

Registered number: 04041459  
Charity number: 1082599

# **BEYONDAUTISM**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2014**

# BEYONDAUTISM

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## BEYONDAUTISM

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2014

#### **Trustees**

Mr C W Horrell, Chair (resigned 9 February 2015)  
C Grant Horsford (resigned 11 June 2014)  
Dr R N Shaw (resigned 19 April 2014)  
K E Sorab  
Mrs J C Boait, Interim Chair (appointed 20 January 2014)  
Mrs K L Swann (appointed 20 January 2014)

#### **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, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2014

#### 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 2014**

## **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. The existing premises at Garratt Lane continued to be used for the youngest pupils. Rainbow School is currently registered to educate 64 pupils aged 4 to 19 years.

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.

During the course of the year (2013/2014), the final phase of the development of the school at North Side Wandsworth Common was completed. A new building, Bradbury Hall, was constructed and is now used for assemblies and has ample room for parents to attend and participate in the events. The inaugural assembly

celebrated Mothers' Day and other activities in the Hall include PE, yoga, song club and training sessions for both staff and parents. In addition, the summerhouse has been renovated for use as a library and shower facilities (a statutory requirement) have been added to the annex. 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.

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 41 in August 2013 to 51 in August 2014, with 4 more scheduled to join at various year group levels in the new academic year. Two new classrooms were opened during the course of the year and Rainbow School has established a new 6<sup>th</sup> form which will cater for age group 16 to 19 years - 3 existing pupils will be moving into the 6<sup>th</sup> form in September 2014.

Pupils made excellent 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 2013 and a week-long trip to Tenerife in May 2014. The children engaged in a range of sporting activities and, to this end, have been generously supported by Fulham Football Club and by Thomas's Schools Foundation. Christmas saw a whole school production with our patron, Timothy West, making a special appearance as Father Christmas. All the secondary school children participated in a fund raising event for Autism Awareness at Clapham Junction.

2014 saw the completion of the remaining development at 48 North Side Wandsworth Common. As with the earlier phase of development, this was achieved early and well within budget. In addition to this, HMRC have agreed that all the construction costs of the new build element of the work carried out can be retrospectively zero rated for VAT purposes. This represents a cost saving to the charity of £99,695.

The legislation governing placement of children at Rainbow School has completely changed this year with the introduction of the Children and Families Act 2014 and its associated Code of Practice. This significantly strengthens 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 (which replaces the Statement of Special Educational Need). This process creates an additional duty on Local Authorities to consider a placement at the named school. The Act also creates what is called 'the local offer' which obliges local authorities to publish information about provision in their area even if they do not commission services from the provider. We see this as potentially extending our reach into boroughs which do not necessarily favour ABA schools at present. The power to determine education provision for children with special needs has very firmly moved in favour of parental choice and this has always been an important driver of demand for Rainbow School. The third key part of the Act is that the Secretary of State, under s41 of the Act, has new powers to 'approve' independent specialist providers, effectively giving the government's seal of approval to a school. Rainbow School applied for and successfully gained this status over the summer of 2014.

### **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 in July 2014 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 and health & safety.

### 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 Trustees have agreed to proceed with purchasing Garratt Lane subject to a satisfactory outcome from our planning application.

The charity means to continue to explore additional ways and means of providing education, training and employment, consistent with the Children and Families Act 2014, for young people aged 19 and beyond.

This report was approved by the trustees on *17 April 2015* and signed on their behalf by

  
.....

KE Sorab

Trustee Rainbow

  
.....

JC Boait

Trustee

**BEYONDAUTISM  
TRUSTEES' REPORT  
Year ended 31 August 2014**

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 2014. 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.

Any 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 6 times a year. Members of the Board of Trustees who served since 1 September 2013 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)

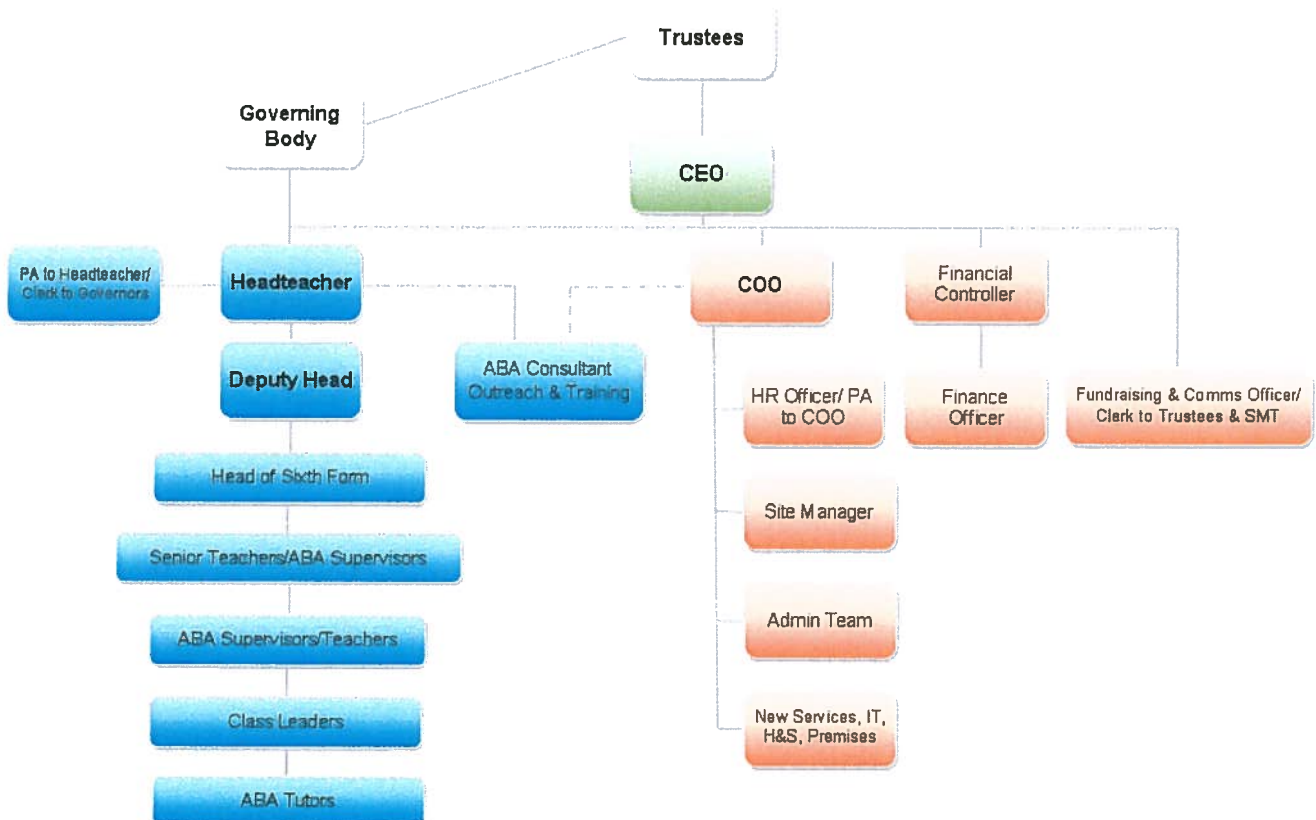
C G Horsford (resigned 11 June 2014)

R N Shaw (resigned 19 April 2014)

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.

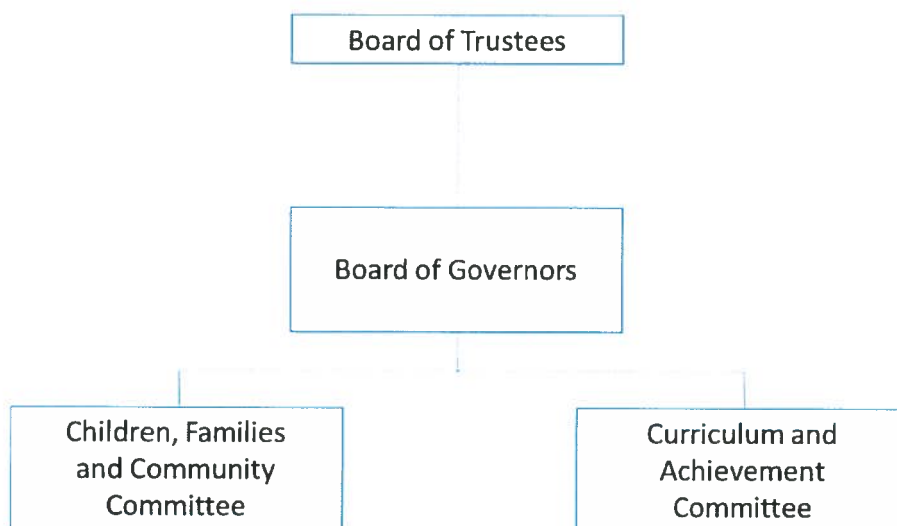
**ABA senior tutors, tutors and trainee tutors** Each child is paired with an ABA tutor on a one to one basis. In exceptional circumstances the care may be based on a 2 tutors to 1 child pairing. The tutors look after the safety and security of the child and ensure that the child is focussed on the specific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



### Development Grant

At the end of the 2012/13 financial year, the Social Investment Business (SIB) awarded a grant of £117,760 to BeyondAutism from its Investment Contract Readiness Fund (ICRF) to enable the charity to carry out a feasibility study and the research funded by this grant continued into 2013/2014. The Trustees believe that this will prove to be invaluable research into the most efficacious way in which the charity can be developed; they are very grateful to the SIB for funding this vital work.

## Grants and donations

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

**The Bradbury Foundation** pledged £200,000 in the 2012/2013 year and this was received in 2013/2014 for the construction of what is now known as the Bradbury Hall.

**Futures for Kids** £20,000

**The Robert Luff Foundation** £5,000

**Base Build Services** £1,000

**Wimbledon Foundation** £5,000

**Sharegift** £5,000

**Rymer Irens Sponsorship** of the hall for the quiz night in January £2,000

During the year we have seen a number of supporters signing up to undertake demanding challenge events to raise money for Beyond Autism. We are very grateful to all of them for the dedication they have shown to their challenges and fundraising:

**Royal Parks Half Marathon 2013** £6,068

**Santa Fun Run 2013** £8,268

BeyondAutism held two main fund raising events – a quiz night in January 2014 raising £12,175 and World Autism Awareness Day. The children from the secondary school participated in a fund raising event outside Clapham Junction station and a cake sale was held at the primary school raising a total of £696.

Corporate Supporters – again the trustees would like to express their gratitude for this support.

**Sainsburys Local** St John's Hill have raised £241 in handheld collection boxes at their tills.

**Allianz** have raised £3,469 during 2013/14 which brings their charity partnership fund raising so far to £7,880.

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.

The accounts team at Thomas's Day Schools for their advice and guidance and especially for providing monthly payroll services to BeyondAutism pro bono.

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

Mark Owen, Timothy West and Prunella Scales for their constant support.

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

Nick Moore for taking all of our wonderful photos pro bono.

HSBC and the team who rolled up their shirt sleeves to paint a Tram House classroom over a half term break.

BeyondAutism Parents' Association who work tirelessly to support the school and raise funds on an ongoing basis.

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

The Mounted Branch of the Metropolitan Police Services for bringing their horses for a visit to the school at Spencer Park in May 2014.

Beyond Autism is very grateful to all those listed above and all 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 2014 show total incoming resources of £3,116,276 (2013 £2,556,561) and an overall net income amount of £318,174 (2013 £245,063). Net operating income from charitable activities was 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 and eliminates the accumulated deficit on the charity's unrestricted reserves.

Voluntary income (i.e. fund raising and donations) was £364,584 (2013 £399,128) of which £220,000 (2013 £197,014) was restricted to the development of Spencer Park (and wider growth opportunities for the school).

Net assets of the charity have risen from £154,008 to £472,182 as at 31<sup>st</sup> August 2014 as a result of the income generating performance from the school and additional funding raised for the Spencer Park buildings.

Full results for the charity can be seen on pages 14 to 25 of the Annual Report.

### **Reserves**

Reserves totalled £472,182 at the year end. Of these, unrestricted reserves amount to £10,913 and restricted reserves £461,269. BeyondAutism now has a small 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 £750,000 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 the BeyondAutism and the Rainbow School.

## Statement of Trustees' Responsibilities

The trustees (who are also 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;
- prepare the financial statements on the 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 **17 APRIL 2015** and signed on their behalf by



KE Sorab

Trustee      Rainbow



JC Boait

Trustee

## **BEYONDAUTISM**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BEYONDAUTISM**

We have audited the financial statements of BeyondAutism for the year ended 31 August 2014 set out on pages 14 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 section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 144 of the Charities Act 2011 and report to you in accordance with regulations made under section 154 of that Act. 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 2014 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.

## 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 Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.



**James Cowper Kreston**

Chartered Accountants and Statutory Auditor

3 Wesley Gate

Queen's Road

Reading

Berkshire

RG1 4AP

Date: 14 May 2015

James Cowper Kreston are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**BEYONDAUTISM**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2014**

	Note	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary income	2	220,000	144,584	364,584	399,128
Incoming resources from charitable activities	3	-	2,751,692	2,751,692	2,157,433
<b>TOTAL INCOMING RESOURCES</b>		<b>220,000</b>	<b>2,896,276</b>	<b>3,116,276</b>	<b>2,556,561</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	4	93,475	2,686,827	2,780,302	2,294,348
Governance costs	4	-	17,800	17,800	17,150
<b>TOTAL RESOURCES EXPENDED</b>	4	<b>93,475</b>	<b>2,704,627</b>	<b>2,798,102</b>	<b>2,311,498</b>
<b>NET INCOME BEFORE TRANSFERS</b>		<b>126,525</b>	<b>191,649</b>	<b>318,174</b>	<b>245,063</b>
Transfers between funds	13	(13,985)	13,985	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>112,540</b>	<b>205,634</b>	<b>318,174</b>	<b>245,063</b>
Total funds at 1 September 2013		348,729	(194,721)	154,008	(91,055)
<b>TOTAL FUNDS AT 31 AUGUST 2014</b>		<b>461,269</b>	<b>10,913</b>	<b>472,182</b>	<b>154,008</b>

All activities relate to continuing operations.

The notes on pages 17 to 25 form part of these financial statements.



**BEYONDAUTISM**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2014**

	Note	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
<b>TOTAL INCOME</b>		220,000	2,896,276	3,116,276	2,556,561
<b>LESS: TOTAL EXPENDITURE</b>		93,475	2,704,627	2,798,102	2,311,498
Net expenditure for the year before transfers		126,525	191,649	318,174	245,063
Transfers between funds	13	(13,985)	13,985	-	-
Income less expenditure for the year		112,540	205,634	318,174	245,063
<b>NET INCOME FOR THE YEAR</b>	13	112,540	205,634	318,174	245,063

The notes on pages 17 to 25 form part of these financial statements.

**BEYONDAUTISM**  
**REGISTERED NUMBER: 04041459**


**BALANCE SHEET**  
**AS AT 31 AUGUST 2014**


	Note	£	2014 £	£	2013 £
<b>FIXED ASSETS</b>					
Tangible assets	9		3,919,750		3,605,141
<b>CURRENT ASSETS</b>					
Debtors	10	781,954		688,535	
Cash at bank and in hand		996,797		945,550	
		<u>1,778,751</u>		<u>1,634,085</u>	
<b>CREDITORS: amounts falling due within one year</b>	11	<u>(1,422,767)</u>		<u>(1,129,000)</u>	
<b>NET CURRENT ASSETS</b>			<u>355,984</u>		505,085
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>4,275,734</u>		4,110,226
<b>CREDITORS: amounts falling due after more than one year</b>	12		<u>(3,803,552)</u>		<u>(3,956,218)</u>
<b>NET ASSETS</b>			<u>472,182</u>		154,008
<b>CHARITY FUNDS</b>					
Restricted funds	13		461,269		348,729
Unrestricted funds	13		10,913		(194,721)
<b>TOTAL FUNDS</b>			<u>472,182</u>		<u>154,008</u>

The trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the trustees on **17 APRIL 2015** and signed on their behalf, by:

  
 .....  
**K E Sorab**  
 Trustee

  
 .....  
**J C Boait**  
 Trustee

The notes on pages 17 to 25 form part of these financial statements.

## BEYONDAUTISM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2014

#### 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. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### 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.

## BEYONDAUTISM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2014

#### 1. ACCOUNTING POLICIES (continued)

##### 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

##### 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 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Donations and gifts	-	144,584	144,584	202,114
Grants	220,000	-	220,000	197,014
	<b>220,000</b>	<b>144,584</b>	<b>364,584</b>	<b>399,128</b>

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 (2013: £75,000) and the income and salary figures have been adjusted accordingly.

#### 3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Teaching and care of children (school fees)	2,729,928	2,729,928	2,136,110
Fundraising	21,393	21,393	9,018
Training income	371	371	12,305
	<b>2,751,692</b>	<b>2,751,692</b>	<b>2,157,433</b>

**BEYONDAUTISM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2014**

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

	Staff costs 2014 £	Depreciation 2014 £	Other costs 2014 £	Total 2014 £	Total 2013 £
Teaching and care of children	1,762,528	258,157	666,142	2,686,827	2,261,309
School development	-	-	-	-	8,754
ICRF grant costs	4,464	-	89,011	93,475	24,285
<b>Charitable activities</b>	<b>1,766,992</b>	<b>258,157</b>	<b>755,153</b>	<b>2,780,302</b>	<b>2,294,348</b>
<b>Governance</b>	<b>15,000</b>	<b>-</b>	<b>2,800</b>	<b>17,800</b>	<b>17,150</b>
	<b>1,781,992</b>	<b>258,157</b>	<b>757,953</b>	<b>2,798,102</b>	<b>2,311,498</b>

**5. NET INCOME**

This is stated after charging:

	2014 £	2013 £
Depreciation of intangible fixed assets	-	1,161
Depreciation of tangible fixed assets - owned by the charity	257,790	242,511
Loss on disposal of fixed assets	367	-
Auditors' remuneration	3,200	3,200

During the year, no trustees received any remuneration (2013 - £NIL).

During the year, no trustees received any benefits in kind (2013 - £NIL).

During the year one trustee, K E Sorab, received reimbursement of expenses totalling £nil (2013 - £2,871) in her role as Chief Executive Officer.

**6. STAFF COSTS**

Staff costs were as follows:

	2014 £	2013 £
Wages and salaries	1,610,996	1,286,021
Social security costs	121,972	101,340
Other pension costs	49,024	40,049
	<b>1,781,992</b>	<b>1,427,410</b>

BEYONDAUTISM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2014

6. STAFF COSTS (continued)

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

	2014 No.	2013 No.
Teaching	77	62

The number of higher paid employees was:

	2014 No.	2013 No.
In the band £60,001 - £70,000	0	2
In the band £70,001 - £80,000	2	0
	2	2

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 £208,360 (2013: £208,165).

BEYONDAUTISM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2014

9. TANGIBLE FIXED ASSETS

	Freehold land and buildings £	Assets under the course of construction £	Furniture and equipment £	Computer equipment £
<b>Cost</b>				
At 1 September 2013	4,164,077	69,267	104,029	74,019
Additions	516,944	-	24,153	31,669
Disposals	(41,769)	-	-	(1,251)
Transfer between classes	69,267	(69,267)	-	-
At 31 August 2014	<u>4,708,519</u>	<u>-</u>	<u>128,182</u>	<u>104,437</u>
<b>Depreciation</b>				
At 1 September 2013	701,986	-	56,113	48,152
Charge for the year	231,955	-	11,181	14,654
On disposals	(41,769)	-	-	(884)
At 31 August 2014	<u>892,172</u>	<u>-</u>	<u>67,294</u>	<u>61,922</u>
<b>Net book value</b>				
At 31 August 2014	<u>3,816,347</u>	<u>-</u>	<u>60,888</u>	<u>42,515</u>
At 31 August 2013	<u>3,462,091</u>	<u>69,267</u>	<u>47,916</u>	<u>25,867</u>
				<b>Total</b>
				<b>£</b>
<b>Cost</b>				
At 1 September 2013				4,411,392
Additions				572,766
Disposals				(43,020)
Transfer between classes				-
At 31 August 2014				<u>4,941,138</u>
<b>Depreciation</b>				
At 1 September 2013				806,251
Charge for the year				257,790
On disposals				(42,653)
At 31 August 2014				<u>1,021,388</u>
<b>Net book value</b>				
At 31 August 2014				<u>3,919,750</u>
At 31 August 2013				<u>3,605,141</u>

Included in freehold land and buildings is land at a cost of £1,125,000 (2013: £1,125,000) which is not depreciated.

BEYONDAUTISM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2014

10. DEBTORS

	2014 £	2013 £
Fees	644,071	561,657
Other debtors	114,274	101,160
Prepayments and accrued income	23,609	25,718
	<u>781,954</u>	<u>688,535</u>

11. CREDITORS:  
Amounts falling due within one year

	2014 £	2013 £
Bank loans	118,054	116,857
Other loans	48,039	49,160
Other taxation and social security	33,323	23,598
Other creditors	49,579	29,755
Accruals and deferred income	1,173,772	909,630
	<u>1,422,767</u>	<u>1,129,000</u>

Deferred income

	2014 £	2013 £
Balance at 1 September 2013	840,164	622,987
Amounts released to incoming resources	(840,164)	(622,987)
Amounts deferred in the year	1,136,588	840,164
	<u>1,136,588</u>	<u>840,164</u>
Balance at 31 August 2014	<u>1,136,588</u>	<u>840,164</u>



BEYONDAUTISM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2014

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

	2014 £	2013 £
Bank loans	1,936,264	2,044,033
Other loans	1,867,288	1,912,185
	<u>3,803,552</u>	<u>3,956,218</u>

Included within the above are amounts falling due as follows:

	2014 £	2013 £
<b>Between one and two years</b>		
Bank loans	113,605	225,863
Other loans	51,117	48,285
<b>Between two and five years</b>		
Bank loans	349,242	231,388
Other loans	173,764	164,183
<b>Over five years</b>		
Bank loans	1,473,417	1,586,782
Other loans	1,642,407	1,699,717

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

	2014 £	2013 £
Repayable by instalments	<u>3,115,824</u>	<u>3,286,499</u>

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.

13. STATEMENT OF FUNDS

	Brought forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
<b>Unrestricted funds</b>					
General funds	(194,721)	2,896,276	(2,704,627)	13,985	10,913
<b>Restricted funds</b>					
Multi purpose hall	79,254	220,000	-	(5,985)	293,269
Buildings grant	176,000	-	-	(8,000)	168,000
ICRF Grant	93,475	-	(93,475)	-	-
	<u>348,729</u>	<u>220,000</u>	<u>(93,475)</u>	<u>(13,985)</u>	<u>461,269</u>

**BEYONDAUTISM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2014**

**13. STATEMENT OF FUNDS (continued)**

Total of funds	<u>154,008</u>	<u>3,116,276</u>	<u>(2,798,102)</u>	<u>-</u>	<u>472,182</u>
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**SUMMARY OF FUNDS**

	As restated £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
General funds	(194,721)	2,896,276	(2,704,627)	13,985	10,913
Restricted funds	348,729	220,000	(93,475)	(13,985)	461,269
	<u>154,008</u>	<u>3,116,276</u>	<u>(2,798,102)</u>	<u>-</u>	<u>472,182</u>

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

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Tangible fixed assets	461,269	3,458,481	3,919,750	3,605,141
Current assets	-	1,778,751	1,778,751	1,634,085
Creditors due within one year	-	(1,422,767)	(1,422,767)	(1,129,000)
Creditors due in more than one year	-	(3,803,552)	(3,803,552)	(3,956,218)
	<u>461,269</u>	<u>10,913</u>	<u>472,182</u>	<u>154,008</u>

## BEYONDAUTISM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2014

#### 15. PENSION COSTS

The company participates in the Teachers Pension Scheme (TPS). The company makes contributions in accordance with recommended rates. This is a defined benefit scheme. In 2014 the cost of pension contributions was £49,024 (2013: £40,049) including £31,390 (2013: £35,348) to the TPS.

#### Teachers' Pension Scheme

##### Introduction

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.

The Teachers' Pensions Regulations require an annual account to be kept of receipts and expenditure (including the cost of pensions' increases). From 1 April 2001, the account has been credited with a real rate of return, which is equivalent to assuming that the balance in the account is invested in notional investments that produce that real rate of return.

##### Valuation of the Teachers' Pension Scheme

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 for service to the effective date of £191,500 million, and notional assets of £176,600 million, giving a notional past service deficit of £14,900 million; and
- an employer cost cap of 10.9% of pensionable pay will be applied to future valuations.

The new employer contribution rate is applicable from 1 April 2015 and will be implemented for the TPS from September 2015.

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

#### 16. OPERATING LEASE COMMITMENTS

At 31 August 2014 the charity had annual commitments under non-cancellable operating leases as follows:

	Land and buildings		Plant & machinery	
	2014	2013	2014	2013
	£	£	£	£
Within 1 year	55,614	55,614	6,618	-
Between 2 and 5 years	-	-	6,618	-
<b>Total</b>	<b>55,614</b>	<b>55,614</b>	<b>13,236</b>	<b>-</b>