

Charity registration number 1104715 (England and Wales)

Company registration number 05068428

REMARKABLE AUTISM LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S J Canning Mr P K C Carpenter Mr D M Miller Mrs K Morley Mr M Hayes (Appointed 21 July 2025)
Secretary	Mr R O Bush
Charity number (England and Wales)	1104715
Company number	05068428
Registered office	449 Wargrave Road Newton Le Willows Merseyside WA12 8RS
Auditor	Xeinadin Audit Limited First Floor, The Foundation Herons Way Chester Business Park Chester Cheshire CH4 9GB
Investment advisors	CCLA Investment Management 1 Angel Lane London EC4R 3AB

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CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 AUGUST 2025

Another academic year has passed for Remarkable Autism with many positive changes that will ultimately benefit the education of all of our young people at both School and College. The CEO and his Senior Leadership Team have focused on the further development and implementation of the long-term strategic plan, with the expansion and upgrading of the school premises being the next major capital undertaking. The ambitious mission to support and educate autistic people throughout their lives and redefine what's possible by providing innovative and transformative services, continues to reflect the ambition and appetite of the charity and all the staff.

The CEO and his senior leadership team have worked hard to ensure that we have the support and commitment of all our highly valued staff and that they are part of defining the future. Feedback from regular staff surveys continue to reflect this and remain very positive. Developing a supportive and caring culture is key to the success of Remarkable and much work is being undertaken to listen to and capture feedback from all staff members.

Our School continues to see an increase in learner numbers, and we have a significant waiting list as demand for our highly specialised provision grows year on year. We have prioritised Investment in technology as this is key to improving the overall learning experience. The external facilities at both Lyme and Wood and The Puddle project offer offsite academic and vocational learning opportunities along with the development of new skills.

Over the last year the new premises which we bought for Ascent (our 16- to 25-year-old College) has been completely re-fitted out to turn it into a best in class learning environment for young people. Our contractor worked closely with the Ascent staff and completed the project on time and within cost. The new college will support growth and allow more space for students to acquire the skills and knowledge required to have fulfilling and successful lives when they leave education.

Students and staff moved into the new College at the start of the 2025/26 academic year and the smooth transition from the old college is testament to the Head Teacher and her staff. Demand for places at Ascent continues to outstrip our capacity but there are plans to increase student numbers over the next two years given the new facility we now have.

The Ascent leadership team continue to develop strong relationships with external organisations, and we are placing an increasing number of students into work experience internships and vocational opportunities. We have had tremendous feedback from this and are grateful to the increasing number of companies supporting us.

Ascent received an inspection visit from Ofsted in July 2025. This inspection followed the revised Ofsted format and was seen as a positive experience by the Head Teacher and her staff. I am pleased to say the College was graded as Good.

The commitment and passion shown by the management and staff make Remarkable Autism such an excellent place to provide the best outcome for all our autistic young people and our ambitious plans over the next few years will only enhance this experience.



M Miller

Chairman

Date: 10th April 2026

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report and financial statements for the year ended 31 August 2025.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Remarkable Autism Limited operates a non-maintained special school (Wargrave House School), approved by the Department for Education for children diagnosed with autism aged 5-16, and an independent specialist college (Ascent College) for autistic young adults aged 16-25 with associated learning difficulties. Wargrave House School provides 75 and Ascent College provides up to 45 day places. Both of these services are supported by our Sundial Therapy Team who provide specialist therapeutic interventions to our learner and student population.

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 the needs of persons with autism, by but not limited to:

- The provision of residential accommodation.
 - Providing support for independent living.
 - Providing support, advice, assistance and activities which develop the skills, capacities and capabilities of persons with autism, and 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 conditions of life; and acting as a resource for, and providing support and training, to families, carers and support networks."

Vision

"A world where autistic people live happy and fulfilled lives."

Mission

"We support and educate autistic people throughout their lives and redefine what's possible by providing innovative and transformative services."

Values

- **We are creative** - We redefine what's possible every day, pushing boundaries and always striving to do things differently and better.
- **We are aspirational** - We respond with compassion, energy and adaptability, always learning and always focused on creating a legacy of lasting happiness.
- **We are resilient** - We keep our promises and aren't afraid to stand up and be counted, honestly, openly, and always with pride.
- **We are respectful** - We know how important it is to get things right and recognise the views of others. Consistency, kindness and integrity are at the heart of everything we do.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

People & Culture

The 2024/25 period has been a transformative year for the Remarkable Autism Group, defined by a profound commitment to our staff and the individuals we serve. A cornerstone of our success was the launch of a new Endurio Staff Survey system, which achieved an exceptional 89% response rate. This feedback was instrumental in shaping our comprehensive Wellbeing Strategy, ensuring we are now fully aligned with the DfE Wellbeing Charter. Our newly established network of Wellbeing Champions brought this strategy to life through high-engagement initiatives, ranging from "Sip & Paint" sessions and yoga to a full "Wear it Green" program for Mental Health Awareness Week. We also modernised our operational foundations by trialing a refreshed two-day induction model and advancing the automation of people processes through platforms like Talos and Access to ensure a more consistent and supportive employee experience.

Business Resources

Our commitment to excellence is equally reflected in our physical and digital environments. We completed major building works at The Parks to create the new Ascent College campus while maintaining a perfect safety record of zero RIDDOR reportable cases. To further strengthen oversight, we have introduced the iAM compliance system. Our IT infrastructure demonstrated remarkable resilience, passing Cyber Essentials and an external penetration test while maintaining over 99% system uptime during the demanding summer relocation period. Financially, the Charity remains on a very firm footing; our external audit confirmed full compliance with FRS102 and the Charity SORP, noting that our disciplined budget management and ethical investments continue to safeguard our long-term sustainability.

Wargrave House School

At Wargrave House School, we achieved NAS Advanced Status, a testament to our dedication to autism-specific excellence. Our learners thrive through a curriculum that balances academic success—including GCSE achievements in Maths and English—with real-world enrichment. Notable highlights included a residential visit to the Bendrigg Trust, where students built confidence through canoeing and zip-lining, and the continued success of enterprise projects like the Barista Coffee Shop and the Exchange Bank. These efforts were recognised nationally, as the school was re-accredited as a Centre of Excellence in Financial Education and awarded the Quality in Careers Standard.

Ascent College

Ascent Autism Specialist College successfully navigated its transition to the new Haydock Campus while maintaining its Ofsted 'Good' rating. Inspectors specifically highlighted our outstanding vision for personal development and employability. We celebrated a historic milestone with our first cohort of Gold Duke of Edinburgh Award winners, reflecting the high standards of support we provide for personal growth. To protect the quality of this specialist provision during our transition, we strategically capped admissions at 45 students, ensuring that recruitment and operational needs remain perfectly aligned.

Sundial Therapy Service

The expansion of our SunDIAL therapy team has been vital in supporting our growing learner and student population. This multidisciplinary group now includes Speech and Language Therapists, Occupational Therapists, an Art Therapist, and a dedicated Therapy Dog. We are heavily invested in neurodiversity-affirming practices, with staff developing specialisms in areas such as Gestalt Language Processing and Sensory Integration. Furthermore, a significant investment in the Positive Behaviour Support (PBS) rollout—including training ten staff as PBS Coaches through British Institute of Learning Disabilities (BILD)—ensures our behaviour support model remains evidence-based and aligned with the Restraint Reduction Network. Through our SunDIAL outreach arm, we continue to promote these affirming practices to improve outcomes across the wider community.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Financial review

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 for the year are in line with expectation.

The trustees have reviewed the need for reserves in line with the guidance issued by the Charity Commission. The trustees believe that, in addition to known commitments to students and employees. Any excess, unless otherwise approved by the Trustees, is to be issued for the benefit of the students.

An analysis of reserves at 31 August 2025 reveals that of total reserves of £7,307,600, £5,215,616 was held as unrestricted fixed assets and the £19,032 was held as restricted funds, leaving a balance of £2,072,952 after taking in to account the pension surplus of £nil. Free reserves at 31 August 2025, excluding the pension liability, therefore amounted to £2,072,952. Based on the year ended 31 August 2025 expenditure totals, this meets the policy on reserves set by the Trustees.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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 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 have 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, under the guidance of the investment managers.

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 J Canning

Mr P K C Carpenter

Mrs D James

(Resigned 19 May 2025)

Mr D M Miller

Mrs K Morley

Mr K Parmar

(Resigned 21 July 2025)

Mr L E Potter

(Resigned 21 July 2025)

Mr D S Whalley

(Resigned 27 January 2025)

Mr M Hayes

(Appointed 21 July 2025)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Appointment of Trustees

Trustees are appointed by members and serve for three years after which they may put themselves forwards 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 (DBD) 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 organisation monitors risk closely through an independent Risk Audit Committee with defined review dates, to ensure that all activities are under review, with Risk Registers in place for all areas of the organisation, with mitigation plans documented and implemented. Each sub-committee reviews the Risk Register specific to their area of responsibility and 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 for 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.

Statement of trustees' responsibilities

The Trustees, who are also the directors of Remarkable Autism Ltd 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.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

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.

Auditor

In accordance with the company's articles, a resolution proposing that Xeinadin Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Mr D M Miller
Trustee

9 March 2026

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF REMARKABLE AUTISM LTD

Opinion

We have audited the financial statements of Remarkable Autism Ltd (the 'charity') for the year ended 31 August 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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 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 2025 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 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, 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF REMARKABLE AUTISM LTD

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

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

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;
- Reviewing minutes of meetings of those charged with governance;
- 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;
- Enquiry of management and those charged with governance to identify any instances of non-compliance with laws and regulations.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF REMARKABLE AUTISM LTD

Secondly, the company is subject to many other laws and regulations where the consequence of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance the imposition of fines or litigation or the loss of the company's license to operate. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

No instances of material non-compliance were identified, although the prospect of detecting irregularities, including fraud, is inherently difficult. This is due to; difficulty in detecting irregularities; limits imposed by the effectiveness of the entity's controls; and the nature, timing and extent of the audit procedures performed. Irregularities as a result of fraud are inherently more difficult to detect than those that resulting from error. Despite the audit being planned and performed in accordance with ISAs (UK), there is an unavoidable risk that material misstatements may not be detected.

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 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, for our audit work, for this report, or for the opinions we have formed.

Robert Pearl BSc BEng ACA (Senior Statutory Auditor)

For and on behalf of Xeinadin Audit Limited, Statutory Auditor

Chartered Accountants

First Floor, The Foundation

Herons Way

Chester Business Park

Chester

Cheshire

CH4 9GB

9 March 2026

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 AUGUST 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	406	135,372	135,778	546	252,471	253,017
Charitable activities	4	8,993,391	-	8,993,391	7,806,710	5,333	7,812,043
Other trading activities	5	2,029	-	2,029	1,489	-	1,489
Investments	6	27,856	-	27,856	31,824	-	31,824
Other income	7	518	-	518	2,937	-	2,937
Total income		9,024,200	135,372	9,159,572	7,843,506	257,804	8,101,310
Expenditure on:							
Charitable activities	8	7,669,162	85,451	7,754,613	6,429,711	275,685	6,705,396
Total expenditure		7,669,162	85,451	7,754,613	6,429,711	275,685	6,705,396
Net gains/(losses) on investments	13	(35,256)	-	(35,256)	93,168	-	93,168
Net income		1,319,782	49,921	1,369,703	1,506,963	(17,881)	1,489,082
Transfers between funds		57,746	(57,746)	-	(1,842)	1,842	-
Other recognised gains and losses:							
Actuarial losses on defined benefit pension schemes		(10,000)	-	(10,000)	(110,923)	-	(110,923)
Net movement in funds	10	1,367,528	(7,825)	1,359,703	1,394,198	(16,039)	1,378,159
Reconciliation of funds:							
Fund balances at 1 September 2024		5,921,040	26,857	5,947,897	4,526,842	42,896	4,569,738
Fund balances at 31 August 2025		7,288,568	19,032	7,307,600	5,921,040	26,857	5,947,897

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.

Financial Statements
REMARKABLE AUTISM LTD

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	15		5,215,616		2,950,705
Investments	16		22,960		19,442
			<u>5,238,576</u>		<u>2,970,147</u>
Current assets					
Debtors	18	613,548		455,100	
Investments	19	1,033,585		1,122,359	
Cash at bank and in hand		1,166,510		1,890,966	
		<u>2,813,643</u>		<u>3,468,425</u>	
Creditors: amounts falling due within one year	21	(616,171)		(337,853)	
Net current assets			<u>2,197,472</u>		<u>3,130,572</u>
Total assets less current liabilities			<u>7,436,048</u>		<u>6,100,719</u>
Creditors: amounts falling due after more than one year	22	(128,448)		(152,822)	
Defined benefit pension liability	23	-		-	
Net assets			<u><u>7,307,600</u></u>		<u><u>5,947,897</u></u>
The funds of the charity					
Restricted income funds	24	19,032		26,857	
Unrestricted funds		7,288,568		5,921,040	
		<u>7,307,600</u>		<u>5,947,897</u>	

The financial statements were approved by the Trustees on 9 March 2026

Mr D M Miller
Trustee

Company registration number 05068428 (England and Wales)

STATEMENT OF CASH FLOWS**FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	30		1,699,720		1,106,676
Investing activities					
Purchase of tangible fixed assets		(2,521,921)		(189,034)	
Proceeds from disposal of investments		92,494		-	
Investment income received		27,856		31,824	
Net cash used in investing activities			(2,401,571)		(157,210)
Financing activities					
Repayment of bank loans		(22,605)		(20,807)	
Net cash used in financing activities			(22,605)		(20,807)
Net (decrease)/increase in cash and cash equivalents			(724,456)		928,659
Cash and cash equivalents at beginning of year			1,890,966		962,307
Cash and cash equivalents at end of year			1,166,510		1,890,966

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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. 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 or grantors 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 grants 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 received to help finance the activities of the charity are credited to the statement of financial activity in the period to which they relate. Grants are recognised at fair value when the charity has entitlement after any performance conditions have been met., it is probable that the income will be received and the amount can be measured reliably.

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, or when the amounts involved can be quantified with sufficient certainty and the amounts measured reliably.

1.5 Expenditure

Liabilities are recognised as expenses 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 costs related to the category. What costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**FOR THE YEAR ENDED 31 AUGUST 2025****1 Accounting policies****(Continued)****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 the statement of financial activities.

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, where utilised, are shown within borrowings in current liabilities.

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies**(Continued)*****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 Employee 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.

1.13 Retirement benefits

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

1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**FOR THE YEAR ENDED 31 AUGUST 2025****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.

Key sources of estimation uncertainty**Defined benefit pension scheme**

The present value of the defined benefit pension scheme liability (or asset) depends on the number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions, includes, amongst others, the discount rate. Any changes in these assumptions, which are disclosed in note 23 to the accounts, will impact the carrying amount of the pension liability (or asset).

Depreciation

The useful economic life of tangible fixed assets is judged to be at the point of purchase and reviewed at each financial reporting date. This judgement is based upon the trustees experience of managing the school and the assets within it, including their expected lifetime of use.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Legacies	406	-	406	546	-	546
Grants	-	135,372	135,372	-	252,471	252,471
	<u>406</u>	<u>135,372</u>	<u>135,778</u>	<u>546</u>	<u>252,471</u>	<u>253,017</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Education & Care Services						
School fees & funding	8,993,391	-	8,993,391	7,806,710	5,333	7,812,043
	<u>8,993,391</u>	<u>-</u>	<u>8,993,391</u>	<u>7,806,710</u>	<u>5,333</u>	<u>7,812,043</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	2,029	1,489

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	27,856	31,824

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	518	2,937

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

8 Expenditure on charitable activities

	Education & Care Services 2025 £	Education & Care Services 2024 £
Direct costs		
Staff costs	4,669,402	3,772,596
Equipment & activities	72,977	56,020
Educational spend	616,772	407,134
	<u>5,359,151</u>	<u>4,235,750</u>
Share of support and governance costs (see note 9)		
Support	2,085,977	2,298,382
Governance	309,485	171,264
	<u>7,754,613</u>	<u>6,705,396</u>
Analysis by fund		
Unrestricted funds	7,669,162	6,429,711
Restricted funds	85,451	275,685
	<u>7,754,613</u>	<u>6,705,396</u>

9 Support costs allocated to activities

	Education & Care Services 2025 £	Total 2024 £
Staff costs	820,693	798,154
Depreciation	214,516	202,464
Operating lease charges	46,357	50,350
Repairs & maintenance	216,623	249,740
Agency & supply staff	480,216	575,344
Other expenses	99,008	111,431
Telephone	11,953	6,639
Food & consumables	2,443	121,836
Insurance	83,701	77,517
Heat & light	98,246	85,230
Bank interest	12,221	12,906
Governance	309,485	178,035
	<u>2,395,462</u>	<u>2,469,646</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

9 Support costs allocated to activities**(Continued)**

	2025	2024
	£	£
Governance costs comprise:		
Audit fees	13,800	17,790
Accountancy	2,150	2,000
Legal and professional	267,425	115,559
Recruitment	26,110	42,686
	<u>309,485</u>	<u>178,035</u>

10 Net movement in funds

2025	2024
£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	12,750	12,000
Depreciation of owned tangible fixed assets	214,516	202,464
Operating lease charges	46,357	50,350
	<u>273,623</u>	<u>254,814</u>

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024: £nil).

12 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
163	130
<u>163</u>	<u>130</u>

Employment costs

2025	2024
£	£
Wages and salaries	4,408,648
Social security costs	3,751,034
Other pension costs	467,687
	299,747
	613,760
	519,969
	<u>5,490,095</u>
	<u>4,570,750</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

12 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,000 - £70,000	3	1
£70,001 - £80,000	3	3
£120,001 - £130,000	-	1
£130,001 - £140,000	1	-
	<u>7</u>	<u>5</u>

13 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	(35,256)	93,168
	<u></u>	<u></u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 September 2024	4,008,353	406,190	122,218	329,618	4,866,379
Additions	2,391,970	102,536	27,415	-	2,521,921
	<u>6,400,323</u>	<u>508,726</u>	<u>149,633</u>	<u>329,618</u>	<u>7,388,300</u>
Depreciation and impairment					
At 1 September 2024	1,362,994	353,490	56,052	185,632	1,958,168
Depreciation charged in the year	97,950	37,612	35,332	43,622	214,516
	<u>1,460,944</u>	<u>391,102</u>	<u>91,384</u>	<u>229,254</u>	<u>2,172,684</u>
Carrying amount					
At 31 August 2025	<u>4,939,379</u>	<u>117,624</u>	<u>58,249</u>	<u>100,364</u>	<u>5,215,616</u>
At 31 August 2024	<u>2,647,416</u>	<u>57,891</u>	<u>70,902</u>	<u>174,496</u>	<u>2,950,705</u>

The bank loan is secured by a first legal charge over the commercial freehold property registered under MS558810. During the year the school purchased a new building. This has been capitalised within land and buildings. Supporting documentation includes the completion statement and legal invoices.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

16 Fixed asset investments

	Listed investments £	Other investments £	Total £
Cost or valuation			
At 1 September 2024	19,441	1	19,442
Valuation changes	3,518	-	3,518
At 31 August 2025	22,959	1	22,960
Carrying amount			
At 31 August 2025	22,959	1	22,960
At 31 August 2024	19,441	1	19,442

	Notes	2025 £	2024 £
Other investments comprise:			
Investments in subsidiaries	29	1	1

17 Financial instruments

	2025 £	2024 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,033,585	1,122,359

18 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	87,270	216,644
Other debtors	405,710	173,590
Prepayments and accrued income	120,568	64,866
	613,548	455,100

19 Current asset investments

	2025 £	2024 £
Unlisted investments	1,033,585	1,122,359

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

20 Loans and overdrafts

	2025	2024
	£	£
Bank loans	152,825	175,430
Payable within one year	24,377	22,608
Payable after one year	128,448	152,822
Amounts included above which fall due after five years:		
Payable by instalments	31,439	43,258

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

The bank loan is repayable in monthly instalments, with the latest instalment due in December 2030. The interest rate in place during the year was 2.25% above the Base of England base rate.

21 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans	20	24,377	22,608
Other taxation and social security		111,522	83,666
Deferred income		98,017	-
Trade creditors		251,841	117,758
Other creditors		26,128	61,448
Accruals		104,286	52,373
		616,171	337,853

22 Creditors: amounts falling due after more than one year

	Notes	2025	2024
		£	£
Bank loans	20	128,448	152,822

23 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	613,760	519,969

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**FOR THE YEAR ENDED 31 AUGUST 2025**

23 Retirement benefit schemes**(Continued)****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. Employers' 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 the 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. The valuation report was published by the Department for Education on 26th October 2023.

The key elements of the valuation and subsequent consultation are:

- Employer contribution rates are set at 28.68% 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 £262,000 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,200 million giving a notional past service deficit of £39,800 million.
- The SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 1.7% above the rate of CPI. The assumed real rate of return is 3% in excess of prices and 4% in excess of earnings. The rate of real earnings growth is assumed to be 1%. The assumed nominal rate of return including earnings growth is 5%.

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 4.8% employee and 8% employer.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

23 Retirement benefit schemes**(Continued)****Defined benefit schemes**

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 Trustees agreed that the scheme would be shut to future accrual (as at 31st 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 its 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 31st March 2025.

George Whittaker FIA, of Broadstone Corporate Benefits Limited, independent actuaries to the scheme, completed actuarial valuations based on the value of the fund at 31st March 2025. The results of the actuarial valuation shows that there is a projected surplus in the pension fund of £740,000. Based on the results of this valuation, the Trustees have agreed a new Schedule of Contributions, whereby funding contributions are not required.

The actuary has provided calculations on the scheme as at 31st August 2025 they have prepared the calculations in accordance with the Financial Reporting Council's actuarial standard TAS 100. At the date of this calculation, the scheme was no longer in deficit and is fully funded.

Key assumptions

	2025	2024
	%	%
Discount rate	6.00	4.95
Expected rate of increase of pensions in payment	2.95	3.05
Expected rate of salary increases	2.45	2.55
Retail price inflation	2.95	3.05
Consumer price inflation	2.45	2.55
	<u> </u>	<u> </u>

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2025	2024
	Years	Years
Retiring today		
- Males	21.6	21.2
- Females	23.8	23.7
	<u> </u>	<u> </u>
Retiring in 20 years		
- Males	22.8	22.5
- Females	25.3	25.2
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

23 Retirement benefit schemes

(Continued)

<i>Amounts recognised in the profit and loss account</i>	2025	2024
<i>Costs/(income):</i>	£	£
Other costs and income	67,000	-
	<u> </u>	<u> </u>
<i>Amounts recognised in other comprehensive income</i>	2025	2024
<i>Costs/(income):</i>	£	£
Actual return on scheme assets	949,000	(467,000)
Less: calculated interest element	151,000	131,000
	<u> </u>	<u> </u>
Return on scheme assets excluding interest income	1,100,000	(336,000)
Actuarial changes related to obligations	(445,000)	514,000
	<u> </u>	<u> </u>
Total costs	655,000	178,000
	<u> </u>	<u> </u>

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

	2025	2024
	£	£
Liabilities/(assets):		
Present value of defined benefit obligations	3,419,211	4,584,211
Fair value of plan assets	(3,419,211)	(4,584,211)
	<u> </u>	<u> </u>
Deficit in scheme	-	-
	<u> </u>	<u> </u>

	2025
	£
<i>Movements in the present value of defined benefit obligations</i>	
Liabilities at 1 September 2024	4,584,211
Benefits paid	(159,000)
Actuarial gains and losses	(445,000)
Interest cost	151,000
Other	(712,000)
	<u> </u>
At 31 August 2025	3,419,211
	<u> </u>

The defined benefit obligations arise from plans which are wholly or partly funded.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

23 Retirement benefit schemes

(Continued)

	2025
	£
<i>Movements in the fair value of plan assets</i>	
Fair value of assets at 1 September 2024	4,584,211
Interest income	151,000
Return on plan assets (excluding amounts included in net interest)	(1,100,000)
Benefits paid	(159,000)
Contributions by the employer	10,000
Other	(67,000)
	<u>3,419,211</u>
At 31 August 2025	<u>3,419,211</u>

The actual return on plan assets was £949,000 (2024 - £467,000).

	2025	2024
	£	£
<i>Fair value of plan assets</i>		
Equity instruments	-	1,983,000
Property	-	378,000
Gilts	-	1,102,000
Bonds	-	416,000
Cash & other	748,211	705,211
Bulk annuity policy	2,671,000	-
	<u>3,419,211</u>	<u>4,584,211</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**FOR THE YEAR ENDED 31 AUGUST 2025****24 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
DFC Grant	-	13,062	(7,575)	(5,487)	-
ESFA PR & Sports Premium	4,371	14,000	(11,873)	-	6,498
ESFA Pupil Premium	5,605	29,023	(22,096)	-	12,532
ESFA Recovery Premium	16,881	-	-	(16,881)	-
Pupil Premium Ascent	-	525	(500)	(25)	-
Bursary Funds - Ascent	-	6,561	(990)	(5,571)	-
Apprenticeship grant	-	3,000	(3,000)	-	-
RHS Grant income (Nature Park Grant Fund)	-	7,309	(7,266)	(41)	2
SCA Grant	-	61,892	(32,151)	(29,741)	-
	<u>26,857</u>	<u>135,372</u>	<u>(85,451)</u>	<u>(57,746)</u>	<u>19,032</u>
Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
DFC Grant	-	18,986	(18,986)	-	-
ESFA PR & Sports Premium	3,315	11,000	(9,944)	-	4,371
ESFA Pupil Premium	17,856	24,221	(36,472)	-	5,605
ESFA Recovery Premium	15,968	27,690	(26,777)	-	16,881
ESFA Teachers Pay Grant	-	45,710	(45,710)	-	-
ESFA Teachers Pension	-	60,219	(60,219)	-	-
ESFA Tutoring Grant	-	(1,842)	-	1,842	-
MWRA Recycling Grant	5,757	5,333	(11,090)	-	-
SCA Grant	-	66,487	(66,487)	-	-
	<u>42,896</u>	<u>257,804</u>	<u>(275,685)</u>	<u>1,842</u>	<u>26,857</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

24 Restricted funds**(Continued)**

ESFA - this funding comprises of additional funding received for the furtherance of education, which must be used in accordance with specific terms of the grant.

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

DFC - this funding is to spend on capital improvements that enhance building condition, energy efficiency, or educational infrastructure.

SCA - this funding is to maintain and improve the overall condition of school buildings.

Ascent - this funding is to raise the educational attainment of disadvantaged pupils of all abilities to help them reach their potential.

RHS - this funding is to enhance nature on to school grounds by making grey to green improvements as part of the National Education Nature Park programme.

Apprenticeship - this funding is for hiring apprentices under 19.

Additional information

During the prior year, the charity repaid £2,995 of restricted grant funding originally received in the previous year. The grant had been fully spent in the previous year, however this was returned in the prior year as a duplicate payment had been received. The repayment has been recorded as a negative restricted income in the Statement of Financial Activities.

During the prior year, the charity transferred £1,842 from unrestricted to restricted funds to cover the repayment stated above.

During the year, the charity transferred £40,865 from unrestricted to restricted funds to cover the remaining balances of the restricted funds related to Wargrave and Ascent that were originally spent as premises costs.

During the year, the charity transferred £16,881 from unrestricted to restricted funds to clear the ESFA recovery premium fund, as income designated to this fund was overstated in the prior year.

25 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:			
Tangible assets	5,215,616	-	5,215,616
Investments	22,960	-	22,960
Current assets/(liabilities)	2,178,440	19,032	2,197,472
Long term liabilities	(128,448)	-	(128,448)
	<u>7,288,568</u>	<u>19,032</u>	<u>7,307,600</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**FOR THE YEAR ENDED 31 AUGUST 2025****25 Analysis of net assets between funds****(Continued)**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Tangible assets	2,950,705	-	2,950,705
Investments	19,442	-	19,442
Current assets/(liabilities)	3,103,715	26,857	3,130,572
Long term liabilities	(152,822)	-	(152,822)
	<u>5,921,040</u>	<u>26,857</u>	<u>5,947,897</u>

26 Operating lease commitments**Lessee**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	56,362	56,553
Between two and five years	106,213	162,575
	<u>162,575</u>	<u>219,128</u>

27 Capital commitments

Amounts contracted for but not provided in the financial statements:

	2025 £	2024 £
Acquisition of property, plant and equipment	-	1,216,517

The 2024 capital commitments relate to the purchase of 11 The Parks, Haydock, St Helens which was committed to and subsequently completed in September 2024.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**FOR THE YEAR ENDED 31 AUGUST 2025****28 Related party transactions****Transactions with related parties**

During the year the charity entered into the following transactions with related parties:

	2025 £	2024 £
Key management personnel	564,596	510,126
	<u>564,596</u>	<u>510,126</u>

Key management personnel are considered to be those employees of the Charity in positions of management and governance, who are not trustees or directors.

Wargrave House Pension Scheme Limited, a dormant subsidiary of the charitable company is Corporate Trustee to the Wargrave House Pension Scheme, the previously operating defined benefit pension scheme of the Charity, now closed to future accrual. During the year, the charitable company paid £10,000 (2024: £110,923) into the pension scheme in line with the deficit funding requirements. At the year end the balance due from the pension scheme to the charity was £123,791 (2024: £62,762), as disclosed within other debtors in note 18 of the financial statements.

Mr R Bush is secretary of the Corporate Trustee. Mr R Bush and Mrs C Reece are directors of the Corporate Trustee. Mr R Bush is also considered key management personnel of the Charity.

There are considered to be no other related party transactions requiring disclosure.

No guarantees have been given or received by the charity.

29 Subsidiaries

These financial statements are separate charity financial statements for remarkable Autism Limited on the basis that it has only one subsidiary entity which is a dormant Corporate Trustee company for that of the defined benefit pension scheme previously operated by the charity. The dormant subsidiary has not traded in the current year and exists for legal purposes only.

Details of the charity's subsidiaries at 31 August 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Wargrave House School Pension Scheme Limited	449 Wargrave Road, Newton-Le-Willows, Merseyside, WA12 8RS	Pension Scheme Trustee Co	Ordinary	100.00	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**FOR THE YEAR ENDED 31 AUGUST 2025**

30	Cash generated from operations	2025 £	2024 £
	Surplus for the year	1,369,703	1,489,082
	Adjustments for:		
	Investment income recognised in statement of financial activities	(27,856)	(31,824)
	Fair value gains and losses on investments	35,256	(93,168)
	Depreciation and impairment of tangible fixed assets	214,516	202,467
	Difference between pension charge and cash contributions	(10,000)	(110,923)
	Movements in working capital:		
	(Increase) in debtors	(158,448)	(209,246)
	Increase/(decrease) in creditors	178,532	(82,899)
	Increase/(decrease) in deferred income	98,017	(56,813)
	Cash generated from operations	1,699,720	1,106,676

31	Analysis of changes in net funds	At 1 September 2024 £	Cash flows £	At 31 August 2025 £
	Cash at bank and in hand	1,890,966	(724,456)	1,166,510
	Loans falling due within one year	(22,608)	(1,769)	(24,377)
	Loans falling due after more than one year	(152,822)	24,374	(128,448)
		1,715,536	(701,851)	1,013,685