

**Registered number: 04041459**  
**Charity number: 1082599**

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

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

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

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

**TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

**Trustees**

**Mr J Blake (appointed 28 November 2017, resigned 15 March 2018)**

**Mrs J C Boait (resigned 23 January 2019)**

**Mrs R Bislowe (appointed 14 April 2018)**

**Mrs M Bromwich (appointed 24 April 2018)**

**Mr K Glover (appointed 28 November 2017)**

**Mr A S Lusk**

**Mr P Riley**

**Mrs K E Sorab**

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

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ADVISERS  
FOR THE YEAR ENDED 31 AUGUST 2018**

**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**

BeyondAutism  
305 Garratt Lane  
London  
SW18 4EQ

Park House School  
48 North Side Wandsworth Common  
London  
SW18 2SL

Tram House School  
520 Garratt Lane  
London  
SW17 0NY

Post 19  
c/o Yarrow Housing Limited  
216 Goldhawk Road  
London  
W12 9NX

**Company secretary**

Mrs J C Boalt

**Chief executive officer**

Ms T Linehan

**Independent auditor**

James Cowper Kreslon  
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 2018**

**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 2018**

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives**

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.

BeyondAutism was founded as The Rainbow Charity in 2000, when a group of parents set up Rainbow School with 3 pupils in a run-down pre-fabricated hut on the grounds of Beatrix Potter School in Wandsworth.

Since then the charity and its services have undergone a remarkable transformation, growing exponentially in response to need. We now deliver transformative education to children and young people from 16 Local Authorities across London from our Early Years' service right through to our Post-19 Provision.

In September 2017, to coincide with the opening of our newly redeveloped Upper School site, we split Rainbow School into two separate schools – Park House School (Reception – Year 8) and Tram House School (Year 9 – Year 14).

*"The first Rainbow School was hardly a school at all. It was little more than a hut, kindly lent to us by Beatrix Potter School in Wandsworth. But to my mind it still stands as a symbol: of who we are and what we can achieve through hard work, love for our children and the kindness of friends."*

*"Now we're extremely excited about the progress the charity is making. In the last five years we have launched a number of new services vastly increasing the number of children and young people we can reach and in turn the number of families who benefit."*

**Karen Sorab**  
Founder and Chair of Trustees

The story so far...

#### **2000**

The Rainbow Charity and Rainbow School are founded with 3 pupils in temporary accommodation.

#### **2002**

Rainbow School moves into Tram House, a rented property on Garratt Lane.

#### **2009/2010**

Having raised £4.36m in donations and financing we purchased and completed the Phase I redevelopment of our second school site opposite Spencer Park in Wandsworth.

## **2011**

We re-brand the charity to BeyondAutism reflecting our ambition to go beyond the condition, exceed the limits and give families hope.

## **2014**

Having fundraised over £570k Phase II works are completed at our Spencer Park site, equipping the school with a multipurpose hall, shower block and space for a library.

## **2015**

Fundraising is completed to kit out the library and a soft play and sensory interaction suite.  
68 students from 16 Local Authorities

Financing is successfully raised to purchase our Tram House site for redevelopment and our £1.5m capital appeal is launched.

## **2016**

**5-year strategy: Empowering People: Launching Lives.**

The nucleus of our Outreach and Training service is established.

In September we launched a pilot of our Post-19 service at Yarrow Housing in Shepherd's Bush.

## **2017**

Our first pilot of an exciting Early Years' service for children aged 15 months – 5 years takes place in May.

In September, Rainbow School becomes two separate schools, Park House School and Tram House School.

September also sees the appointment of a new Head of Outreach along with a new structure to include Outreach Consultants allowing us to reach more people.

At the start of the 2017/18 academic year our Post-19 service becomes permanent with four learners accessing the Post-19 hub at Yarrow.

## **2018**

In January pupils move into the newly redeveloped Tram House School.

After several pilots in 2017/18, in June our Early Years' service becomes a permanent provision.

Everything we do is underpinned by our values and behaviours:

### **Dedicated to delivering excellence**

By developing expertise, outstanding services and positive engagement, always seeking to go above and beyond expectations. This means that we will:

- have high expectations of all, and deliver our best rather than aspire to it
- listen to other points of view and be open to new ideas that will help us develop and in turn develop those we work with

### **Committed to Applied Behaviour Analysis**

By contributing to research and ensuring our staff continually develop and share best practice that ensure aspirational outcomes for people with autism are achieved. This means that we will:

- be proud to be advocates for ABA the BeyondAutism Way, with personal responsibility for dispelling myths or invalid criticisms to wider audiences
- have a creative and flexible approach to applying ABA to meet the needs of the individual, embracing new research tools and techniques



## **Respectful**

By embracing diversity, showing integrity, acting with compassion and always treating people with dignity. This means that we will:

- celebrate difference, taking time to discover what individuals want to achieve and supporting them in getting there
- build an open culture within the organisation, with transparency across everything we do

## **Proud to challenge**

By listening, changing thinking, shifting attitudes and educating. This means that we will:

- have a questioning approach to everything; thinking for ourselves, not just doing what has been asked
- invite a culture of challenge – feeling supported in challenging others, and open to being challenged back

Together we will:

- put our learners at the forefront of everything we do, allowing them a voice
- be ambassadors for our knowledge and expertise, and role models to others
- have can-do attitudes, continually pushing ourselves, challenging anything that limits expectations of our learners
- listen to others with an open mind, give all the opportunity to speak and value different perspectives
- do our part in fostering a safe environment for all, promoting a world of open conversation

## **Our Strategy**

BeyondAutism's 5 year strategy (2016-2021) is driven by our aspirational goal to be the go-to service provider for outstanding ABA/VB provision, information, training and research. To this end we have developed a number of services that reach children, young people, adults and their families and carers.

## **The Charity Team**

Charity HQ is run in offices leased from Floreat Wandsworth School, Earlsfield, and is made up of Finance, Fundraising, HR and Marketing & Communications. The team support the development of our services and the furtherance of our strategy.

## **Our services**

To this end, BeyondAutism has set up and runs:

- **Early Years'** - This is a free service developed for parents/carers to attend with their children aged 15 months–5 years. It is delivered from an additional room leased at the Charity Offices. The programme focuses on behaviours, relationships and developmental play, underpinned by ABA. We tailor teaching techniques around the needs and preferences of each child. The service offers a flexible approach, with attendance designed to fit around the timetable of each family. The year finished with 22 families.
- **Park House School** (48 North Side, Wandsworth Common) – delivers education from Reception age through to Year 8 (4 – 13yrs old). The school benefits from the substantial refurbishment in 2010 and has continued to adapt the environment to meet the needs of the younger learners by creating an outdoor sensory play area using existing resources. 82% of pupils made expected or exceeded expected progress during this academic year and continue to access individualised timetables within a broad and balanced curriculum. The year finished with 45 pupils.

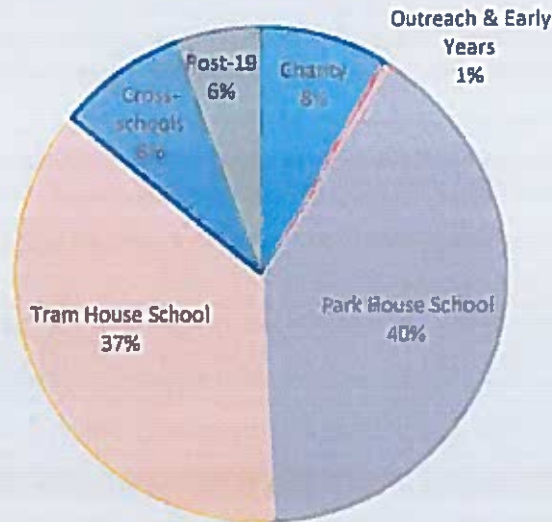


- **Tram House School (520 Garratt Lane, Earlsfield) – educates Year 9 to Year 14 (aged 14 – 19yrs).** In 2015 BeyondAutism was granted long awaited planning permission for our Garratt Lane site, known as Tram House, which was then purchased in December 2015 for £950,000. Triodos Bank provided loan financing 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 had been temporarily re-located to Floreat School, also on Garratt Lane, whilst the re-development work was carried out. The construction company broke ground in July 2016 and the school opened to the pupils in January 2018. 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 £1,099,851 all of which was realised at year end. The year finished with 36 pupils, at full capacity. In July 2018 we received a full Ofsted inspection and were rated as Outstanding in all areas.
- **Post-19 (Hub base Goldhawk Road, Hammersmith) – offers education and training to young adults aged 19 – 25yrs.** The learners follow an individualised programme focused on developing communication and independent living skills in preparation for adulthood, underpinned by ABA/VB. The hub is leased from Yarrow and provides 3 substantial sized rooms, a kitchen, shower facilities and access to a garden. Through partnerships with other organisations, our learners spend around 50% of their week working and learning in their local communities. The year finished, as planned, with 4 learners.
- **Outreach & Training - a range of outreach and training that utilises the knowledge and expertise of our highly skilled staff to deliver life changing outcomes for children and young people with autism in other schools and at home.** We are able to tailor all of our services to suit individual needs. The team of associate consultants (BCBAs and specialist teachers) are self-employed and all sign up to, and are monitored by, our Minimum Quality Standards. They go into schools to deliver whole school staff training, specific 1:1 staff training and interventions that enable children to successfully maintain their placements, at a time when school exclusion rates of children with autism are at an all-time high. During this year we delivered outreach services to 4 schools in Southwark, Lewisham, Barking & Dagenham and Kent.

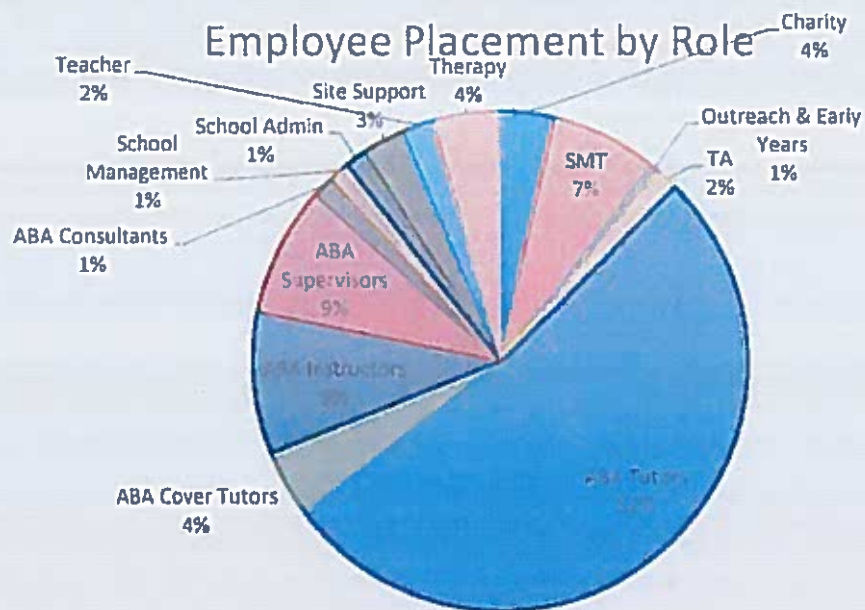
## Our People

At the year-end we employed 142 members of staff

### Employee Placement by Service



### Employee Placement by Role



## Our Fundraising

During this year we appointed a new Head of Donor Engagement who has been focused on writing the fundraising strategy to move the organisation from capital appeals to a broader approach that seeks to increase donor engagement, grant giving, events and gifts in kind. Income generation from these sources will target new service development and add value to our existing services. Charitable donations and grants totalled £147,048.

### **Our marketing and communications**

The focus this year has been to develop our values and behaviours through stakeholder engagement. The websites have been updated and refreshed, improving navigation and accessibility. We have benefited from a GoogleAds grant that represents over £20,500 in kind. Our social media presence has increased across Facebook, Twitter and LinkedIn, with 13.3% greater engagement, driven by clearer content planning linked to key national initiatives for example World Autism Awareness Day. We have also attended 9 conferences and exhibitions, speaking at 6, raising our profile and reaching more than 260 parents and professionals within the field.

### **Risk Management**

The Board of Trustees recognise their responsibilities in the management of risk, particularly in respect of the children and adults attending BeyondAutism's provisions 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 November 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 and post 19 placements are funded by the learner'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 learners who have complex needs thus enabling our children and adults with autism to remain in their local community with their families. The alternative for many of BeyondAutism's learners 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. BeyondAutism's post 19 provision is now a fully independent specialist provider registered with the Department for Education. 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 7/2/19



**K E Sorab**

**Trustee**

and signed on their behalf by



**A S Lusk**

**Trustee**

## **TRUSTEES REPORT**

### **Year ended 31 August 2018**

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 2018. 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 adults with autism and their families. BeyondAutism schools and its Post 19 service provide schooling and education for learners from a number of London Boroughs within commutable distance of Wandsworth and Shepherds Bush respectively. Student placements are funded by Local Authorities. The expanding outreach provision seeks to train the trainers within mainstream schools so children with autism can maintain their placements there rather than being necessarily channelled through a specialist provision. The newly launched early years' service is free to users and is funded by grants and donations. It is run on an intervention basis for parents of pre-school children as a touchpoint for those with symptoms of autism or a recent diagnosis of autism. Our ABA specialists work with the parent and child together to find ways to encourage the development of communication skills and calm problem behaviour. It has proved immediately popular particularly for families who may not be able to afford expensive home programmes and who might find themselves quite isolated in a neurotypical world. 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.

The Audit & Governance Committee acts as a sub-committee of the main Board and 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), M Bromwich (Trustee), K Glover (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 schools are 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 the schools' 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. New Trustees can only be appointed upon satisfactory completion of all regulatory checks: references, identity, eligibility, money laundering and DBS (Disclosure and Barring Service) checks.

All Trustee appointments are confirmed by Board Resolution passed at Board meetings and are 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 2017 were:

**K E Sorab (Chair of Trustees)**

**J Blake (appointed November 28, 2017, resigned March 15, 2018)**

**J C Boalt (resigned January 23, 2019)**

**R Bristowe (appointed April 14, 2018)**

**M Bromwich (appointed April 24, 2018)**

**K Glover (appointed November 28, 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 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.

#### **BeyondAutism staff**

BeyondAutism services are staffed with the following:

**Teachers (schools only)** 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 a tutor) depending on the stipulations made in the EHCP.

**ABA Supervisors** Every class and provision has an ABA supervisor. Individual behavioural programmes are drawn up by the ABA Supervisors.

**Instructors** (schools and post 19 only) has an instructor who is responsible for the training of tutors and helps to monitor the progress made by each pupil.

**ABA tutors** Each learner 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 learner pairing. The tutors look after the safety and security of the learner and ensure that the learner is focussed on the specific task at hand. In the schools, tutors work in teams of 2 within a class, sharing and rotating their duties with the learners. This helps to raise the variety of the role and reduce burn out in situations of particular problem behaviour.

ABA programmes are based on an analysis of what motivates an individual with autism to behave in certain ways. Each skill the individual 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 learner'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 learner's point of view – are particularly important for people with autism, given they may lack the 'social desire to please' that is often present in the neuro-typical. ABA teaches individuals 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 techniques. 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.

### **Fundraising**

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 and Foundations**

Anonymous - £134,055 – unrestricted (but with a request to recognise as income in period of expenditure)

The Thompson Family Charitable Trust - £50,000 – Snowbilly grant

Big Lottery Fund - £9,792 – website developments

Embassy of Man - £1,983 – Early Years equipment

The Jack Petchey Foundation - £1,500 (across three grants) – awards for pupils and teachers to spend in school

Embassy of Man - £1,450 – The Listening Programme

Putney Rotary Club - £1,000 – towards the purchase of two games tables for the schools

### **Corporate support**

**Octopus Giving:** donations and fundraising totalling £13,654, as well as pro-bono support (design work, skill-sharing), meeting space and volunteers for school events (Christmas production, sports day, quiz).

**Eaton House the Manor Pre-Prep School:** donations of £9,571, £3,700 of which was raised at a joint Art Gallery held at the school.

**Digital Leaders:** donation of £2,000 for iPads for Post-19

**M&S Southfields:** donation of £1,000 as well as pro-bono support (Christmas decorations)

**Sainsbury's Wandsworth Superstore:** donation of £1,607 as well as pro-bono support (refreshments for Schools' Winter Production)

**Sainsbury's Local St John's Hill:** donations of £390 as well as pro-bono support (refreshments for school events)

**Everyclick Ltd:** £379 raised by supporters through Give as you Live

**White Stuff Foundation:** donations totalling £1,016

**SAP Foundation:** landscaping volunteers at Park House School

### **Events and Individual Giving**

**Abseil at Octopus Investments** raised £2,654

**Royal Parks Half Marathon** raised £9,907

**Nightrider** raised £810

**Individual challenges** raised a total of £4,432 and the collection at Clapham Junction raised £142

**Quiz Night** raised £12,573

**Wimbledon Business Park BBQ** raised £1,437

**Magdalen Park Lawn Tennis Club fundraiser** raised £832 for the Rainy Day Fund

**The Premier League:** £500 donation on behalf of an employee

### **In memory**

£1,568 raised in memory of Maev Sullivan

£5,260 raised in memory of Jonah Fox

### **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.

Blackrock Expert Services for their exceptional support offered on a pro bono basis.

Google AdGrant: up to £90,000 worth of advertising (£20,500 used).

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 Park House School and Tram House School.

The Post 19 Advisory Board for the support they give to the post 19 provision.

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

### **Fundraising approach and performance**

As fundraising support is so important to the sustainability of our charity, we were delighted to register with the Fundraising Regulator, as a sign of our continued commitment to the Fundraising Code of Practice.

When registering with the Fundraising Regulator, we confirmed our pact to uphold the Fundraising Promise to donors. The Fundraising Promise is an extension of our own code of ethics, which recognises our responsibilities:

- In equal measure, a responsibility to those who use our services and our donors.
- Those who use our services have a right to expect any representation to donors to be dignified and a true reflection of circumstances.
- To never knowingly misrepresent the charity to the general public and/or our donors.
- To only spend restricted donations on the project specified at time of application or donation.
- To keep the confidence of any donors who wish to remain anonymous.
- To act immediately should any donor ask for their details to be removed from the charity's contact list.

In the year to August 31, 2018 we did not contract any company to undertake fundraising on our behalf. We have been lucky enough to work with partners including JustGiving, Give as you Live, Savoo, to help make giving and fundraising easier for supporters.

Our fundraising team are committed to working in line with BeyondAutism values and fundraising ethics, which we reinforce through regular learning and development. In addition to the Fundraising Codes of Conduct, we abide by related regulations, such as the Data Protection Act (including GDPR) and Charities Act. We are also members of Institute of Fundraising. There were no complaints received by the charity during the year.

The Trustees monitor fundraising performance through written and verbal reports delivered at each Board meeting.

### **Financial Review**

Results for the year ended 31 August 2018 show total income of £4,979,679 (2017 £4,610,372) and an overall net deficit amount of £235,830 (2017 net income £332,552). With the Tram House development completed and the new building with all new computers and equipment coming into use, we were expecting a significant increase in the depreciation charge for the year and this did rise from £307,514 in 2017 to £414,232 in 2018. We also invested £50,650 in the development of our new provisions (£23,132) and once learner numbers are closer to our new higher PAN (pupil admission number) following the opening of Tram House, we fully expect to return to a more positive net operating income position. 2018 cash flow from operations amounted to £291,608 (2017 £1,065,976).

Voluntary income (i.e. fund raising and donations) was £147,048 (2017 £336,807), more information on which has been provided earlier in the report.

Consequently the net assets of the charity have fallen from £2,151,741 to £1,915,911 as at 31 August 2018.

Full results for the charity can be seen on pages 21 to 36 of the Annual Report.

## **Reserves**

Reserves totalled £1,915,911 at the year end. Of these, unrestricted reserves amount to £665,852 and restricted reserves £1,250,059. Having seen a number of years of growth in its unrestricted reserves, BeyondAutism needed a year of consolidation and investment which has had an impact on the level of these unrestricted reserves which have fallen by £236,497 but this has not changed the medium term 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. Longer term the Board would like to increase this level to represent 6 months of operating expenses even though current revenue streams present little risk to the financial stability of the organisation. Reserve levels are reviewed annually and the Board of Trustees has agreed that reserves should be built up to the desired level in stages consistent with the charity's overall financial position and business development plan. This trend is expected to be maintained with a view to increasing the level of free reserves over time until the target, revised as appropriate, is achieved.

## **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 7/2/19 and signed on their behalf by



K E Sorab



A S Lusk

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

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

**OPINION**

We have audited the financial statements of BeyondAutism (the 'charity') for the year ended 31 August 2018 set out on pages 21 to 36. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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 2018 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 FOR 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's 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.

**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 other 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.



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

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

**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 the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

**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 the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**RESPONSIBILITIES OF TRUSTEES**

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, 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.

**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). This description forms part of our Auditor's Report.

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

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

**USE OF OUR REPORT**

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.



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: 5 March 2019

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2018**

	Note	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
<b>INCOME FROM:</b>					
Donations and grants	2	74,781	72,267	147,048	336,807
Charitable activities	3	8,221	4,824,410	4,832,631	4,273,565
<b>TOTAL INCOME</b>		<b>83,002</b>	<b>4,896,677</b>	<b>4,979,679</b>	<b>4,610,372</b>
<b>EXPENDITURE ON:</b>					
Charitable activities:					
Governance		-	17,995	17,995	17,359
Charitable activities		32,949	5,164,565	5,197,514	4,260,461
<b>TOTAL EXPENDITURE</b>	4	<b>32,949</b>	<b>5,182,560</b>	<b>5,215,509</b>	<b>4,277,820</b>
<b>NET (EXPENDITURE)/INCOME BEFORE TRANSFERS</b>		<b>50,053</b>	<b>(285,883)</b>	<b>(235,830)</b>	<b>332,552</b>
Transfers between Funds	13	(49,386)	49,386	-	-
<b>NET INCOME / (EXPENDITURE)</b>		<b>667</b>	<b>(236,497)</b>	<b>(235,830)</b>	<b>332,552</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>667</b>	<b>(236,497)</b>	<b>(235,830)</b>	<b>332,552</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		1,249,392	902,349	2,151,741	1,819,189
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,250,059</b>	<b>665,852</b>	<b>1,915,911</b>	<b>2,151,741</b>

All activities relate to continuing operations.


The notes on pages 24 to 36 form part of these financial statements.


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

**BALANCE SHEET**  
**AS AT 31 AUGUST 2018**

	Note	£	2018 £	£	2017 £
<b>FIXED ASSETS</b>					
Tangible assets	9		7,427,029		7,216,888
<b>CURRENT ASSETS</b>					
Debtors	10	216,606		103,836	
Cash at bank and in hand		1,319,677		1,086,079	
		<u>1,536,283</u>		<u>1,189,915</u>	
<b>CREDITORS: amounts falling due within one year</b>	11	<u>(854,079)</u>		<u>(1,218,846)</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>682,204</u>		<u>(28,931)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>8,109,233</u>		<u>7,187,957</u>
<b>CREDITORS: amounts falling due after more than one year</b>	12		<u>(6,193,322)</u>		<u>(5,036,216)</u>
<b>NET ASSETS</b>			<u><u>1,915,911</u></u>		<u><u>2,151,741</u></u>
<b>CHARITY FUNDS</b>					
Restricted funds	13		1,250,059		1,249,392
Unrestricted funds	13		665,852		902,349
<b>TOTAL FUNDS</b>			<u><u>1,915,911</u></u>		<u><u>2,151,741</u></u>

The financial statements were approved and authorised for issue by the trustees on 7/2/19 and signed on their behalf, by:

  
.....  
K E Sorab  
Trustee

  
.....  
A S Lusk  
Trustee

The notes on pages 24 to 36 form part of these financial statements.

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

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

	Note	2018 £	2017 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	15	291,608	1,065,976
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(635,628)	(2,572,962)
<b>Net cash used in investing activities</b>		(635,628)	(2,572,962)
<b>Cash flows from financing activities:</b>			
Repayments of borrowings		(140,608)	(122,627)
Cash inflows from new borrowing		718,226	1,624,205
<b>Net cash provided by financing activities</b>		577,618	1,501,578
<b>Change in cash and cash equivalents in the year</b>		233,598	(5,408)
Cash and cash equivalents brought forward		1,086,079	1,091,487
<b>Cash and cash equivalents carried forward</b>		1,319,677	1,086,079

The notes on pages 24 to 36 form part of these financial statements.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

**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 2018**

**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	-	10% straight line
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 2018**

**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.

**Allocation of expenditure**

Where expenditure is not directly attributable to activity categories, costs are apportioned on the basis of various factors such as an estimate of time spent on activities by staff.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2018**

**2. INCOME FROM DONATIONS AND GRANTS**

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Donations and gifts	12,039	72,267	84,306	93,304
Grants	62,742	-	62,742	243,503
	<u>74,781</u>	<u>72,267</u>	<u>147,048</u>	<u>336,807</u>
Total 2017	<u>295,025</u>	<u>41,782</u>	<u>336,807</u>	

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Teaching and care of children (school fees)	-	4,738,949	4,738,949	4,235,209
Fundraising	8,221	22,183	30,404	27,603
Training income	-	63,278	63,278	10,753
	<u>8,221</u>	<u>4,824,410</u>	<u>4,832,631</u>	<u>4,273,565</u>
	<u>25,150</u>	<u>4,248,415</u>	<u>4,273,565</u>	

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

	Staff costs 2018 £	Depreciation 2018 £	Other costs 2018 £	Total 2018 £	Total 2017 £
Teaching and care of children	3,381,922	425,457	1,339,485	5,146,864	4,237,329
Development costs	-	-	50,650	50,650	23,132
Charitable activities	<u>3,381,922</u>	<u>425,457</u>	<u>1,390,135</u>	<u>5,197,514</u>	<u>4,260,461</u>
Governance	15,000	-	2,995	17,995	17,359
	<u>3,396,922</u>	<u>425,457</u>	<u>1,393,130</u>	<u>5,215,509</u>	<u>4,277,820</u>
	<u>2,921,321</u>	<u>307,514</u>	<u>1,048,985</u>	<u>4,277,820</u>	

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2018**

**5. NET INCOME**

This is stated after charging:

	2018 £	2017 £
Depreciation of tangible fixed assets:		
- owned by the charity	425,457	307,514
Auditor's remuneration	5,000	4,425
	<u>430,457</u>	<u>311,939</u>

During the year, no trustees received any remuneration (2017 - £NIL).

During the year, no trustees received any benefits in kind (2017 - £NIL).

During the year, two trustees received reimbursement of expenses amounting to £520 (2017 - 1 trustee - £123).

**6. STAFF COSTS**

Staff costs were as follows:

	2018 £	2017 £
Wages and salaries	3,053,637	2,600,115
Social security costs	229,936	216,828
Other pension costs	113,349	104,378
	<u>3,396,922</u>	<u>2,921,321</u>

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

	2018 No.	2017 No.
Teaching	108	101
Charity management and support staff	30	18
	<u>138</u>	<u>119</u>

The number of higher paid employees was:

	2018 No.	2017 No.
In the band £60,001 - £70,000	1	2
In the band £90,001 - £100,000	0	1
In the band £100,001 - £200,000	1	0

The charity considers its key management personnel comprise the trustees and senior management team. The total employment benefits, including employer pension and national insurance contributions, of the key management personnel were £548,728 (2017: £503,026).

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2018**

**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**

	2018 £	2017 £
Bank loan interest	<u>230,194</u>	<u>197,628</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 2017	5,666,084	2,899,341	204,058	272,428	9,041,911
Additions	557,141	-	55,027	23,460	635,628
Disposals	-	-	(11,255)	(18,929)	(30,184)
Transfer between classes	2,899,341	(2,899,341)	-	-	-
At 31 August 2018	<u>9,122,566</u>	<u>-</u>	<u>247,830</u>	<u>276,959</u>	<u>9,647,355</u>
<b>Depreciation</b>					
At 1 September 2017	1,624,267	-	107,764	92,992	1,825,023
Charge for the year	335,542	-	30,684	59,231	425,457
On disposals	-	-	(11,225)	(18,929)	(30,154)
At 31 August 2018	<u>1,959,809</u>	<u>-</u>	<u>127,223</u>	<u>133,294</u>	<u>2,220,326</u>
<b>Net book value</b>					
At 31 August 2018	<u>7,162,757</u>	<u>-</u>	<u>120,607</u>	<u>143,665</u>	<u>7,427,029</u>
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>

Included in freehold land and buildings is land at a cost of £2,075,000 (2017: £2,075,000) which is not depreciated.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2018**

**10. DEBTORS**

	2018 £	2017 £
Fees	123,167	32,660
Other debtors	4,250	3,371
Prepayments and accrued income	89,189	67,805
	<u>216,606</u>	<u>103,836</u>

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

	2018 £	2017 £
Bank loans	130,410	722,718
Other loans	70,368	57,548
Trade creditors	40,259	99,555
Other taxation and social security	77,008	55,611
Other creditors	23,755	24,060
Accruals and deferred income	512,279	259,354
	<u>854,079</u>	<u>1,218,846</u>

**Deferred income**

	2018 £	2017 £
Balance at 1 September 2017	34,581	34,581
Amounts released to income	(34,581)	(34,581)
Amounts deferred in the year	355,230	34,581
	<u>355,230</u>	<u>34,581</u>
Balance at 31 August 2018	<u>355,230</u>	<u>34,581</u>

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 2018**

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

	2018 £	2017 £
Bank loans	4,562,293	3,333,916
Other loans	1,631,029	1,702,300
	<u>6,193,322</u>	<u>5,036,216</u>

Included within the above are amounts falling due as follows:

	2018 £	2017 £
<b>Between one and two years</b>		
Bank loans	149,882	110,261
Other loans	65,279	61,209
	<u>215,161</u>	<u>171,470</u>
<b>Between two and five years</b>		
Bank loans	477,975	337,924
Other loans	221,858	207,909
	<u>699,833</u>	<u>545,833</u>
<b>Over five years</b>		
Bank loans	3,934,436	2,885,731
Other loans	1,343,892	1,433,182
	<u>5,278,328</u>	<u>4,318,913</u>

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

	2018 £	2017 £
Repayable by instalments	<u>5,278,328</u>	<u>4,318,913</u>

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

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2018**

**13. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 September 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2018 £
<b>Unrestricted funds</b>					
General Funds	902,349	4,896,677	(5,182,560)	49,386	665,852
<b>Restricted funds</b>					
Multi purpose hall and buildings grant	401,359	-	-	(19,970)	381,389
Impact Readiness	1,469	-	-	(906)	563
Softplay area	20,571	-	-	(2,658)	17,913
Rainy Day	7,538	1,444	(4,971)	(593)	3,418
Snowbilly	9,154	50,000	(15,842)	-	43,312
Other	1,778	12,136	(12,136)	(152)	1,626
Tram House capital appeal	774,016	9,630	-	(20,897)	762,749
SAP Foundation	7,500	-	-	(2,476)	5,024
Tram House Equipment	26,007	-	-	(1,734)	24,273
Awards 4 all	-	9,792	-	-	9,792
	<u>1,249,392</u>	<u>83,002</u>	<u>(32,949)</u>	<u>(49,386)</u>	<u>1,250,059</u>
<b>Total of funds</b>	<u>2,151,741</u>	<u>4,979,679</u>	<u>(5,215,509)</u>	<u>-</u>	<u>1,915,911</u>

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 September 2016 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2017 £
<b>General Funds</b>	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
Snowbilly	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>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2018**

**SUMMARY OF FUNDS - CURRENT YEAR**

	Balance at 1 September 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2018 £
General funds	902,349	4,896,677	(5,182,560)	49,386	665,852
Restricted funds	1,249,392	83,002	(32,949)	(49,386)	1,250,059
	<u>2,151,741</u>	<u>4,979,679</u>	<u>(5,215,509)</u>	<u>-</u>	<u>1,915,911</u>

**SUMMARY OF FUNDS - PRIOR 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>

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

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 is made from restricted funds to unrestricted funds over the useful economic life of the property.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	1,319,425	6,107,605	7,427,030
Current assets	53,104	1,483,178	1,536,282
Creditors due within one year	(122,470)	(731,609)	(854,079)
Creditors due in more than one year	-	(6,193,322)	(6,193,322)
	<u>1,250,059</u>	<u>665,852</u>	<u>1,915,911</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR 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>

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

	2018 £	2017 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(235,830)	332,552
Adjustment for:		
Depreciation charges	425,457	307,514
Loss on disposal of fixed assets	30	-
(Increase)/decrease in debtors	(112,770)	339,390
Increase in creditors	214,721	86,520
Net cash provided by operating activities	<u>291,608</u>	<u>1,065,976</u>

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

	2018 £	2017 £
Cash in hand	1,319,677	1,086,079
Total	<u>1,319,677</u>	<u>1,086,079</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2018**

**17. CAPITAL COMMITMENTS**

At 31 August 2018 the charity had capital commitments as follows:

	2018 £	2017 £
Contracted for but not provided in these financial statements	-	588,925

**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.

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 September 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 2018 the cost of pension contributions was £113,349 (2017: £104,378) including £51,716 (2017: £48,721) to the TPS.



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**19. OPERATING LEASE COMMITMENTS**

At 31 August 2018 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2018 £	2017 £
<b>Amounts payable:</b>		
Within 1 year	103,064	63,147
Between 1 and 5 years	23,563	32,399
<b>Total</b>	<u>126,627</u>	<u>95,546</u>

**20. RELATED PARTY TRANSACTIONS**

Calmcare Consulting Limited is a company controlled by Mr A S Lusk, a trustee. During the year consultancy fees of £221 (2017: £1,108) were paid by BeyondAutism to Calmcare Consulting Limited.

During the year grants were receivable from organisations related to trustees totalling £197,182 (2017: £nil), of which £134,055 (2017: £125,000) was received during the year and £63,127 (2017: £nil) was due to BeyondAutism at the balance sheet date.