

Positive Behaviour Support for Learning CIO

Annual Report and Financial Statements

1st September 2023 to 31st August 2024



Charity Commission for England and Wales
Registration Number 1186125

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Reference and administrative information

Trustees

Fauzan Palekar (from 4 Nov 2019)
Nick Barratt (from 4 Nov 2019)
Saima Ali Majid (from 4 Nov 2019)
Mandy Williams (from 26 Sep 2020)
Dr Serena Tomlinson (from 12 Oct 2023)
Dr. Ciara Padden (until 19 Sept 2023)
Mehmet Salaheddin (from 24 Oct 2020)

Charity Commission for England and Wales Registration number

1186125

Principal address

Pathways School
All Saints Parish Hall
Shrewsbury Avenue
Kenton, Harrow HA3 9LX

Website

www.positivebehaviour.org.uk

Independent examiner

Swenta
Suite 434, The Linen Hall
162-168 Regent Street
London, W1B 5TB

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Trustees' report 31 August 2024

Introduction

The Trustees of Positive Behaviour Support for Learning present annual report for the period 1st September 2023 to 31st August 2024, and confirm that they comply with the requirements of the Charities Act 2011 and the Charities SORP (FRS 102 Section 1A small entities).

Goals and objectives

Positive Behaviours Support for Learning CIO was registered with the Charity Commission on 4 November 2019. The charity aims to improve the lives of children and young people with autism and learning disabilities, and their carers by:

- Providing specialist education – Pathways School
- Conducting outreach training and consulting programmes for carers and other professionals
- Raising awareness and understanding about autism and challenging behaviours

Pathways School is a specialist secondary school for children and young people, aged 11-19, with autism spectrum disorder (ASD) and moderate to severe learning difficulties. The school opened in September 2022.

The school provides specialist education and support to help children and young people learn new skills and develop their full potential. The school is built on the principle that individuals with autism and learning disabilities can lead fulfilling, joyful and rewarding lives.

The school aims to provide:

- A safe, motivating and enjoyable environment based on the principles of Positive Behaviour Support (PBS);
- A broad-based programme that includes national curriculum targets, adapted according to each individual's needs, with an emphasis on functional communication skills and independent living skills;
- A specialist approach to teaching that draws from evidence-based research;
- Community participation and outreach programmes for parents as well as other organisations/ schools;
- Frequent parent training opportunities to ensure consistency and maintenance of progress;
- Close links with the community, including local authorities, relevant charities and service providers, and other schools;
- Specialist staff training and development programme towards recognised qualifications;
- Opportunities for research and innovation at the staff and leadership level;
- Links with research centres to bridge the gap between research and practice.

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By providing specialist support to pupils with autism and learning disabilities, as well as their families/carers, the charity promotes public benefit in the following ways:

- Help secondary aged children and young people realise their full learning potential;
- Enable them to access community and family life;
- Reduce challenging behaviours while eliminating the use of restrictive practices and restraint;
- Empower them to lead fuller and more independent adult lives;
- Reduce barriers to learning by addressing challenging behaviours;
- Empower parents and carers through awareness and training, therefore improving the quality of relationships and easing family life;
- Benefit the community through outreach programmes;
- Reduce the number of students going into residential services due to breakdown of support caused by challenging behaviours.

Pathways School is based on the principles of Positive Behaviour Support (PBS) and Applied Behaviour Analysis (ABA). PBS is a person-centred framework for supporting children and adults with learning disabilities and/or autism. PBS focuses on developing the quality of life of individuals and reducing levels of challenging behaviours and the use of restrictive practices. ABA is the practice of applying the principles of how learning takes place to teach new skills and behaviours. It has been supported by over 50 years of scientific research.

Board and Governance

Positive Behaviour Support for Learning CIO is governed by its Constitution, which lays out its objectives, and the functions and rules under which it operates.

The Board of Trustees are responsible for developing the charity's strategic goals and objectives, and setting its policies. The trustees were also responsible for setting up Pathways School. The Board consists of high-level professionals with a wide range of skill sets. These include school leadership and management, accounting and finance, charity management and governance, project management, and Applied Behaviour Analysis (ABA) and Positive Behaviour Support (PBS).

The charity trustees must comply with the requirements of the Charities Act 2011 with regard to the keeping of accounting records, to the preparation and scrutiny of statements of account, and to the preparation of annual reports and returns. The statements of account, reports and returns must be sent to the Charity Commission, regardless of the income of the CIO, within 10 months of the financial year end.

The trustees of Positive Behaviour Support for Learning also serve as the Governors of Pathways School.

One of the key goals of the charity is to bridge the gap between research and practice. For this purpose, it was very important to have a close link with a research organisation. We are very pleased to have Dr Serena Tomlinson on the board. She is a lecturer in ABA and PBS at the Tizard Centre, University of Kent. Tizard is a leading academic centre working in autism, intellectual disability and

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community care. For assurance of good practice in governance and in charity management, we have Mandy Williams, who was the CEO of Child Autism for 20 years and has served on several boards. Nick Barratt is a leading expert in Positive Behaviour Support and Organisational Behaviour Management. It is also important to note that the board has social diversity, in terms of gender, race and age, as well as professional diversity.

The rules regarding trustee appointments, retirement, removal, as well as their roles and powers are clearly laid out in the charity's constitution.

Their core responsibilities are:

- Setting the strategic direction of the school
- Overseeing all administrative matters pertaining to management of the school
- Overseeing safeguarding, student progress and safety and health of staff and students
- Creating robust accountability by supporting and challenging the leadership team of the school
- Ensuring the financial probity of the school

Trustees are appointed (including any reappointment) for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

All trustees complete a selection process, which requires the submission of a CV, an interview with the Chair and a meeting with the Head. Every trustee has an enhanced DBS check, barred list check and prohibition from management check (section 128 direction). Each appointment is ratified by the full Board for period of 3 years, which can be extended by re-election for further 3-year terms. The school arranges for all new trustees to receive a thorough induction in child protection (conducted by the DSL) and in the compliance and fiduciary duties of governance.

All new appointments are formally recorded in the minutes of the Board, and a formal letter of appointment is sent by the Chairman, which specifies the term of the appointment, the total tenure for a trustee, and, if appropriate, the sub-Committee(s) to which the new trustee has been assigned.

Board meetings take place at least once every quarter.

More details about the Trustees are given below:

Fauzan Palekar

Fauzan has recently completed a tenure with the World Psychiatric Association-WPA (Geneva, Switzerland) as Director WPA Administration. The WPA is an international Membership Association made of 145 Psychiatric Societies from 121 countries. Fauzan took over the Secretariat during a challenging period. He implemented a modernisation programme to streamline processes and upgrade IT Infrastructure, and recruited a dynamic new team following a restructure of the Secretariat. Fauzan was previously Director of Professional Standards at the Royal College of Psychiatrists, where he led a team of 64 staff members. He was responsible for the overall strategy, development, and delivery of the Professionals Standards Department activities. He has a proven track record of strong leadership, strategic planning and decision making, operations management, change management and performance management.

As a Governor for Pathways School, Fauzan advises on recruitment, school improvement and development initiatives, and Health and Safety. Fauzan graduated with an MSc in Development Studies and has a BA(Hons) in Modern Languages and International Studies.

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Nick Barratt

Nick is a Board Certified Behaviour Analyst and the director of the Barratt Behaviour Change Consultancy. He specialises in setting-wide and individually-focused Positive Behavioural Support, provides clinical supervision to other practitioners, and uses behavioural principles to enable people and organisation to achieve their goals. He serves on the board of the UK Society for Behaviour Analysis, and chairs the Applied Behaviour Analysis Forum, a London-based professionals' group he co-founded in 2008.

Saima Ali

Saima has an MSc in Applied Behaviour Analysis from University of Kent at Canterbury. She has sixteen-year-old child with autism and learning disability. Prior to her son's diagnosis, she worked as an economic development consultant. She has an MSc and B.A in Economics. Saima has experience in research and analysis, project management, and strategic planning.

Amanda Williams

Amanda Williams held the post of CEO of national charity Child Autism UK for 20 years. She has extensive knowledge of autism provision in the UK. She also served on the board of the UK-SBA. Mandy is the author of a report, SENDIST: Challenge or Opportunity, which highlighted the problems families face accessing appropriate support of their children with autism. She has core expertise in charity law, charity finance and governance, backed up by an entrepreneurial approach with solid experience in successful strategic planning, fundraising and operational management.

Dr Serena Tomlinson

Dr Serena Tomlinson (PhD, UKBA (cert), BCBA-D) is a Senior Lecturer in Intellectual & Developmental Disabilities at the Tizard Centre, University of Kent. Her applied and research work focuses on supporting children with intellectual / developmental disabilities who display behaviours that challenge utilising a positive behaviour support framework. She has a particular interest in support for family carers and her PhD involved supporting family carers to develop skills in assessing and understanding their child's behaviour. She has worked in the field since 2008 in a range of applied settings including a residential school, NHS child development centres, third sector settings and 1:1 support. She is passionate about advancing Positive Behaviour Support within the UK

Mehmet Salaheddin

Mehmet is the Head of Finance at the Royal College of Psychiatrists. He has worked in the charity sector for over 16 years and brings a wide range of skills to the board. His core competencies include financial accounting and management, financial reporting and analysis, change management, project management, risk management, system implementation, and business unit leadership.

The Trustees hold quarterly board meetings, however, due to the pandemic, they have all been online. In addition to the formal quarterly board meetings, the trustees have regular discussions and provide input in all matters of charity management and the decisions regarding school-set up. All the discussions and decisions made by the trustees are recorded in minutes of the meetings.

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Review of activities and achievements

Overview

Currently the main activity of Positive Behaviour Support for Learning is management and oversight of Pathways School. Pathways School opened in September 2022 with 6 students, with an additional student joining in January 2023. Pathways School had a successful OFSTED inspection in June 2023 and was rated as a GOOD school.

During the reporting period: 1st September 2023 to 31st August 2024, Pathways School had 12 students on roll. Ten of the students are from Harrow Council, and one each from Camden and Hounslow.

Student fees are paid by local authorities on a termly basis, before the beginning of each term. The school keeps close contact with the Local Education Authorities and keeps them updated on all its activities.

All students have 1:1 tutors, and in some cases 2:1. The staff remain in close contact with parents and updates them on a daily basis through the home/school book.

Premises

The charity office and Pathways School are located at All Saints Parish Hall, Shrewsbury Avenue, Kenton Harrow HA3 9LX. The premises have been leased from the Diocese of Westminster for 15 years, beginning in November 2020. The building was refurbished in 2021. Some further refurbishment works were conducted in April 2023 to divide part of the main hall and create two further classrooms, and then in August 2023 to combine two small rooms in the back of the school to form a larger classroom. One of the corridors was also widened in August 2023 to provide a more enabling environment for better behaviour management.

During the current reporting period, one of the doors leading to a corridor was taken out to allow for better navigation and behaviour management. An additional toilet cubicle was also added for staff.

Furniture and Resources

Furniture, learning resources and IT equipment was purchased for the students.

Recruitment and Training

The total number of permanent staff during the reporting period was 19, including Headteacher, Behaviour Analyst, Advanced Skills Practitioner/Tutor, Qualified Teacher/Tutor, two part-time ABA tutors, 12 full-time ABA tutors and an administrative officer. The Advanced Skills Practitioner (ASP) served as ASP for 3 days and one-to-one ABA tutor for 2 days, and the Teacher served as a teacher for 2 days and one-to-one ABA tutor for 3 days. Ten of the students had one-to-one tutors and two students had two-to-one.

Students receive Occupational therapy and Speech and Language Therapy, and music lessons through external contractors once a week.

An external consultant supported the Behaviour Analyst in delivering education based on the principles of Positive Behaviour Support (PBS). The consultant visited the school once a month and provided feedback to provide supervision to the Behaviour Analyst, and improve teaching and behaviour management.

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All staff are provided induction training on safeguarding, safety and health, key school policies, and ABA/PBS. All staff benefit from weekly internal Continuing Professional Development (CPD) delivered by the Behaviour Analyst and ABA/PBS consultant. The Occupational Therapist and Speech and Language Therapist also provide regular CPD for team and individual tutors. All staff are included in an annual Professional Review and Development (PRD) cycle. Daily briefings and debriefings enable all staff to reflect and gain support for emerging challenges.

Organisational structure and decision-making

Saima Ali, the Chair of Trustees, currently deals with all the financial, governance and compliance issues of the Charity. She processes the financial data, and does the book keeping. The Headteacher, Mr. Neil Jones is responsible for the day-to-day management and administration of the organization and leads in building positive relationships with outside agencies including Local Authorities. Every term the head teacher presents a report to the board of trustees/governors regarding all the operational aspects of the school.

Policies

The policies are kept up to date to meet the growing needs of the school.

Curriculum

Pathways School is founded on the principle that our students have the best chance realise their potential when they engage in a personalised curriculum tailored to meet their individual needs within a fully inclusive learning community.

In planning the delivery of the personalised curriculum, Pathways School constructs Individual Learning Plans (ILP) - see below - which serve as short and medium-term plans for each student. The ILP is informed by the our assessments and the student's Education Health and Care Plan which contains the required elements of longer-term planning.

We use the Pathway2Independence curriculum and assessment tool which consists of graduated outcome statements from VB-MAPP, EFL, AFLS and the National Curriculum. P2I does not compare peers and considers each student separately, allowing the formation of Individual Learning Plans.

The curriculum is built on 3 Intentions: Preparing for Adulthood, Communication & Enrichment and an Academic Curriculum. These intentions, enables the curriculum to be adapted for each student's particular needs. For example, some students may have the learning ability to engage in the Academic Curriculum as well as Preparing for Adulthood, while for others the focus on Preparing for Adulthood and Communication & Enrichment is more appropriate (see Future Plans, below).

In each curriculum area, the outcome statements are end points which are worked towards throughout the year. This enables our students to achieve increasing independence, agency and self-determination.

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Pathway2Independence is organised in the following way:

Intent	Curriculum Area
Preparing for Adulthood	Independent Living
	Employment (Pre-Requisites)
	Employment (Functional)
	Community Inclusion
	Health & Wellbeing
Communication & Enrichment	Communication
	Social Skills
	STEAM
Academic Curriculum	Academic Literacy
	Academic Science
	Academic Maths
	Academic Geography
	Academic History
	Academic ICT

In addition to P2I, students will have the opportunity to engage in learning experiences including Design and Food Technology, Physical Education, Dance, Drama, Music and Art.

All students have an Education Health and Care Plan (EHCP) and an Individual Learning Plan (ILP) which details short term and medium-term targets.

Safeguarding

Pathways School supports children and young adults with autism and complex needs. These learners may not have adequate communication skills to discuss incidents or express fear. Pathways School strives to create a proactive culture where the staff are trained to be vigilant and sensitive to issues and concerns pertaining to safeguarding and child protection.

Staff are recruited based on Safer Recruitment guidelines. All appropriate checks are made on permanent and supply staff, utilising pre-employment checklist guidelines. All staff starting employment at Pathways have a new DBS check. All staff employed during the reporting period undertook DSL, level 3, Safeguarding Training.

Safety and Health

Every student has their own Positive Behaviour Plan, and risk assessment, for both inside and outside school.

Every student has their own Personal Emergency Evacuation Plan (PEEP). Three staff members are qualified in Emergency First Aid at Work. Fire risk assessment was conducted and action points were completed by August 31st. Premises maintenance and inspection checks are carried out and recorded daily.

Complaints

There were no complaints during the reporting period.

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Trustees' responsibility statement in relation to the accounts

The trustees are responsible for preparing the Annual Report and Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice: UKGAAP).

The law applicable to charities in England and Wales 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 of the charity for that period.

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

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation,
- comply with the charity's governing document,
- comply with the Charities Act 2011.

The trustees have a collective responsibility for keeping sufficient 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 Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial review

Positive Behaviour Support for Learning had concluded the year with a net surplus of £59,444 (2023: deficit of £25,431). In its second year of operation, Positive Behaviour Support for Learning has successfully increased its student enrolment from seven to twelve, following a programme of renovation during the 2023 summer holiday to create additional classrooms.

During the reporting period, Positive Behaviour Support for Learning generated income of £892,551 (2023: £550,438). The main source of income is school fees £870,812 (2023: £470,393) and £21,545 (2022: £79,964) received in donations and grants.

The total expenditure during the reporting period was £833,107 (2023: £575,869). Staff costs are the main item of expenditure for Positive Behaviour Support for Learning and had increased to £570,946 in 2024 (2023: £396,602). This represents 68% of total expenditure (2023: 69%).

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Fundraising

During the reporting period, the trustees raised £21,545 (2023: £79,964) in donations to fund repairs and refurbishment. Of this £5,000 was granted by the Burnard Sunley Foundation and the remaining £16,545 was raised through trustee networks

Reserves

Positive Behaviour Support for Learning funds comprise of unrestricted funds and totalled £135,856 (2023: £76,412).

Unrestricted funds

The unrestricted funds represents the accumulated surpluses and deficits generated from PBSL general operating activities and are funds that are available for use at the discretion of the Trustees. They comprise of designated funds and the general fund.

Designated fund

The Fixed Asset fund of £130,757 (2023: £76,412) represents the net book value of PBSL's tangible fixed assets. These are considered essential to PBSL to operate effectively and therefore the funds are not available for use for other purposes.

General funds

The Trustees have considered PBSL's risk profile and the degree of commitment to expenditure in order to meet its charitable obligations, the day-to-day working capital requirements and the risk environment PBSL operates in, and it considers that free reserves (funds that are freely available for PBSL's general purposes) equivalent to at least one school terms unrestricted operating expenditure (approximately £277,702 (2023: £191,956)) should be the target for the general fund.

As at the end of its financial year, ending 31 August 2024, the balance on the general fund was £5,099 (2023 overdrawn balance of: £25,201).

PBSL plans to build the balance held in the general fund to meet the expenditure needs of the charity/school for one term by the end of financial year 2029. The reserves will continue to be monitored regularly by the Trustees.

Risk management

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

Going concern

As detailed in the trustees' responsibilities statement, the accounts are prepared on a going concern basis unless it is inappropriate to presume that the Positive Behaviour Support for Learning will continue in operation. The Trustees have reviewed the forecast for the financial year September 2024 to August 2025 and conclude that there are no material uncertainties about Positive Behaviour

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Support for Learning's ability to continue as a going concern and the charity has adequate resources to continue in operational existence for at least 12 months from the date of signing the financial statements.

Future plans

Pathways School is registered for 18 students. The next stage is to ensure successful increase in student numbers while providing high quality education based on the principles of Applied Behaviour Analysis and Positive Behaviour Support. School leaders are working towards:

- ensuring consistently good teaching and learning within a broad and balanced curriculum
- strategically managing resources and the environment
- building the school as a professional learning community
- developing partnerships beyond the school to encourage parental support for learning and new learning opportunities
- building relationships outside the school community
- providing opportunities for professional development of staff as well as prioritising their well-being

The plan for 2024-2025 is to further improve the school premises and add an additional classroom, an Occupational Therapy room, and develop the playground. The Chair of Trustees has initiated a fundraising campaign to support these works.

Signed on behalf of the Board of Trustees by



Saima Ali Majid

Chair, Board of Trustees

Approved by the Board of Trustees on:

Independent examiners report

I report to the Trustees on my examination of the accounts of the Positive Behaviour Support for Learning CIO for the year ended 31 August 2024.

Responsibilities and basis of reports

As the charity Trustees of the Positive Behaviour Support for Learning CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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



Mrs. Mehreen Khalid

Director

IFA Membership No: 269191

Approved on: 25th October 2024

Swenta Limited

167-169 Great Portland Street, 5th Floor,

London United Kingdom.

Statement of financial activities for the year ended 31 August 2024

		Unrestricted Funds £	Restricted Funds £	Total Funds 1 September to 31 August 2024 £	Total Funds 1 September to 31 August 2023 £
	Notes				
Income from:					
Donations and legacies	1	16,739	5,000	21,739	80,045
Charitable activities	2	870,812	—	870,812	470,393
Total		887,551	5,000	892,551	550,438
Expenditure on:					
Charitable activities	3	833,107	—	833,107	575,869
Total		833,107	—	833,107	575,869
Net (expenditure)/income		54,444	5,000	59,444	(25,431)
Transfer between funds		5,000	(5,000)	—	—
		59,444	—	59,444	(25,431)
Reconciliation of funds					
Total funds brought forward		76,412	—	76,412	101,843
Total funds carried forward		135,856	—	135,856	76,412

Balance sheet as at 31 August 2024

	Notes	31 August 2024 £	31 August 2023 £
Fixed assets			
Tangible assets		130,757	101,613
		130,757	101,613
Current assets			
Debtors	7	36,331	12,750
Cash at bank and in hand		291,276	4,482
		327,607	17,232
Creditors: amounts falling due within one year	8	311,930	21,891
Net current assets		15,677	(4,659)
Total assets less current liabilities		146,434	96,954
Creditors: amounts falling due after more than one year		10,578	20,542
Total net assets		135,856	76,412
Represented by:			
Fund and reserves			
Income funds			
Restricted funds		—	—
Unrestricted funds			
Designated funds		130,757	101,613
General fund	9	5,099	(25,201)
Total unrestricted funds		135,856	76,412
Total charity funds		135,856	76,412

The financial statements on pages 14 to 23 were approved and authorised for issue on behalf of the Board of Trustees and signed on its behalf by:

Saima Ali Majid

Approved on: October 14th, 2024

Accounting policies 31 August 2024

Basis of accounting

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 Section 1A small entities) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2016.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'.

The financial statements presentation currency is sterling and are rounded to the nearest pound.

Going concern

As detailed in the Trustees' responsibilities statement, the accounts are prepared on a going concern basis unless it is inappropriate to presume that the Positive Behaviour Support and Learning will continue in operation.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Tangible fixed assets

All tangible assets in excess of £1,000 and with an expected useful life exceeding one year are capitalised.

Depreciation on equipment, furniture and fittings is provided at the following annual rates in order to write off each asset on a straight-line basis over its estimated useful life:

- | | |
|--------------------------------|----------------|
| • Fixture and fittings | 10% on cost |
| • IT equipment | 33.33% on cost |
| • School furniture & equipment | 33.33% on cost |

Cash equivalents

Cash equivalents represent short-term deposits, held for less than three months with recognised United Kingdom banks and which are not repayable within 24 hours without loss of interest or other penalty.

Accounting policies 31 August 2024

Debtors

Other debtors are included at the settlement amount due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Financial instruments

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

Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged to the statement of financial activities on a straight-line basis over the lease term.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds, should they become relevant, can only be used for specific purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purpose. There were no restricted funds held at this period end.

Notes to the accounts 31 August 2024

1 Donations and voluntary income

	Unrestricted £	Restricted £	1 September to 31 August 2024 £	1 January to 31 August 2023 £
Incoming resources				
Donations and gifts	16,545	5,000	21,545	79,964
Bank interest	194	—	194	81
2024	16,739	5,000	21,739	
2023	50,045	30,000		80,045

2 Charitable activities

	Unrestricted £	Restricted £	1 September to 31 August 2024 £	1 January to 31 August 2023 £
Incoming resources				
School fees	870,812	—	870,812	—
2024	870,812	—	870,812	
2023	470,393	—		470,393

3 Analysis of expenditure

	Educational operations £	1 September to 31 August 2024 £	1 January to 31 August 2023 £
Charitable activities			
Staff costs	570,946	570,946	396,602
Learning resource costs	62,927	62,927	30,089
Other direct costs	25,228	25,228	17,951
Support services costs (note 3)	174,006	180,247	131,227
Outgoing resources	833,107	839,348	575,869

Notes to the accounts 31 August 2024

4 Support services cost

	Governance £	IT £	Human resources £	Facilities £	Financial Services £	Total £
Resources expended						
Charitable activities						
. Support services costs	600	13,210	1,074	138,846	20,276	174,006
2024 Outgoing	600	13,210	1,074	138,846	20,276	174,006
2023 Outgoing	600	7,495	3,531	106,829	12,772	131,227

5 Tangible fixed assets

	Fixtures & fittings £	IT equipment £	School furniture & equipment £	Total £
Cost or valuation				
At 1 September 2023	124,120	—	—	124,120
Additions	41,409	3,354	3,077	47,840
At 31 August 2024	165,529	3,354	3,077	171,960
Depreciation				
At 1 September 2023	22,507	—	—	22,507
Charge for the year	16,553	1,118	1,025	18,696
At 31 August 2024	39,060	1,118	1,025	41,203
Net book value				
At 31 August 2024	126,469	2,236	2,052	130,757
At 31 August 2023	101,613	—	—	101,613

6 Trustees remuneration and benefits

No member of the Board of Trustees (2023: nil) received remuneration in respect of their services as a member of the Board of Trustees during the year.

No member of the Board of Trustees received reimbursement of expenses in respect of their services as a member of the Board of Trustees during the year.

Notes to the accounts 31 August 2024

7 Related party transactions

There were no related party transactions in 2024 or in 2023.

8 Taxation

Positive Behaviour Support for Learning is a registered charity and therefore is exempt from income tax and corporation tax on income arising from its charitable activities. Positive Behaviour Support for Learning is not registered for VAT, during the year the charity made no taxable sales.

9 Debtors

	31 August 2024	31 August 2023
	£	£
Prepaid expenditure	23,581	—
Other debtors	12,750	18,667
	36,331	18,667

Other debtors represent the security deposit paid to the landlord for the leased property and is refundable in more than a year in accordance with the terms of the lease.

10 Creditors: amounts falling due within one year

	31 August 2024	31 August 2023
	£	£
Trade creditors	12,699	—
Accruals	12,433	12,433
Deferred income	276,833	—
Bank loans and overdrafts	9,965	9,458
	311,930	21,891

Notes to the accounts 31 August 2024

11 Creditors: amounts falling due after more than one year

	31 August 2024 £	31 August 2023 £
Bank loans and overdrafts	10,578	20,542
	10,578	20,542

12 Restricted fund

	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2024 £
Donations received for specific purposes	—	5,000	—	(5,000)	—
2024	—	5,000	—	(5,000)	—

	At 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2023 £
Donations received for specific purposes	—	30,000	—	(30,000)	—
2023	—	30,000	—	(30,000)	—

A transfer of £5,000 (2023: £30,000) from donations received for specific purposes into general reserves represents the capital spend to expand the school with additional classrooms.

Notes to the accounts 31 August 2024

13 Unrestricted funds

	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2024 £
Designated fund (note 12)	101,613	—	—	29,144	130,757
General fund	(25,201)	858,407	(833,107)	5,000	5,099
2024	76,412	858,407	(833,107)	34,144	135,856

	At 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2023 £
Designated fund (note 12)	85,470	—	—	16,143	101,613
General fund	16,373	520,438	(575,869)	13,857	(25,201)
2023	101,843	520,438	(575,869)	30,000	76,412

14 Designated fund

The income fund of the College includes the following designated funds which have been set aside out of unrestricted funds by the College Trustees for specific purposes:

	At 1 September 2023 £	New designations £	Transfers £	At 31 August 2024 £
Fixed asset fund	101,613	—	29,144	130,757
2024	101,143	—	29,144	130,757

	At 1 September 2022 £	New designations £	Transfers £	At 31 August 2023 £
Fixed asset fund	85,470	—	16,143	101,613
2023	85,470	—	16,143	101,613

Notes to the accounts 31 August 2024

15 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	31 August 2024 £
Fixed assets	—	130,757	—	130,757
Current assets	327,607	—	—	327,607
Creditor: amounts falling due within one year	(311,930)	—	—	(311,930)
Creditor: amounts falling due after more than one year	(10,578)	—	—	(10,578)
2024	5,099	130,757	—	135,856

16 Leasing commitments

Operating leases

At 31 August 2024 the Positive Behaviour Support for Learning had total future minimum payments under non-cancellable operating leases as follows:

	Land and buildings 31 August 2024	Land and buildings 31 August 2023 £
Amount due:		
Within one year	71,000	71,000
Within two to five years	284,000	284,000
Over five years	71,000	142,000
Total commitment	426,000	497,000