

**BEYONDAUTISM**  
(A Company Limited by Guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2016**

**BEYONDAUTISM**  
**(A Company Limited by Guarantee)**

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**BEYONDAUTISM**  
**(A Company Limited by Guarantee)**

**TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2016**

**Trustees**

Mrs K E Sorab, Chair  
Mrs J C Boait  
Mrs K L Swann  
Mr A S Lusk  
Mr D P Riley

**BEYONDAUTISM**  
**(A Company Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ADVISERS**  
**FOR THE YEAR ENDED 31 AUGUST 2016**

**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 (upper school)  
48 North Side Wandsworth Common  
London  
SW18 2SL

Rainbow School (lower school)  
520 Garratt Lane (Autumn Term 2015, Spring Term 2016)  
London SW17 ONY

305 Garratt Lane (Summer Term 2016)  
London SW18 4EQ

**Company secretary**

Mrs J C Boait

**Chief executive officer**

Ms T Linehan

**Independent auditor**

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

**BEYONDAUTISM**  
**(A Company Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ADVISERS**  
**FOR THE YEAR ENDED 31 AUGUST 2016**

**Advisers (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 2016**

**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.

**Empowering People, Launching Lives**

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

**Our Values**

**We believe that every child deserves the best possible education.**

**We believe our team is forward-thinking, expertly trained and professional, using the latest research and techniques to teach and empower individuals.**

**We believe that ABA/VB can make a real difference to the teaching and learning for people with autism and their families.**

**We believe in a future where parents and carers don't have to fight so hard for the provision of quality services for their children with autism.**

**We are:**

**Person centred**

**Aspirational**

**Innovative**

**Creative**

**Clear, honest and open**

**Respectful**

**Rainbow School**

To this end, BeyondAutism has set up and runs Rainbow School based at 2 sites, lower school and upper school, 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. 2013/2014 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.



In September 2015 BeyondAutism was granted long awaited planning permission for our Garratt Lane site, Tram House which was then purchased in December 2015 for £950,000. Triodos Bank provided loan financing of £2.5 million which was used to repay the Cooperative Bank debt in full and to contribute £595,888 to the purchase price of Tram House. The children at Tram House have been temporarily re-located to Floreat School, also on Garratt Lane, whilst the re-development work is carried out. The construction company broke ground in July 2016 and the project is scheduled to be completed by August 2017. We launched our capital appeal in December 2015 to raise £1.5 million at a reception hosted by Samantha Cameron at 10 Downing Street. Proceeds of this appeal will help to fund the redevelopment and by the end of August 2016, BeyondAutism had already raised £766,031 of which £491,669 was realised at year end.

Rainbow School finished the year with 68 pupils and is currently registered to educate 76 pupils aged 4 to 19 years.

Children with autism learn more quickly in surroundings that are focussed on their needs. Rainbow School offers an approach to learning based on the principles of Applied Behaviour Analysis (ABA) specifically Verbal Behaviour (VB) delivering 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 potential. There are fewer than 10 other ABA schools in the country.

### **Our Strategy**

BeyondAutism's 5 year strategy is driven by our aspirational goal to be the go-to service provider for outstanding ABA/VB provision, information, training and research. In addition to running Rainbow School, 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. BeyondAutism is also committed to establishing a post 19 provision for new and existing students, initially as a service provider to Lambeth College and ultimately through its own college provision.

### **Achievements and Performance**

In September 2015 the Board was very excited to welcome Tracie Linehan as BeyondAutism's new full time CEO. Tracie has a wealth of leadership and management experience within the field of special educational needs and disability and has experience of both charity and educational organisations. Karen Sorab, BeyondAutism's voluntary CEO for the previous 15 years, continues with BeyondAutism as Chair of Trustees, and will help to 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.

Rainbow School has had another positive year and the demand for places is high. There were 68 pupils throughout the year, up from 64 at the end of the 2014/15 academic year with the school operating at full capacity. Enquiries for places remained strong and we ended the 2015/16 year with a list of 43 seeking a place. Rainbow School had an Ofsted inspection in June 2016. The inspectors visited all areas of the school and judged the school to be good with outstanding features, and approved our request for an increase in pupil admission numbers from 64 to 76.

With such growth in student numbers over recent years, the decision was made during the course of 2015/16 to recruit another Head Teacher and to split the responsibilities of the Head Teacher over 2 posts – Head of Lower School and Head of Upper School.

Pupils made good progress across all areas of the curriculum, most notably in communication skills and independent living skills. We have 13 pupils who have successfully completed the ASDAN Entry 1 Personal Progress qualification and one student who has completed the Entry 1 Personal and Social Development qualification. There were a number of school outings arranged during the year including a week long whole school residential trip to Stubbers Adventure Centre in July 2016. We held another Harvest Festival at All Saints Church in Wandsworth following last year's success and the whole school production of the musical, Joseph, which was held at Thomas' School, Clapham was another great hit.



We would like to extend our gratitude to the SAP Foundation for awarding the upper school with a generous grant of £10,000 for new IT equipment. The grant will go towards supplying individual iPads for our Year 10, 11 and sixth form students so they can record and evidence their strengths while in and around the community.

We have also continued with horse-riding as an activity for some of our younger pupils as well as the ski trips to the Snowbility Centre, generously funded by a grant from the Thompson Family Charitable Trust.

## **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, with the most recent analysis being approved by Trustees in April 2016. The analysis covers all aspects of safeguarding, finance, health & safety, HR, reputation and resources. A number of risks were identified in each of these categories and each risk was scored on a matrix of impact and probability. Taking into account the controls in place to mitigate these risks, all were evaluated as low to medium.

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

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

## **Future Plans**

2016/17 will be largely focussed on the £2.9 million re-development of Tram House. Fundraising for this project is on target and debt finance facilities are in place with Triodos Bank to fund the balance of the project.

In addition to this the development of a post 19 service catering for the education needs of students leaving Rainbow School has been under consideration for many years. The academic year 2016/17 will see BeyondAutism's first college-aged student which presents the perfect opportunity for a pilot post 19 scheme, with the ongoing objective of building a suitable provision ready to meet the needs of school leavers from September 17 onwards. The charity currently plans to run this first phase of the post 19 provision under a subcontract with Lambeth College with the intention that by 2020 the BeyondAutism College will be a fully independent specialist provider registered with the Education Funding Agency and operating independently of Lambeth College but co-located in their various campuses.

Other areas being considered for development and expansion include early years' provision, research activities and opportunities for short breaks.

Looking further afield, these are BeyondAutism's stated objectives for 2021:

### **Our people**

Are valued, recognised and inspired to be their best

### **Our services**

Are at the leading edge of ABA/VB provision

### **Our finances**

Are viable and sustainable, giving the capacity to grow and extend reach



### **Our fundraising**

Has a platform of support to build donations, voluntary raised income and dedicated time

### **Our communication**

Has a clear brand that makes us the 'go-to' organisation for expertise and services

### **Our property**

Is state of the art and sees us in the right place, at the right time.

This report was approved by the trustees on 7.2.17 and signed on their behalf by



**K E Sorab**

**Trustee**



**J C Boait**

**Trustee**

## **TRUSTEES REPORT**

### **Year ended 31 August 2016**

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 2016. The Trustees confirm that the financial statements comply with current statutory obligations, the requirements of the charity's Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **Public Benefit**

The Trustees consider that BeyondAutism provides a public benefit. BeyondAutism provides education and support for children and 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.

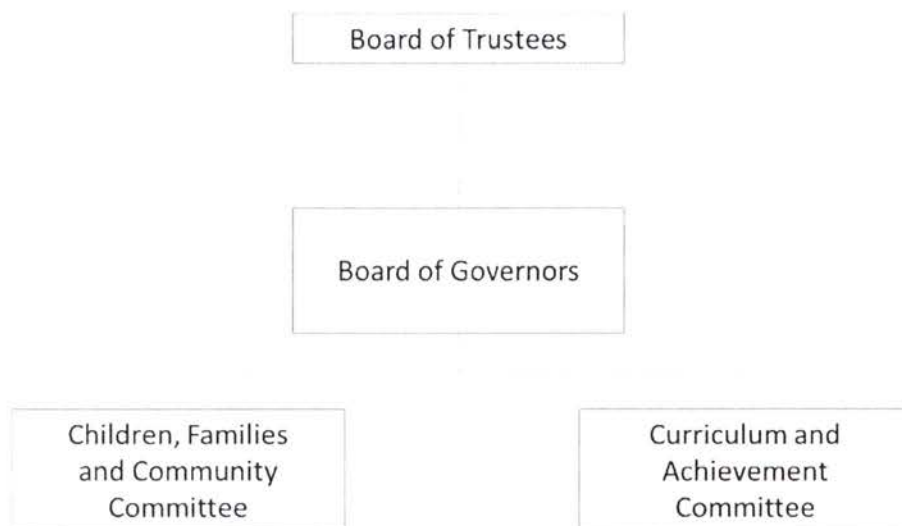
#### **Structure, Governance and Management**

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

The school is supported by a Governing Body that operates as a sub-committee of the Board of Trustees. The chair of the Governing Body is a trustee; with other members made up of parents, staff, community and local authority representatives. The Board of Trustees delegates school development and review to the Governing Body, this includes: school self-evaluation and school development plan, pupil progress, operational school policies and procedures. The Board of Trustees receives regular reports from the Governing Body, to enable them to oversee performance and progress.



### **Trustee Recruitment, Induction and Training**

The Board of Trustees aims to build a board with a comprehensive, relevant and focussed skills mix, and to recruit members whose knowledge, experience and perspective will support, guide and oversee the operations of the charity. Trustees are recruited through a variety of channels including research, advertising 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 2015 were:

K E Sorab (Chair of Trustees )

J C Boait

K L Swann

A Lusk

P Riley

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. The day to day running of the charity is delegated by the Board of Trustees to the Chief Executive Officer (CEO) who is supported by the senior management team.

### **School staff**

**Teachers** Teachers are responsible for ensuring that the National Curriculum is appropriately adapted and 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 reward 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 children and young people with autism **how to learn**, and can therefore be applied to the widest range of skills – from speech and language, self-care and motor skills, through to reading and writing.

In order to deliver the precision and consistency of the ABA programmes, staff undergo continuous, comprehensive and intensive training of both a theoretical and a practical nature. This is provided by more senior staff with qualifications and more extensive experience in using ABA 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 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 was donated to our capital appeal for the redevelopment of Tram House. £50,000 of this was received in May 2016 with another £50,000 to follow in September 2016.

An anonymous pledge of £250,000 has been designated to the Tram House redevelopment appeal - £125,000 of this was paid in April 2016 with the second tranche to be paid in April 2017. Matched to this was another anonymous £250,000 pledged to the Tram House redevelopment appeal.

Baily Thomas Charitable Fund has pledged £40,000 towards the Tram House appeal to be paid upon completion of the building works.

Wandsworth Children's Fund has donated £19,255 in support of the Tram House appeal.

### **Corporate support**

Octopus Giving: donations and fundraising totalling £73,646 in support of the Tram House redevelopment project, as well as pro-bono support (design work, skill-sharing), meeting space, and volunteers for school events (Career & Pathways evening, class trips, Sport Day, World Book Day, Leavers Assembly & Prom)

SAP Foundation: £10,000 to purchase mobile IT equipment for secondary & 6<sup>th</sup> Form classes

Jacksons Estate Agents: donations, sponsorship and event income totalling £5,562 (they also facilitated further sponsorship of £1,000 from Agents Giving)

Alen Buckley LLP: £5,000 in support of the Tram House Appeal

Sainsbury's Local St John's Hill: donations and collections totalling £3,091 as well as in-kind support for challenge events

Everyclick Ltd: supporters raised £2,183 via Give As You Live

Manheim Wimbledon: pledge of £1,550 towards the Tram House Appeal

White Stuff Foundation: donations totalling £1,484



## **Fundraising Events & Sporting Challenges**

Royal Parks Half Marathon raised £5,837 which was designated to the Soft Play and Sensory Interaction suite and the Rainy Day Fund

Superhero Run: £3,104 for the Rainy Day Fund

BeyondAutism annual quiz night in April 2015 raised £12,860 in aid of the Tram House redevelopment project.

## **In-kind support**

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

Timothy Reid and colleagues at Ashurst LLP who provide pro bono legal advice. BeyondAutism owes a special debt of gratitude to Ashursts this last year with the quite considerable work that they carried out in connection with the re-financing of the Cooperative Bank loan and the acquisition of the Garratt Lane site.

Jane Moore for her constant support specifically for putting together the questions for our quiz night and for hosting the event. Also to Timothy West and Prunella Scales for their continuing patronage.

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

Professional charity film from Superhero Screen and professional photography from Nick Moore.

Graphic design from Oliver Christie.

Capital Nurseries for the Christmas trees they provided for both the Spencer Park and Tram House sites.

BeyondAutism would like to extend special thanks to Samantha Cameron for hosting the launch of the Tram House appeal at No 10 Downing Street.

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

## **Financial Review**

Results for the year ended 31 August 2016 show total income of £4,984,553 (2015 £3,828,247) and an overall net income amount of £1,009,061 (2015 £337,946). 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 £811,304 (2015 £277,269) of which £514,563 (2015 £153,535) was restricted primarily to the redevelopment of Tram House.

Net assets of the charity have risen from £810,128 to £1,819,189 as at 31 August 2016 as a result of the income generating performance from the school and various funding raising and other charitable activities.

Full results for the charity can be seen on pages 15 to 29 of the Annual Report.

## **Reserves**

Reserves totalled £1,819,189 at the year end. Of these, unrestricted reserves amount to £829,697 and restricted reserves £989,492. 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 auditor

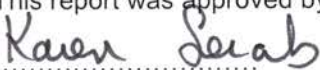
In so far as the Trustees are aware:

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

## Auditor


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

This report was approved by the trustees on 7.2.17 and signed on their behalf by



K E Sorab

Trustee



J C Boait

Trustee



**BEYONDAUTISM**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM**

We have audited the financial statements of BeyondAutism for the year ended 31 August 2016 set out on pages 15 to 29. 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 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 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 AUDITOR**

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](http://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 2016 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**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITOR'S 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

Reading Bridge House  
George Street  
Reading  
Berkshire  
RG1 8LS

Date:

7 March 2017



**BEYONDAUTISM**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2016**

	Note	Restricted funds 2016 £	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
<b>INCOME FROM:</b>					
Donations and grants	2	514,563	296,741	811,304	277,269
Charitable activities	3	-	4,173,249	4,173,249	3,550,978
<b>TOTAL INCOME</b>		<u>514,563</u>	<u>4,469,990</u>	<u>4,984,553</u>	<u>3,828,247</u>
<b>EXPENDITURE ON:</b>					
Charitable activities:					
Charitable activities		18,921	3,939,890	3,958,811	3,472,814
Governance		-	16,681	16,681	17,487
<b>TOTAL EXPENDITURE</b>	4	<u>18,921</u>	<u>3,956,571</u>	<u>3,975,492</u>	<u>3,490,301</u>
<b>NET INCOME BEFORE TRANSFERS</b>		<u>495,642</u>	<u>513,419</u>	<u>1,009,061</u>	<u>337,946</u>
Transfers between Funds	13	(27,411)	27,411	-	-
<b>NET INCOME</b>		<u>468,231</u>	<u>540,830</u>	<u>1,009,061</u>	<u>337,946</u>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		<u>521,261</u>	<u>288,867</u>	<u>810,128</u>	<u>472,182</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>989,492</u></u>	<u><u>829,697</u></u>	<u><u>1,819,189</u></u>	<u><u>810,128</u></u>

All activities relate to continuing operations.

The notes on pages 18 to 29 form part of these financial statements.

**BEYONDAUTISM**  
(A Company Limited by Guarantee)  
REGISTERED NUMBER: 04041459

**BALANCE SHEET**  
**AS AT 31 AUGUST 2016**

	Note	£	2016 £	£	2015 £
<b>FIXED ASSETS</b>					
Tangible assets	9		4,951,440		3,729,939
<b>CURRENT ASSETS</b>					
Debtors	10	443,226		523,158	
Cash at bank and in hand		1,091,487		1,835,492	
		<u>1,534,713</u>		<u>2,358,650</u>	
<b>CREDITORS:</b> amounts falling due within one year	11	(462,768)		(1,645,745)	
<b>NET CURRENT ASSETS</b>			<u>1,071,945</u>		<u>712,905</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>6,023,385</u>		<u>4,442,844</u>
<b>CREDITORS:</b> amounts falling due after more than one year	12		(4,204,196)		(3,632,716)
<b>NET ASSETS</b>			<u><u>1,819,189</u></u>		<u><u>810,128</u></u>
<b>CHARITY FUNDS</b>					
Restricted funds	13		989,492		521,261
Unrestricted funds	13		829,697		288,867
<b>TOTAL FUNDS</b>			<u><u>1,819,189</u></u>		<u><u>810,128</u></u>

The financial statements were approved by the trustees on behalf, by:

7.2.17

and signed on their



**K E Sorab**  
Trustee



**J C Boait**  
Trustee

The notes on pages 18 to 29 form part of these financial statements.

**BEYONDAUTISM**  
(A Company Limited by Guarantee)

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 AUGUST 2016**

	Note	2016 £	2015 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	15	<u>259,759</u>	<u>1,102,201</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		<u>(1,521,230)</u>	<u>(91,299)</u>
<b>Net cash used in investing activities</b>		<u>(1,521,230)</u>	<u>(91,299)</u>
<b>Cash flows from financing activities:</b>			
Repayments of borrowings		(1,982,534)	(172,207)
Cash inflows from new borrowing		<u>2,500,000</u>	<u>-</u>
<b>Net cash provided by/(used in) financing activities</b>		<u>517,466</u>	<u>(172,207)</u>
<b>Change in cash and cash equivalents in the year</b>		<u>(744,005)</u>	<u>838,695</u>
Cash and cash equivalents brought forward		<u>1,835,492</u>	<u>996,797</u>
<b>Cash and cash equivalents carried forward</b>		<u><u>1,091,487</u></u>	<u><u>1,835,492</u></u>

**BEYONDAUTISM**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2016**

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

BeyondAutism meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Company status**

The charity is a company limited by guarantee. 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. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.4 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing these accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) the restatement of comparative items was required.

No restatements were required.

**1.5 Income**

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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.



**BEYONDAUTISM**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2016**

**1. ACCOUNTING POLICIES (continued)**

**1.6 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

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

All resources expended are inclusive of irrecoverable VAT.

**1.7 Tangible fixed assets and depreciation**

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed 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

**1.8 Operating leases**

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

**1.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**BEYONDAUTISM**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2016**

**1. ACCOUNTING POLICIES (continued)**

**1.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.12 Pensions**

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

**1.13 Judgements in applying accounting policies and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

**Tangible fixed assets (see note 9)**

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

**Bad debts**

Using information available at the balance sheet date, the charity makes judgements based on experience regarding the level of provision required to account for potentially uncollectible fees.

**BEYONDAUTISM**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2016**

**2. INCOME FROM DONATIONS AND GRANTS**

	Restricted funds 2016 £	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Donations and gifts	87,863	46,741	134,604	198,474
Grants	426,700	250,000	676,700	78,795
	<u>514,563</u>	<u>296,741</u>	<u>811,304</u>	<u>277,269</u>

In 2015, of the total income from donations and grants, £123,734 was to unrestricted funds and £153,535 was to restricted funds.

During the prior 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 was £85,000 and the income and salary figures were adjusted accordingly.

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Teaching and care of children (school fees)	4,141,373	4,141,373	3,521,995
Fundraising	15,817	15,817	17,810
Training income	16,059	16,059	11,173
	<u>4,173,249</u>	<u>4,173,249</u>	<u>3,550,978</u>

In 2015, all income from charitable activities related to unrestricted funds.



**BEYONDAUTISM**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2016**

**4. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE**

	Staff costs 2016 £	Depreciation and amortisation 2016 £	Other costs 2016 £	Total 2016 £	Total 2015 £
Teaching and care of children	2,763,880	299,729	881,743	3,945,352	3,422,335
Garratt Lane redevelopment costs	-	-	13,459	13,459	50,479
<b>Charitable activities</b>	<b>2,763,880</b>	<b>299,729</b>	<b>895,202</b>	<b>3,958,811</b>	<b>3,472,814</b>
<b>Expenditure on governance</b>	<b>15,000</b>	<b>-</b>	<b>1,681</b>	<b>16,681</b>	<b>17,487</b>
	<b>2,778,880</b>	<b>299,729</b>	<b>896,883</b>	<b>3,975,492</b>	<b>3,490,301</b>

**5. NET INCOME**

This is stated after charging:

	2016 £	2015 £
Depreciation of tangible fixed assets - owned by the charity	299,729	281,110
Auditors' remuneration	4,425	3,500

During the year, no trustees received any remuneration (2015 - £NIL).

During the year, no trustees received any benefits in kind (2015 - £NIL).

During the year, three trustees received reimbursement of expenses of £2,129 (2015 - £367).

**BEYONDAUTISM**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2016**

**6. STAFF COSTS**

Staff costs were as follows:

	2016 £	2015 £
Wages and salaries	2,479,803	2,085,527
Social security costs	203,741	162,956
Other pension costs	95,336	51,428
	<u>2,778,880</u>	<u>2,299,911</u>

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

	2016 No.	2015 No.
Teaching	101	85
Charity management and support staff	17	12
	<u>118</u>	<u>97</u>

The number of higher paid employees was:

	2016 No.	2015 No.
In the band £70,001 - £80,000	1	1
In the band £80,001 - £90,000	1	1

The charity considers its key management personnel comprise the trustees and senior management team. The total employment benefits, including employer pension contributions, of the key management personnel were £512,433 (2015: £384,328).

**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**

	172,720	177,293
Bank loan interest	<u>172,720</u>	<u>177,293</u>

**BEYONDAUTISM**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2016**

**9. TANGIBLE FIXED ASSETS**

	Freehold land and buildings £	Assets under the course of construction £	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>					
At 1 September 2015	4,719,019	-	171,634	141,784	5,032,437
Additions	947,065	469,363	53,077	51,725	1,521,230
Disposals	-	-	(27,456)	(57,262)	(84,718)
At 31 August 2016	5,666,084	469,363	197,255	136,247	6,468,949
<b>Depreciation</b>					
At 1 September 2015	1,136,271	-	83,744	82,483	1,302,498
Charge for the year	244,024	-	28,414	27,291	299,729
On disposals	-	-	(27,456)	(57,262)	(84,718)
At 31 August 2016	1,380,295	-	84,702	52,512	1,517,509
<b>Net book value</b>					
At 31 August 2016	4,285,789	469,363	112,553	83,735	4,951,440
At 31 August 2015	3,582,748	-	87,890	59,301	3,729,939

Included in freehold land and buildings is land at a cost of £2,075,000 (2015: £1,125,000) which is not depreciated.

**10. DEBTORS**

	2016 £	2015 £
Fees	56,585	430,636
Other debtors	7,214	63,715
Prepayments and accrued income	379,427	28,807
	<u>443,226</u>	<u>523,158</u>

**11. CREDITORS: Amounts falling due within one year**

	2016 £	2015 £
Bank loans	56,325	113,605
Other loans	54,383	51,117
Trade creditors	164,833	56,210
Other taxation and social security	53,012	36,869
Other creditors	24,786	25,131
Accruals and deferred income	109,429	1,362,813
	<u>462,768</u>	<u>1,645,745</u>



**BEYONDAUTISM**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2016**

**Deferred income**

	2016 £	2015 £
Balance at 1 September 2015	1,259,919	1,136,588
Amounts released to income	(1,259,919)	(1,136,588)
Amounts deferred in the year	34,581	1,259,919
	<u>34,581</u>	<u>1,259,919</u>
Balance at 31 August 2016	<u>34,581</u>	<u>1,259,919</u>

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

	2016 £	2015 £
Bank loans	2,443,675	1,817,363
Other loans	1,760,521	1,815,353
	<u>4,204,196</u>	<u>3,632,716</u>

Included within the above are amounts falling due as follows:

	2016 £	2015 £
<b>Between one and two years</b>		
Bank loans	77,085	114,986
Other loans	57,850	54,383
	<u>134,935</u>	<u>169,369</u>
<b>Between two and five years</b>		
Bank loans	244,549	353,599
Other loans	196,546	184,816
	<u>441,095</u>	<u>538,415</u>
<b>Over five years</b>		
Bank loans	2,122,041	1,348,778
Other loans	1,506,125	1,576,154
	<u>3,628,166</u>	<u>2,924,932</u>

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

	2016 £	2015 £
Repayable by instalments	<u>3,628,166</u>	<u>2,924,932</u>

The loans are secured by legal charges over properties situated at 48 North Side, Wandsworth Common, London SW18 2SL and 520 Garratt Lane, London SW17 0NY, and a fixed and floating charge over all the company's undertaking, business and assets.

**BEYONDAUTISM**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2016**

**13. STATEMENT OF FUNDS**

	Brought forward £	Income £	Expenditure £	Transfers in/out £	Carried Forward £
<b>Unrestricted funds</b>					
General funds	288,867	4,469,990	(3,956,571)	27,411	829,697
<b>Restricted funds</b>					
Multi purpose hall and buildings grant	441,299	-	-	(19,970)	421,329
Interactive Communication Suite	1,188	-	-	(824)	364
Impact Readiness	3,281	-	-	(906)	2,375
Softplay area	25,970	6,013	-	(5,155)	26,828
Rainy Day	5,276	3,939	(3,826)	-	5,389
Snowbility	41,872	-	(12,153)	-	29,719
Other	2,375	2,942	(2,942)	(556)	1,819
Tram House capital appeal	-	491,669	-	-	491,669
SAP Foundation	-	10,000	-	-	10,000
	521,261	514,563	(18,921)	(27,411)	989,492
Total of funds	810,128	4,984,553	(3,975,492)	-	1,819,189

**SUMMARY OF FUNDS**

	Brought forward £	Income £	Expenditure £	Transfers in/out £	Carried Forward £
General funds	288,867	4,469,990	(3,956,571)	27,411	829,697
Restricted funds	521,261	514,563	(18,921)	(27,411)	989,492
	810,128	4,984,553	(3,975,492)	-	1,819,189

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds 2016 £	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Tangible fixed assets	772,942	4,178,498	4,951,440	3,729,939
Current assets	216,550	1,318,163	1,534,713	2,358,650
Creditors due within one year	-	(462,768)	(462,768)	(1,645,745)
Creditors due in more than one year	-	(4,204,196)	(4,204,196)	(3,632,716)
	989,492	829,697	1,819,189	810,128

**BEYONDAUTISM**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2016**

**15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW  
FROM OPERATING ACTIVITIES**

	2016 £	2015 £
Net income for the year (as per Statement of financial activities)	1,009,061	337,946
<b>Adjustment for:</b>		
Depreciation charges	299,729	281,110
Decrease in debtors	79,932	258,796
(Decrease)/increase in creditors	(1,128,963)	224,349
<b>Net cash provided by operating activities</b>	<u><u>259,759</u></u>	<u><u>1,102,201</u></u>

**16. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2016 £	2015 £
Cash at bank and in hand	1,091,487	1,835,492
<b>Total</b>	<u><u>1,091,487</u></u>	<u><u>1,835,492</u></u>

**17. CAPITAL COMMITMENTS**

At 31 August 2016 the charity had capital commitments as follows:

	2016 £	2015 £
Contracted for but not provided in these financial statements	<u><u>2,800,000</u></u>	<u><u>28,116</u></u>



**BEYONDAUTISM**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2016**

**18. PENSION COSTS**

**Teachers' Pension Scheme**

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

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

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

- employer contribution rates set at 16.48% of pensionable pay (including a 0.08% employer administration charge (currently 14.1%))
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £191,500 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £176,600 million giving a notional past service deficit of £14,900 million
- an employer cost cap of 10.9% of pensionable pay will be applied to future valuations
- the assumed real rate of return is 3.0% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.75%. The assumed nominal rate of return is 5.06%.

During the previous year the employer contribution rate was 14.1%. The TPS valuation for 2012 determined an employer rate of 16.4%, which was payable from September 2015. The next valuation of the TPS will be as at March 2016, whereupon the employer contribution rate is expected to be reassessed and will be payable from 1 April 2019.

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

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

In 2016 the cost of pension contributions was £95,336 (2015: £51,428) including £31,222 (2015: £26,859) to the TPS.

**BEYONDAUTISM**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2016**

**19. OPERATING LEASE COMMITMENTS**

At 31 August 2016 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	<b>2016</b> £	2015 £
Within 1 year	<b>63,147</b>	64,450
Between 1 and 5 years	<b>17,115</b>	78,598
Total	<b>80,262</b>	143,048

**20. RELATED PARTY TRANSACTIONS**

Calmcare Consulting Limited is a company controlled by Mr A S Lusk, a trustee. During the year consultancy fees of £1,394 (2015: £5,405) were payable by BeyondAutism to Calmcare Consulting Limited.

During the year grants were receivable from organisations related to trustees totalling £250,000 (2015: £nil), of which £125,000 (2015: £nil) was received during the year and £125,000 (2015: £nil) was due to BeyondAutism at the balance sheet date.