

BEYONDAUTISM

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2015

BEYONDAUTISM

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BEYONDAUTISM

**TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2015**

Trustees

Mr C W Horrell, Chair (resigned 9 February 2015)

Mrs K E Sorab

Mrs J C Boait, Interim Chair

Mrs K L Swann

Mr A S Lusk (appointed 17 April 2015)

Mr D P Riley (appointed 17 April 2015)

BEYONDAUTISM

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2015

Company registered number

04041459

Charity registered number

1082599

Registered office

c/o Mr Timothy Reid
Ashurst LLP
Broadwalk House
Appold Street
London
EC2A 2DA

Principal operating offices

Rainbow School
48 North Side Wandsworth Common
London
SW18 2SL

Rainbow School Early Years
520 Garratt Lane
SW17 0NY

Company secretary

Mrs J C Boait

Head teacher

L Love

Independent auditors

James Cowper Kreston
Chartered Accountants and Statutory Auditor
3 Wesley Gate
Queen's Road
Reading
Berkshire
RG1 4AP

BEYONDAUTISM

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2015**

Administrative details (continued)

Bankers

The Co-Operative Bank
80 Cornhill
London
EC3V 3NJ

HSBC
172 Upper Richmond Road
Putney
London
SW15 2SH

Solicitors

Ashurst LLP
Attn: Mr. T. Reid
Broadwalk House
Appold Street
London
EC2A 2DA

**BEYONDAUTISM
STRATEGIC REPORT
Year ended 31 August 2015**

OBJECTIVES AND ACTIVITIES

Objects

Autism is a complex neurological disorder which typically appears during the first 3 years of life. No one knows what causes autism and there is no cure. BeyondAutism seeks to promote, maintain, improve and advance the education and health of children diagnosed with autism and/or related communication disorders.

Our Mission

BeyondAutism's mission is to enrich the lives of children and young people with autism, as well as the lives of their families, through positive educational experiences.

Our Values

We believe in the value of education: Education is the best means of improving the life chances of an individual within society.

Equality and diversity principles underpin all that we do: We believe that everyone should have the same opportunity to participate in society and fulfil their potential. We also recognise and value diversity for the strength that different experiences provide.

We are positive: We are a forward thinking organisation. Our belief in our vision motivates all our work.

We work in partnership: We respect, listen to and support each other. When we need help we ask for it.

We have a culture of learning within the organisation: We value, nurture and grow the talents of the staff by providing opportunities for growth and development.

We strive for excellence: We have high quality standards in everything that we do.

We are innovative: We strive for better ways of working to help individuals realise their potential.

Rainbow School

To this end, BeyondAutism has set up and runs Rainbow School based at 2 sites, primary and secondary, in the London Borough of Wandsworth. The educational facility was originally established with 3 children financed by a number of generous donations. In 2002 premises were found in Garratt Lane, and, by July 2010, the number of children and their families helped by the charity had increased from 7 to 20. Due to consistently high demand for places at Rainbow School and a need to expand the age range up to 19 years, the charity purchased 48 North Side Wandsworth Common in February 2010 for £2.25 million, spending a further £1.9 million refurbishing the main building to bring it up to required standards. BeyondAutism funded the acquisition and refurbishment of Spencer Park through a combination of donations and grants as well as commercial loans from The Cooperative Bank and The Social Investment Business. 2013/14 saw the completion of phase 2 of the development of the premises at Spencer Park with the addition of a new building, Bradbury Hall, the renovation of the summerhouse into a library and the conversion of the annex into shower facilities. The total expenditure amounted to £605,790 of which £579,620 was raised by charitable donations, leaving only £26,170 to be financed by charitable activities. The existing premises at Garratt Lane continued to be used for the youngest pupils.

Rainbow School finished the year with 62 pupils and is currently registered to educate 64 pupils aged 4 to 19 years at the school.

Children with autism learn more quickly in surroundings that are focussed on their needs. The school offers an approach to learning based on the principles of Applied Behaviour Analysis (ABA) specifically Verbal Behaviour (VB) combined with the National Curriculum, speech and language therapy, occupational therapy and individual programmes that allow children with autism to grow in confidence and independence, to feel safe and secure and to achieve their maximum potential. There are fewer than 10 other ABA schools in the country.

BeyondAutism strives to raise awareness of autism and the effectiveness of ABA and VB. The charity has developed a range of training packages designed to meet the needs of those who are new to the field of autism as well as advanced training courses and packages specifically designed for experienced professionals. The courses have been run with great success and over the next five years the Board of Trustees aims to extend the support the charity gives to children, young people and adults with autism by providing high quality autism specific outreach, consultancy and training services to professional and parents. The Board of Trustees has approved the recruitment of a dedicated ABA consultant to spearhead these activities.

Achievements and Performance

Rainbow School continues to outperform expectations. Pupil numbers increased from 51 in August 2014 to 62 in August 2015, with 6 more scheduled to join at various year group levels and at various stages in the new academic year. In 2014/15 Rainbow School ran 7 classrooms over the 2 sites in addition to which, the year saw the formal opening of a new 6th form catering for age group 16 to 19 years. 3 existing pupils moved into the 6th form in September 2014 and were joined by one additional student from outside the school.

Pupils made good progress across all areas of the curriculum, most notably in communication skills and independent living skills. There were a number of school outings arranged during the year including a residential trip to Hindleap Warren in October 2014 and a week-long trip to Tenerife in May 2015. We held our first Harvest Festival at All Saints Church in Wandsworth in October 2014. The newly formed Song Club celebrated Christmas with a stage debut of 'Carols by Candlelight'. The whole school production of the musical, Oliver, which was held at Thomas' School, Clapham was a great success. 'Home/School Target folders' were introduced in the spring term to help give parents a better understanding of the detail in their child's programme and the stunning new Interactive Communication Suite (our library) at Spencer Park came into use with new toys, games, puzzles and a reading scheme with 'book bags' for each child. We would like to extend our gratitude to Futures For Kids who gave us 2 grants totalling £30,000 for the renovation and kitting out of the summerhouse, transforming it into our wonderful library.

We have also been able to establish horse-riding as an activity for some of our pupils and, young and old, many have thoroughly enjoyed interacting with the horses. In addition to this The Thompson Family Charitable Trust donated £50,000 to the charity to fund ski trips to the Snowbility Centre and the whole school has had a deal of merriment on the dry ski slopes, some pupils being braver than others. The size of the funding is such that we will be able to continue making tips to the centre for some years to come and we are very grateful to have received this.

We welcomed Dr Vincent J Carbone from the Carbone Clinic to our school in February 2015. Dr Carbone is a Board Certified Behaviour Analyst - Doctoral with over 30 years of experience designing learning environments for persons with autism and development disabilities. Dr Carbone ran training sessions for both parents and staff and visited all of the classrooms on both sites, offering much wisdom and advice.

At the beginning of the financial year the legislation governing placement of children at Rainbow School completely changed with the introduction of the Children and Families Act 2014 and its associated Code of Practice. This significantly strengthened the position of the school in terms of pupil admissions by introducing the legal right of parents to 'name' Rainbow School in their child's Education and Health Care Plan. Rainbow School was also awarded 'approved' independent specialist providers status by the Secretary of State under s 41 of this Act and we continue to be optimistic about the benefits to be derived from this advantageous positioning.

Risk Management

The Board of Trustees recognise their responsibilities in the management of risk, particularly in respect of the pupils attending the school and the staff employed by the charity. A full risk analysis is carried out in each year and was most recently undertaken (and approved by Trustees in March 2015) covering all aspects of safeguarding, finance, health & safety, HR, reputation and resources. A number of risks were identified in each of these categories and each risk was scored on a matrix of impact and probability. Taking into account the controls in place to mitigate these risks, all were evaluated as low to medium.

In common with other organisations, the current economic and political environment remains a potential risk for BeyondAutism. All school placements have appropriate funding agreements in place and BeyondAutism offers value to Local Authorities in the sense that the alternative for many of Rainbow School's pupils would be prohibitively expensive residential care. Other financial risks are monitored closely by way of monthly management reporting and mitigated by conservative budgeting assumptions and analysis.

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

Future Plans

BeyondAutism, with funding support from the Social Investment Business through its Investment Contract Readiness Fund (ICRF) Grant, has accumulated substantial research into the potential acquisition and development of the Garratt Lane site which is currently leased. As we are committed to expanding the capabilities and capacity of the school, the Trustees agreed to proceed with purchasing Garratt Lane subject to a satisfactory outcome from our planning application. Planning permission was granted shortly after the year end in September 2015.

In September 2014 a new post of Development Director was created to spearhead our capital appeal for the purchase and development of our Garratt Lane premises. We have already secured a pledge of £100,000 from a donor (who wishes to remain anonymous) which is greatly appreciated. We have also established and raised money for the 'Rainy Day Fund' which has been set up to pay for additional school equipment and resources such as rugs for the library, which would not normally be funded through school fees.

After 15 years in post as BeyondAutism CEO, Karen Sorab, stepped down at the close of the year. Karen has very generously worked on a pro bono basis throughout this time and the Board would like to express its thanks and appreciation for all of her passionate hard work, wisdom, inspiration and enthusiasm, all of which has spearheaded the growth in both size and reputation of the charity. The Board welcomes Karen as their incoming Chair of Trustees for 2015/16. BeyondAutism has successfully recruited a new CEO who started in September 2015 and will lead the charity as it continues to explore additional ways and means of providing education, training and employment, consistent with the Children and Families Act 2014, for young people up to 19 and beyond.

This report was approved by the Trustees on 30.11.2015 and signed on their behalf by



KE Sorab

Trustee



JC Boait

Trustee

**BEYONDAUTISM
TRUSTEES' REPORT
Year ended 31 August 2015**

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the audited financial statements of BeyondAutism (the charity) for the year ended 31 August 2015. The Trustees confirm that the financial statements comply with current statutory obligations, the requirements of the charity's Memorandum and Articles of Association and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Public Benefit

The Trustees consider that BeyondAutism provides a public benefit. BeyondAutism provides education and support for children and young people with autism and their families. Rainbow School provides schooling for pupils from a number of London Boroughs within commutable distance of Wandsworth. Pupil placement is funded by Local Authorities. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Structure, Governance and Management

The charity is a company limited by guarantee and registered in England (no 4041459) and is also a registered charity (no 1082599). The charity is governed by its Board of Trustees.

The governing instruments of the charity are the Memorandum and Articles of Association. The Board of Trustees is required to have a minimum of 2 and a maximum of 9 members at any one time and one third of them are to be re-elected annually at the Annual General Meeting of the company by rotation.

All new policies or amendments to existing policies are approved by the Board of Trustees although the manner in which those policies are implemented, overseen and reviewed is delegated to the Chief Executive Officer who is supported by the Senior Management Team. The setting of remuneration rates for all staff is set out in a remuneration policy which is updated each year and is subject to Board of Trustees approval. BeyondAutism follows Department for Education guidelines for the setting of all teaching staff remuneration, and pay scales for other management and administrative posts follow comparable pay grades and take into account financial indices such as the cost of living and the London Living Wage.

Trustee Recruitment, Induction and Training

The Board of Trustees aims to build a board with a comprehensive, relevant and focussed skills mix, and to recruit members whose knowledge, experience and perspective will support, guide and oversee the operations of the charity. Trustees are recruited through a variety of channels including research, advertising and networking. Trustees are nominated at Board level and, subject to approval, are then invited to attend the next Board meeting. Trustees are only recruited subject to reference, identity and DBS (Disclosure and Barring Service) checks.

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

Organisational Structure

The Board of Trustees meets formally at least 4 times a year. Members of the Board of Trustees who served since 1 September 2014 were:

C W Horrell (Chair) (resigned 9 February 2015)

K E Sorab (Chief Executive Officer and Principal of the school)

J C Boait (appointed 20 January 2014; Interim Chair from 9 February 2015)

K L Swann (appointed 20 January 2014)

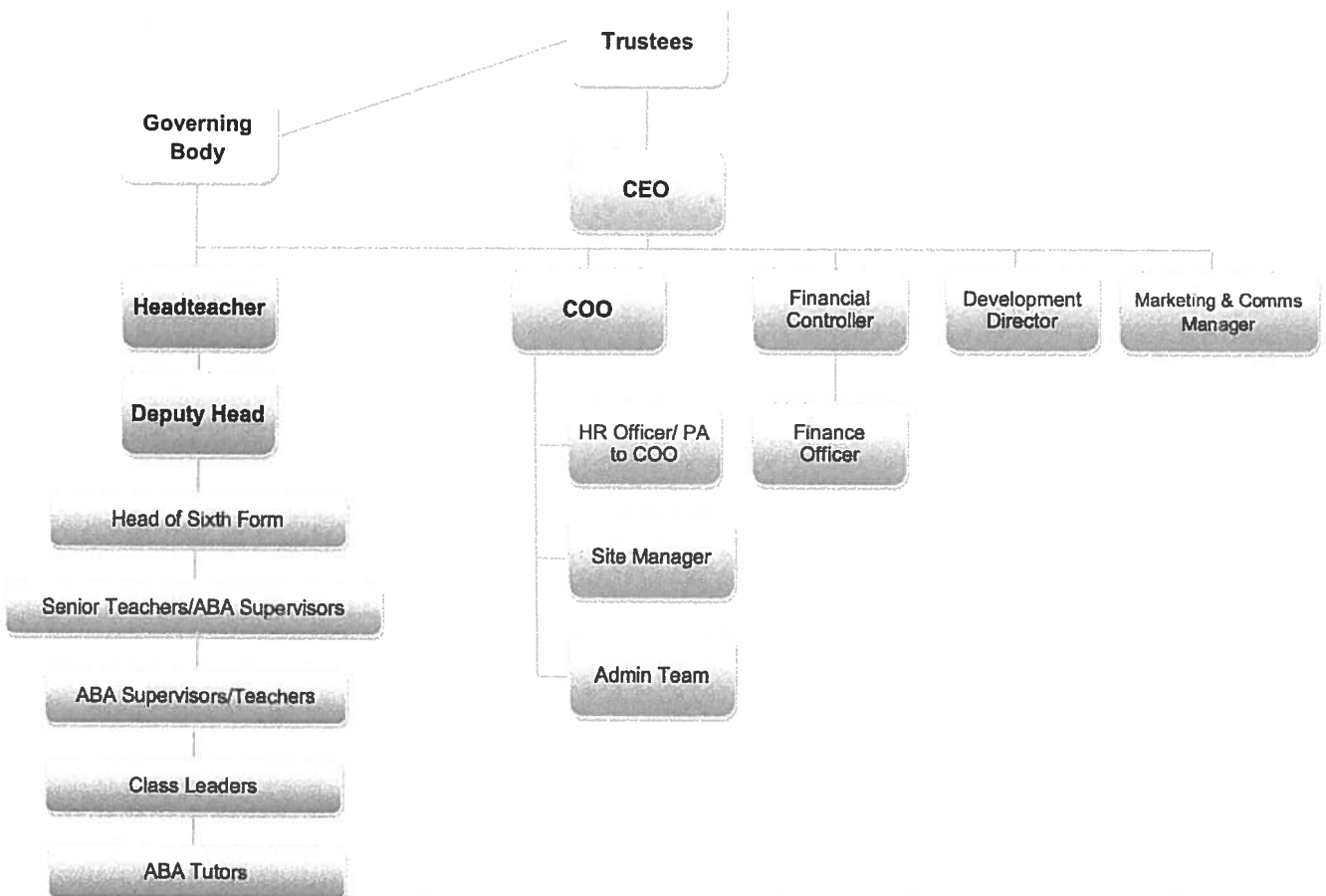
A Lusk (appointed 17 April 2015)

P Riley (appointed 17 April 2015)

The Board of Trustees can draw on its collective and extensive experience from the worlds of education, global business, finance and employment law and is supported and advised by specialist consultants in education, safeguarding, health and safety, law and fundraising.

BeyondAutism Organisation Chart

The day to day running of the charity is delegated by the Board of Trustees to the Chief Executive Officer (CEO) who is supported by the Head Teacher and Chief Operating Officer (COO).



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

ABA Supervisors Individual behavioural programmes are drawn up by the ABA Supervisors for each child.

Class Leaders Each class has a Class Leader who is responsible for monitoring progress made by each pupil and running group sessions.

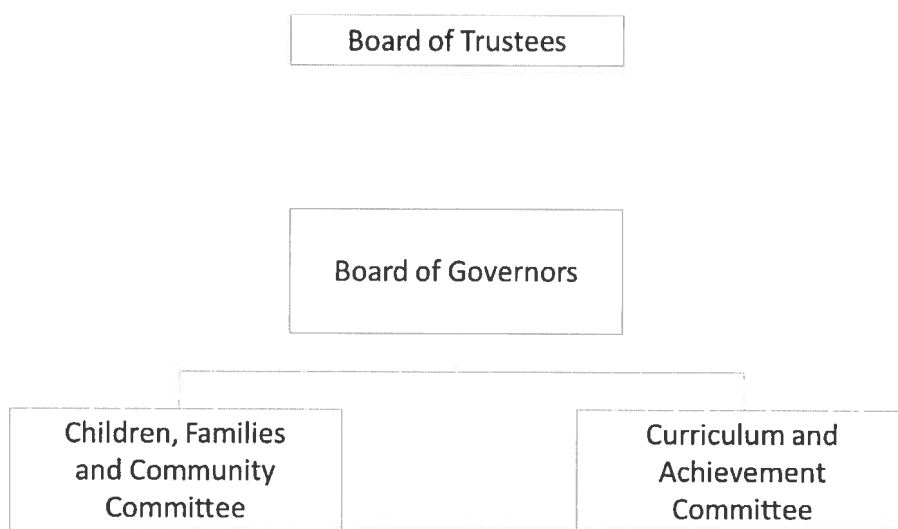
ABA senior tutors, tutors and trainee tutors Each child is paired with an ABA tutor on a one to one basis. In exceptional circumstances the care may be based on a 2 tutors to 1 child pairing. The tutors look after the safety and security of the child and ensure that the child is focussed on the specific task at hand.

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

In order to deliver the precision and consistency of the ABA programmes, staff undergo continuous, comprehensive and intensive training of both a theoretical and a practical nature. This is provided by more senior staff with qualifications and experience in using ABA with children who have autism. Specific teaching strategies are explained and demonstrated and then observed with feedback provided. Teaching and behaviour plans are developed and monitored by senior staff who either are accredited or are working towards accreditation by the Behaviour Analyst Certification Board.

The Governing Body

The performance of the school is managed and monitored by the Governing Body which is a sub-committee of the Board of Trustees. The Governing Body currently comprises 2 Trustees, 3 senior staff, 4 community Governors and 2 elected parent and 2 elected staff Governors. Every member of the Governing Body sits either on the Children, Families and Community Committee or the Curriculum and Achievement Committee. Each committee meets once a term and the full Governing Body meets four times a year.



Impact Readiness Grant

During the year the Social Investment Business (SIB) extended a grant of £24,620 to BeyondAutism from its Impact Readiness Fund for the purpose of evaluating, demonstrating and improving the social impact of the activities of the charity. We are very grateful to have received this and believe that the findings of the study will prove invaluable to our fundraising activities, particularly for our capital appeal.

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

Trusts & foundations

An anonymous pledge of £100,000 to our capital appeal for the redevelopment of Garratt Lane. This will be paid in 2 annual tranches of £50,000 each once the capital appeal has received additional pledges of £200,000

Futures for Kids: £10,000 towards the Soft Play & Sensory Interaction Suite

Wooden Spoon (via The Story of Christmas Appeal): pledge of £46,000 towards the Soft Play & Sensory Interaction Suite

The Bernard Sunley Charitable Foundation: pledge of £2,000 towards the Soft Play & Sensory Interaction Suite

The Thompson Family Charitable Trust: £50,000 to fund a new snow sports programme for students at the Rainbow School

Grand Duo Charitable Trust: £2,500 (unrestricted award)

Corporate support

John Lewis: £960 for a new piano

HSBC Holdings: £1,758 for a new staging system

Jacksons: donations and sponsorship totalling £2,818 (they also facilitated a further grant of £880 from Agents Giving)

Sainsburys Local St John's Hill: donations and collections totalling £775

Allianz: raised £740 during 2014/15, bringing their charity partnership fund raising so far to £8,620

Everyclick Ltd: supporters raised £3,127 via Give As You Live (including Charity of the Month proceeds totalling £1,061 for the Soft Play & Sensory Interaction Suite)

Fundraising Events & Sporting Challenges

Royal Parks Half Marathon 2014: £7,553 for the Soft Play & Sensory Interaction Suite

Santa Fun Run 2014: £7,843 for the Rainy Day fund

BeyondAutism annual quiz night in April 2015: raised £12,803

In-kind support

The Trustees would also like to thank the following individuals who donated time, expertise and services to support our work.

Karen Sorab who continued to act as CEO on a voluntary basis, donating her time to the value of £85,000.

Timothy Reid and colleagues at Ashurst LLP who provide pro bono legal advice.

Jane Moore for her constant support and for putting together the questions for our quiz night and for hosting the event.

Mark Owen, Timothy West and Prunella Scales for their continuing patronage.

The Governing Body for the support they give to Rainbow School.

The Metropolitan Police Services for bringing their dogs for a visit to the school at Spencer Park in November 2014.

Homebase Wandsworth: Christmas Trees for Spencer Park and Tram House schools

Saracens (via Allianz): rugby skills training session for Rainbow School pupils

Professional photography from Debra Hurford Brown

Graphic Design from Oliver Christie

Copywriting from Alex Glancy

M&S for a new mural outside the school hall

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

Financial Review

Results for the year ended 31 August 2015 show total incoming resources of £3,828,247 (2014 £3,116,276) and an overall net income amount of £337,946 (2014 £318,174). Net operating income from charitable activities was again positive and this has been achieved primarily as a result of an increased number of pupils and an effective management of overheads over the course of the year.

Voluntary income (i.e. fund raising and donations) was £277,269 (2014 £364,584) of which £153,535 (2014 £200,000) was restricted to the development of an interactive communication centre and sensory and soft play room at Spencer Park, an impact readiness study for Garratt Lane and to fund other wider activities for the charity and the school.

Net assets of the charity have risen from £472,182 to £810,128 as at 31 August 2015 as a result of the income generating performance from the school and various fund raising and other charitable activities.

Full results for the charity can be seen on pages 15 to 25 of the Annual Report.

Reserves

Reserves totalled £810,128 at the year end. Of these, unrestricted reserves amount to £288,867 and restricted reserves £521,261. BeyondAutism now has a much improved surplus on the balance of unrestricted reserves and this represents a significant step towards the strategic aim of the Board of Trustees to carry unrestricted reserves of £900,000 in the balance sheet, representing approximately 3 months of operating expenses, on a projected basis. Reserve levels are reviewed annually and the Board of Trustees agrees that reserves should be built up to the desired level in stages consistent with the charity's overall financial position and business plan. This trend is expected to be maintained with a view to increasing the level of free reserves until the target, revised as appropriate, is achieved, at which point the aim is to designate funds to various projects.

Employees

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

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

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

Statement of Trustees' Responsibilities

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

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

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

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

Disclosure of information to auditors

In so far as the Trustees are aware:

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

Auditors

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

This report was approved by the Trustees on *30.11.2015* and signed on their behalf by

KE Sorab

JC Boait

KE Sorab

JC Boait

Trustee

Trustee

BEYONDAUTISM

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BEYONDAUTISM

We have audited the financial statements of BeyondAutism for the year ended 31 August 2015 set out on pages 15 to 25. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an Auditors' 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 charity and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2015 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.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

BEYONDAUTISM

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BEYONDAUTISM

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where 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.



Alexander Peal BSc(Hons) FCA DChA (Senior Statutory Auditor)

for and on behalf of

James Cowper Kreston

Chartered Accountants and Statutory Auditor

3 Wesley Gate
Queen's Road
Reading
Berkshire
RG1 4AP

Date: 4 December 2015

BEYONDAUTISM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2015

	Note	Restricted funds 2015 £	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	2	153,535	123,734	277,269	364,584
Incoming resources from charitable activities	3	-	3,550,978	3,550,978	2,751,692
TOTAL INCOMING RESOURCES		153,535	3,674,712	3,828,247	3,116,276
RESOURCES EXPENDED					
Charitable activities	4	73,573	3,399,241	3,472,814	2,780,302
Governance costs	4	-	17,487	17,487	17,800
TOTAL RESOURCES EXPENDED	4	73,573	3,416,728	3,490,301	2,798,102
NET INCOME BEFORE TRANSFERS		79,962	257,984	337,946	318,174
Transfers between funds	13	(19,970)	19,970	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		59,992	277,954	337,946	318,174
Total funds at 1 September 2014		461,269	10,913	472,182	154,008
TOTAL FUNDS AT 31 AUGUST 2015		521,261	288,867	810,128	472,182

All activities relate to continuing operations.

The notes on pages 18 to 25 form part of these financial statements.

BEYONDAUTISM

**SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2015**

	Note	Restricted funds 2015 £	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
TOTAL INCOME		153,535	3,674,712	3,828,247	3,116,276
LESS: TOTAL EXPENDITURE		73,573	3,416,728	3,490,301	2,798,102
Net expenditure for the year before transfers		<u>79,962</u>	<u>257,984</u>	<u>337,946</u>	318,174
Transfers between funds	13	<u>(19,970)</u>	<u>19,970</u>	-	-
NET INCOME FOR THE YEAR	13	<u><u>59,992</u></u>	<u><u>277,954</u></u>	<u><u>337,946</u></u>	<u><u>318,174</u></u>


The notes on pages 18 to 25 form part of these financial statements.

BEYONDAUTISM
REGISTERED NUMBER: 04041459

BALANCE SHEET
AS AT 31 AUGUST 2015

	Note	£	2015 £	£	2014 £
FIXED ASSETS					
Tangible assets	9		3,729,939		3,919,750
CURRENT ASSETS					
Debtors	10	523,158		781,954	
Cash at bank and in hand		1,835,492		996,797	
			<u>2,358,650</u>	<u>1,778,751</u>	
CREDITORS: amounts falling due within one year	11	<u>(1,645,745)</u>		<u>(1,422,767)</u>	
NET CURRENT ASSETS			<u>712,905</u>		<u>355,984</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>4,442,844</u>		<u>4,275,734</u>
CREDITORS: amounts falling due after more than one year	12		<u>(3,632,716)</u>		<u>(3,803,552)</u>
NET ASSETS			<u><u>810,128</u></u>		<u><u>472,182</u></u>
CHARITY FUNDS					
Restricted funds	13		521,261		461,269
Unrestricted funds	13		288,867		10,913
TOTAL FUNDS			<u><u>810,128</u></u>		<u><u>472,182</u></u>

The financial statements were approved by the trustees on **30.11.15** and signed on their behalf, by:



K E Sorab
 Trustee



J C Boait
 Trustee

The notes on pages 18 to 25 form part of these financial statements.

BEYONDAUTISM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2015

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005, applicable accounting standards and the Companies Act 2006.

1.2 Company status

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. A breakdown of restricted funds is set out in a note to the accounts.

1.4 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable except in so far as they are incapable of financial measurement. Gifts in kind are recognised as donations at valuation where this can be quantified and a third party is bearing the cost.

Where school fees are received in advance from local authorities, they are carried forward to be recognised as income in the period to which they relate.

1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

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

All resources expended are inclusive of irrecoverable VAT.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is not charged on freehold land. Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost of those assets, less their estimated residual value, over their expected useful lives on the following bases:

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

BEYONDAUTISM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2015**

1. ACCOUNTING POLICIES (continued)

1.7 Operating leases

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

1.8 Pensions

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

2. VOLUNTARY INCOME

	Restricted funds 2015 £	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
Donations and gifts	74,740	123,734	198,474	144,584
Grants	78,795	-	78,795	220,000
	<u>153,535</u>	<u>123,734</u>	<u>277,269</u>	<u>364,584</u>

During the year one member of the management committee, K E Sorab donated gifts in kind and worked as a full time fundraiser and CEO of the School without pay. The estimated value of these donations is £85,000 (2014: £85,000) and the income and salary figures have been adjusted accordingly.

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
Teaching and care of children (school fees)	3,521,995	3,521,995	2,729,928
Fundraising	17,810	17,810	21,393
Training income	11,173	11,173	371
	<u>3,550,978</u>	<u>3,550,978</u>	<u>2,751,692</u>

BEYONDAUTISM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2015**

4. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2015 £	Depreciation 2015 £	Other costs 2015 £	Total 2015 £	Total 2014 £
Teaching and care of children	2,284,911	281,110	856,314	3,422,335	2,686,827
Garratt Lane redevelopment costs	-	-	50,479	50,479	93,475
Charitable activities	2,284,911	281,110	906,793	3,472,814	2,780,302
Governance	15,000	-	2,487	17,487	17,800
	2,299,911	281,110	909,280	3,490,301	2,798,102

5. NET INCOME

This is stated after charging:

	2015 £	2014 £
Depreciation of tangible fixed assets - owned by the charity	281,110	257,790
Loss on disposal of fixed assets	-	367
Auditors' remuneration	3,500	3,200

During the year, no trustees received any remuneration (2014 - £NIL).

During the year, no trustees received any benefits in kind (2014 - £NIL).

During the year, two trustees received reimbursement of expenses of £367 (2014 - £NIL).

6. STAFF COSTS

Staff costs were as follows:

	2015 £	2014 £
Wages and salaries	2,085,527	1,610,996
Social security costs	162,956	121,972
Other pension costs	51,428	49,024
	2,299,911	1,781,992

The average monthly number of employees during the year was as follows:

	2015 No.	2014 No.
Teaching	97	77

BEYONDAUTISM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2015

6. STAFF COSTS (continued)

The number of higher paid employees was:

	2015 No.	2014 No.
In the band £70,001 - £80,000	1	2
In the band £80,001 - £90,000	1	0
	<u>2</u>	<u>2</u>

7. TAXATION

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

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

8. FINANCE COSTS

Resources expended includes bank loan interest of £177,293 (2014: £208,360).

BEYONDAUTISM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2015

9. TANGIBLE FIXED ASSETS

	Freehold land and buildings £	Furniture and equipment £	Computer equipment £	Total £
Cost				
At 1 September 2014	4,708,519	128,182	104,437	4,941,138
Additions	10,500	43,452	37,347	91,299
At 31 August 2015	<u>4,719,019</u>	<u>171,634</u>	<u>141,784</u>	<u>5,032,437</u>
Depreciation				
At 1 September 2014	892,172	67,294	61,922	1,021,388
Charge for the year	244,099	16,450	20,561	281,110
At 31 August 2015	<u>1,136,271</u>	<u>83,744</u>	<u>82,483</u>	<u>1,302,498</u>
Net book value				
At 31 August 2015	<u>3,582,748</u>	<u>87,890</u>	<u>59,301</u>	<u>3,729,939</u>
At 31 August 2014	<u>3,816,347</u>	<u>60,888</u>	<u>42,515</u>	<u>3,919,750</u>

Included in freehold land and buildings is land at a cost of £1,125,000 (2014: £1,125,000) which is not depreciated.

10. DEBTORS

	2015 £	2014 £
Fees	430,636	644,071
Other debtors	63,715	114,274
Prepayments and accrued income	28,807	23,609
	<u>523,158</u>	<u>781,954</u>

11. CREDITORS:
Amounts falling due within one year

	2015 £	2014 £
Bank loans	113,605	118,054
Other loans	51,117	48,039
Other taxation and social security	36,869	33,323
Other creditors	81,341	49,579
Accruals and deferred income	1,362,813	1,173,772
	<u>1,645,745</u>	<u>1,422,767</u>

BEYONDAUTISM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2015**

Deferred income

	2015 £	2014 £
Balance at 1 September 2014	1,136,588	840,164
Amounts released to incoming resources	(1,136,588)	(840,164)
Amounts deferred in the year	1,259,919	1,136,588
	1,259,919	1,136,588
Balance at 31 August 2015	1,259,919	1,136,588

**12. CREDITORS:
Amounts falling due after more than one year**

	2015 £	2014 £
Bank loans	1,817,363	1,936,264
Other loans	1,815,353	1,867,288
	3,632,716	3,803,552
	3,632,716	3,803,552

Included within the above are amounts falling due as follows:

	2015 £	2014 £
Between one and two years		
Bank loans	114,986	113,605
Other loans	54,383	51,117
	169,369	164,722
Between two and five years		
Bank loans	353,599	349,242
Other loans	184,816	173,764
	538,415	523,006
Over five years		
Bank loans	1,348,778	1,473,417
Other loans	1,576,154	1,642,407
	2,924,932	3,115,824
	2,924,932	3,115,824

Creditors include amounts not wholly repayable within 5 years as follows:

	2015 £	2014 £
Repayable by instalments	2,924,932	3,115,824
	2,924,932	3,115,824

The loans are secured by a legal charge over a property situated at 48 North Side, Wandsworth Common, London SW18 2SL and a fixed and floating charge over all the company's undertaking, business and assets.

BEYONDAUTISM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2015**

13. STATEMENT OF FUNDS

	Brought forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
Unrestricted funds					
General funds	10,913	3,674,712	(3,416,728)	19,970	288,867
Restricted funds					
Multi purpose hall and buildings grant	461,269	-	-	(19,970)	441,299
Interactive Communication Suite	-	10,000	(8,812)	-	1,188
Impact Readiness	-	24,620	(21,339)	-	3,281
DfE	-	1,425	(1,425)	-	-
Softplay area	-	55,553	(29,583)	-	25,970
Rainy Day	-	7,843	(2,567)	-	5,276
Snowbility	-	50,000	(8,128)	-	41,872
Other	-	4,094	(1,719)	-	2,375
	<u>461,269</u>	<u>153,535</u>	<u>(73,573)</u>	<u>(19,970)</u>	<u>521,261</u>
Total of funds	<u><u>472,182</u></u>	<u><u>3,828,247</u></u>	<u><u>(3,490,301)</u></u>	<u><u>-</u></u>	<u><u>810,128</u></u>

SUMMARY OF FUNDS

	As restated £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
General funds	10,913	3,674,712	(3,416,728)	19,970	288,867
Restricted funds	461,269	153,535	(73,573)	(19,970)	521,261
	<u>472,182</u>	<u>3,828,247</u>	<u>(3,490,301)</u>	<u>-</u>	<u>810,128</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds 2015 £	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
Tangible fixed assets	521,261	3,208,678	3,729,939	3,919,750
Current assets	-	2,358,650	2,358,650	1,778,751
Creditors due within one year	-	(1,645,745)	(1,645,745)	(1,422,767)
Creditors due in more than one year	-	(3,632,716)	(3,632,716)	(3,803,552)
	<u>521,261</u>	<u>288,867</u>	<u>810,128</u>	<u>472,182</u>

BEYONDAUTISM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2015

15. CAPITAL COMMITMENTS

At 31 August 2015 the charity had capital commitments as follows:

	2015	2014
	£	£
Contracted for but not provided in these financial statements	<u>28,116</u>	<u>-</u>

16. PENSION COSTS

Teachers' Pension Scheme

The company participates in the Teachers' Pension Scheme (England and Wales) ("the TPS"), for its teaching staff. This is a multi-employer defined benefits pension scheme and it is not possible or appropriate to identify the assets and liabilities of the TPS which are attributable to the company. As required by FRS17 "Retirement Benefits", the company accounts for this scheme as if it were a defined contribution scheme.

The last valuation of the TPS related to the period 1 April 2004 - 31 March 2012. The government actuaries's report of June 2014 revealed that the total liabilities of the Scheme (pensions currently in payment and the estimated cost of future benefits) amounted to £191.5 billion. The value of the assets (estimated future contributions together with the proceeds from the notional investments held at the valuation date) was £176.6 billion. The assumed rate of return is 3.0% in excess of prices. The rate of real earnings growth is assumed to be 2.75%. The assumed gross rate of return is 5.06%.

As from 1 April 2015, and as part of the cost-sharing agreement between employers' and teachers' representatives, the standard contribution rate was assessed at 20.4%, and the supplementary contribution rate was assessed to be 5.6% (to balance assets and liabilities as required by the regulations within 15 years). This resulted in a total contribution rate of 26.0%, which translated into an average employee contribution rate of 9.6% and employer contribution rate of 16.4% payable. It has been agreed that these revised contributions will be implemented from 1 September 2015.

From 1 April 2015, the TPS is being reformed, with a different benefit structure for a number of members. These changes have been allowed for in the contribution rate set out above.

In 2015 the cost of pension contributions was £51,428 (2014: £49,024) including £26,859 (2014: £31,390) to the TPS.

17. OPERATING LEASE COMMITMENTS

At 31 August 2015 the charity had annual commitments under non-cancellable operating leases as follows:

	Land and buildings		Plant & machinery	
	2015	2014	2015	2014
	£	£	£	£
Within 1 year	55,614	55,614	8,836	6,618
Between 2 and 5 years	-	-	8,836	6,618
Total	<u>55,614</u>	<u>55,614</u>	<u>17,672</u>	<u>13,236</u>

18. RELATED PARTY TRANSACTIONS

Calmcare Consulting Limited is a company controlled by Mr A S Lusk, a trustee. During the year consultancy fees of £5,405 (2014: £nil) were payable by BeyondAutism to Calmcare Consulting Limited.