of the Yarrow premises on Goldhawk Road and Wandsworth Town. We started our search for a 3rd premises in the second half of the year. Through partnerships with other organisations, our learners spend around 50% of their week working and learning in their local communities. The year finished with 26 learners.

Research & Learning – this relatively new department covers several areas, including the housing of the strategic and daily operation of outreach and training. Activities also include the employment project, providing professional development through the ABA podcast series as well as the distribution of BeyondAutism case studies. The employment project is based around the development and production of a vocational tool kit which helps maximise the workforce participation of young people with autistic spectrum disorders.

The department also welcomed 2 young people with autism to its internship programme.

Coronavirus pandemic

BeyondAutism responded swiftly and in a position of strength to the onset of the coronavirus pandemic last year. The lockdown requirements meant that our services remained open, albeit on a reduced basis initially. We used robust risk assessments to ensure that children and young adults were appropriately supported, and their education continued whether attending or at home. During this time, we updated our digital capacity and quickly upskilled the whole organisation in online working, underpinned by sound safeguarding principles. Clear, consistent communication to our beneficiaries and stakeholders was crucial and continues to be pivotal, and we continue to be agile enough to respond to an ongoing and evolving situation.

Risk Management

The Board of Trustees recognise their responsibilities in the management of risk, particularly in respect of the children and adults attending BeyondAutism's provisions and the staff employed by the charity. A full risk analysis is carried out in each year, with the most recent analysis being approved by Trustees in November 2021. The analysis covers all aspects of safeguarding, finance, health & safety, HR, reputation and resources. A number of risks are identified in each of these categories and each risk is scored on a matrix of impact and probability. Taking into account the controls in place to mitigate these risks, all were evaluated as low to medium.

In common with other organisations, the current pandemic, economic and political environment remains a potential risk for BeyondAutism. All school and Post 19 placements are funded by the learner's Local Authority with appropriate agreements in place; the charity does not have any privately funded pupils in either of its schools or its Post-19 service. BeyondAutism offers value to Local Authorities because it provides education to learners who have complex needs thus enabling our children and adults with autism to remain in their local community with their families. The alternative for many of BeyondAutism's learners could be residential care which would be significantly more expensive. Other financial risks are monitored closely by way of monthly management reporting and mitigated by conservative budgeting assumptions and analysis.

Independent external audits are commissioned in respect of key areas of risk; these included safeguarding, health & safety and data protection.

Future Plans

BeyondAutism's ongoing objective of increasing reach remains at the forefront of its growth objectives including extending current operations outside of London. What form this takes will depend on what has been identified through market research and analysis as most suitable and appropriate for the geographical area concerned. In London, BeyondAutism's Post-19 provision is now a fully independent specialist provider registered with the Department for Education and BeyondAutism is keen to open additional hubs to cater for the ever increasing demand.

Other areas for ongoing development and expansion include early years' provision, research activities and our outreach and training offer.

This report was approved by the trustees and signed on their behalf by

Karen Sorab
.....
K Sorab
Trustee
Date: 28/04/2022

.....
A Johnston
Trustee
Date: 28/4/2022

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their annual report together with the audited financial statements of the Beyondautism for the year 1 September 2020 to 31 August 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Public Benefit

The Trustees consider that BeyondAutism provides a public benefit. BeyondAutism provides education and support for children and adults with autism and their families. BeyondAutism schools and its Post 19 service provide schooling and education for learners from a number of London Boroughs within commutable distance. Student placements are funded by Local Authorities. The expanding outreach provision seeks to train the trainers within mainstream schools so children with autism can maintain their placements there rather than being necessarily channelled through a specialist provision. The early years' service is free to users and is funded by grants and donations. It is run on an intervention basis for parents of pre-school children as a touchpoint for those with symptoms of autism or a recent diagnosis of autism. Our ABA specialists work with the parent and child together to find ways to encourage the development of communication skills and calm behaviours that challenge. It has proved immediately popular particularly for families who may not be able to afford expensive home programmes and who might find themselves quite isolated in a neurotypical world. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Structure, Governance and Management

The charity is a company limited by guarantee and registered in England (no 4041459) and is also a registered charity (no 1082599). The charity is governed by its Board of Trustees. The governing instruments of the charity are the Memorandum and Articles of Association. K Sorab was Chair of Trustees throughout the year.

All new policies or amendments to existing policies are approved by the Board of Trustees through a scheme of delegation that includes the school Governing Body, the Post 19 Advisory Board and the charity's senior management team. The manner in which those policies are implemented, overseen and reviewed is delegated to the Chief Executive Officer. The setting of remuneration rates for all staff is set out in a remuneration policy which is updated each year and is subject to Board of Trustees approval. BeyondAutism mirrors Department for Education guidelines for the setting of all teachers' salaries and pay scales for other management and administrative posts take into account financial indices such as the cost of living. Benchmarking exercises are carried out on a regular basis.

The schools are supported by a Governing Body that operates as a sub-committee of the Board of Trustees. The Chair of the Governing Body receives no remuneration. Other members are made up of parents, staff, community and local authority representatives. The Board of Trustees delegates the schools' development and review to the Governing Body; this includes school self-evaluation and school development plan, pupil progress, operational school policies and procedures. Likewise, the Post 19 service is supported by an Advisory Board. The Board of Trustees receives regular reports from the Governing Body and the post 19 Advisory Board, to enable them to oversee performance and progress.

(continued)

Trustee Recruitment, Induction and Training

The Board of Trustees aims to build a board with a comprehensive, relevant and focused skills mix, and to recruit members whose knowledge, experience and perspective will support, guide and oversee the operations of the charity. Trustees are recruited through a variety of channels including research, advertising, networking and agencies. Trustees are nominated at Board level and, subject to approval, are then invited to attend the next Board meeting. New Trustees can only be appointed upon satisfactory completion of all regulatory checks: references, identity, eligibility, money laundering and DBS (Disclosure and Barring Service) checks.

All Trustee appointments are confirmed by Board Resolution passed at Board meetings and are registered with the Charity Commission and Companies House. New Trustees are welcomed into the organisation and provided with a full induction pack. In order to maximise the value of a Trustee's contribution, every effort is made to ensure new Trustees understand the organisation, its background and mission, before, during and after the appointment process. Ongoing training is also provided for all Trustees.

Organisational Structure

The Board of Trustees meets formally at least 4 times a year. Members of the Board of Trustees who served since 1 September 2020 were:

K E Sorab, OBE (Chair of Trustees)
R Bristowe
A Lusk (stepped down September, 2021)
A Johnston
D Fidler
V Federico
R Baylis-West (appointed April 21, 2021)
C Cryne (appointed April 21, 2021)
A Hussain (appointed April 20, 2021)

The Board of Trustees can draw on its collective and extensive experience from the worlds of education, global business, finance and law and is supported and advised by specialist consultants in education, safeguarding, health and safety, law and fundraising. The day to day running of the charity is delegated by the Board of Trustees to the Chief Executive Officer (CEO) who is supported by the senior management team.

Karen Sorab, Founder and Chair of Trustees

After 22 years at the forefront of the organisation she founded, Karen Sorab OBE announced her decision to step down, at the end of her term of office as Chair of Trustees, in the spring of 2021. A recruitment programme to find Karen's successor was agreed by the Board and implemented in September 2021. The Board would like to take the opportunity to thank Karen for BeyondAutism's outstanding achievements over the years that she has presided first as CEO of the organisation and since 2015, its Chair. The Board and the Senior Management Team are delighted that Karen will continue to be associated with and support BeyondAutism as Founder and Patron of the charity.

BeyondAutism staff

The charity team is run in offices leased from The Ethical Property Company at The Foundry in Vauxhall and is made up of finance, fundraising, HR and marketing & communications. The team support the development of our services and the furtherance of our strategy.

BeyondAutism services are staffed with the following:

Teachers (schools only) Teachers are responsible for ensuring that the National Curriculum is appropriately adapted and followed throughout the school, including the planning that underpins this.

(continued)

Therapists BeyondAutism employs a number of speech and language (SaLT) and occupational (OT) therapists who provide therapy programmes either directly or indirectly (through a tutor) depending on the stipulations made in the EHCP.

ABA Supervisors Every class and provision has an ABA supervisor. Individual behavioural programmes are drawn up by the ABA Supervisors.

Advanced Skills Practioners (schools and post 19 only) An ASP covers 2 classrooms and is responsible for the training of tutors, leading small group learning sessions and supporting the supervisors.

ABA tutors Each learner is paired with an ABA tutor on a one to one basis. In exceptional circumstances the supportmay be based on a 2 tutors to 1 learner pairing. The tutors look after the safety and security of the learner and ensure that the learner is focused on the specific task at hand. In the schools, tutors work in teams of 2 within a class, sharing and rotating their duties with the learners. This helps to raise the variety of the role and reduce burn out in particularly challenging situations.

ABA programmes are based on an analysis of what motivates an individual with autism to behave in certain ways. Each skill the individual needs to learn is broken down into small, achievable steps. Each step is worked on in a systematic and consistent way, using an appropriate "reinforcement" or reward to encourage the behaviours needed for future learning. Evidence and data are collected of the learner's progress, so that targets and motivators can be adjusted along the way according to what is and is not working for a particular child. Reinforcement systems – which seek to link desired behaviour with good outcomes from the learner's point of view – are particularly important for people with autism, given they may lack the 'social desire to please' that is often present in the neuro-typical. ABA teaches individuals with autism how to learn, and can therefore be applied to the widest range of skills – from speech and language, self-care and motor skills, through to reading and writing.

In order to deliver the precision and consistency of the ABA programmes, staff undergo continuous, comprehensive and intensive training of both a theoretical and a practical nature. This is provided by more senior staff with qualifications and more extensive experience in using ABA techniques. Specific teaching strategies are explained and demonstrated and then observed with feedback provided. Teaching and behaviour plans are developed and monitored by senior staff.

Fundraising

The Trustees are extremely grateful to the many individuals, companies and organisations that raise funds for the charity or donate their services in kind.

Trusts and Foundations

Children in Need (Early Years)
The National Lottery Community Fund (Early Years)
The National Lottery Community Fund (Digital Directory)
The National Lottery Community Fund (School Readiness)

The Edward Gosling Foundation (Early Years)
The Edward Gosling Foundation (Park House Kitchen)
The Desmond Foundation (Early Years)
The Pamela Champion Foundation (Early Years)
N Smith Charitable Settlement (Early Years)
The Jack Petchey Foundation
Sport England
The City Bridge Trust (Employment Project)
Thomas Schools Foundation
Worshipful Company of Insurers Charitable Trust (School Readiness)
Bernard Sunley Foundation(Park House Kitchen)

(continued)

Beatrice Laing Trust (Park House Kitchen)
29th May 1961 Charitable Trust (Park House Kitchen)
The Masonic Charitable Foundation (Early Years)
Garfield Weston Foundation (Early Years)
The Thompson Family Charitable Trust (Snowbility)
The Constable Education Trust (Early Years)
The Screwfix Foundation (Park House Kitchen)
British Science Association (BSW project)
The Cook's Charity (Park House Kitchen)

Corporate Support

Octopus Foundation
Coop Local Community Fund
Banham Security Services
Investors in the Community
Ates Connected Living

Events and Individual Giving

Challenge events raised £11,712
Big Give £4,517 (Early Years)
Facebook Fundraisers & Lifestyle giving £1,130
Mark Owen Day art raffle (organized by fans) £1,708

The trustees would like to express gratitude for each individual who has supported the charity by making a regular gift, taking part in fundraising activities, or by making a direct donation.

In-kind Support

The Trustees would also like to thank all of our volunteers who so generously donate their time, expertise and support to BeyondAutism. In particular, they would like to extend their gratitude to the following individuals and organisations who donated time, expertise and services to support our work.

Simon Swann and colleagues at Ashurst LLP who provide many hours of pro bono legal advice.
Google AdGrant: advertising allocation of £90,500.
Kinnnarps who donated some beautiful modern office furniture to our new Early Years premises.
Jane Moore for her ongoing support and to Timothy West and Prunella Scales for their continuing patronage.
Southside Wandsworth for their community fundraising efforts and providing a temporary space for out Early Years service whilst we urgently sought permanent accommodation.
Octopus Giving for providing volunteers who participated in 400+ volunteering hours.
The Fox family for their continued support in memory of Jonah Fox.
John Larner for building a 'mud kitchen' for Early Years.
The Governing Body for the support they give to Park House School and Tram House School.
The Post 19 Advisory Board for the support they give to the Post 19 provision.

The charity is also very grateful to those individuals who have supported the charity either directly through donations or indirectly by taking part in fund raising.

(continued)

Fundraising Approach and Performance

Fundraising support is important to the sustainability of our charity, and as such we meet the highest fundraising standards to retain the trust and support of our donors. We were delighted to register with the Fundraising Regulator as a sign of our continued commitment to the Fundraising Code of Practice, and are also members of the Chartered Institute of Fundraising. Our policies and compliance with fundraising regulations are reviewed annually.

When registering with the Fundraising Regulator, we confirmed our pact to uphold the Fundraising Promise to donors. The Fundraising Promise is an extension of our own code of ethics, which recognises our fundraising responsibilities:

- In equal measure, a responsibility to those who use our services and our donors.
- Those who use our services have a right to expect any representation to donors to be dignified and a true eflection of circumstances.
- To never knowingly misrepresent the charity to the general public and/or our donors.
- To only spend restricted donations on the project specified at time of application or donation.
- To keep the confidence of any donors who wish to remain anonymous.
- To act immediately should any donor ask for their details to be removed from the charity's contact list.

In the year to August 31, 2021 we did not contract any company to undertake fundraising on our behalf.

We have been lucky enough to work with partners including JustGiving, Give as you Live, Savoo, to help make giving and fundraising easier for supporters. In the year under review, Covid 19 meant many events were cancelled and we used platforms Virgin Money Giving, Charity Checkout and JustGiving for online events, whilst ensuring that these remained compliant and met our high standards of practice.

Our fundraising team are committed to working in line with BeyondAutism values and fundraising ethics, which we reinforce through regular learning and development. We don't undertake any fundraising door-to-door activity or ask for direct debit donations on the street. Personal data is not shared without prior permission beyond the BeyondAutism network. We don't sell personal data. We don't 'cold-call' people for fundraising purposes.

In addition to the Fundraising Codes of Conduct, we abide by related regulations, such as the Data Protection Act (including GDPR) and Charities Act. We are also members of Institute of Fundraising. There were no complaints received by the charity during the year.

The Trustees monitor fundraising performance through written and verbal reports delivered at each Board meeting.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

(continued)

Financial Review

Results for the year ended 31 August 2021 show total income of £8,593,834 (2020 £7,205,272) and an overall net surplus amount of £889,855 (2020 net surplus £31,691). The statement of cash flows shows a net inflow from operating activities of £1,668,056 (2020 inflow of £696,091) with an overall increase in cash and cash equivalents for the year of £1,217,986 (2020 increase of £491,740).

Voluntary income (i.e. fund raising and donations) was £301,941 (2020 £373,792), more information on which has been provided earlier in the report.

Consequently the net assets of the charity have risen from £1,638,767 to £2,258,622 as at 31 August 2021. Full results for the charity can be seen on pages 20 to 36 of the Annual Report.

Towards the end of the financial year, BeyondAutism refinanced the Future Builders debt of £1.6 million with Triodos Bank who provided the 2015 loan financing for the purchase and redevelopment of Tram House School. Whilst this had little financial impact on the 2021 year, savings on interest costs at current rates should contribute to net income and cashflows in future years.

Reserves policy

Reserves totalled £2,528,622 at the year end. Of these, unrestricted reserves amount to £1,421,940 and restricted reserves £1,106,682. In the long term the Board would like to increase the balance on unrestricted reserves to an amount representing 3 months of operating expenses even though current revenue streams (statutory funding from local authorities) present little risk to the financial stability of the organisation. BeyondAutism's reserves policy is reviewed annually as part of the budget approval process and the Board of Trustees has agreed that reserves should be built up to the desired level in stages consistent with the charity's overall financial position and business development plan. This trend is expected to be maintained with a view to increasing the level of free reserves over time until the target, revised as appropriate, is achieved.

Employees

It is the Company's policy to give full and fair consideration to employees, workers and potential employees without regard to race, colour, nationality or national origin, sex, gender reassignment, marriage, disability, age, sexual orientation, religion or belief. All Company policies, practices and procedures relating to resourcing, training, development and promotion are administered equally and in accordance with all applicable laws.

It is the Company's policy to provide equal opportunities in all aspects of employment from the sourcing and selection of candidates, recruitment and training of employees to terms and conditions of employment and reasons for termination of employment and to ensure that any employment decisions are taken without reference to irrelevant or discriminatory criteria.

Communication with employees has continued through weekly staff meetings, training and e-mails so all employees are aware of the key priorities for BeyondAutism and its services.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, James Cowper Kreston, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Karen Sorab
.....
K Sorab
Trustee
Date: 28/04/2022

.....
A Johnston
Trustee
Date: 28/04/2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM

Opinion

We have audited the financial statements of Beyondautism (the 'charity') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

The specific procedures for this engagement that we designed and performed to detect material misstatements in respect of irregularities, including fraud, were as follows:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management and those charged with governance to identify any material instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work to address the risk of irregularities due to management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for evidence of bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Alexander Peal BSc (Hons) FCA DChA (Senior Statutory Auditor)
for and on behalf of
James Cowper Kreston
Chaterered Accountants and Statutory Auditor
Reading Bridge House
George Street
Reading
Berkshire
RG1 8LS

Date: 28 April 2022

BEYONDAUTISM

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	**260,209**	**41,732**	**301,941**	373,792
Charitable activities	3	**-**	**8,291,893**	**8,291,893**	6,831,480
Total income		**260,209**	**8,333,625**	**8,593,834**	7,205,272
Expenditure on:					
Charitable activities:					
General activities		**183,073**	**6,975,649**	**7,158,722**	6,468,645
Depreciation expense		**-**	**324,051**	**324,051**	475,552
Interest expense		**-**	**221,206**	**221,206**	229,384
Total expenditure		**257,872**	**7,446,107**	**7,703,979**	7,173,581
Net income		**2,337**	**887,518**	**889,855**	31,691
Transfers between funds	13	**(72,914)**	**72,914**	**-**	-
Net movement in funds		**(70,577)**	**960,432**	**889,855**	31,691
Reconciliation of funds:					
Total funds brought forward		**1,177,259**	**461,508**	**1,638,767**	1,607,076
Net movement in funds		**(70,577)**	**960,432**	**889,855**	31,691
Total funds carried forward		**1,106,682**	**1,421,940**	**2,528,622**	1,638,767

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 23 to 36 form part of these financial statements.

BEYONDAUTISM

(A Company Limited by Guarantee)
REGISTERED NUMBER: 04041459

BALANCE SHEET
AS AT 31 AUGUST 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	9		**6,635,789**		6,687,052
			6,635,789		6,687,052
Current assets					
Debtors	10	**962,666**		1,031,676	
Cash at bank and in hand		**2,313,014**		1,095,025	
		3,275,680		2,126,701	
Creditors: amounts falling due within one year	11	**(1,419,871)**		(1,054,995)	
Net current assets			**1,855,809**		1,071,706
Total assets less current liabilities			**8,491,598**		7,758,758
Creditors: amounts falling due after more than one year	12		**(5,962,976)**		(6,119,991)
Net assets excluding pension asset			**2,528,622**		1,638,767
Total net assets			**2,528,622**		1,638,767
Charity funds					
Restricted funds	13		**1,106,682**		1,177,259
Unrestricted funds	13		**1,421,940**		461,508
Total funds			**2,528,622**		1,638,767

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Karen Sorab

K Sorab
Trustees
Date: 28/04/2022

A Johnston
Trustee and Treasurer
Date: 28/04/2022

The notes on pages 23 to 36 form part of these financial statements.

BEYONDAUTISM
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	**1,668,056**	696,091
Cash flows from investing activities		
Purchase of tangible fixed assets	**(238,533)**	(57,842)
Net cash used in investing activities	**(238,533)**	**(57,842)**
Cash flows from financing activities		
Repayments of borrowing	**(211,537)**	(146,509)
Net cash used in financing activities	**(211,537)**	**(146,509)**
Change in cash and cash equivalents in the year	**1,217,986**	**491,740**
Cash and cash equivalents at the beginning of the year	**1,095,025**	603,285
Cash and cash equivalents at the end of the year	**2,313,011**	1,095,025

The notes on pages 23 to 36 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Beyondautism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The charity is a company limited by guarantee incorporated in the United Kingdom. The members of the company are the trustees names on page 1.

1.3 Fund accounting

General funds are unrestricted funds which 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.

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 each restricted fund is set out in the notes to the financial statements.

1.4 Income

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

1.5 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 are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1. Accounting policies (continued)

1.6 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold buildings	- 4% straight line
Freehold refurbishments	- 10% straight line
Leasehold property	- 20% straight line
Motor vehicles	- 25% straight line
Furniture and equipment	- 10% straight line
Computer equipment	- 25% straight line

1.8 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Accounts on a straight line basis over the lease term.

1.9 Debtors

Fees 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.

1.10 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.

1.11 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.

1.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1. Accounting policies (continued)

1.13 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements:

Tangible fixed assets (see note 9)
Tangible fixed assets are depreciatied over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors.

Allocation of expenditure
Where expenditure is not directly attributable to activity categories, costs are apportioned on the basis of various factors such as an estimate of time spent on activities by staff.

2. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations and gifts	34,501	40,666	**75,167**	141,478
Other Grants	225,708	-	**225,708**	188,651
Government grants	-	1,066	**1,066**	43,663
	260,209	41,732	**301,941**	373,792
Total 2020	224,564	149,228	373,792	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

3. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Teaching and care of children and young people (fees)	8,128,312	**8,128,312**	6,767,281
Fundraising	-	**-**	3,139
Other income	163,581	**163,581**	61,060
	8,291,893	**8,291,893**	6,831,480
Total 2020	6,831,480	6,831,480	

4. Analysis of expenditure by type

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Teaching and care of children and young people	6,752,097	917,732	**7,669,829**	7,005,682
Development costs	-	31,539	**31,539**	150,257
Governance	-	2,611	**2,611**	17,642
	6,752,097	951,882	**7,703,979**	7,173,581
Total 2020	6,152,333	1,021,248	7,173,581	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

5. Net income

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets owned by the charity	**324,051**	475,552
Fees payable to the charity's auditor in respect of:		
Auditor's remuneration	**6,000**	5,300

During the year, no trustees received any benefits in kind (2020 - £Nil).

During the year, one trustee received reimbursed expenses of £50 (2020 - £218).

6. Staff costs

	2021 £	2020 £
Wages and salaries	**5,330,713**	3,916,252
Social security costs	**401,795**	296,676
Contribution to defined contribution pension schemes	**254,729**	202,351
	5,987,237	4,415,279

During the year two members of staff received severance payments. The total value of these payments was £3,941.

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Teaching	**152**	106
Charity management and support staff	**79**	65
	231	171

6. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021 No.	2020 No.
In the band £60,001 - £70,000	1	1
In the band £70,001 - £80,000	1	1
In the band £80,001 - £90,000	1	1
In the band £100,001 - £200,000	-	1
In the band £110,001 - £120,000	1	-

The charity considers its key management personnel comprise the trustees and senior management team. The total employment benefits, including employer pension and national insurance contributions, of the key management personnel were £751,967 (2020: £613,155).

7. Taxation

HM revenue & Customs has accepted the company as a charity within the definition of Part 11 Corporation Tax Act 2010 with the result that the exemptions afforded by Part 11 are available to the extent that income and gains are applicable and applied to charitable purposes only.

It is considered that all income and gains of the company are applicable and applied to charitable purposes only and on this basis, no provision for taxation has been made.

8. Finance costs

	2021 £	2020 £
Bank loan interest	221,206	229,384

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

9. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 September 2020	**9,193,241**	**24,732**	**280,086**	**328,362**	**9,826,421**
Additions	**-**	**35,011**	**154,065**	**83,712**	**272,788**
Disposals	**-**	**-**	**-**	**(89,073)**	**(89,073)**
At 31 August 2021	**9,193,241**	**59,743**	**434,151**	**323,001**	**10,010,136**
Depreciation					
At 1 September 2020	**2,741,200**	**6,185**	**161,542**	**230,442**	**3,139,369**
Charge for the year	**223,252**	**9,101**	**35,747**	**55,951**	**324,051**
On disposals	**-**	**-**	**-**	**(89,073)**	**(89,073)**
At 31 August 2021	**2,964,452**	**15,286**	**197,289**	**197,320**	**3,374,347**
Net book value					
At 31 August 2021	**6,228,789**	**44,457**	**236,862**	**125,681**	**6,635,789**
At 31 August 2020	6,452,041	18,547	118,544	97,920	6,687,052

Included in freehold land and buildings is land at a cost of £2,075,000 (2020: £2,075,000) which is not depreciated.

10. Debtors

	2021 £	2020 £
Due after more than one year		
Prepayments and accrued income	**333,732**	290,500
	333,732	290,500
Due within one year		
Fees	**236,168**	469,817
Other debtors	**23,755**	18,957
Prepayments and accrued income	**369,011**	252,402
	962,666	1,031,676

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank overdrafts	-	249
Bank loans	**202,938**	158,125
Other loans	-	66,806
Trade creditors	**189,142**	121,711
Other taxation and social security	**115,649**	95,195
Other creditors	**51,505**	51,622
Accruals and deferred income	**860,637**	561,287
	1,419,871	1,054,995

	2021 £	2020 £
Deferred income at 1 September 2020	**810,595**	718,922
Resources deferred during the year	**488,483**	509,850
Amounts released from previous periods	**(810,595)**	(418,177)
	488,483	810,595

12. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Bank loans	**5,629,244**	4,255,218
Other loans	-	1,574,273
Accruals and deferred income	**333,732**	290,500
	5,962,976	6,119,991

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2021 £	2020 £
Repayable by instalments	**4,581,518**	4,848,519

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

13. Statement of funds

Statement of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
Unrestricted funds					
General Funds	918,041	8,060,836	(6,900,851)	(440,888)	1,637,138
Fixed asset funds	5,595,331	272,789	(324,050)	72,914	5,616,984
Loan fund	(6,051,864)	-	(221,206)	440,888	(5,832,182)
	461,508	8,333,625	(7,446,107)	72,914	1,421,940
Restricted funds					
Multi purpose hall and buildings grant	341,449	-	-	(19,970)	321,479
Softplay area	12,596	-	-	(2,658)	9,938
Tram House capital appeal	700,057	-	-	(31,386)	668,671
Park House kitchen and sensory room	-	45,666	-	-	45,666
Tram House Equipment	19,071	-	-	(2,601)	16,470
Dennis Wise Foundation	18,547	-	-	(6,180)	12,367
Story of Christmas	45,000	-	(2,790)	(10,119)	32,091
Snowbility	12,863	10,549	(23,412)	-	-
City Bridge Trust	22,746	11,500	(34,246)	-	-
Sport England - accessible bikes	2,930	10,494	(13,424)	-	-
Children in Need	-	34,625	(34,625)	-	-
The Big Lottery - Early years	-	76,000	(76,000)	-	-
The Big Lottery - Pre-school	-	20,220	(20,220)	-	-
Constable education trust	-	11,795	(11,795)	-	-
Garfield Weston	-	10,000	(10,000)	-	-
Edward Gosling	-	10,000	(10,000)	-	-
Masonic trust	-	4,022	(4,022)	-	-
Chapman Charitable Trust	2,000	3,500	(5,500)	-	-
Other - early years	-	11,838	(11,838)	-	-
	1,177,259	260,209	(257,872)	(72,914)	1,106,682
Total of funds	1,638,767	8,593,834	(7,703,979)	-	2,528,622

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2020 £
General Funds	672,577	6,922,866	(6,298,951)	(378,451)	918,041
Fixed asset funds	5,947,793	57,842	(475,552)	65,248	5,595,331
Loan fund	(6,200,931)	-	(229,384)	378,451	(6,051,864)
	419,439	6,980,708	(7,003,887)	65,248	461,508
Restricted funds					
Multi purpose hall and buildings grant	361,419	-	-	(19,970)	341,449
Softplay area	15,255	-	-	(2,658)	12,597
Tram House capital appeal	24,444	-	(11,581)	-	12,863
Park House kitchen and sensory room	731,403	-	-	(31,346)	700,057
Tram House Equipment	21,672	-	-	(2,601)	19,071
Dennis Wise Foundation	24,732	-	-	(6,185)	18,547
Story of Christmas	2,548	-	(2,548)	-	-
Snowbility	2,488	-	-	(2,488)	-
Restricted Fund 9	-	45,000	-	-	45,000
City Bridge Trust	-	34,500	(11,754)	-	22,746
Sport England - accessible bikes	-	7,632	(4,703)	-	2,929
Children in Need	-	33,836	(33,836)	-	-
The Big Lottery - Early years	-	76,000	(76,000)	-	-
Garfield Weston	-	8,000	(8,000)	-	-
Edward Gosling	-	2,250	(2,250)	-	-
Masonic trust	-	10,000	(10,000)	-	-
Chapman Charitable Trust	-	2,000	-	-	2,000
Other - early years	3,676	5,346	(9,022)	-	-
	1,187,637	224,564	(169,694)	(65,248)	1,177,259
Total of funds	1,607,076	7,205,272	(7,173,581)	-	1,638,767

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

14. Summary of funds

Summary of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
General funds	**461,508**	**8,333,625**	**(7,446,107)**	**72,914**	**1,421,940**
Restricted funds	**1,177,259**	**260,209**	**(257,872)**	**(72,914)**	**1,106,682**
	1,638,767	**8,593,834**	**(7,703,979)**	**-**	**2,528,622**

Summary of funds - prior year

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2020 £
General funds	419,439	6,980,708	(7,003,887)	65,248	461,508
Restricted funds	1,187,637	224,564	(169,694)	(65,248)	1,177,259
	1,607,076	7,205,272	(7,173,581)	-	1,638,767

General funds represent the free reserves of the charity, which are not designated for particular purposes.

Restricted funds arise as a result of conditions imposed by donors. Such funds are expended in accordance with their conditions and the specific projects as noted above. The main such funds are:

Multi purpose hall and buildings grant
This represents grants received towards the multi purpose hall and buildings. A transfer is made from restricted funds to unrestricted funds over the useful economic life of the hall and buildings.

Tram House capital appeal
This respresents donations and grants received towards the redevelopment of Tram House. A transfer is made from restricted funds to unrestricted funds over the useful economic life of the property.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,028,925	5,606,864	**6,635,789**
Debtors due after more than one year	333,732	-	**333,732**
Current assets	493,409	2,448,539	**2,941,948**
Creditors due within one year	(415,652)	(1,004,219)	**(1,419,871)**
Creditors due in more than one year	(333,732)	(5,629,244)	**(5,962,976)**
Total	1,106,682	1,421,940	**2,528,622**

Analysis of net assets between funds - prior year

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	1,091,721	5,595,331	6,687,052
Debtors due after more than one year	290,500	-	290,500
Current assets	247,849	1,588,352	1,836,201
Creditors due within one year	(162,311)	(892,684)	(1,054,995)
Creditors due in more than one year	(290,500)	(5,829,491)	(6,119,991)
Total	1,177,259	461,508	1,638,767

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

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	889,855	31,691
Adjustments for:		
Depreciation charges	**309,819**	475,552
Decrease in debtors	**699,190**	223,611
Decrease in creditors	**(214,683)**	(34,763)
Net cash provided by operating activities	**1,684,181**	696,091

17. Analysis of cash and cash equivalents

	2021	2020
	£	£
Cash in hand	2,313,011	1,095,025

18. Analysis of changes in net debt

	At 1 September 2020	Cash flows	At 31 August 2021
	£	£	£
Cash at bank and in hand	1,095,025	1,217,989	2,313,014
Bank overdrafts repayable on demand	(249)	249	-
Debt due within 1 year	(224,931)	21,993	(202,938)
Debt due after 1 year	(5,829,491)	200,247	(5,629,244)
	(4,959,646)	1,440,478	(3,519,168)

19. Pension commitments

Teachers' Pension Scheme

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pensions Regulations (2010) and, from 1 April 2014, by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers and, from 1 January 2007, automatic for teachers in part-time employment following appointment or a change of contract, although they are able to opt out.

The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis – these contributions along with those made by employers are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

Not less than every four years the Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2012 and in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014. The valuation report was published by the Department for Education on 9 June 2014.

The key elements of the valuation and subsequent consultation are:

- employer contribution rates set at 16.48% of pensionable pay (including a 0.08% employer administration charge (currently 14.1%))
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £191,500 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £176,600 million giving a notional past service deficit of £14,900 million

19. Pension commitments (continued)

- an employer cost cap of 10.9% of pensionable pay will be applied to future valuations
- the assumed real rate of return is 3.0% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.75%. The assumed nominal rate of return is 5.06%.

The TPS valuation for 2012 determined an employer rate of 16.48%, which was payable from September 2015. From September 2019 onwards the new employer contribution rate has been 23.60%.

A copy of the valuation report and supporting documentation is on the Teachers' Pensions website.

Under the definitions set out in FRS 102, the TPS is a multi-employer pension scheme. The charity has accounted for its contributions to the scheme as if it were a defined contribution scheme. The charity has set out above the information available on the scheme.

In 2020 the cost of pension contributions was £254,729 (2020: £206,351) including £115,917 (2020: £94,490) to the TPS.

20. Operating lease commitments

At 31 August 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	**207,682**	173,900
Later than 1 year and not later than 5 years	**426,226**	493,635
	633,908	667,535

21. Related party transactions

Calmcare Consulting Limited is a company controlled by Mr A S Lusk, a trustee. During the year consultancy fees of £nil (2020: £1,011) were paid by BeyondAutism to Calmcare Consulting Limited.

BEYONDAUTISM

England & Wales - Charity number 1082599

Accounts

Registered number: 04041459
Charity number: 1082599

BEYONDAUTISM

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

BEYONDAUTISM
(A Company Limited by Guarantee)

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BEYONDAUTISM

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2020

Trustees

Mrs R Bristowe
Mr A S Lusk
Mrs K E Sorab
Mr A Johnston
Mrs D Fidler
Mrs V Federico (appointed 22 October 2019)

Company registered number

04041459

Charity registered number

1082599

Registered office

C/O Mr. Simon Swann
London Fruit & Wool Exchange
Ashurst LLP
1 Duval Square
London
E1 6PW

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

Principal operating offices

BeyondAutism
305 Garratt Lane
London
SW18 4EQ

Park House School
48 North Side Wandsworth Common
London
SW18 2SL

Tram House School
520 Garratt Lane
London
SW17 0NY

Post 19
c/o Yarrow Housing Limited
216 Goldhawk Road
London
W12 9NX

Post 19
14 Enterprise Way
London
SW18 1FZ

Tram House
c/o South Thames College
Wandsworth High Street
London
SW18 2PP

The Foundry
17 Oval Way
London
SE11 5RR

Chief executive officer

Ms T Linehan

Independent auditor

James Cowper Kreston
Chaterered Accountants and Statutory Auditor
Reading Bridge House
George Street
Reading
Berkshire
RG1 8 LS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

Bankers

The Co-Operative Bank
80 Cornhill
London
EC3V 3NJ

HSBC
172 Upper Richmond Road
Putney
London
SW15 2SH

Lloyds Bank
110-112 Putney High St
Putney
London
SW15 1RG

Solicitors

Ashurst LLP
Attn: Mr. Simon Swann
London Fruit & Wool Exchange
1 Duval Square
London
E1 6PW

STRATEGIC REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

OBJECTIVES AND ACTIVITIES

Objects

Autism is a complex neurological disorder which typically appears during the first 3 years of life. No one knows what causes autism and there is no cure. BeyondAutism seeks to promote, maintain, improve and advance the education of people diagnosed with autism and/or related communication disorders.

Empowering People, Launching Lives

BeyondAutism is a charity dedicated to empowering people with autism to lead fuller lives through positive educational experiences, training for the people who work with them and support for their families and carers.

BeyondAutism was founded as The Rainbow Charity in 2000, when a group of parents set up Rainbow School with 3 pupils in a run-down pre-fabricated hut on the grounds of Beatrix Potter School in Wandsworth.

Since then the charity and its services have undergone a remarkable transformation, growing exponentially in response to need. We now deliver transformative education to children and young people from 35 Local Authorities across London and the Home Counties from our Early Years' service right through to our Post-19 Provision.

In September 2017 Rainbow School split into two separate schools – Park House School (Reception – Year 8) and Tram House School (Year 9 – Year 14).

"The first Rainbow School was hardly a school at all. It was little more than a hut, kindly lent to us by Beatrix Potter School in Wandsworth. But to my mind it still stands as a symbol: of who we are and what we can achieve through hard work, love for our children and the kindness of friends.

Now we are extremely excited about the progress the charity is making. In the last five years we have launched a number of new services vastly increasing the number of children and young people we can reach and in turn the number of families who benefit."

Karen Sorab OBE
Founder and Chair of Trustees

The story so far...

2000
The Rainbow Charity and Rainbow School are founded with 3 pupils in temporary accommodation.

2002
Rainbow School moves into Tram House, a rented property on Garratt Lane.

2009/2010
Having raised **£4.36m** in **donations** and **financing** we purchased and completed the Phase I redevelopment of our second school site opposite Spencer Park in Wandsworth.

2011
We re-brand the charity to BeyondAutism reflecting our ambition to go beyond the condition, exceed the limits and give families hope.

2014

Having **fundraised** over **£570k** Phase II works are completed at our Spencer Park site, equipping the school with a multipurpose hall, shower block and space for a library.

2015

Fundraising is completed to kit out the library and a soft play and sensory interaction suite.
68 students from 16 Local Authorities
Financing is successfully raised to purchase our Tram House site for redevelopment and our **£1.5m capital appeal** is launched.

2016

5-year strategy: Empowering People: Launching Lives.
The nucleus of our Outreach and Training service is established.
In September we launched a pilot of our **Post-19** service at Yarrow Housing in Shepherd's Bush.

2017

Our first pilot of an exciting **Early Years'** service for children aged 15 months – 5 years takes place in May.
In September, Rainbow School becomes two separate schools, **Park House School** and **Tram House School.**
September also sees the appointment of a new Head of Outreach along with a new structure to include Outreach Consultants allowing us to reach more people.
At the start of the 2017/18 academic year our Post-19 service becomes permanent with four learners accessing the Post-19 hub at Yarrow.

2018

In January pupils move into the newly redeveloped Tram House School. Tram House School is awarded 'outstanding' status by Ofsted.
After several pilots in 2017/18, in June our Early Years' service becomes a permanent provision.

2019

BeyondAutism holds its first ever staff conference in September, bringing together over 150 members of staff spread across 4 sites in south west London.
Park House School achieves Ofsted outstanding status.
The sixth form at Tram House School expands into South Thames College.
Our Post 19 service finishes the year with 8 learners and the search begins for a new hub in Wandsworth.

2020

BeyondAutism opens its second Post-19 hub in Wandsworth to cater for 18 students across the service. In March 2020, Post-19 is visited by The Department for Education who confirms its position on the Secretary of State approved list.
December 2019 sees the soft launch of a new BeyondAutism department: our Research & Learning hub.
BeyondAutism services and support remain open and available throughout the coronavirus pandemic.

Everything we do is underpinned by our values and behaviours:

Dedicated to delivering excellence

By developing expertise, outstanding services and positive engagement, always seeking to go above and beyond expectations. This means that we will:

- have high expectations of all, and deliver our best rather than aspire to it
- listen to other points of view and be open to new ideas that will help us develop and in turn develop those we work with

Committed to Applied Behaviour Analysis

By contributing to research and ensuring our staff continually develop and share best practice that ensure aspirational outcomes for people with autism are achieved. This means that we will:

- be proud to be advocates for ABA the BeyondAutism Way, with personal responsibility for dispelling myths
  or invalid criticisms to wider audiences
- have a creative and flexible approach to applying ABA to meet the needs of the individual, embracing new research tools and techniques

Respectful

By embracing diversity, showing integrity, acting with compassion and always treating people with dignity. This means that we will:

- celebrate difference, taking time to discover what individuals want to achieve and supporting them in getting there
- build an open culture within the organisation, with transparency across everything we do

Proud to challenge

By listening, changing thinking, shifting attitudes and educating. This means that we will:

- have a questioning approach to everything; thinking for ourselves, not just doing what has been asked
- invite a culture of challenge – feeling supported in challenging others, and open to being challenged back

Together we will:

- put our learners at the forefront of everything we do, allowing them a voice
- be ambassadors for our knowledge and expertise, and role models to others
- have can-do attitudes, continually pushing ourselves, challenging anything that limits expectations of our learners
- listen to others with an open mind, give all the opportunity to speak and value different perspectives
- do our part in fostering a safe environment for all, promoting a world of open conversation

Our Strategy

BeyondAutism's 5 year strategy (2016-2020) is driven by our aspirational goal to be the go-to service provider for outstanding ABA/VB provision, information, training and research. To this end we have developed a number of services that reach children, young people, adults and their families and carers.

The Charity Team

Charity HQ is run in offices leased from The Ethical Property Company at The Foundry in Vauxhall and is made up of Finance, Fundraising, HR and Marketing & Communications. The team support the development of our services and the furtherance of our strategy.

Our services

To this end, BeyondAutism has set up and runs:

- Early Years' - This is a free service developed for parents/carers to attend with their children aged 15 months–5 years. It is delivered from rooms leased at Floreat Wandsworth School. The programme focuses on behaviours, relationships and developmental play, underpinned by ABA. We tailor teaching techniques around the needs and preferences of each child. The service offers a flexible approach, with attendance designed to fit around the timetable of each family.

- Park House School (48 North Side, Wandsworth Common) Ofsted Rated Outstanding – delivers education from Reception age through to Year 8 (4 – 13yrs old). The school benefits from the substantial refurbishment in 2010 and has continued to adapt the environment to meet the needs of the younger learners by creating a sensory play area using existing resources. All pupils continue to access individualised timetables within a broad and balanced curriculum. The year finished with 56 pupils at full capacity.

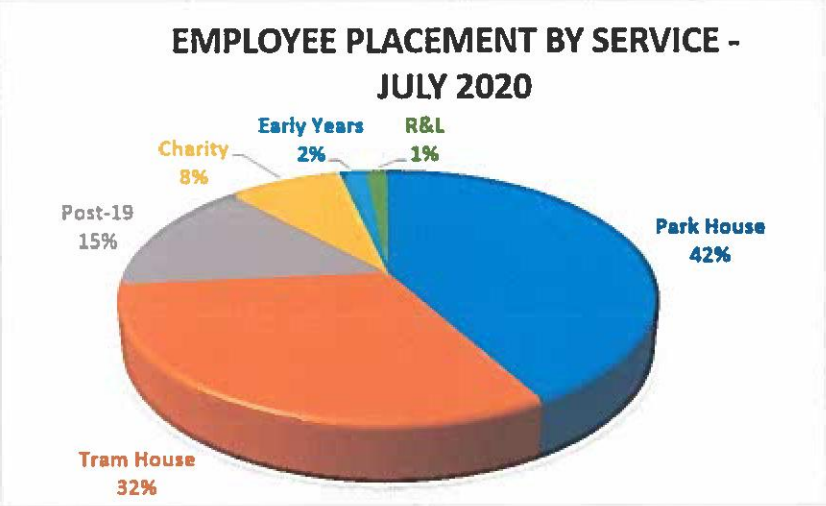
- Tram House School (520 Garratt Lane, Earlsfield) Ofsted Rated Outstanding – educates Year 9 to Year 14 (aged 14 – 19yrs). The year finished with 37 pupils, at full capacity.

- Post-19 (Wandsworth andHammersmith hubs) – offers education and training to young adults aged 19 – 25yrs. The learners follow an individualised programme focused on developing communication and independent living skills in preparation for adulthood, underpinned by ABA/VB. The service continued to operate out of the Yarrow premises on Goldhawk Road and we opened the new premises in Wandsworth in the second half of the autumn term. Through partnerships with other organisations, our learners spend around 50% of their week working and learning in their local communities. The year finished, as planned, with 18 learners.

- Research & Learning – this new department covers several areas, including the housing of the strategic and daily operation of outreach and training. Activities also include the employment project, providing professional development through the ABA podcast series as well as the distribution of BeyondAutism case studies. As part of the employment project, we have recruited a Specialist Vocational Advisor, funded through the City Bridge Trust, and have started the development and production of a vocational tool kit that will help maximise the workforce participation of young people with autistic spectrum disorders.

Our People

At the end of the academic year we employed 201 members of staff.



BeyondAutism places great value on its staff members and views them as the organisation's greatest asset. Our second staff conference was held in September and there is an annual staff survey on the back of which action plans are drawn up and feedback is provided to all staff.

Quotes from our 2020 staff survey reflect the values and strengths of BeyondAutism.

- Aspirations for individuals with autism are high.
- Our staff really care about the pupils and the work they do. It's really inspiring to see.
- We have really strong multidisciplinary teams which I think are so beneficial for our learners.

Our Fundraising

Fundraising over the last year has been largely centred on grants and donations for the running of our Early Years provision. Children in Need have pledged £109,699 (over 3 years) and we have also won funding from the Big Lottery, £380,000 over 5 years. This year the City Bridge Trust pledged £178,000 over five years for the employment project which is running within the newly established Research & Learning hub. We continue to explore different means of increasing donor engagement, grant giving, events and gifts in kind. Income generation from these sources will target new service development, help build our reserves and add value to our existing services. Charitable donations totalled £373,792 for the year.

Our marketing and communications

Our stated objectives for the year ended August 31 2020 were:

Our people
Are valued, recognised and inspired to be their best

Our services
Are at the leading edge of ABA/VB provision

Our finances
Are viable and sustainable, giving the capacity to grow and extend reach

Our fundraising
Has a platform of support to build donations, voluntary raised income and dedicated time

Our communication
Has a clear brand that makes us the 'go-to' organisation for expertise and services

Our property
Is state of the art and sees us in the right place, at the right time.

During this year we have focused on demonstrating our impact as we enter the last year of our current strategy. Delivering impact was the theme at our 2nd Annual Staff Conference, demonstrated through the progress stories developed by our staff team. On the back of our 2019 stakeholder consultation, much of 2020 was spent developing our strategy for the next 5 years, 2020 – 2025. This includes our vision and mission statements together with 5 strategic objectives to be launched in September 2020.

Coronavirus pandemic

BeyondAutism responded swiftly and in a position of strength to the onset of the coronavirus pandemic. The requirements of the first lockdown meant that our services remained open, albeit on a reduced basis initially. We used robust risk assessments to ensure that children and young adults were appropriately supported, and their education continued whether attending or at home. The frontline staff worked on a rotation between on-site service delivery and home working; all other staff were moved to home working. During this time, we updated our digital capacity and quickly upskilled the whole organisation in online working, underpinned by sound safeguarding principles. Clear, consistent communication to our beneficiaries and stakeholders was crucial and continues to be pivotal, and we continue to be agile enough to respond to evolving government guidance.

Risk Management

The Board of Trustees recognise their responsibilities in the management of risk, particularly in respect of the children and adults attending BeyondAutism's provisions and the staff employed by the charity. A full risk analysis is carried out in each year, with the most recent analysis being approved by Trustees in October 2020. The analysis covers all aspects of safeguarding, finance, health & safety, HR, reputation and resources. A number of risks were identified in each of these categories and each risk was scored on a matrix of impact and probability. Taking into account the controls in place to mitigate these risks, all were evaluated as low to medium.
In common with other organisations, the current pandemic, economic and political environment remains a potential risk for BeyondAutism. All school and Post-19 placements are funded by the learner's Local Authority with appropriate agreements in place; the charity does not have any privately funded pupils in either of its schools or its Post-19 service. BeyondAutism offers value to Local Authorities because it provides education to learners who have complex needs thus enabling our children and adults with autism to remain in their local community with their families. The alternative for many of BeyondAutism's learners could be residential care which would be significantly more expensive. Other financial risks are monitored closely by way of monthly management reporting and mitigated by conservative budgeting assumptions and analysis.

Independent external audits are commissioned in respect of key areas of risk; these included safeguarding, health & safety and data protection.

Future Plans

BeyondAutism's ongoing objective of building a Post-19 provision ready to meet the needs of school leavers remains at the forefront of its growth objectives. BeyondAutism's Post-19 provision is now a fully independent specialist provider registered with the Department for Education. BeyondAutism is keen to develop programmes that are specifically designed for each individual catering specifically for their strengths, preferences and personal challenges with the aim of maximising the opportunity for them to lead independent lives within a supportive community.

Other areas for ongoing development and expansion include early years' provision, research activities and our outreach and training offer.

STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

Our 2020-2025 strategy will be launched in September 2020 with a vision to ensure that everyone with autism accesses an education which empowers a life full of choice, independence and opportunity. This will be achieved by delivering quality education and training services, underpinned by ABA. We have set five strategic objectives to drive the change we want to see by 2025:

- Reduced school placement breakdown
- Increased employability
- People with autism have the life skills to live their ideal week
- Increased resilience and confidence in families
- Communities are supported to include people with autism

This report was approved by the trustees on 11 May 2021 and signed on their behalf by

Karen Sorab
.....
K Sorab
Trustee

.....
A Johnston
Trustee

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the audited financial statements of BeyondAutism (the charity) for the year ended 31 August 2020. The Trustees confirm that the financial statements comply with current statutory obligations, the requirements of the charity's Memorandum and Articles of Association and 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 (FRS 102) (effective 1 January 2015).

Public Benefit

The Trustees consider that BeyondAutism provides a public benefit. BeyondAutism provides education and support for children and adults with autism and their families. BeyondAutism schools and its Post 19 service provide schooling and education for learners from a number of London Boroughs within commutable distance. Student placements are funded by Local Authorities. The expanding outreach provision seeks to train the trainers within mainstream schools so children with autism can maintain their placements there rather than being necessarily channelled through a specialist provision. The early years' service is free to users and is funded by grants and donations. It is run on an intervention basis for parents of pre-school children as a touchpoint for those with symptoms of autism or a recent diagnosis of autism. Our ABA specialists work with the parent and child together to find ways to encourage the development of communication skills and calm behaviours that challenge. It has proved immediately popular particularly for families who may not be able to afford expensive home programmes and who might find themselves quite isolated in a neurotypical world. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Structure, Governance and Management

The charity is a company limited by guarantee and registered in England (no 4041459) and is also a registered charity (no 1082599). The charity is governed by its Board of Trustees. The governing instruments of the charity are the Memorandum and Articles of Association. K Sorab was Chair of Trustees throughout the year.

All new policies or amendments to existing policies are approved by the Board of Trustees through a scheme of delegation that includes the school governing body and the charity's senior management team. The manner in which those policies are implemented, overseen and reviewed is delegated to the Chief Executive Officer. The setting of remuneration rates for all staff is set out in a remuneration policy which is updated each year and is subject to Board of Trustees approval. BeyondAutism mirrors Department for Education guidelines for the setting of all teaching staff remuneration and pay scales for other management and administrative posts take into account financial indices such as the cost of living and the London Living Wage.

The schools are supported by a Governing Body that operates as a sub-committee of the Board of Trustees. The Chair of the Governing Body receives a small remuneration that is commensurate with the work required over and above attendance at and chairing of the meetings. Other members are made up of parents, staff, community and local authority representatives. The Board of Trustees delegates the schools' development and review to the Governing Body; this includes school self-evaluation and school development plan, pupil progress, operational school policies and procedures. Likewise, the post 19 service is supported by an Advisory Board. The Board of Trustees receives regular reports from the Governing Body and the post 19 Advisory Board, to enable them to oversee performance and progress.

Trustee Recruitment, Induction and Training

The Board of Trustees aims to build a board with a comprehensive, relevant and focussed skills mix, and to recruit members whose knowledge, experience and perspective will support, guide and oversee the operations of the charity. Trustees are recruited through a variety of channels including research, advertising, networking and agencies. Trustees are nominated at Board level and, subject to approval, are then invited to attend the next Board meeting. New Trustees can only be appointed upon satisfactory completion of all regulatory checks: references, identity, egilibility, money laundering and DBS (Disclosure and Barring Service) checks.

All Trustee appointments are confirmed by Board Resolution passed at Board meetings and are registered with the Charity Commission and Companies House. New Trustees are welcomed into the organisation and

provided with a full induction pack. In order to maximise the value of a Trustee's contribution, every effort is made to ensure new Trustees understand the organisation, its background and mission, before, during and after the appointment process. Ongoing training is also provided for all Trustees.

Organisational Structure

The Board of Trustees meets formally at least 4 times a year. Members of the Board of Trustees who served since 1 September 2019 were:

K E Sorab (Chair of Trustees)
R Bristowe
A Lusk
A Johnston
D Fidler
Victoria Federico (appointed October 22, 2019)

The Board of Trustees can draw on its collective and extensive experience from the worlds of education, global business, finance and law and is supported and advised by specialist consultants in education, safeguarding, health and safety, law and fundraising. The day to day running of the charity is delegated by the Board of Trustees to the Chief Executive Officer (CEO) who is supported by the senior management team.

BeyondAutism staff

BeyondAutism services are staffed with the following:

Teachers (schools only) Teachers are responsible for ensuring that the National Curriculum is appropriately adapted and followed throughout the school, including the planning that underpins this.

Therapists BeyondAutism employs a number of speech and language (SaLT) and occupational (OT) therapists who provide therapy programmes either directly or indirectly (through a tutor) depending on the stipulations made in the EHCP.

ABA Supervisors Every class and provision has an ABA supervisor. Individual behavioural programmes are drawn up by the ABA Supervisors.

Advanced Skills Practioners (schools and post 19 only) An ASP covers 2 classroms and is responsible for the training of tutors, leading small group learning sessions and supporting the supervisors.

ABA tutors Each learner is paired with an ABA tutor on a one to one basis. In exceptional circumstances the care may be based on a 2 tutors to 1 learner pairing. The tutors look after the safety and security of the learner and ensure that the learner is focussed on the specific task at hand. In the schools, tutors work in teams of 2 within a class, sharing and rotating their duties with the learners. This helps to raise the variety of the role and reduce burn out in situations of particular challenging behaviour.

ABA programmes are based on an analysis of what motivates an individual with autism to behave in certain ways. Each skill the individual needs to learn is broken down into small, achievable steps. Each step is worked on in a systematic and consistent way, using an appropriate "reinforcement" or reward to encourage the behaviours needed for future learning. Evidence and data are collected of the learner's progress, so that targets and motivators can be adjusted along the way according to what is and is not working for a particular child. Reinforcement systems – which seek to link desired behaviour with good outcomes from the learner's point of view – are particularly important for people with autism, given they may lack the 'social desire to please' that is often present in the neuro-typical. ABA teaches individuals with autism how to learn, and can therefore be applied to the widest range of skills – from speech and language, self-care and motor skills, through to reading and writing.

In order to deliver the precision and consistency of the ABA programmes, staff undergo continuous, comprehensive and intensive training of both a theoretical and a practical nature. This is provided by more senior staff with qualifications and more extensive experience in using ABA techniques. Specific teaching

strategies are explained and demonstrated and then observed with feedback provided. Teaching and behaviour plans are developed and monitored by senior staff who either are accredited or are working towards accreditation by the Behaviour Analyst Certification Board.

Fundraising

The Trustees are extremely grateful to the many individuals, companies and organisations that raise funds for the charity or donate their services in kind.

Trusts and Foundations
Children in Need (Early Years): £33,835
The National Lottery Community Fund (Early Years): £76,000
The Bailey Thomas Foundation (Early Years) £15,000
The Edward Gosling Foundation (Early Years) £10,000
DCR Allen Charitable Trust (Early Years) £8,000
RG Hills Charitable Trust (Early Years) £2,250
The Chapman Charitable Trust (School Readiness) £2,000
The Jack Petchey Foundation: £750
Sport England (Bicycles) £7,632
The Story of Christmas (Minibus) £45,000
The City Bridge Trust (Employment Project) £34,000
Thomas Schools Foundation: £1,333
Eaton House the Manor School Pre-Prep: donations of £1,070

Corporate support
Waitrose Wandsworth £370
Embassy of Man £2,500
Pau Reynolds Consultancy £750
Kikyo-Kai £240
British Science Association: £600
Rebound Gaming Hall: £1,044
Octopus Foundation: £11,500

Events and Individual Giving
Royal Parks Half Marathon raised £9,470
Hogies's Heroes Photography event £1,804
Thames Bridges Trek £2,380
2.6 Challenge £8,397
Facebook birthday fundraisers £1,468
Carols at Clapham Junction £211
Parent Forum £220

The trustees would also like to acknowledge the generosity of our friends and supporters that donated the cost of their quiz tables when we were forced to cancel the event.

In-kind support

The Trustees would also like to thank the following individuals who donated time, expertise and services to support our work.

Simon Swann and colleagues at Ashurst LLP who provide pro bono legal advice

Google AdGrant: advertising allocation of £90,000

Jane Moore for her constant support and specifically for putting together an online quiz when we were unable to run the annual quiz night. Also to Timothy West and Prunella Scales for their continuing patronage

The Langley Foundation for annual subscriptions worth £593

British Airways for 10 iPad Airs with cases

John Lamer for building a bespoke wooden climbing frame for Early Years

The Governing Body for the support they give to Park House School and Tram House School

The Post 19 Advisory Board for the support they give to the Post 19 provision

The charity is also very grateful to those individuals who have supported the charity either directly through donations or indirectly by taking part in fund raising

Fundraising approach and performance

As fundraising support is so important to the sustainability of our charity, we were delighted to register with the Fundraising Regulator, as a sign of our continued commitment to the Fundraising Code of Practice.

When registering with the Fundraising Regulator, we confirmed our pact to uphold the Fundraising Promise to donors. The Fundraising Promise is an extension of our own code of ethics, which recognises our responsibilities:

- In equal measure, a responsibility to those who use our services and our donors.
- Those who use our services have a right to expect any representation to donors to be dignified and a true reflection of circumstances.
- To never knowingly misrepresent the charity to the general public and/or our donors.
- To only spend restricted donations on the project specified at time of application or donation.
- To keep the confidence of any donors who wish to remain anonymous.
- To act immediately should any donor ask for their details to be removed from the charity's contact list.

In the year to August 31, 2020 we did not contract any company to undertake fundraising on our behalf. We have been lucky enough to work with partners including JustGiving, Give as you Live, Savoo, to help make giving and fundraising easier for supporters.

Our fundraising team are committed to working in line with BeyondAutism values and fundraising ethics, which we reinforce through regular learning and development. We don't undertake any fundraising door-to-door activity or ask for direct debit donations on the street. Personal data is not shared without prior permission beyond the BeyondAutsim network. We don't sell personal data. We don't 'cold-call' people for fundraising purposes.

In addition to the Fundraising Codes of Conduct, we abide by related regulations, such as the Data Protection Act (including GDPR) and Charities Act. We are also members of Institute of Fundraising. There were no complaints received by the charity during the year.

The Trustees monitor fundraising performance through written and verbal reports delivered at each Board meeting.

Financial Review

Results for the year ended 31 August 2020 show total income of £7,205,272 (2019 £6,047,932) and an overall net surplus amount of £31,691 (2019 net deficit £308,835). 2019/20 saw a restructure of the HR function including the recruitment of a 'recruiter' which has had a positive effect on staff recruitment and retention. Our income during the coronavirus lockdown was protected by a Department for Education directive and our services remained operational throughout albeit at a reduced level of activity. The statement of cash flows shows a net inflow from operating activities of £696,091 (2019 outflow of £373,734) with an overall increase in cash and cash equivalents for the year of £491,740 (2019 decrease of £716,392).

Voluntary income (i.e. fund raising and donations) was £373,792 (2019 £248,411), more information on which has been provided earlier in the report.

Consequently the net assets of the charity have risen from £1,607,076 to £1,638,767 as at 31 August 2020. Full results for the charity can be seen on pages 19 to 35 of the Annual Report.

Reserves

Reserves totalled £1,638,767 at the year end. Of these, unrestricted reserves amount to £461,508 and restricted reserves £1,177,259. In the long term the Board would like to increase the balance on unrestricted reserves to an amount representing 3 months of operating expenses even though current revenue streams (statutory funding from local authorities) present little risk to the financial stability of the organisation. BeyondAutism's reserves policy is reviewed annually as part of the budget approval process and the Board of Trustees has agreed that reserves should be built up to the desired level in stages consistent with the charity's overall financial position and business development plan. This trend is expected to be maintained with a view to increasing the level of free reserves over time until the target, revised as appropriate, is achieved.

Employees

It is the Company's policy to give full and fair consideration to employees, workers and potential employees without regard to race, colour, nationality or national origin, sex, gender reassignment, marriage, disability, age, sexual orientation, religion or belief. All Company policies, practices and procedures relating to resourcing, training, development and promotion are administered equally and in accordance with all applicable laws.

It is the Company's policy to provide equal opportunities in all aspects of employment from the sourcing and selection of candidates, recruitment and training of employees to terms and conditions of employment and reasons for termination of employment and to ensure that any employment decisions are taken without reference to irrelevant or discriminatory criteria.

Communication with employees has continued through weekly staff meetings, training and e-mails so all employees are aware of the key priorities for BeyondAutism and its services.

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of BeyondAutism for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

Disclosure of information to auditor

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditor

The auditor, James Cowper Kreston, will be proposed for re-appointment.

This report was approved by the trustees on 11 May 2021 and signed on their behalf by

Karen Sorab
.....
K Sorab
Chair of Trustees

.....
A Johnston
Trustee and Treasurer

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM

Opinion

We have audited the financial statements of Beyondautism (the 'charity') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM (CONTINUED)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Alexander Peal BSc (Hons) FCA DChA (Senior Statutory Auditor)
for and on behalf of
James Cowper Kreston
Chaterered Accountants and Statutory Auditor
Reading Bridge House
George Street
Reading
Berkshire
RG1 8 LS

Date: 18 May 2021

BEYONDAUTISM

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2020

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	2	**224,564**	**149,228**	**373,792**	248,411
Charitable activities	3	**-**	**6,831,480**	**6,831,480**	5,799,521
Total income		**224,564**	**6,980,708**	**7,205,272**	6,047,932
Expenditure on:					
Charitable activities:					
General activities		**169,694**	**6,298,951**	**6,468,645**	5,648,156
Depreciation expense		**-**	**475,552**	**475,552**	472,227
Interest expense		**-**	**229,384**	**229,384**	236,384
Total expenditure		**169,694**	**7,003,887**	**7,173,581**	6,356,767
Net income/(expenditure)		**54,870**	**(23,179)**	**31,691**	(308,835)
Transfers between funds	13	**(65,248)**	**65,248**	**-**	-
Net movement in funds		**(10,378)**	**42,069**	**31,691**	(308,835)
Reconciliation of funds:					
Total funds brought forward		**1,187,637**	**419,439**	**1,607,076**	1,915,911
Net movement in funds		**(10,378)**	**42,069**	**31,691**	(308,835)
Total funds carried forward		**1,177,259**	**461,508**	**1,638,767**	1,607,076

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 23 to 36 form part of these financial statements.

BEYONDAUTISM
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04041459

BALANCE SHEET
AS AT 31 AUGUST 2020

	Note		2020 £		2019 £
Fixed assets					
Tangible assets	9		**6,687,052**		7,104,762
			6,687,052		7,104,762
Current assets					
Debtors	10	**1,031,676**		1,111,787	
Cash at bank and in hand		**1,095,025**		603,285	
		2,126,701		1,715,072	
Creditors: amounts falling due within one year	11	**(1,054,995)**		(926,010)	
Net current assets			**1,071,706**		789,062
Total assets less current liabilities			**7,758,758**		7,893,824
Creditors: amounts falling due after more than one year	12		**(6,119,991)**		(6,286,748)
Net assets excluding pension asset			**1,638,767**		1,607,076
Total net assets			**1,638,767**		1,607,076
Charity funds					
Restricted funds	13		**1,177,259**		1,187,637
Unrestricted funds	13		**461,508**		419,439
Total funds			**1,638,767**		1,607,076

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 11 May 2021 and signed on their behalf by:

Karen Sorab
.....
K Sorab
Chair of Trustees

.....
A Johnston
Trustee and Treasurer

The notes on pages 23 to 36 form part of these financial statements.

BEYONDAUTISM

(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2020

	2020 £	2019 £
Cash flows from operating activities		
Net cash used in operating activities	**696,091**	(373,734)
Cash flows from investing activities		
Purchase of tangible fixed assets	**(57,842)**	(149,960)
Net cash used in investing activities	**(57,842)**	**(149,960)**
Cash flows from financing activities		
Repayments of borrowing	**(146,509)**	(192,698)
Net cash used in financing activities	**(146,509)**	**(192,698)**
Change in cash and cash equivalents in the year	**491,740**	**(716,392)**
Cash and cash equivalents at the beginning of the year	**603,285**	1,319,677
Cash and cash equivalents at the end of the year	**1,095,025**	603,285

The notes on pages 23 to 36 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Beyondautism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The charity is a company limited by guarantee incorporated in the United Kingdom. The members of the company are the trustees names on page 1.

1.3 Fund accounting

General funds are unrestricted funds which 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.

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 each restricted fund is set out in the notes to the financial statements.

1.4 Income

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

1.5 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 are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. Accounting policies (continued)

1.6 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold buildings	- 4% straight line
Freehold refurbishments	- 10% straight line
Leasehold property	- 20% straight line
Motor vehicles	- 25% straight line
Furniture and equipment	- 10% straight line
Computer equipment	- 25% straight line

1.8 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Accounts on a straight line basis over the lease term.

1.9 Debtors

Fees 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.

1.10 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.

1.11 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.

1.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1. Accounting policies (continued)

1.13 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements:

Tangible fixed assets (see note 9)
Tangible fixed assets are depreciatied over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors.

Allocation of expenditure
Where expenditure is not directly attributable to activity categories, costs are apportioned on the basis of various factors such as an estimate of time spent on activities by staff.

2. Income from donations and legacies

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations and gifts	35,913	105,565	**141,478**	169,930
Other Grants	188,651	-	**188,651**	78,481
Government grants	-	43,663	**43,663**	-
	224,564	149,228	**373,792**	248,411
Total 2019	115,065	133,346	248,411	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

3. Income from charitable activities

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Teaching and care of children (school fees)	-	6,767,281	**6,767,281**	5,500,465
Fundraising	-	3,139	**3,139**	21,988
Training income	-	61,060	**61,060**	277,068
	-	6,831,480	**6,831,480**	5,799,521
Total 2019	36	5,799,485	5,799,521	

4. Analysis of expenditure by type

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Teaching and care of children	6,152,333	853,349	**7,005,682**	6,244,517
Development costs	-	150,257	**150,257**	94,517
Governance	-	17,642	**17,642**	17,733
	6,152,333	1,021,248	**7,173,581**	6,356,767
Total 2019	5,285,656	1,071,111	6,356,767	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

5. Net income

This is stated after charging:

	2020 £	2019 £
Depreciation of tangible fixed assets owned by the charity	**475,552**	472,227
Fees payable to the charity's auditor in respect of:		
Auditor's remuneration	**5,300**	5,150

During the year, no trustees received any benefits in kind (2019 - £Nil).

During the year, 1 trustee received reimbursements of expenses amounting to £343 (2019 - 1 trustee - £53).

6. Staff costs

	2020 £	2019 £
Wages and salaries	**3,916,252**	3,441,385
Social security costs	**296,676**	279,486
Contribution to defined contribution pension schemes	**202,351**	144,829
	4,415,279	3,865,700

The average number of persons employed by the charity during the year was as follows:

	2020 No.	2019 No.
Teaching	**106**	100
Charity management and support staff	**65**	50
	171	150

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

6. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2020 No.	2019 No.
In the band £60,001 - £70,000	1	1
In the band £70,001 - £80,000	1	2
In the band £80,001 - £90,000	1	-
In the band £90,001 - £100,000	-	1
In the band £100,001 - £200,000	1	-

The charity considers its key management personnel comprise the trustees and senior management team. The total employment benefits, including employer pension and national insurance contributions, of the key management personnel were £613,155 (2019: £614,211).

7. Taxation

HM revenue & Customs has accepted the company as a charity within the definition of Part 11 Corporation Tax Act 2010 with the result that the exemptions afforded by Part 11 are available to the extent that income and gains are applicable and applied to charitable purposes only.

It is considered that all income and gains of the company are applicable and applied to charitable purposes only and on this basis, no provision for taxation has been made.

8. Finance costs

	2020 £	2019 £
Bank loan interest	229,384	236,384

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

9. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 September 2019	**9,192,088**	**24,732**	**260,270**	**291,489**	**9,768,579**
Additions	**1,153**	**-**	**19,816**	**36,873**	**57,842**
At 31 August 2020	**9,193,241**	**24,732**	**280,086**	**328,362**	**9,826,421**
Depreciation					
At 1 September 2019	**2,350,241**	**-**	**144,572**	**169,004**	**2,663,817**
Charge for the year	**390,959**	**6,185**	**17,594**	**60,814**	**475,552**
At 31 August 2020	**2,741,200**	**6,185**	**162,166**	**229,818**	**3,139,369**
Net book value					
At 31 August 2020	**6,452,041**	**18,547**	**117,920**	**98,544**	**6,687,052**
At 31 August 2019	6,841,847	24,732	115,698	122,485	7,104,762

Included in freehold land and buildings is land at a cost of £2,075,000 (2019: £2,075,000) which is not depreciated.

10. Debtors

	2020 £	2019 £
Due after more than one year		
Prepayments and accrued income	**290,500**	300,745
	290,500	300,745
Due within one year		
Fees	**469,817**	595,396
Other debtors	**18,957**	4,523
Prepayments and accrued income	**252,402**	211,123
	1,031,676	1,111,787

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

11. Creditors: Amounts falling due within one year

	2020 £	2019 £
Bank overdrafts	**249**	-
Bank loans	**158,125**	149,882
Other loans	**66,806**	65,046
Trade creditors	**121,711**	34,756
Other taxation and social security	**95,195**	78,226
Other creditors	**51,622**	31,426
Accruals and deferred income	**561,287**	566,674
	1,054,995	926,010

	2020 £	2019 £
Deferred income at 1 September 2019	**718,922**	355,230
Resources deferred during the year	**509,850**	655,795
Amounts released from previous periods	**(418,177)**	(292,103)
	810,595	718,922

12. Creditors: Amounts falling due after more than one year

	2020 £	2019 £
Bank loans	**4,255,218**	4,411,707
Other loans	**1,574,273**	1,574,296
Accruals and deferred income	**290,500**	300,745
	6,119,991	6,286,748

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2020 £	2019 £
Repayable by instalments	**4,848,519**	5,034,913

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

13. Statement of funds

Statement of funds - current year

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2020 £
Unrestricted funds					
General Funds	672,577	6,922,866	(6,298,951)	(378,451)	918,041
Fixed asset funds	5,947,793	57,842	(475,552)	65,248	5,595,331
Loan fund	(6,200,931)	-	(229,384)	378,451	(6,051,864)
	419,439	6,980,708	(7,003,887)	65,248	461,508
Restricted funds					
Multi purpose hall and buildings grant	361,419	-	-	(19,970)	341,449
Softplay area	15,255	-	-	(2,658)	12,597
Snowbility	24,444	-	(11,581)	-	12,863
Tram House capital appeal	731,403	-	-	(31,346)	700,057
Tram House Equipment	21,672	-	-	(2,601)	19,071
Dennis Wise Foundation	24,732	-	-	(6,185)	18,547
SAP Foundation	2,548	-	(2,548)	-	-
Morrisons Foundation - sensory trolley	2,488	-	-	(2,488)	-
Story of Christmas	-	45,000	-	-	45,000
City Bridge Trust	-	34,500	(11,754)	-	22,746
Sport England - accessible bikes	-	7,632	(4,703)	-	2,929
Children in Need	-	33,836	(33,836)	-	-
The Big Lottery	-	76,000	(76,000)	-	-
DCR Allen	-	8,000	(8,000)	-	-
RG Hills	-	2,250	(2,250)	-	-
Edward Gosling	-	10,000	(10,000)	-	-
Chapman Charitable Trust	-	2,000	-	-	2,000
Other	3,676	5,346	(9,022)	-	-
	1,187,637	224,564	(169,694)	(65,248)	1,177,259
Total of funds	1,607,076	7,205,272	(7,173,581)	-	1,638,767

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2019 £
General Funds	849,295	5,782,871	(5,530,507)	(429,082)	672,577
Fixed asset funds	6,210,186	149,960	(472,227)	59,874	5,947,793
Loan fund	(6,393,629)	-	(236,384)	429,082	(6,200,931)
	665,852	5,932,831	(6,239,118)	59,874	419,439
Restricted funds					
Multi purpose hall and buildings grant	381,389	-	-	(19,970)	361,419
Impact readiness	563	-	-	(563)	-
Softplay area	17,913	-	-	(2,658)	15,255
Rainy Day	3,418	682	(4,100)	-	-
Snowbility	43,312	-	(18,868)	-	24,444
Other	1,626	9,638	(7,436)	(152)	3,676
Tram House capital appeal	762,749	-	-	(31,346)	731,403
SAP Foundation	5,024	-	-	(2,476)	2,548
Tram House Equipment	24,273	-	-	(2,601)	21,672
Awards 4 all	9,792	-	(9,792)	-	-
Children in Need	-	32,553	(32,553)	-	-
The Big Lottery	-	38,000	(38,000)	-	-
Morrisons Foundation - sensorytrolley	-	2,596	-	(108)	2,488
Sensory Garden	-	6,900	(6,900)	-	-
Dennis Wise Foundation	-	24,732	-	-	24,732
	1,250,059	115,101	(117,649)	(59,874)	1,187,637
Total of funds	1,915,911	6,047,932	(6,356,767)	-	1,607,076

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

14. Summary of funds

Summary of funds - current year

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2020 £
General funds	419,439	6,980,708	(7,003,887)	65,248	461,508
Restricted funds	1,187,637	224,564	(169,694)	(65,248)	1,177,259
	1,607,076	7,205,272	(7,173,581)	-	1,638,767

Summary of funds - prior year

	Balance at 1 September 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2019 £
General funds	665,852	5,932,831	(6,239,118)	59,874	419,439
Restricted funds	1,250,059	115,101	(117,649)	(59,874)	1,187,637
	1,915,911	6,047,932	(6,356,767)	-	1,607,076

General funds represent the free reserves of the charity, which are not designated for particular purposes.

Restricted funds arise as a result of conditions imposed by donors. Such funds are expended in accordance with their conditions and the specific projects as noted above. The main such funds are:

Multi purpose hall and buildings grant
This represents grants received towards the multi purpose hall and buildings. A transfer is made from restricted funds to unrestricted funds over the useful economic life of the hall and buildings.

Tram House capital appeal
This respresents donations and grants received towards the redevelopment of Tram House. A transfer is made from restricted funds to unrestricted funds over the useful economic life of the property.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	1,091,721	5,595,331	**6,687,052**
Debtors due after more than one year	290,500	-	**290,500**
Current assets	247,849	1,588,352	**1,836,201**
Creditors due within one year	(162,311)	(892,684)	**(1,054,995)**
Creditors due in more than one year	(290,500)	(5,829,491)	**(6,119,991)**
Total	1,177,259	461,508	**1,638,767**

Analysis of net assets between funds - prior period

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	1,156,969	5,947,793	7,104,762
Debtors due after more than one year	300,745	-	300,745
Current assets	149,070	1,265,257	1,414,327
Creditors due within one year	(118,402)	(807,608)	(926,010)
Creditors due in more than one year	(300,745)	(5,986,003)	(6,286,748)
Total	1,187,637	419,439	1,607,076

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

	2020 £	2019 £
Net income/expenditure for the period (as per Statement of Financial Activities)	31,691	(308,835)
Adjustments for:		
Depreciation charges	**475,552**	472,227
Decrease/(increase) in debtors	**223,611**	(895,181)
Increase/(decrease) in creditors	**(34,763)**	358,055
Net cash provided by/(used in) operating activities	**696,091**	(373,734)

17. Analysis of cash and cash equivalents

	2020	2019
	£	£
Cash in hand	1,095,025	603,285

18. Analysis of changes in net debt

	At 1 September 2019	Cash flows	At 31 August 2020
	£	£	£
Cash at bank and in hand	603,285	491,740	1,095,025
Bank overdrafts repayable on demand	-	(249)	(249)
Debt due within 1 year	(214,928)	(10,003)	(224,931)
Debt due after 1 year	(5,986,003)	156,512	(5,829,491)
	(5,597,646)	638,000	(4,959,646)

19. Pension commitments

Teachers' Pension Scheme

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pensions Regulations (2010) and, from 1 April 2014, by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers and, from 1 January 2007, automatic for teachers in part-time employment following appointment or a change of contract, although they are able to opt out.

The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis – these contributions along with those made by employers are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

Not less than every four years the Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2012 and in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014. The valuation report was published by the Department for Education on 9 June 2014.

19. Pension commitments (continued)

The key elements of the valuation and subsequent consultation are:

- employer contribution rates set at 16.48% of pensionable pay (including a 0.08% employer administration charge (currently 14.1%))
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £191,500 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £176,600 million giving a notional past service deficit of £14,900 million
- an employer cost cap of 10.9% of pensionable pay will be applied to future valuations
- the assumed real rate of return is 3.0% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.75%. The assumed nominal rate of return is 5.06%.

The TPS valuation for 2012 determined an employer rate of 16.48%, which was payable from September 2015. From September 2019 onwards the new employer contribution rate has been 23.60%.

A copy of the valuation report and supporting documentation is on the Teachers' Pensions website.

Under the definitions set out in FRS 102, the TPS is a multi-employer pension scheme. The charity has accounted for its contributions to the scheme as if it were a defined contribution scheme. The charity has set out above the information available on the scheme.

In 2020 the cost of pension contributions was £202,351 (2019: £144,829) including £94,490 (2019: £54,659) to the TPS.

20. Operating lease commitments

The charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Not later than 1 year	**173,900**	118,677
Later than 1 year and not later than 5 years	**493,635**	443,351
	667,535	562,028

21. Related party transactions

Calmcare Consulting Limited is a company controlled by Mr A S Lusk, a trustee. During the year consultancy fees of £210 (2019: £1,011) were paid by BeyondAutism to Calmcare Consulting Limited.

During the year there were no grants receivable from organisations related to trustees (2019: £63,127) as the £63,127 debtor balance carried froward from the prior year ended 31 August 2019 was received during the current year.

22. Post balance sheet events

On the 23 December 2020, the charity signed a new lease agreement for a 5 year term. The value of future rental payments totals £110,000.