

Registered number: 04041459  
Charity number: 1082599

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

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

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

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

**TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**Trustees**

Mrs K E Sorab  
Mrs J C Boait  
Mrs K L Swann (resigned 31 August 2017)  
Mr A S Lusk  
Mr P Riley

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

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ADVISERS  
FOR THE YEAR ENDED 31 AUGUST 2017**

**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 (lower school)  
305 Garratt Lane  
London  
SW18 4EQ

Rainbow School (lower and upper school)  
48 North Side Wandsworth Common  
London  
SW18 2SL

**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 8 LS

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

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ADVISERS  
FOR THE YEAR ENDED 31 AUGUST 2017**

**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 2017

**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 of people 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 young people 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, 2 years later, the number of children and their families helped by the charity had increased from 7 to 18. Due to consistently high demand for places at Rainbow School and then, 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 North Side 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 North Side 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, known as 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 now scheduled to be completed by the end of the 2017 year. We launched our capital appeal to help fund the redevelopment of Tram House in December 2015 at a reception hosted by Samantha Cameron at 10 Downing Street and proceeds of this appeal at the end of the financial year amounted to £1,093,300 of which £1,048,300 was realised at year end.

Rainbow School finished the year with 68 pupils and was 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 a dozen other dedicated 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. 2016/17 saw the first of our 6<sup>th</sup> form graduates placed in a post 19 provision operating out of Yarrow Housing in Shepherds Bush. The exercise was very successful and the young person thrived on his bespoke lifestyle and exercise programme. BeyondAutism is committed to growing this service and during the year appointed a vice principal to oversee and develop our post 19 operation. BeyondAutism is also committed to establishing an 'early years' provision and ran a number of pilot sessions during the year. Development of 'early years' will continue into 2017/18.

### **Achievements and Performance**

Rainbow School has had another positive year and the demand for places is high. There were 68 pupils throughout the year. 2016/17 saw a greater turnover in pupils than we have experienced in the past but enquiries for places remained strong and all six pupil openings created by leavers were filled well before the end of the year. At the end of the academic year the decision was made to split Rainbow School into 2 new schools: Park House School (reception – year 8) and Tram House School (years 9 – 14). We also increased PAN (pupil admission number) to 88 in anticipation of soon being able to move into the newly developed Tram House premises with an additional 24 (additional to earlier PAN of 64) pupil places available.

During 2016/17 Rainbow School expanded its range of formal qualifications and certification from two to six:

- Work Right – Key Stage 5
- Personal and Social Development (Entry 1) – Key Stage 4 and 5
- Transition Challenge Introduction and Progression – Key Stage 4 and 5
- Transition Challenge Sensory – Key Stage 4 and 5
- Personal Progress (Entry 1) – Key Stage 3 and 4
- New Horizons - Key Stage 3

Pupils made good progress across all areas of the curriculum, and we continue to see our pupils grow in independence. This year the school has made stronger links with the community, with our pupils becoming more active citizens. We have 14 pupils who have successfully completed the ASDAN Entry 1 Personal Progress qualification and 1 student who has completed the Entry 1 Personal and Social Development (PSD) qualification. This is a qualification that aims to support young people to become more confident, responsible

citizens, able to manage their own well-being. There were a number of school outings arranged during the year including a 6<sup>th</sup> form visit to Brighton and the 3 youngest classes spent the afternoon at Hampton Court Palace. The whole school production of the musical, Lion King, which was held again at Thomas' School, Clapham was another great hit.

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.

2016/17 was largely focussed on the £2.9 million re-development of Tram House which is ongoing and completion is scheduled for commencement of the Spring Term 2018. With more than £1million successfully fundraised for this project, a full draw down of the debt finance facilities set in place with Triodos Bank will not be required to complete the project.

## **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 February 2017. 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 have any privately funded pupils in 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**

BeyondAutism's ongoing objective of building a post 19 provision ready to meet the needs of school leavers remains at the forefront of its growth objectives. The charity ran its first phase of the post 19 provision under a subcontract with Lambeth College and the intention is that by 2020 BeyondAutism will be a fully independent specialist provider registered with the Education Funding Agency. BeyondAutism is keen to develop programmes that are specifically designed for each individual catering specifically for their strengths, preferences and personal challenges with the aim of maximising the opportunity for them to lead independent lives within a supportive community.

Other areas for ongoing development and expansion include early years' provision, research activities and our outreach and training offer.

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 **8/2/2018**

and signed on their behalf by



**K E Sorab**

**J C Boait**

**Trustee**

**Trustee**

## **TRUSTEES REPORT**

### **Year ended 31 August 2017**

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 2017. 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. K Sorab was Chair of Trustees throughout the year.

In September 2016 an Audit & Governance Committee was set up as a sub-committee of the main Board. The Audit & Governance Committee was established to consider the detailed Board papers, freeing up the Board meetings for more strategic issues and decisions. The Committee was chaired by J Boait (Trustee) and attended by K Sorab (Trustee), K Swann (Trustee) and T Linehan (CEO). The agenda is circulated to the Board before the event and any Board member may attend. The Audit & Governance Committee minutes, report and recommendations are considered at each subsequent Board meeting and approvals and ratifications are awarded as appropriate.

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 receives a small remuneration that is commensurate with the work required over and above attendance at and chairing of the meetings. Other members are 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, networking and agencies. 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 2016 were:

K E Sorab (Chair of Trustees)

J C Boait

K L Swann (resigned 31 August, 2017)

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**

January 2017 saw a restructure of school staffing. This restructure was undertaken in order to provide better and more effective support to staff who work in conditions which can be highly charged and quite stressful. Staff surveys to date indicate that these steps have been largely well received and that the measures taken are achieving their objectives. The school is now set up as follows:

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

**Therapists** BeyondAutism employs a number of Speech and Language (SaLT) and Occupational (OT) Therapists who provide therapy programmes either directly or indirectly (through the child's tutor) depending on the stipulations made in the child's EHCP.

**ABA Supervisors** Every class has an ABA supervisor. Individual behavioural programmes are drawn up by the ABA Supervisors for each child.

**Instructors** Each class has an instructor who is responsible for the training of tutors and helps to monitor the progress made by each pupil.

**ABA 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. Tutors now work in teams of 2 within a class, sharing and rotating their duties with the children. This helps to raise the variety of the role and reduce burn out in situations of particular problem behaviour.

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**

We are very grateful to have received the following pledges from trusts and foundations during the year:

The David and Claudia Harding Foundation	£10,000
The Clothworkers Foundation	£80,000
Garfield Weston Foundation	£50,000
Wolfson Foundation	£25,000
Bernard Sunley Charitable Foundation	£25,000
The Leathersellers Company Charity Fund	£40,000
ACT Foundation	£ 5,000

These were all granted in respect of the Tram House redevelopment appeal. All grants had been realised at the year end with the exception of a total of £45,000 due to be paid after the year end.

We also received £2,000 from the Embassy of Man to fund one of our teachers on a Makaton training course. Makaton is a language programme using signs and symbols to support spoken language and to help people communicate.

### **Corporate support**

Octopus Giving: donations and fundraising totalling £29,887 in support of the Tram House redevelopment project, as well as pro-bono support (design work, skill-sharing), meeting space, and volunteers for painting the school and for school events (Christmas production, Spring Dance, Sports Day, World Book Day)

SAP Foundation: £10,000 in support of the Tram House Appeal

Sainsbury's Local St John's Hill: donations of £2,171.31 for the Tram House Appeal and pro bono support (refreshments for volunteers and for the Autumn Dance)

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

M&S Foodhall Southfields: donations of £2,171.34 for the Tram House Appeal and pro bono support (refreshments for volunteers and for the Summer dance)

Everyclick Ltd: supporters raised £317 via Give As You Live and they also donated a £100 gift voucher for a prize draw.

Manheim Wimbledon: donated £2,454 to the Tram House Appeal

White Stuff Foundation: donations totalling £1,837

### **Fundraising Events & Sporting Challenges**

Halloween Abseiling at Octopus Investments raised £10,464 for the Tram House Appeal.

Royal Parks Half Marathon raised £6,012 for the Tram House Appeal

Superhero Run: £2,786 for the Rainy Day Fund

Nightrider and the Dragon Boat challenge: £3,980 for the Tram House Appeal

BeyondAutism annual quiz night in April 2015 raised £12,365 in aid of the Tram House redevelopment project.

Individual challenges raised a total of £6,402 and collections (at Clapham Junction, ASDA and Sainsbury's Wandsworth Superstore) raised £690

### **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.

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.

Graphic design from Oliver Christie.

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 2017 show total income of £4,610,372 (2016 £4,984,553) and an overall net income amount of £332,552 (2016 £1,009,061). Net operating income from charitable activities was again positive and this has been achieved primarily as a result of the number of pupils and an effective management of overheads over the course of the year and in spite of the cost of the staff restructuring in January 2017.

Voluntary income (i.e. fund raising and donations) was £336,807 (2016 £811,304) of which £295,025 (2016 £514,563) was restricted primarily to the redevelopment of Tram House.

Net assets of the charity have risen from £1,819,189 to £2,151,741 as at 31 August 2017 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 17 to 32 of the Annual Report.

### **Reserves**

Reserves totalled £2,151,741 at the year end. Of these, unrestricted reserves amount to £902,349 and restricted reserves £1,249,392. BeyondAutism now has another year of an increasing surplus on the balance of unrestricted reserves which supports the strategic aim of the Board of Trustees to carry unrestricted reserves of £1,050,000 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 its services.

## **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 **8/2/2018** 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**

**OPINION**

We have audited the financial statements of BeyondAutism for the year ended 31 August 2017 set out on pages 17 to 32. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2017 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**BASIS OF OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**CONCLUSIONS RELATING TO GOING CONCERN**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.



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

**OTHER INFORMATION**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion, based on the work undertaken in the course of the audit, the information given in the Trustees' Report including the Strategic Report for which the financial statements are prepared is consistent with the financial statements.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

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

**RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charity for the 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

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

**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). The description forms part of our Auditor's report.



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 8 LS

Date: 26 February 2018

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2017**

	Note	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
<b>INCOME FROM:</b>					
Donations and grants	2	295,025	41,782	336,807	811,304
Charitable activities	3	25,150	4,248,415	4,273,565	4,173,249
<b>TOTAL INCOME</b>		<u>320,175</u>	<u>4,290,197</u>	<u>4,610,372</u>	<u>4,984,553</u>
<b>EXPENDITURE ON:</b>					
Charitable activities:					
Charitable activities		29,850	4,230,611	4,260,461	3,958,811
Governance		-	17,359	17,359	16,681
<b>TOTAL EXPENDITURE</b>	4	<u>29,850</u>	<u>4,247,970</u>	<u>4,277,820</u>	<u>3,975,492</u>
<b>NET INCOME BEFORE TRANSFERS</b>		290,325	42,227	332,552	1,009,061
Transfers between Funds	13	(30,425)	30,425	-	-
<b>NET INCOME</b>		<u>259,900</u>	<u>72,652</u>	<u>332,552</u>	<u>1,009,061</u>
<b>NET MOVEMENT IN FUNDS</b>		259,900	72,652	332,552	1,009,061
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		989,492	829,697	1,819,189	810,128
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,249,392</u></u>	<u><u>902,349</u></u>	<u><u>2,151,741</u></u>	<u><u>1,819,189</u></u>

All activities relate to continuing operations.

The notes on pages 20 to 32 form part of these financial statements.

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

**BALANCE SHEET**  
AS AT 31 AUGUST 2017

	Note	£	2017 £	£	2016 £
<b>FIXED ASSETS</b>					
Tangible assets	9		7,216,888		4,951,440
<b>CURRENT ASSETS</b>					
Debtors	10	103,836		443,226	
Cash at bank and in hand		1,086,079		1,091,487	
		<u>1,189,915</u>		<u>1,534,713</u>	
<b>CREDITORS: amounts falling due within one year</b>	11	<u>(1,218,846)</u>		<u>(462,768)</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(28,931)</u>		1,071,945
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>7,187,957</u>		<u>6,023,385</u>
<b>CREDITORS: amounts falling due after more than one year</b>	12		<u>(5,036,216)</u>		<u>(4,204,196)</u>
<b>NET ASSETS</b>			<u><u>2,151,741</u></u>		<u><u>1,819,189</u></u>
<b>CHARITY FUNDS</b>					
Restricted funds	13		1,249,392		989,492
Unrestricted funds	13		902,349		829,697
<b>TOTAL FUNDS</b>			<u><u>2,151,741</u></u>		<u><u>1,819,189</u></u>

The financial statements were approved and authorised for issue by the trustees on **21/2/2018** and signed on their behalf, by:



K E Sorab  
Trustee



J C Boait  
Trustee

The notes on pages 20 to 32 form part of these financial statements.

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

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

	Note	2017 £	2016 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	15	<u>1,065,976</u>	<u>259,759</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		<u>(2,572,962)</u>	<u>(1,521,230)</u>
<b>Net cash used in investing activities</b>		<u>(2,572,962)</u>	<u>(1,521,230)</u>
<b>Cash flows from financing activities:</b>			
Repayments of borrowings		(122,627)	(1,982,534)
Cash inflows from new borrowing		<u>1,624,205</u>	<u>2,500,000</u>
<b>Net cash provided by financing activities</b>		<u>1,501,578</u>	<u>517,466</u>
<b>Change in cash and cash equivalents in the year</b>		<b>(5,408)</b>	<b>(744,005)</b>
Cash and cash equivalents brought forward		<u>1,091,487</u>	<u>1,835,492</u>
<b>Cash and cash equivalents carried forward</b>		<u><u>1,086,079</u></u>	<u><u>1,091,487</u></u>

The notes on pages 20 to 32 form part of these financial statements.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**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 incorporated in the United Kingdom. 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 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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.

Grants are normally recognised as income in the period to which they relate. Grants received in respect of property or other fixed asset additions are credited to a fixed asset grant fund within restricted funds and an annual transfer to unrestricted funds is made in respect of the amortisation of the grants over the estimated useful life of the relevant asset.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**1. ACCOUNTING POLICIES (continued)**

**1.5 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 expenditure is inclusive of irrecoverable VAT.

**1.6 Tangible fixed assets and depreciation**

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are available for use.

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

**1.7 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.

**1.8 Debtors**

Fees 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.

**1.9 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 2017**

**1. ACCOUNTING POLICIES (continued)**

**1.10 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.

**1.11 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.

**1.12 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**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.

**2. INCOME FROM DONATIONS AND GRANTS**

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Donations and gifts	52,303	41,001	93,304	134,604
Grants	242,722	781	243,503	676,700
	<u>295,025</u>	<u>41,782</u>	<u>336,807</u>	<u>811,304</u>
	<u>514,563</u>	<u>296,741</u>	<u>811,304</u>	



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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2017**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Teaching and care of children (school fees)	-	4,235,209	4,235,209	4,141,373
Fundraising	25,150	2,453	27,603	15,817
Training income	-	10,753	10,753	16,059
	<u>25,150</u>	<u>4,248,415</u>	<u>4,273,565</u>	<u>4,173,249</u>
	<u>-</u>	<u>4,173,249</u>	<u>4,173,249</u>	

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

	Staff costs 2017 £	Depreciation 2017 £	Other costs 2017 £	Total 2017 £	Total 2016 £
Teaching and care of children	2,906,321	307,514	1,023,494	4,237,329	3,945,352
Development costs	-	-	23,132	23,132	13,459
<b>Charitable activities</b>	<u>2,906,321</u>	<u>307,514</u>	<u>1,046,626</u>	<u>4,260,461</u>	<u>3,958,811</u>
<b>Governance</b>	<u>15,000</u>	<u>-</u>	<u>2,359</u>	<u>17,359</u>	<u>16,681</u>
	<u>2,921,321</u>	<u>307,514</u>	<u>1,048,985</u>	<u>4,277,820</u>	<u>3,975,492</u>
	<u>2,778,880</u>	<u>299,729</u>	<u>896,883</u>	<u>3,975,492</u>	

**5. NET INCOME**

This is stated after charging:

	2017 £	2016 £
Depreciation of tangible fixed assets: - owned by the charity	307,514	299,729
Auditor's remuneration	4,425	4,425
	<u>311,939</u>	<u>304,154</u>

During the year, no trustees received any remuneration (2016 - £NIL).

During the year, no trustees received any benefits in kind (2016 - £NIL).

1 trustee received reimbursement of expenses amounting to £123 in the current year, (2016 - 3 trustees - £2,129).

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2017**

**6. STAFF COSTS**

Staff costs were as follows:

	2017 £	2016 £
Wages and salaries	2,600,115	2,479,803
Social security costs	216,828	203,741
Other pension costs	104,378	95,336
	<u>2,921,321</u>	<u>2,778,880</u>

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

	2017 No.	2016 No.
Teaching	101	101
Charity management and support staff	18	17
	<u>119</u>	<u>118</u>

The number of higher paid employees was:

	2017 No.	2016 No.
In the band £60,001 - £70,000	2	0
In the band £70,001 - £80,000	0	1
In the band £80,001 - £90,000	0	1
In the band £90,001 - £100,000	1	0

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 £503,026 (2016: £512,433).

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2017**

**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**

	2017	2016
	£	£
Bank loan interest	<u>197,628</u>	<u>172,720</u>

**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 2016	5,666,084	469,363	197,255	136,247	6,468,949
Additions	-	2,429,978	6,803	136,181	2,572,962
At 31 August 2017	<u>5,666,084</u>	<u>2,899,341</u>	<u>204,058</u>	<u>272,428</u>	<u>9,041,911</u>
<b>Depreciation</b>					
At 1 September 2016	1,380,295	-	84,702	52,512	1,517,509
Charge for the year	243,972	-	23,062	40,480	307,514
At 31 August 2017	<u>1,624,267</u>	<u>-</u>	<u>107,764</u>	<u>92,992</u>	<u>1,825,023</u>
<b>Net book value</b>					
At 31 August 2017	<u>4,041,817</u>	<u>2,899,341</u>	<u>96,294</u>	<u>179,436</u>	<u>7,216,888</u>
At 31 August 2016	<u>4,285,789</u>	<u>469,363</u>	<u>112,553</u>	<u>83,735</u>	<u>4,951,440</u>

Included in freehold land and buildings is land at a cost of £2,075,000 (2016: £2,075,000) which is not depreciated.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2017**

**10. DEBTORS**

	2017	2016
	£	£
Fees	32,660	56,585
Other debtors	3,371	7,214
Prepayments and accrued income	67,805	379,427
	<b>103,836</b>	<b>443,226</b>
	<b>103,836</b>	<b>443,226</b>

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

	2017	2016
	£	£
Bank loans	722,718	56,325
Other loans	57,548	54,383
Trade creditors	99,555	164,833
Other taxation and social security	55,611	53,012
Other creditors	24,060	24,786
Accruals and deferred income	259,354	109,429
	<b>1,218,846</b>	<b>462,768</b>
	<b>1,218,846</b>	<b>462,768</b>

**Deferred income**

	2017	2016
	£	£
Balance at 1 September 2016	34,581	1,259,919
Amounts released to income	(34,581)	(1,259,919)
Amounts deferred in the year	34,581	34,581
	<b>34,581</b>	<b>34,581</b>
	<b>34,581</b>	<b>34,581</b>

Deferred income relates to school fees that have been paid in advance.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2017**

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

	2017	2016
	£	£
Bank loans	3,333,916	2,443,675
Other loans	1,702,300	1,760,521
	5,036,216	4,204,196

Included within the above are amounts falling due as follows:

	2017	2016
	£	£
<b>Between one and two years</b>		
Bank loans	110,261	77,085
Other loans	61,209	57,850
	171,470	134,935
<b>Between two and five years</b>		
Bank loans	337,924	244,549
Other loans	207,909	196,546
	545,833	441,095
<b>Over five years</b>		
Bank loans	2,885,731	2,122,041
Other loans	1,433,182	1,506,125
	4,318,913	3,628,166

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

	2017	2016
	£	£
Repayable by instalments	4,318,913	3,628,166

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 2017**

**13. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 September 2016 Brought forward £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2017 £
<b>Unrestricted funds</b>					
General Funds	829,697	4,290,197	(4,247,970)	30,425	902,349
<b>Restricted funds</b>					
Multi purpose hall and buildings grant	421,329	-	-	(19,970)	401,359
Interactive Communication Suite	364	-	-	(364)	-
Impact Readiness	2,375	-	-	(906)	1,469
Softplay area	26,828	-	-	(6,257)	20,571
Rainy Day	5,389	5,522	(3,211)	(162)	7,538
Snowbility	29,719	-	(20,565)	-	9,154
Other	1,819	6,299	(6,074)	(266)	1,778
Tram House capital appeal	491,669	282,347	-	-	774,016
SAP Foundation	10,000	-	-	(2,500)	7,500
Tram House Equipment	-	26,007	-	-	26,007
	<u>989,492</u>	<u>320,175</u>	<u>(29,850)</u>	<u>(30,425)</u>	<u>1,249,392</u>
<b>Total of funds</b>	<u><u>1,819,189</u></u>	<u><u>4,610,372</u></u>	<u><u>(4,277,820)</u></u>	<u><u>-</u></u>	<u><u>2,151,741</u></u>

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 September 2015 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2016 £
<b>Unrestricted funds</b>						
General Funds	288,867	4,469,990	(3,956,571)	27,411	-	829,697
	<u>288,867</u>	<u>4,469,990</u>	<u>(3,956,571)</u>	<u>27,411</u>	<u>-</u>	<u>829,697</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

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

**Restricted funds**

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
	<u>521,261</u>	<u>514,563</u>	<u>(18,921)</u>	<u>(27,411)</u>	<u>-</u>	<u>989,492</u>
<b>Total of funds</b>	<u>810,128</u>	<u>4,984,553</u>	<u>(3,975,492)</u>	<u>-</u>	<u>-</u>	<u>1,819,189</u>

**SUMMARY OF FUNDS - CURRENT YEAR**

	Balance at 1 September 2016 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2017 £
General funds	829,697	4,290,197	(4,247,970)	30,425	902,349
Restricted funds	989,492	320,175	(29,850)	(30,425)	1,249,392
	<u>1,819,189</u>	<u>4,610,372</u>	<u>(4,277,820)</u>	<u>-</u>	<u>2,151,741</u>

**SUMMARY OF FUNDS - PRIOR YEAR**

	Balance at 1 September 2015 As restated £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2016 £
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
	<u>810,128</u>	<u>4,984,553</u>	<u>(3,975,492)</u>	<u>-</u>	<u>1,819,189</u>

General funds represent the free reserves of the charity, which are not designated for particular purposes.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**13. STATEMENT OF FUNDS (continued)**

Restricted funds arise as a result of conditions imposed by donors. Such funds are expended in accordance with their conditions and the specific projects as noted above. The main such funds are:

**Multi purpose hall and buildings grant**

This represents grants received towards the multi purpose hall and buildings. A transfer is made from restricted funds to unrestricted funds over the useful economic life of the hall and buildings.

**Tram House capital appeal**

This represents donations and grants received towards the redevelopment of Tram House. A transfer will be made from restricted funds to unrestricted funds over the useful economic life of the property.

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

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £
Tangible fixed assets	1,369,142	5,847,746	7,216,888
Current assets	45,000	1,144,915	1,189,915
Creditors due within one year	(164,750)	(1,054,096)	(1,218,846)
Creditors due in more than one year	-	(5,036,216)	(5,036,216)
	<u>1,249,392</u>	<u>902,349</u>	<u>2,151,741</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Restricted funds 2016 £	Unrestricted funds 2016 £	Total funds 2016 £
Tangible fixed assets	772,942	4,178,498	4,951,440
Current assets	216,550	1,318,163	1,534,713
Creditors due within one year	-	(462,768)	(462,768)
Creditors due in more than one year	-	(4,204,196)	(4,204,196)
	<u>989,492</u>	<u>829,697</u>	<u>1,819,189</u>



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

	2017 £	2016 £
Net income for the year (as per Statement of Financial Activities)	332,552	1,009,061
<b>Adjustment for:</b>		
Depreciation charges	307,514	299,729
Decrease in debtors	339,390	79,932
Increase/(decrease) in creditors	86,520	(1,128,963)
<b>Net cash provided by operating activities</b>	<u><u>1,065,976</u></u>	<u><u>259,759</u></u>

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

	2017 £	2016 £
Cash in hand	1,086,079	1,091,487
<b>Total</b>	<u><u>1,086,079</u></u>	<u><u>1,091,487</u></u>

**17. CAPITAL COMMITMENTS**

At 31 August 2017 the charity had capital commitments as follows:

	2017 £	2016 £
Contracted for but not provided in these financial statements	588,925	2,800,000
	<u><u>588,925</u></u>	<u><u>2,800,000</u></u>

**18. PENSION COMMITMENTS**

**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.

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**18. PENSION COMMITMENTS (continued)**

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%.

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 2017 the cost of pension contributions was £104,378 (2016: £95,336) including £48,721 (2016: £31,222) to the TPS.

**19. OPERATING LEASE COMMITMENTS**

At 31 August 2017 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2017	2016
	£	£
<b>Amounts payable:</b>		
Within 1 year	<b>63,147</b>	63,147
Between 1 and 5 years	<b>32,399</b>	17,115
<b>Total</b>	<b>95,546</b>	80,262

**20. RELATED PARTY TRANSACTIONS**

Calmcare Consulting Limited is a company controlled by Mr A S Lusk, a trustee. During the year consultancy fees of £1,108 (2016: £1,394) were paid by BeyondAutism to Calmcare Consulting Limited.

Mrs K L Swann, a trustee, received £1,935 (2016: £nil) from BeyondAutism during the year in respect of litigation support services provided to the charity.

During the year grants were receivable from organisations related to trustees totalling £Nil (2016: £250,000), of which £125,000 (2016: £125,000) was received during the year and £nil (2016: £125,000) was due to BeyondAutism at the balance sheet date.