

Charity Registration No. 1104715

Company Registration No. 05068428 (England and Wales)

REMARKABLE AUTISM LIMITED

FORMERLY WARGRAVE HOUSE LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S D Whalley Ms A Ephraim Mr T Harte Mr M Miller Ms K Morley Ms L E Potter Ms A T Wiswell	(Appointed 21 November 2022) (Appointed 21 November 2022) (Appointed 21 November 2022)
Secretary and CEO	Mr R O Bush	
Charity number	1104715	
Company number	05068428	
Registered office	449 Wargrave Road Newton-le-Willows WA12 8RS	
Auditor	MHA Moore and Smalley Exchange Station Tithebarn Street Liverpool L2 2QP	
Bankers	Lloyds Bank	
Investment manager	COIF Charity funds	

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
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REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2022

Our last year has seen us build on the work that began in 2019, reshaping our organisation to ensure that it is able to meet our ambition to be a world leading charity providing the highest quality services for the autistic population. We have remodelled our governance framework to provide clearer lines of accountability across our portfolio of services and ensure that there is appropriate challenge for our senior leaders.

We have also further underpinned our commitment to providing continued learning into adulthood through the exciting developments at our Lyme and Wood Learning Hub. This site provides opportunities to learn horticulture skills and is the base for our innovative "Pre-Loved" project which sees students, upcycling furniture and other products to sell to the public.

Our school has seen an increase in learner numbers and we now have a waiting list system in place, demand for our highly specialised provision has grown year on year and is a testament to the commitment of our dedicated staff teams. We were delighted to have received a "Good" Ofsted Report, the inspectors recognised a number of "outstanding" features which we will use as a template for our next inspection.

Our in house Therapy Team continue to provide innovative and bespoke support to our learners and students. We have established a number of autism specific therapy interventions and our Therapy Dog Nico provides a valuable addition to the team.

Moving forward we are embedding a continuous improvement programme that captures the views of the whole staff team, bringing together valuable information from colleagues about the direction of the organisation.

We have committed to finding new premises for our College to support growth and allow more space for students to acquire the skills and knowledge required to meet the outcomes that wish for their lives.

You will see from the contents of this report that our passion for the work we do is unwavering and as we move into this next phase of our development we are excited to be able to offer a wider range of services to people who need them.



.....
Stephen Whalley

Chairman

Dated: 30/05/2023

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report and financial statements for the year ended 31 August 2022. During the year the school changed its name from Wargrave House Limited to Remarkable Autism Limited.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 2019)".

Objectives and activities

Remarkable Autism Limited operates a non-maintained special school (Wargrave House School & Sixth Form) approved by the Department for Education for children diagnosed with autism aged 5-19, and an independent specialist college LEAP College (Lakeside Early Adulthood Provision) for young adults aged 19-25 with autism and associated learning difficulties. LEAP provides up to 25 day places.

The charity's objects, as contained in the company's Memorandum and Articles of Association, which are carried out for the public benefit are:

- to advance the education of people with autism, primarily but not exclusively, children and young adults by, but not limited to, running schools and further education colleges; and
- to advance in life and relieve needs of persons with autism, by but not limited to:
 - the provision of residential accommodation;
 - providing support for them to live independently;
 - providing support, advice, assistance and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature, independent and responsible individuals;
 - relieving unemployment;
 - the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life; and
 - acting as a resource for and providing support and training, to their families, carers and support networks.

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

The aims of Remarkable Autism Limited are:

Commitment

- We are committed to building a safe, caring, and understanding environment, creating an atmosphere where everyone can develop to their highest potential. We are an inclusive learning community, working in partnership with families, government agencies, local authorities and other service providers.

Achievement & Success

- We are proud of the field in which we are involved and value the talents and contributions of all our service users and staff. Our goal is to make a difference to quality of life for people with autism and their families, by promoting independence and ensuring that each individual's uniqueness is celebrated.

Respect

- We listen to and respect each other and value all people's opinions and contributions. Self-advocacy and empowerment underpin our philosophy.

Enrichment

- We believe in building bridges to learning, breaking down barriers, and enabling our pupils to access opportunities both within services and the wider community through partnership working.

Safeguarding

- At Remarkable we take pride in ensuring that we provide a safe, secure, and happy environment, promoting the health, emotional wellbeing and development of all.

Ensuring our work delivers our aims

The charity's aims, objectives, and activities are reviewed each year through the School & College Improvement Plan, incorporating the charity's long term business strategy. This review looks at what was achieved and the outcomes of our work in the previous 12 months and considers targets for the forthcoming year and the medium term. The review also looks at the success of each key target and the benefits they have brought to those children, young people, and their families we are set up to help.

The review also helps us ensure our aims, objectives, and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Remarkable has continued to provide high quality education and therapeutic services to children and young adults with an autism diagnosis. Each area of the organisation has demonstrated commitment and proactive approaches to providing support during unprecedented times.

How our activities deliver public benefit

Our main activities and who we try to help are described below. All of our charitable activities focus on the education and care of children and young people with Autism and are undertaken to further our charitable purposes for the public benefit. The trustees have had regard to Charity Commission guidance on public benefit.

**REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

LEAP College

Over the last year we have updated the Curriculum maps for LEAP, ensuring that Preparation for Adulthood agenda (PfA) is evidenced as well as offering a further career aspiration/employability pathway (Employability and Professional Development). This pathway has been chosen by one student on the SI programme and a student in LEAP 1.

We have also researched a curriculum tool for baselining called Wheel of Independence and we are looking to purchase a license and trial run this for LEAP students running alongside the Resilience Curriculum to capture the PfA themes for a thorough baseline and pathway support.

LEAP College was delighted to be awarded Arts Council Funding to begin working with Stiklings CIC who have won funding for an academic year of Circus Arts Instruction (CAI) workshops, the funding covers the cost of offsite venues (Newton Community Centre and Evans House), hire of the newly built Shakespeare North Venue in Prescot and live streaming of the final production.

One of the highlights of the year was LEAP College winning the "Most Inspirational Provision" Award at Liverpool Cathedral on 18.11.22 with Educate Awards

We are very proud of our Supported Internship Programme (SI) which sees us employing a bespoke approach with our work with each individual to ensure they get the support and training they need. All are supported by our job coaches.

The training on the internship is very thorough, and it gives the young adults huge confidence. It also gives us the opportunity to train the staff in the diverse work placements in autism awareness, which creates an autism friendly culture for all.

Feedback received from past and present interns and the work placements revealed the SI is a meaningful experience for all involved, it results in positive self-development, and renewed aspirations for the future. The value of a strong and consistent support network involving family members, job coaches, co-workers, and supervisors is a key focus to the success rate of the Supported Internship programme.

Due to the successful introduction of the Plan and Review recording sheets which Ofsted (2019 rating 'Good' after two 'RI' ratings) identified as an effective and efficient 'can do' approach for students with autism and staff to use to support them in dealing with emerging problems which ultimately has led to a range of positive outcomes, including:

- Students' increased independence in their work and life skills,
- *Effective data sharing opportunities and collaboration with stakeholders to further support the students' long term outcomes,*
- Students having a voice in their future outcomes as the data tracker demonstrates their numerous strengths to build on, specific areas for further development, a record of the key areas of need for the students, giving a road map through life for those supporting, therefore leaving the students to be as independent as possible.

Our college has developed a successful print shop business which supports students to utilise the skills that they have learned in the classroom into a work based enterprise. As part of this work the team in LEAP have produced a Coronation mug for each learner and student in the Remarkable organisation (80) to receive as a memento of the historic day. We have also been commissioned to print T-Shirts and Hoodies for local sports clubs.

**REMARKABLE AUTISM LIMITED
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

Partnership work on Careers Employment Information, Advice and Guidance moves on apace with the Liverpool City Regional Hub and with the St Helens Business Chamber, highlights:

- SWOT Analysis Meetings are still ongoing with all of our placement stakeholders and relevant staff/students. Student career skills audit updates are ongoing.
- Student vocational profiles and electronic "transition to employment" toolkit for students (where appropriate) are being updated for students as part of National Careers Week (6-11 March)
- Provision of additional resources for National Careers Week (NCW) to LEAP staff particularly with regard to the creative arts. SHo liaised with JD and SM to ensure that the official NCW hashtags (from the NCW Social Media Strategy) for LEAP social media publicity is utilised so that a far wider audience is reached during NCW.
- Our external stakeholders continue to provide bespoke student placements. Enover are providing additional opportunities for students who wish to follow ecological pathways and want to utilise the Lyme and Wood Pitts Country Park to do so.

Next steps:

- Change of college name and registration to Ascent (Autism Specialist College for Educational Needs and Training) with capacity for 35 students is ongoing. Website has now been started with Mal from T34.
- The Lancots Lane building now has plans ready to share with St Helens planning department for change of use.

Sundial Therapy Service

The Therapy Team met at the end of last academic year, (June 2022) to agree therapy targets for the School/College Improvement Plan (SCIP). The targets are in line with the 3 – 5 year business plan.

The Therapy Team have continued to embed therapy strategies across the school and college. Joint learning walks with education showed that the physical environment of classrooms are set up to the best of the teacher's ability to accommodate the sensory needs, communication and social emotional needs of the students. Colourful Semantics, the Zones of Regulation, use of the Total Communication approach and sensory diet are embedded across the curriculum and the therapy team are aware that a continuous cycle of in-house training is required to maintain this level of support. Many staff are Elklan- Verbal ASD trained to level 3 accreditation. The course teaches strategies and approaches to use when supporting the autistic person to access functioning and learning. Teachers and TSA's report they are using practical skills as a consequence of the course. 12 college staff have attended Elklan for 16-25 years spring 2023 and the feedback is they are implementing effective support strategies.

'Student's Voice' is supported by therapy in many ways. Importantly, Talking Mats' is now used more widely across the school/college where TSA's and the SENSE team have been trained to use this tool. Talking mats are used to ascertain the views and opinions from any students, views that they would otherwise find difficult to express. This initiative has been particularly successful with helping our students make contributions to their Annual Review Meetings.

Sex education, dietary, toileting and sleep support are now offered by trained therapists directly to families. The initial implementation is for individuals and to upskill the wider team in using our bank of resources. The aim is to then provide practical workshops.

Transition Pathways has been a growth area with Knowsley, Liverpool and St Helen's Local Authorities, who have all made referrals for support with transition. We have met with other Local Authorities to enable wider communication on outreach offers.

The band 7 therapist has been trained on Gestalt Learning Processors – Meaningful Speech and is initiating new assessment and intervention practice. In- house sharing of strategies with Teachers/TSA's to meet individual needs has already been implemented and she will be sharing resources and approaches with the therapy team and wider team.

The therapy assistant trained in Attention Autism is working with education team and delivers sessions in class for shared practice.

REMARKABLE AUTISM LIMITED
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
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Two SaLTs have been on Sex Factor training to keep rolling the on the good joint practice of teachers and therapists in supporting sex education. The band 5 therapist has devised excellent intervention strategies to meet the needs of students in RSHE using this training and helps assess needs working with education and OTs.

The 2021-2022 therapy outcomes using Royal College of Speech and Language Therapists Online Outcome Tool (ROOT) were measured at the end of last academic year for reporting beginning 2022-23. The ROOT is a clinical based measure that can be used for autistic individuals by clinical practitioners including OTs and SaLTs. Out of 56 students measured;- 41% showed an improvement in their measure of impairment, 32% improved in Activity, 53% in participation and 38% in well- being. The evidence supports that students' response to therapy has positive outcomes and increases access to learning. The therapy team also outcome termly targets.

The termly SMART Outcomes for the Autumn Term 2022

- 22 students accessed Therapy with the dog
- Music: 5 achieved 5 partially achieved 1 ongoing
- OT 21 achieved 2 partially achieved 16 ongoing
- SaLT 14 achieved 2 partially achieved 18 ongoing

Wargrave House School & Sixth Form

The aim to give all our learners the best quality education and experiences to help prepare them for their future lives is at the forefront of all we do. We are not complacent and are on a journey of continuous improvement.

To this end there have been some key developments around quality assurance and assessment, with more rigorous 'deep dives' into subject areas and a review of assessment systems. These have been backed up by support for teachers and class staff from the curriculum lead. Already there is evidence that these improvements have begun to have an impact.

These improvements include refining the systems used to record and analyse the progress made by individuals and groups of learners. Whilst there is still room for further development the initial impact has been to inform teacher and staff planning to ensure that the learning is relevant and meets our students' needs. These developments are significant for the school as they ensure that we not only know how well our students are learning but also that all future planning is informed.

In addition this more analytical approach has supported the SENCo in devising and implementing more coherent processes for regularly reviewing IEPs (Individual Education Plans) and gathering evidence for annual EHCP reviews. The quality of the EHCP reviews is crucial in securing long term funding and provision for our students.

Another key area of work has been around restructuring the roles of Middle leaders. Currently we are examining different models to ascertain which model best meets the need of the school and future developments. This is a significant piece of work, our aim is to develop a system of more distributed leadership and a stronger middle leadership team with clear roles and responsibilities. This group will be crucial in leading any future developments and also in the improving the day to day running of the school.

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Business Resources 21/22

Highlights from the Business Resources Team are detailed below:

- Implementation of new HR System, improving the efficiency and accuracy of management information while providing staff with relevant HR guidance and policies.
- Introduction of organisational staff wellbeing strategy, with regular initiatives focussed on maintaining a happy and healthy workforce.
- Upgrade of Security controls, including new security gates and CCTV system.
- Introduction of financial reporting systems to improve the efficiency and accuracy of annual accounting and audit process.
- Implementation of processes and controls such as penetration testing to further safeguard the organisation against cyber security threats.
- Outsourcing of Catering service to external provider to sustain high quality service to students and staff.
- Development of Apprenticeship roles offered, in order to provide opportunities and add to career paths in place.

Financial review

Financial review Principal funding sources

The main source of income is by way of fees from Local Authorities, increases are in line with those approved by the Trustees. School fees and charitable expenditure are in line with expectation.

The trustees have reviewed the charity's need for reserves in line with the guidance issued by the Charity Commission. The trustees believe that, in addition to known commitments, there is a need to hold up to one term's running costs in reserve given the charity's commitments to students and employees. Any excess, unless otherwise approved by the Trustees, is to be used for the benefit of the students.

An analysis of reserves at 31 August 2022 reveals that of total reserves of £4,076,254, £2,972,852 was held as unrestricted fixed assets and £2,667 was held as restricted funds, leaving a balance of £1,100,735 after taking into account the pension surplus of £nil. Free reserves at 31 August 2022, excluding the pension liability, therefore amounted to £1,100,735. Based on the year ended 31 August 2022 expenditure totals, this is just under a terms running cost so does not meet policy. We will try and increase revenue and make cost savings where possible.

Remuneration policy

The Remuneration Committee is an authorised subcommittee of the Board of Trustees established to discuss and agree the performance objectives, appraisal, salary level and other terms and conditions of employment for the Chief Executive Officer (CEO). It is also to verify changes in terms and conditions for members of the Senior Leadership Team as recommended by the CEO.

The Committee shall have responsibility for:

- Appraising the performance of the Chief Executive Officer against the agreed performance objectives at the end of the performance year in discussion with the Chief Executive Officer,
- Considering the salary level and other terms and conditions of employment for the Chief Executive Officer for recommendation to the Board of Trustees. The CEO should not be present when these items are considered but shall be advised as to the outcome by the Chairman; and,
- Verifying changes to the terms and conditions of employment for members of the SLT as recommended by the CEO.

The Chief Executive Officer is subject to the general policies and procedures of the Organisation. However, should the performance level of the CEO not be of an acceptable standard the Committee shall advise the main Board of Trustees and shall take specialist professional advice on any actions to be taken in accordance with the policies and procedures of Remarkable Autism Ltd.

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Investment policy and objectives

Under the Memorandum of Association, the trustees have the power to deposit or invest funds not immediately required for the furtherance of its objects as may be thought fit. During the period the trustees considered the most appropriate policy for investing surplus funds to be that of purchasing ethical investments through the charity fund investment managers CCLA. The charity also owns fixed asset investments that were left to it as a legacy in the form of quoted investments of which approximately 50% are narrow-range investments and 50% a broader range. The trustees consider that the return on investments in the period of £17,887 (2021: £8,816) is satisfactory.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The organisation monitors risk closely with defined review dates, to ensure that all activities are under review, with risk assessments and mitigation plans documented and implemented. The board review risk at each Trustee meeting and define the current key risks to the organisation as being :

- Regulatory risk through the potential for adverse findings by OFSTED,
- Financial risk through fluctuations in stock markets having a negative impact on both investment portfolios and the defined benefit pension scheme,
- Financial risk pressures through the cost of living crisis, with increasing salary costs and the potential for industrial action impacting the charitable activities of the organisation; and,
- Operational risk through a shortage of applicants to skilled roles.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S D Whalley

Mr S Bell (Resigned 10 May 2022)

Ms M Peake (Resigned 25 April 2022)

Ms C Reece (Resigned 25 April 2022)

Ms C Savage (Resigned 25 April 2022)

Ms A Ephraim

Mr T Harte

Ms C Cubbon-King (Resigned 20 January 2023)

Mr M Miller

Mr P Leigh (Resigned 6 June 2022)

REMARKABLE AUTISM LIMITED
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Appointment of Trustees

Trustees are appointed by the members and serve for three years after which they may put themselves forward for re-election. Trustees appointed other than at the Annual General Meeting serve until the next Annual General Meeting at which they may put themselves forward for re-election for a further three year term of office.

Trustees delegate responsibility for the day-to-day operation of the school and college to an appointed Governing Body, approved by the Non-Maintained Special School Regulations (NMSS) board of the Department for Education. There are two parent representatives on this board. The Governing Body has a very detailed governing document, the Instrument of Government, and all committees have terms of reference.

All trustees sign a declaration to confirm they are not disqualified from acting as a charity trustee under the provisions of section 72 of the Charities Act 1993. This is reviewed on an ongoing basis. Governors sign a similar declaration to confirm their eligibility and a register is maintained of pecuniary interests. All voluntary members hold an enhanced Disclosure and Barring Service (DBS) check and receive in-house safeguarding training and updates.

Induction and training of new trustees

Newly appointed trustees participate in an orientation programme. The objective of the programme is to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During their induction period they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to mitigate any exposure to major risk.

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Senior Leadership Team

Robin Bush	Chief Executive Officer
Stuart Jamieson	Head of Education (Resigned 31.12.22)
Helen Driver	Head of Therapy Services (Resigned 13.03.23)
Gary Van Oss	Head Business Resources
Karen Tarbuck	Office & Communications Manager (Redundant 30.11.22)
Mark Leicester	Interim Head Teacher (Started 03.01.23)

Governing Body

Vivienne Beecroft	Chair of Governing Body
Kelley Garth	
Stuart Jamieson	(Resigned 31.12.22)
Sharon Hughes	(Resigned 24.06.22)
Philip Round	(moved to LEAP Governing Body 07.11.22)
Melanie Peake	(Resigned 30.04.22)
Kelly Pearson	(Resigned 22.11.22)
Gillian Pierre-Louis Moore	(Resigned 29.07.22)
Mark Leicester	Started 03.01.23
Ian Craven	Started 01.12.21
Heather Sargeant	Started 30.10.22
Yanela Ntlauzana	Started 30.10.22
Sharon Brookes	Staff Governor Started 31.10.22

LEAP Governing Body

Philip Round	Chair of LEAP Governing Body Started 07.11.22
Muir Miller	Trustee Governor Started 27.03.23
Elizabeth Preston	Started 07.11.22
Rachel Newman	Started 07.11.22
Sharon Prendergast	Staff Governor Started 07.11.22
Courtney Shawcross	Student Governor Started 07.11.22
Owen Metcalfe	Student Governor Started 07.11.22

**REMARKABLE AUTISM LIMITED
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

Auditor

In accordance with the company's articles, a resolution proposing that MHA Moore and Smalley be reappointed as auditor of the company will be put at a General Meeting.

The report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

Robin Bush

.....
Mr R O Bush

Secretary and CEO

Dated: 30/05/2023

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 AUGUST 2022

The trustees, who are also the directors of Remarkable Autism Limited for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 the going concern basis unless it is inappropriate to presume that the charity 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 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.

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF REMARKABLE AUTISM LIMITED

Opinion

We have audited the financial statements of Remarkable Autism Limited (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 notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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, 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

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 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.

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF REMARKABLE AUTISM LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and,
- Performing audit work over the risk of 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 bias.

**REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF REMARKABLE AUTISM LIMITED**

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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 and its trustees 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 the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nicola Mason

**Nicola Mason (Senior Statutory Auditor)
for and on behalf of MHA Moore and Smalley**

30/05/2023.....

**Chartered Accountants
Statutory Auditor**

Exchange Station
Tithebarn Street
Liverpool
L2 2QP

MHA Moore and Smalley is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
Income and endowments from:							
Charitable activities	3	5,055,478	214,423	5,269,901	4,759,193	141,519	4,900,712
Other trading activities	4	3,008	-	3,008	17,039	-	17,039
Investments	5	6,887	-	6,887	(12,184)	-	(12,184)
Other income	6	12,323	34,525	46,848	14,094	-	14,094
Total income		5,077,696	248,948	5,326,644	4,778,142	141,519	4,919,661
Expenditure on:							
Charitable activities	7	4,570,237	208,452	4,778,689	4,304,267	117,374	4,421,641
Total charitable expenditure		4,570,237	208,452	4,778,689	4,304,267	117,374	4,421,641
Net gains/(losses) on investments	13	(30,506)	-	(30,506)	55,017	-	55,017
Net incoming resources before transfers		476,953	40,496	517,449	528,892	24,145	553,037
Gross transfers between funds		144,584	(144,584)	-	-	-	-
Net incoming/(outgoing) resources		621,537	(104,088)	517,449	528,892	24,145	553,037
Other recognised gains and losses							
Actuarial gain on defined benefit pension schemes		591,458	-	591,458	399,000	-	399,000
Net movement in funds		1,212,995	(104,088)	1,108,907	927,892	24,145	952,037
Fund balances at 1 September 2021		2,860,592	106,755	2,967,347	1,932,700	82,610	2,015,310
Fund balances at 31 August 2022		4,073,587	2,667	4,076,254	2,860,592	106,755	2,967,347

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	14	2,972,852		2,864,175	
Investments	15	19,442		18,545	
		<u>2,992,294</u>		<u>2,882,720</u>	
Current assets					
Debtors	17	193,688		95,133	
Investments	18	641,831		474,354	
Cash at bank and in hand		1,019,499		880,103	
		<u>1,855,018</u>		<u>1,449,590</u>	
Creditors: amounts falling due within one year	20	<u>(579,575)</u>		<u>(465,375)</u>	
Net current assets		1,275,443		984,215	
Total assets less current liabilities		4,267,737		3,866,935	
Creditors: amounts falling due after more than one year	21	(191,483)		(217,588)	
Provisions for liabilities		-		(682,000)	
Net assets		<u>4,076,254</u>		<u>2,967,347</u>	
Income funds					
Restricted funds	25	2,667		106,755	
Unrestricted funds		4,073,587		2,860,592	
		<u>4,076,254</u>		<u>2,967,347</u>	

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on 30/05/2023.....

S D Whalley

Mr S D Whalley
Trustee

Company Registration No. 05068428

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2022

		2022		2021	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	29	633,290		892,030	
Interest paid		(7,816)		(7,347)	
Net cash provided by operating activities		625,474		884,683	
Investing activities					
Purchase of tangible fixed assets		(320,771)		(85,131)	
Proceeds on disposal of tangible fixed assets		38,733		-	
Purchase of investments		(200,000)		(400,000)	
Proceeds on disposal of investments		1,120		-	
Investment income received		17,887		8,816	
Net cash used in investing activities		(463,031)		(476,315)	
Financing activities					
Repayment of bank loans		(23,047)		(22,666)	
Net cash used in financing activities		(23,047)		(22,666)	
Net increase in cash and cash equivalents		139,396		385,702	
Cash and cash equivalents at beginning of year		880,103		494,401	
Cash and cash equivalents at end of year		1,019,499		880,103	

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

Remarkable Autism Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 449 Wargrave Road, Newton-le-Willows, WA12 8RS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

The charity receives government grants in respect of student fees. Income from government and other grants is recognised at fair value when the charity has entitlement once any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Grants made to help finance the activities of the charity are credited to the statement of financial activity in the period to which they relate.

Grants received in advance of a period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

Investment income, donations and legacies are included in the statement of financial activity on receipt.

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Fixtures and fittings	25% on cost
Computers	25% on cost
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.12 Employment benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.13 Pension costs and other post-retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The charity contributes to the teachers' pension scheme for all teaching staff, at a rate prescribed by the Governments Actuarial Department. The charity maintains a final salary pension scheme for non-teaching staff who joined pre May 2004, this closed to further accrual 31 December 2013.

The charity now operates a Group Personal Pension Plan in-line with the auto enrolment legislation for all non-teaching staff. Contributions paid in the year are charged to the Statement of Financial Activities.

1.14 Leases

Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1.15 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The present value of the Pension scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost (income) for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 24, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 1 April 2021 has been used by the actuary in valuing the pension liability at 31 August 2022. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

3 Charitable activities

	Education & Care Services 2022 £	Education & Care Services 2021 £
Schools fees & funding	5,049,805	4,759,193
Grants	220,096	141,519
	<u>5,269,901</u>	<u>4,900,712</u>
Analysis by fund		
Unrestricted funds	5,055,478	4,759,193
Restricted funds	214,423	141,519
	<u>5,269,901</u>	<u>4,900,712</u>
Performance related grants		
DFE Teachers Pay & Pension	59,443	56,141
DFE Pupil Premium Grant	24,275	23,863
DFE PE & Sports Premium	14,000	16,190
DFE Other	18,446	-
BBC Children in Need	47,992	-
DFC & SCA Capital funding	45,107	45,325
Other	10,833	-
	<u>220,096</u>	<u>141,519</u>

4 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising events	<u>3,008</u>	<u>17,039</u>

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Income from investments	17,887	8,768
Interest receivable	-	48
Net interest on defined benefit pension scheme	(11,000)	(21,000)
	<u>6,887</u>	<u>(12,184)</u>

6 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Net gain on disposal of tangible fixed assets	11,344	-	11,344	-
Other income	979	34,525	35,504	14,094
	<u>12,323</u>	<u>34,525</u>	<u>46,848</u>	<u>14,094</u>

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

7 Charitable activities

	Education & care services 2022 £	Education & care services 2021 £
Staff costs	2,742,285	2,798,810
Equipment & activities	42,497	16,973
Educational spend	238,497	128,802
	<u>3,023,279</u>	<u>2,944,585</u>
Share of support costs (see note 8)	1,605,693	1,278,261
Share of governance costs (see note 8)	149,717	198,795
	<u>4,778,689</u>	<u>4,421,641</u>
Analysis by fund		
Unrestricted funds	4,570,237	4,304,267
Restricted funds	208,452	117,374
	<u>4,778,689</u>	<u>4,421,641</u>

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	696,071	-	696,071	643,340	58,604	701,944
Depreciation	184,705	-	184,705	155,615	-	155,615
Operating lease charges	45,397	-	45,397	40,225	-	40,225
Repairs & maintenance	184,117	-	184,117	124,187	-	124,187
Agency & supply staff	299,651	-	299,651	109,006	25,569	134,575
Other expenses	61,431	-	61,431	48,545	-	48,545
Telephone	13,677	-	13,677	5,059	-	5,059
Food & consumables	39,063	-	39,063	42,893	-	42,893
Insurance	31,771	-	31,771	58,698	-	58,698
Heat & light	36,608	-	36,608	43,346	-	43,346
Bank interest	7,816	-	7,816	7,347	-	7,347
Student trip and rewards	5,386	-	5,386	-	-	-
Audit fees	-	19,796	19,796	-	11,400	11,400
Accountancy	-	2,950	2,950	-	4,000	4,000
Legal and professional	-	87,728	87,728	-	93,326	93,326
Training	-	39,243	39,243	-	5,896	5,896
	<u>1,605,693</u>	<u>149,717</u>	<u>1,755,410</u>	<u>1,278,261</u>	<u>198,795</u>	<u>1,477,056</u>
Analysed between						
Charitable activities	<u>1,605,693</u>	<u>149,717</u>	<u>1,755,410</u>	<u>1,278,261</u>	<u>198,795</u>	<u>1,477,056</u>

Governance costs includes payments to the auditors of £12,146 (2021- £8,400) for audit fees.

9 Net movement in funds

	2022	2021
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	184,705	155,615
Profit on disposal of tangible fixed assets	(11,344)	-
Operating lease charges	<u>45,397</u>	<u>40,225</u>

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

10 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:	2022 £	2021 £
Audit of the charity's annual accounts	12,146	8,400
Non-audit services		
All other non-audit services	2,950	2,400
In respect of associated pension schemes		
Audit	7,650	3,000

11 Trustees

None of the trustees (or any persons connected with them) received nor waived any remuneration or benefits from the charity during the year. (2021:£nil)

The trustees did not have any expenses reimbursed during the year (2021: £nil).

12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Direct charitable	113	112

Employment costs	2022 £	2021 £
Wages and salaries	2,868,041	2,862,782
Social security costs	246,924	229,773
Other pension costs	323,391	364,792
	3,438,356	3,457,347

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2021 Number
£60,000 - £70,000	4	-
£70,001 - £80,000	2	1
£100,001 - £110,000	1	1
£130,001 - £140,000	1	-

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

12 Employees

(Continued)

13 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Revaluation of investments	(27,381)	55,017
Gain/(loss) on sale of investments	(3,125)	-
	<u>(30,506)</u>	<u>55,017</u>

14 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 September 2021	3,859,687	653,941	-	118,912	4,632,540
Additions	129,792	56,667	23,233	111,079	320,771
Disposals	-	-	-	(36,518)	(36,518)
	<u>3,989,479</u>	<u>710,608</u>	<u>23,233</u>	<u>193,473</u>	<u>4,916,793</u>
Depreciation and impairment					
At 1 September 2021	1,147,720	537,915	-	82,730	1,768,365
Depreciation charged in the year	71,574	75,768	5,808	31,555	184,705
Eliminated in respect of disposals	-	-	-	(9,129)	(9,129)
	<u>1,219,294</u>	<u>613,683</u>	<u>5,808</u>	<u>105,156</u>	<u>1,943,941</u>
Carrying amount					
At 31 August 2022	<u>2,770,185</u>	<u>96,925</u>	<u>17,425</u>	<u>88,317</u>	<u>2,972,852</u>
At 31 August 2021	<u>2,711,967</u>	<u>116,026</u>	<u>-</u>	<u>36,182</u>	<u>2,864,175</u>

The bank loan is secured by a first legal charge over the commercial freehold property registered under title number MS558810.

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

15 Fixed asset investments

	Listed investments £	Other investments	Total £
Cost or valuation			
At 1 September 2021	18,544	1	18,545
Valuation changes	5,141	-	5,141
Disposals	(4,245)	-	(4,245)
At 31 August 2022	19,440	1	19,441
Carrying amount			
At 31 August 2022	19,440	1	19,441
At 31 August 2021	18,544	1	18,545

	Notes	2022 £	2021 £
Other investments comprise:			
Investments in subsidiaries	28	1	1

16 Financial instruments

	2022 £	2021 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	661,272	492,898

17 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	128,516	38,058
Prepayments and accrued income	65,172	57,075
	193,688	95,133

18 Current asset investments

	2022 £	2021 £
Listed investments	641,831	474,354

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

19 Loans and overdrafts

	2022	2021
	£	£
Bank loans	217,312	240,359
Payable within one year	25,829	22,771
Payable after one year	191,483	217,588
Amounts included above which fall due after five years:		
Payable by instalments	88,167	125,580

The bank loan is secured by a first legal charge over the commercial freehold property registered under title number MS558810.

20 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Bank loans	19	25,829	22,771
Other taxation and social security		59,484	60,748
Deferred income	23	137,715	132,835
Trade creditors		154,326	99,579
Other creditors		41,701	65,298
Accruals		160,520	84,144
		579,575	465,375

21 Creditors: amounts falling due after more than one year

	Notes	2022	2021
		£	£
Bank loans	19	191,483	217,588
Provisions for liabilities			
	Notes	2022	2021
		£	£
Retirement benefit obligations	24	-	682,000
		-	682,000

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

23 Deferred income

	2022 £	2021 £
Other deferred income	137,715	132,835
	<u>137,715</u>	<u>132,835</u>

	2022 £	2021 £
Opening balance at 1 September 2021	132,835	5,666
Received in the year	137,715	132,835
Credited to the statement of financial activities	(132,835)	(5,666)
	<u>137,715</u>	<u>132,835</u>

Income has been deferred as it relates to student fees for the forthcoming term.

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

24 Retirement benefit schemes

DEFINED CONTRIBUTION SCHEME

Teaching Staff

The charity contributes to The Teachers' Pension Scheme (England and Wales), which provides benefits based on final pensionable salary. The charity is unable to identify its share of the underlying assets and liabilities in the scheme. Employer's contributions are paid within the scheme guidelines of 23.68% of pensionable salary.

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for teachers in academy trusts. All teachers have the option to opt out of the TPS following enrolment.

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 every 4 years. 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 2016. The valuation report was published by the Department for Education on 5 March 2019.

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 £218,100 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. The 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%.

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.

Non-teaching Staff

The charity operates a Group Personal Pension Plan (GPPP) for all members of non-teaching staff in line with auto-enrolment legislation. This is at a rate of 6% employee and 8% employer.

REMARKABLE AUTISM LIMITED
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

24 Retirement benefit schemes

(Continued)

DEFINED BENEFIT SCHEME

The charity operates a defined benefit pension scheme in respect of previous employees, which has been closed to new members since 31 December 2013.

The April 2012 actuarial valuation highlighted a requirement to significantly increase the funding rate to in excess of 40% of the salary roll to maintain the current level of benefits. This was despite the good investment the scheme had experienced and was due largely to the fact that people were living longer, and therefore receiving benefits for longer. In addition, gilt yields were at their lowest point for many, many years, and this was the factor that regulated annuity rates, in other words, the cost of providing the final salary benefits was escalating to levels that could not be justified.

After much discussion, the directors agreed that the scheme would be shut to future accrual (as at 31 December 2013), this meant simply that members of the scheme would not earn any more entitlement to benefits after the scheme closed to future accrual. However, any benefits earned to date would be protected and would also be revalued going forward to help protect the value against inflation.

The pension cost is determined on the advice of independent qualified actuaries. The pension cost for the year is based on the results of the actuarial valuation of the scheme as at 1 April 2021.

S J Cowan, of XPS Pensions (RL) Limited, independent actuaries to the scheme, completed actuarial valuations based on the value of the fund at 1 April 2018. The results of the actuarial valuation shows that there is a projected shortfall in the pension fund of £1,499,000. The Recovery plan states that in order to address the shortfall the Employer will pay additional contributions of £10,000 per month to 31 October 2030. The contributions increasing at 2.5% p.a. commencing on 1 April 2020. On 27 April 2020 a new Schedule of Contributions was certified which reduced the contributions to £5,000 per month for the period 1 April 2020 to 31 March 2025 and £10,000 per month from 1 April 2025 to 31 July 2035.

The actuary has provided calculations on the scheme as at 31 August 2022 they have prepared the calculations in accordance with the Financial Reporting Council's actuarial standard TAS 100.

The amounts recognised in the balance sheet are as follows:-

Key assumptions

	2022	2021
	%	%
Discount rate	4.3	1.8
Expected rate of increase of pensions in payment	3	3
Increase in deferment	2.6	2.6
Retail price inflation	3.2	3.3
Consumer price inflation	2.6	2.6

Amounts recognised in the profit and loss account:

	2022	2021
	£	£
Net interest on defined benefit liability/(asset)	11,000	21,000

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

24 Retirement benefit schemes

(Continued)

Amounts taken to other comprehensive income:

	2022	2021
	£	£
Actual return on scheme assets	149,000	(536,000)
Less: calculated interest element	82,000	76,000
	<u>231,000</u>	<u>(460,000)</u>
Return on scheme assets excluding interest income	231,000	(460,000)
Actuarial changes related to obligations	(1,926,000)	234,000
Other gains and losses	1,103,542	(173,000)
	<u>1,103,542</u>	<u>(173,000)</u>
Total costs/(income)	<u>(591,458)</u>	<u>(399,000)</u>

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2022	2021
	£	£
Present value of defined benefit obligations	4,390,542	5,201,000
Fair value of plan assets	(4,390,542)	(4,519,000)
	<u>-</u>	<u>682,000</u>
Deficit in scheme	<u>-</u>	<u>682,000</u>

Movements in the present value of defined benefit obligations:

	2022
	£
Liabilities at 1 September 2021	5,201,000
Benefits paid	(81,000)
Actuarial gains and losses	(1,926,000)
Interest cost	93,000
Other - irrecoverable surplus	1,103,542
	<u>4,390,542</u>
At 31 August 2022	<u>4,390,542</u>

REMARKABLE AUTISM LIMITED
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

24 Retirement benefit schemes

(Continued)

Movements in the fair value of plan assets:

	2022
	£
Fair value of assets at 1 September 2021	4,519,000
Interest income	82,000
Return on plan assets (excluding amounts included in net interest)	(231,000)
Benefits paid	(81,000)
Contributions by the employer	101,542
	<hr/>
At 31 August 2022	4,390,542
	<hr/> <hr/>

The fair value of plan assets at the reporting period end was as follows:

	2022	2021
	£	£
Equity instruments	1,979,000	2,214,000
Property	578,000	452,000
Gilts	990,000	678,000
Bonds	548,000	1,130,000
Cash & Other	295,542	45,000
	<hr/>	<hr/>
	4,390,542	4,519,000
	<hr/> <hr/>	<hr/> <hr/>

REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

25 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds				
	Balance at 1 September 2020	Incoming resources	Resources expended	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£	£	£	£
ESFA Devolved Formula Grant	6,160	11,189	-	17,349	14,701	(2,929)	(29,121)	-
Variety Club Sunshine Bus	2,031	-	(2,031)	-	-	-	-	-
ESFA PE & Sports Premium	23,934	16,190	(32,408)	7,716	14,000	(21,716)	-	-
ESFA Pupil Premium	36,605	23,863	(26,794)	33,674	24,275	(57,949)	-	-
ESFA Teachers' Pay Grant	-	9,449	(9,449)	-	10,325	(10,325)	-	-
ESFA Teachers Pension	-	46,692	(46,692)	-	49,118	(49,118)	-	-
ESFA Bursary	9,199	-	-	9,199	-	(9,199)	-	-
ESFA School Condition Allocation	-	34,136	-	34,136	33,336	-	(67,472)	-
Leap IT	3,984	-	-	3,984	-	(3,984)	-	-
Staff Event	697	-	-	697	-	(697)	-	-
Free school meals	-	-	-	-	705	(705)	-	-
ESFA Covid testing	-	-	-	-	3,700	(3,700)	-	-
ESFA Recovery Premium	-	-	-	-	6,000	(6,000)	-	-
ESFA Tutoring Grant	-	-	-	-	5,816	(5,816)	-	-
BBC Children in Need equipment grant	-	-	-	-	47,992	-	(47,992)	-
MRWA Recycling Grant	-	-	-	-	2,667	-	-	2,667
The Careers & Enterprise Company grant	-	-	-	-	1,000	(1,000)	-	-
ESFA Early Careers Framework	-	-	-	-	789	(789)	-	-
DWP Supported internship	-	-	-	-	34,525	(34,525)	-	-
	<u>82,610</u>	<u>141,519</u>	<u>(117,374)</u>	<u>106,755</u>	<u>248,949</u>	<u>(208,452)</u>	<u>(144,585)</u>	<u>2,667</u>

**REMARKABLE AUTISM LIMITED
FORMERLY WARGRAVE HOUSE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

25 Restricted funds

(Continued)

Restricted funds

ESFA funding comprise additional funding received for the furtherance of education, which must be used in accordance with the specific terms of the grant. The transfers from the devolved formula and school condition allocation represent capital items purchased.

LEAP IT- this fund was established to expand and replace IT provision within LEAP College. Funds were spent in the financial year.

The **Staff Event** fund was established via a £1,000 donation from the parents of a student who wished to express their thanks for the quality of care provided to their child by the school's staff. The fund was used towards the cost of social events for all of the school's staff.

BBC Children in Need - This grant was for the purchase of a minibus. This has now been purchased.

Merseyside Recycling & Waste Authority (MRWA) Recycling Grants - one a year project to reduce waste, increase recycling and encourage resource reuse.

Careers & Enterprise funding - to transform the provision of careers education and advice for young people and inspire them about the opportunities offered by the world of work.

DWP Supported Internship - funding to support 2 interns

REMARKABLE AUTISM LIMITED
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

26 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 August 2022 are represented by:						
Tangible assets	2,972,852	-	2,972,852	2,864,175	-	2,864,175
Investments	19,442	-	19,442	18,545	-	18,545
Current assets/(liabilities)	1,272,776	2,667	1,275,443	877,460	106,755	984,215
Long term liabilities	(191,483)	-	(191,483)	(217,588)	-	(217,588)
Provisions and pensions	-	-	-	(682,000)	-	(682,000)
	<u>4,073,587</u>	<u>2,667</u>	<u>4,076,254</u>	<u>2,860,592</u>	<u>106,755</u>	<u>2,967,347</u>

27 Related party transactions

Wargrave House School Pension Scheme Limited a subsidiary of the charitable company is Trustee to the Wargrave House Pension Scheme. During the year the charitable company paid £101,542 (2021: £60,000) into the pension scheme in line with the deficit funding requirements.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	<u>651,010</u>	<u>470,914</u>

There are no other related party transactions

No guarantees have been given or received.

28 Subsidiaries

These financial statements are separate charity financial statements for Wargrave House Pension Scheme Limited.

Details of the charity's subsidiaries at 31 March 2022 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held
Wargrave House School Pension Scheme Limited	United Kingdom Pension Scheme Trustee Co		Ordinary	100

REMARKABLE AUTISM LIMITED
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

29	Cash generated from operations	2022 £	2021 £
	Surplus for the year	517,449	553,037
	Adjustments for:		
	Investment income recognised in statement of financial activities	(17,887)	(8,816)
	Interest paid	7,816	7,347
	Gain on disposal of tangible fixed assets	(11,344)	-
	Loss on disposal of investments	3,125	-
	Fair value gains and losses on investments	27,381	(55,017)
	Depreciation and impairment of tangible fixed assets	184,705	155,615
	Difference between pension charge and cash contributions	(90,542)	(38,883)
	Movements in working capital:		
	(Increase)/decrease in debtors	(98,555)	28,589
	Increase in creditors	106,262	117,323
	Increase in deferred income	4,880	132,835
	Cash generated from operations	633,290	892,030

30	Analysis of changes in net funds	At 1 September 2021 £	Cash flows £	At 31 August 2022 £
	Cash at bank and in hand	880,103	139,396	1,019,499
	Loans falling due within one year	(22,771)	(3,058)	(25,829)
	Loans falling due after more than one year	(217,588)	26,105	(191,483)
		639,744	162,443	802,187