

Registered number: 04041459
Charity number: 1082599

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

BEYONDAUTISM
(A Company Limited by Guarantee)

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BEYONDAUTISM
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2020

Trustees

Mrs R Bristowe
Mr A S Lusk
Mrs K E Sorab
Mr A Johnston
Mrs D Fidler
Mrs V Federico (appointed 22 October 2019)

Company registered number

04041459

Charity registered number

1082599

Registered office

C/O Mr. Simon Swann
London Fruit & Wool Exchange
Ashurst LLP
1 Duval Square
London
E1 6PW

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

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

Post 19
14 Enterprise Way
London
SW18 1FZ

Tram House
c/o South Thames College
Wandsworth High Street
London
SW18 2PP

The Foundry
17 Oval Way
London
SE11 5RR

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

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

Bankers

The Co-Operative Bank
80 Cornhill
London
EC3V 3NJ

HSBC
172 Upper Richmond Road
Putney
London
SW15 2SH

Lloyds Bank
110-112 Putney High St
Putney
London
SW15 1RG

Solicitors

Ashurst LLP
Attn: Mr. Simon Swann
London Fruit & Wool Exchange
1 Duval Square
London
E1 6PW

BEYONDAUTISM
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STRATEGIC REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

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.

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 35 Local Authorities across London and the Home Counties from our Early Years' service right through to our Post-19 Provision.

In September 2017 Rainbow School split 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 are 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 OBE
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.

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STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

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. Tram House School is awarded 'outstanding' status by Ofsted.
After several pilots in 2017/18, in June our Early Years' service becomes a permanent provision.

2019

BeyondAutism holds its first ever staff conference in September, bringing together over 150 members of staff spread across 4 sites in south west London.
Park House School achieves Ofsted outstanding status.
The sixth form at Tram House School expands into South Thames College.
Our Post 19 service finishes the year with 8 learners and the search begins for a new hub in Wandsworth.

2020

BeyondAutism opens its second Post-19 hub in Wandsworth to cater for 18 students across the service. In March 2020, Post-19 is visited by The Department for Education who confirms its position on the Secretary of State approved list.
December 2019 sees the soft launch of a new BeyondAutism department: our Research & Learning hub.
BeyondAutism services and support remain open and available throughout the coronavirus pandemic.

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STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

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 (2016-2020) 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 The Ethical Property Company at The Foundry in Vauxhall 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.

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STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

Our services

To this end, BeyondAutism has set up and runs:

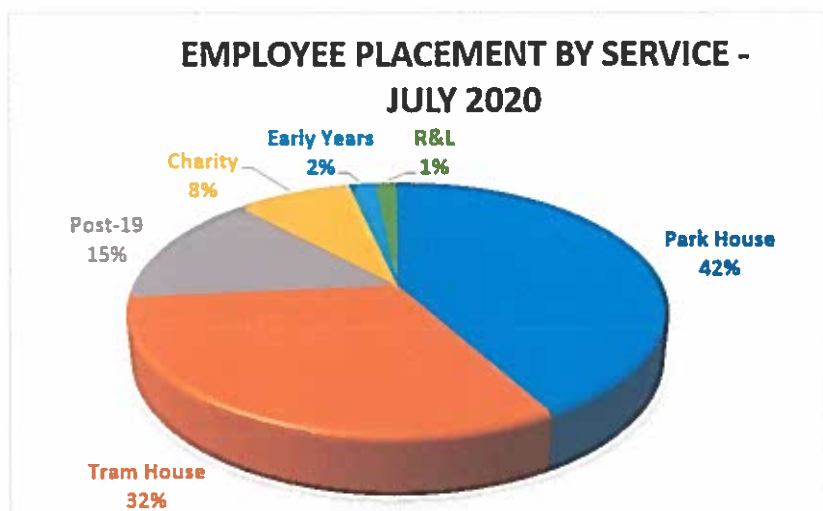
- **Early Years' - This is a free service developed for parents/carers to attend with their children aged 15 months–5 years. It is delivered from rooms leased at Floreat Wandsworth School. The programme focuses on behaviours, relationships and developmental play, underpinned by ABA. We tailor teaching 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.**
- **Park House School (48 North Side, Wandsworth Common) Ofsted Rated Outstanding – 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 a sensory play area using existing resources. All pupils continue to access individualised timetables within a broad and balanced curriculum. The year finished with 56 pupils at full capacity.**
- **Tram House School (520 Garratt Lane, Earlsfield) Ofsted Rated Outstanding – educates Year 9 to Year 14 (aged 14 – 19yrs). The year finished with 37 pupils, at full capacity.**
- **Post-19 (Wandsworth andHammersmith hubs) – 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 service continued to operate out of the Yarrow premises on Goldhawk Road and we opened the new premises in Wandsworth in the second half of the autumn term. 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 18 learners.**
- **Research & Learning – this new department covers several areas, including the housing of the strategic and daily operation of outreach and training. Activities also include the employment project, providing professional development through the ABA podcast series as well as the distribution of BeyondAutism case studies. As part of the employment project, we have recruited a Specialist Vocational Advisor, funded through the City Bridge Trust, and have started the development and production of a vocational tool kit that will help maximise the workforce participation of young people with autistic spectrum disorders.**

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STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

Our People

At the end of the academic year we employed 201 members of staff.



BeyondAutism places great value on its staff members and views them as the organisation's greatest asset. Our second staff conference was held in September and there is an annual staff survey on the back of which action plans are drawn up and feedback is provided to all staff.

Quotes from our 2020 staff survey reflect the values and strengths of BeyondAutism.

- Aspirations for individuals with autism are high.
- Our staff really care about the pupils and the work they do. It's really inspiring to see.
- We have really strong multidisciplinary teams which I think are so beneficial for our learners.

Our Fundraising

Fundraising over the last year has been largely centred on grants and donations for the running of our Early Years provision. Children in Need have pledged £109,699 (over 3 years) and we have also won funding from the Big Lottery, £380,000 over 5 years. This year the City Bridge Trust pledged £178,000 over five years for the employment project which is running within the newly established Research & Learning hub. We continue to explore different means of increasing donor engagement, grant giving, events and gifts in kind. Income generation from these sources will target new service development, help build our reserves and add value to our existing services. Charitable donations totalled £373,792 for the year.

Our marketing and communications

Our stated objectives for the year ended August 31 2020 were:

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

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STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

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.

During this year we have focused on demonstrating our impact as we enter the last year of our current strategy. Delivering impact was the theme at our 2nd Annual Staff Conference, demonstrated through the progress stories developed by our staff team. On the back of our 2019 stakeholder consultation, much of 2020 was spent developing our strategy for the next 5 years, 2020 – 2025. This includes our vision and mission statements together with 5 strategic objectives to be launched in September 2020.

Coronavirus pandemic

BeyondAutism responded swiftly and in a position of strength to the onset of the coronavirus pandemic. The requirements of the first lockdown meant that our services remained open, albeit on a reduced basis initially. We used robust risk assessments to ensure that children and young adults were appropriately supported, and their education continued whether attending or at home. The frontline staff worked on a rotation between on-site service delivery and home working; all other staff were moved to home working. During this time, we updated our digital capacity and quickly upskilled the whole organisation in online working, underpinned by sound safeguarding principles. Clear, consistent communication to our beneficiaries and stakeholders was crucial and continues to be pivotal, and we continue to be agile enough to respond to evolving government guidance.

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 October 2020. 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 pandemic, 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 or its Post-19 service. 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 could 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.


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Our 2020-2025 strategy will be launched in September 2020 with a vision to ensure that everyone with autism accesses an education which empowers a life full of choice, independence and opportunity. This will be achieved by delivering quality education and training services, underpinned by ABA. We have set five strategic objectives to drive the change we want to see by 2025:

- Reduced school placement breakdown
- Increased employability
- People with autism have the life skills to live their ideal week
- Increased resilience and confidence in families
- Communities are supported to include people with autism

This report was approved by the trustees on 11 May 2021 and signed on their behalf by



.....
K Sorab
Trustee



.....
A Johnston
Trustee

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

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 2020. 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. 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 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 behaviours that challenge. 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. K Sorab was Chair of Trustees throughout the year.

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. Likewise, the post 19 service is supported by an Advisory Board. The Board of Trustees receives regular reports from the Governing Body and the post 19 Advisory Board, 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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

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 2019 were:

K E Sorab (Chair of Trustees)
R Bristowe
A Lusk
A Johnston
D Fidler
Victoria Federico (appointed October 22, 2019)

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.

Advanced Skills Practitioners (schools and post 19 only) An ASP covers 2 classrooms and is responsible for the training of tutors, leading small group learning sessions and supporting the supervisors.

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 challenging 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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

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 individuals, companies and organisations that raise funds for the charity or donate their services in kind.

Trusts and Foundations

Children in Need (Early Years): £33,835
The National Lottery Community Fund (Early Years): £76,000
The Bailey Thomas Foundation (Early Years) £15,000
The Edward Gosling Foundation (Early Years) £10,000
DCR Allen Charitable Trust (Early Years) £8,000
RG Hills Charitable Trust (Early Years) £2,250
The Chapman Charitable Trust (School Readiness) £2,000
The Jack Petchey Foundation: £750
Sport England (Bicycles) £7,632
The Story of Christmas (Minibus) £45,000
The City Bridge Trust (Employment Project) £34,000
Thomas Schools Foundation: £1,333
Eaton House the Manor School Pre-Prep: donations of £1,070

Corporate support

Waitrose Wandsworth £370
Embassy of Man £2,500
Pau Reynolds Consultancy £750
Kikyo-Kai £240
British Science Association: £600
Rebound Gaming Hall: £1,044
Octopus Foundation: £11,500

Events and Individual Giving

Royal Parks Half Marathon raised £9,470
Hogies's Heroes Photography event £1,804
Thames Bridges Trek £2,380
2.6 Challenge £8,397
Facebook birthday fundraisers £1,468
Carols at Clapham Junction £211
Parent Forum £220

The trustees would also like to acknowledge the generosity of our friends and supporters that donated the cost of their quiz tables when we were forced to cancel the event.

In-kind support

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

Simon Swann and colleagues at Ashurst LLP who provide pro bono legal advice

Google AdGrant: advertising allocation of £90,000

Jane Moore for her constant support and specifically for putting together an online quiz when we were unable to run the annual quiz night. Also to Timothy West and Prunella Scales for their continuing patronage

The Langley Foundation for annual subscriptions worth £593

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British Airways for 10 iPad Airs with cases

John Lerner for building a bespoke wooden climbing frame for Early Years

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, 2020 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. We don't undertake any fundraising door-to-door activity or ask for direct debit donations on the street. Personal data is not shared without prior permission beyond the BeyondAutism network. We don't sell personal data. We don't 'cold-call' people for fundraising purposes.

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 2020 show total income of £7,205,272 (2019 £6,047,932) and an overall net surplus amount of £31,691 (2019 net deficit £308,835). 2019/20 saw a restructure of the HR function including the recruitment of a 'recruiter' which has had a positive effect on staff recruitment and retention. Our income during the coronavirus lockdown was protected by a Department for Education directive and our services remained operational throughout albeit at a reduced level of activity. The statement of cash flows shows a net inflow from operating activities of £696,091 (2019 outflow of £373,734) with an overall increase in cash and cash equivalents for the year of £491,740 (2019 decrease of £716,392).

Voluntary income (i.e. fund raising and donations) was £373,792 (2019 £248,411), more information on which has been provided earlier in the report.

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Consequently the net assets of the charity have risen from £1,607,076 to £1,638,767 as at 31 August 2020. Full results for the charity can be seen on pages 19 to 35 of the Annual Report.

Reserves

Reserves totalled £1,638,767 at the year end. Of these, unrestricted reserves amount to £461,508 and restricted reserves £1,177,259. In the long term the Board would like to increase the balance on unrestricted reserves to an amount representing 3 months of operating expenses even though current revenue streams (statutory funding from local authorities) present little risk to the financial stability of the organisation. BeyondAutism's reserves policy is reviewed annually as part of the budget approval process 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.

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

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 11 May 2021 and signed on their behalf by



.....
K Sorab
Chair of Trustees



.....
A Johnston
Trustee and Treasurer

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 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. 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 2020 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.

BEYONDAUTISM
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM (CONTINUED)

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.

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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has 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.

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 Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company 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 (CONTINUED)

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

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: 18 May 2021

BEYONDAUTISM
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2020**

| | Note | Restricted funds 2020 £ | Unrestricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 2 | 224,564 | 149,228 | 373,792 | 248,411 |
| Charitable activities | 3 | - | 6,831,480 | 6,831,480 | 5,799,521 |
| Total income | | 224,564 | 6,980,708 | 7,205,272 | 6,047,932 |
| Expenditure on: | | | | | |
| Charitable activities: | | | | | |
| General activities | | 169,694 | 6,298,951 | 6,468,645 | 5,648,156 |
| Depreciation expense | | - | 475,552 | 475,552 | 472,227 |
| Interest expense | | - | 229,384 | 229,384 | 236,384 |
| Total expenditure | | 169,694 | 7,003,887 | 7,173,581 | 6,356,767 |
| Net income/(expenditure) | | 54,870 | (23,179) | 31,691 | (308,835) |
| Transfers between funds | 13 | (65,248) | 65,248 | - | - |
| Net movement in funds | | (10,378) | 42,069 | 31,691 | (308,835) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 1,187,637 | 419,439 | 1,607,076 | 1,915,911 |
| Net movement in funds | | (10,378) | 42,069 | 31,691 | (308,835) |
| Total funds carried forward | | 1,177,259 | 461,508 | 1,638,767 | 1,607,076 |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 23 to 36 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 AUGUST 2020


| | Note | 2020 £ | 2019 £ |
|---|------|-------------------------|-------------------------|
| Fixed assets | | | |
| Tangible assets | 9 | 6,687,052 | 7,104,762 |
| | | <u>6,687,052</u> | <u>7,104,762</u> |
| Current assets | | | |
| Debtors | 10 | 1,031,676 | 1,111,787 |
| Cash at bank and in hand | | 1,095,025 | 603,285 |
| | | <u>2,126,701</u> | <u>1,715,072</u> |
| Creditors: amounts falling due within one year | 11 | (1,054,995) | (926,010) |
| Net current assets | | <u>1,071,706</u> | 789,062 |
| Total assets less current liabilities | | <u>7,758,758</u> | 7,893,824 |
| Creditors: amounts falling due after more than one year | 12 | (6,119,991) | (6,286,748) |
| Net assets excluding pension asset | | <u>1,638,767</u> | 1,607,076 |
| Total net assets | | <u><u>1,638,767</u></u> | <u><u>1,607,076</u></u> |
| Charity funds | | | |
| Restricted funds | 13 | 1,177,259 | 1,187,637 |
| Unrestricted funds | 13 | 461,508 | 419,439 |
| Total funds | | <u><u>1,638,767</u></u> | <u><u>1,607,076</u></u> |

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

The financial statements were approved and authorised for issue by the Trustees on 11 May 2021 and signed on their behalf by:



 K Sorab
 Chair of Trustees



 A Johnston
 Trustee and Treasurer

The notes on pages 23 to 36 form part of these financial statements.

BEYONDAUTISM
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2020

| | 2020 £ | 2019 £ |
|---|------------------|----------------|
| Cash flows from operating activities | | |
| Net cash used in operating activities | 696,091 | (373,734) |
| | <hr/> | <hr/> |
| Cash flows from investing activities | | |
| Purchase of tangible fixed assets | (57,842) | (149,960) |
| | <hr/> | <hr/> |
| Net cash used in investing activities | (57,842) | (149,960) |
| | <hr/> | <hr/> |
| Cash flows from financing activities | | |
| Repayments of borrowing | (146,509) | (192,698) |
| | <hr/> | <hr/> |
| Net cash used in financing activities | (146,509) | (192,698) |
| | <hr/> | <hr/> |
| Change in cash and cash equivalents in the year | 491,740 | (716,392) |
| Cash and cash equivalents at the beginning of the year | 603,285 | 1,319,677 |
| | <hr/> | <hr/> |
| Cash and cash equivalents at the end of the year | <u>1,095,025</u> | <u>603,285</u> |

The notes on pages 23 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 2020

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), 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 names 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.

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.

BEYONDAUTISM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

1. Accounting policies (continued)

1.6 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

| | |
|-------------------------|---------------------|
| Freehold buildings | - 4% straight line |
| Freehold refurbishments | - 10% straight line |
| Leasehold property | - 20% straight line |
| Motor vehicles | - 25% straight line |
| Furniture and equipment | - 10% straight line |
| Computer equipment | - 25% straight line |

1.8 Operating leases

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

1.9 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.

1.10 Cash at bank and in hand

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

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.12 Pensions

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

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

1. Accounting policies (continued)

1.13 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.

1.14 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 income and expenditure 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.

2. Income from donations and legacies

| | Restricted funds 2020 £ | Unrestricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|---------------------|--|--|---------------------------------------|---------------------------------------|
| Donations and gifts | 35,913 | 105,565 | 141,478 | 169,930 |
| Other Grants | 188,651 | - | 188,651 | 78,481 |
| Government grants | - | 43,663 | 43,663 | - |
| | <u>224,564</u> | <u>149,228</u> | <u>373,792</u> | <u>248,411</u> |
| Total 2019 | <u>115,065</u> | <u>133,346</u> | <u>248,411</u> | |

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

3. Income from charitable activities

| | Restricted funds 2020 £ | Unrestricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|---|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Teaching and care of children (school fees) | - | 6,767,281 | 6,767,281 | 5,500,465 |
| Fundraising | - | 3,139 | 3,139 | 21,988 |
| Training income | - | 61,060 | 61,060 | 277,068 |
| | <u>-</u> | <u>6,831,480</u> | <u>6,831,480</u> | <u>5,799,521</u> |
| Total 2019 | <u>36</u> | <u>5,799,485</u> | <u>5,799,521</u> | |

4. Analysis of expenditure by type

| | Activities undertaken directly 2020 £ | Support costs 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|-------------------------------|---|-------------------------------|-----------------------------|-----------------------------|
| Teaching and care of children | 6,152,333 | 853,349 | 7,005,682 | 6,244,517 |
| Development costs | - | 150,257 | 150,257 | 94,517 |
| Governance | - | 17,642 | 17,642 | 17,733 |
| | <u>6,152,333</u> | <u>1,021,248</u> | <u>7,173,581</u> | <u>6,356,767</u> |
| Total 2019 | <u>5,285,656</u> | <u>1,071,111</u> | <u>6,356,767</u> | |

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

5. Net income

This is stated after charging:

| | 2020 £ | 2019 £ |
|--|-----------|-----------|
| Depreciation of tangible fixed assets owned by the charity | 475,552 | 472,227 |
| Fees payable to the charity's auditor in respect of: Auditor's remuneration | 5,300 | 5,150 |
| | 480,852 | 477,377 |

During the year, no trustees received any benefits in kind (2019 - £Nil).

During the year, 1 trustee received reimbursements of expenses amounting to £343 (2019 - 1 trustee - £53).

6. Staff costs

| | 2020 £ | 2019 £ |
|--|-----------|-----------|
| Wages and salaries | 3,916,252 | 3,441,385 |
| Social security costs | 296,676 | 279,486 |
| Contribution to defined contribution pension schemes | 202,351 | 144,829 |
| | 4,415,279 | 3,865,700 |

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

| | 2020 No. | 2019 No. |
|--------------------------------------|-------------|-------------|
| Teaching | 106 | 100 |
| Charity management and support staff | 65 | 50 |
| | 171 | 150 |

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

6. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

| | 2020 No. | 2019 No. |
|---------------------------------|-------------|-------------|
| In the band £60,001 - £70,000 | 1 | 1 |
| In the band £70,001 - £80,000 | 1 | 2 |
| In the band £80,001 - £90,000 | 1 | - |
| In the band £90,001 - £100,000 | - | 1 |
| In the band £100,001 - £200,000 | 1 | - |

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 £613,155 (2019: £614,211).

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

| | 2020 £ | 2019 £ |
|--------------------|----------------|----------------|
| Bank loan interest | <u>229,384</u> | <u>236,384</u> |

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

9. Tangible fixed assets

| | Freehold property £ | Motor vehicles £ | Fixtures and fittings £ | Computer equipment £ | Total £ |
|--------------------------|---------------------------|------------------------|-------------------------------|----------------------------|------------------|
| Cost or valuation | | | | | |
| At 1 September 2019 | 9,192,088 | 24,732 | 260,270 | 291,489 | 9,768,579 |
| Additions | 1,153 | - | 19,816 | 36,873 | 57,842 |
| At 31 August 2020 | <u>9,193,241</u> | <u>24,732</u> | <u>280,086</u> | <u>328,362</u> | <u>9,826,421</u> |
| Depreciation | | | | | |
| At 1 September 2019 | 2,350,241 | - | 144,572 | 169,004 | 2,663,817 |
| Charge for the year | 390,959 | 6,185 | 17,594 | 60,814 | 475,552 |
| At 31 August 2020 | <u>2,741,200</u> | <u>6,185</u> | <u>162,166</u> | <u>229,818</u> | <u>3,139,369</u> |
| Net book value | | | | | |
| At 31 August 2020 | <u>6,452,041</u> | <u>18,547</u> | <u>117,920</u> | <u>98,544</u> | <u>6,687,052</u> |
| At 31 August 2019 | <u>6,841,847</u> | <u>24,732</u> | <u>115,698</u> | <u>122,485</u> | <u>7,104,762</u> |

Included in freehold land and buildings is land at a cost of £2,075,000 (2019: £2,075,000) which is not depreciated.

10. Debtors

| | 2020 £ | 2019 £ |
|-------------------------------------|------------------|------------------|
| Due after more than one year | | |
| Prepayments and accrued income | 290,500 | 300,745 |
| | <u>290,500</u> | <u>300,745</u> |
| Due within one year | | |
| Fees | 469,817 | 595,396 |
| Other debtors | 18,957 | 4,523 |
| Prepayments and accrued income | 252,402 | 211,123 |
| | <u>1,031,676</u> | <u>1,111,787</u> |

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

11. Creditors: Amounts falling due within one year

| | 2020 £ | 2019 £ |
|--|------------------|----------------|
| Bank overdrafts | 249 | - |
| Bank loans | 158,125 | 149,882 |
| Other loans | 66,806 | 65,046 |
| Trade creditors | 121,711 | 34,756 |
| Other taxation and social security | 95,195 | 78,226 |
| Other creditors | 51,622 | 31,426 |
| Accruals and deferred income | 561,287 | 566,674 |
| | 1,054,995 | 926,010 |
| | 1,054,995 | 926,010 |
| | 2020 £ | 2019 £ |
| Deferred income at 1 September 2019 | 718,922 | 355,230 |
| Resources deferred during the year | 509,850 | 655,795 |
| Amounts released from previous periods | (418,177) | (292,103) |
| | 810,595 | 718,922 |
| | 810,595 | 718,922 |

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

| | 2020 £ | 2019 £ |
|------------------------------|------------------|------------------|
| Bank loans | 4,255,218 | 4,411,707 |
| Other loans | 1,574,273 | 1,574,296 |
| Accruals and deferred income | 290,500 | 300,745 |
| | 6,119,991 | 6,286,748 |
| | 6,119,991 | 6,286,748 |

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

| | 2020 £ | 2019 £ |
|--------------------------|------------------|------------------|
| Repayable by instalments | 4,848,519 | 5,034,913 |
| | 4,848,519 | 5,034,913 |
| | 4,848,519 | 5,034,913 |

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

13. Statement of funds

Statement of funds - current year

| | Balance at 1 September 2019 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 August 2020 £ |
|--|--|-------------------------|---------------------------|--------------------------|--------------------------------------|
| Unrestricted funds | | | | | |
| General Funds | 672,577 | 6,922,866 | (6,298,951) | (378,451) | 918,041 |
| Fixed asset funds | 5,947,793 | 57,842 | (475,552) | 65,248 | 5,595,331 |
| Loan fund | (6,200,931) | - | (229,384) | 378,451 | (6,051,864) |
| | <u>419,439</u> | <u>6,980,708</u> | <u>(7,003,887)</u> | <u>65,248</u> | <u>461,508</u> |
| Restricted funds | | | | | |
| Multi purpose hall and buildings grant | 361,419 | - | - | (19,970) | 341,449 |
| Softplay area | 15,255 | - | - | (2,658) | 12,597 |
| Snowbility | 24,444 | - | (11,581) | - | 12,863 |
| Tram House capital appeal | 731,403 | - | - | (31,346) | 700,057 |
| Tram House Equipment | 21,672 | - | - | (2,601) | 19,071 |
| Dennis Wise Foundation | 24,732 | - | - | (6,185) | 18,547 |
| SAP Foundation | 2,548 | - | (2,548) | - | - |
| Morrisons Foundation - sensory trolley | 2,488 | - | - | (2,488) | - |
| Story of Christmas | - | 45,000 | - | - | 45,000 |
| City Bridge Trust | - | 34,500 | (11,754) | - | 22,746 |
| Sport England - accessible bikes | - | 7,632 | (4,703) | - | 2,929 |
| Children in Need | - | 33,836 | (33,836) | - | - |
| The Big Lottery | - | 76,000 | (76,000) | - | - |
| DCR Allen | - | 8,000 | (8,000) | - | - |
| RG Hills | - | 2,250 | (2,250) | - | - |
| Edward Gosling | - | 10,000 | (10,000) | - | - |
| Chapman Charitable Trust | - | 2,000 | - | - | 2,000 |
| Other | 3,676 | 5,346 | (9,022) | - | - |
| | <u>1,187,637</u> | <u>224,564</u> | <u>(169,694)</u> | <u>(65,248)</u> | <u>1,177,259</u> |
| Total of funds | <u><u>1,607,076</u></u> | <u><u>7,205,272</u></u> | <u><u>(7,173,581)</u></u> | <u><u>-</u></u> | <u><u>1,638,767</u></u> |

BEYONDAUTISM
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**NOTES TO THE FINANCIAL STATEMENTS
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13. Statement of funds (continued)

Statement of funds - prior year

| | Balance at 1 September 2018 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 August 2019 £ |
|--|--|-------------------------|---------------------------|--------------------------|--------------------------------------|
| General Funds | 849,295 | 5,782,871 | (5,530,507) | (429,082) | 672,577 |
| Fixed asset funds | 6,210,186 | 149,960 | (472,227) | 59,874 | 5,947,793 |
| Loan fund | (6,393,629) | - | (236,384) | 429,082 | (6,200,931) |
| | <u>665,852</u> | <u>5,932,831</u> | <u>(6,239,118)</u> | <u>59,874</u> | <u>419,439</u> |
| Restricted funds | | | | | |
| Multi purpose hall and buildings grant | 381,389 | - | - | (19,970) | 361,419 |
| Impact readiness | 563 | - | - | (563) | - |
| Softplay area | 17,913 | - | - | (2,658) | 15,255 |
| Rainy Day | 3,418 | 682 | (4,100) | - | - |
| Snowbility | 43,312 | - | (18,868) | - | 24,444 |
| Other | 1,626 | 9,638 | (7,436) | (152) | 3,676 |
| Tram House capital appeal | 762,749 | - | - | (31,346) | 731,403 |
| SAP Foundation | 5,024 | - | - | (2,476) | 2,548 |
| Tram House Equipment | 24,273 | - | - | (2,601) | 21,672 |
| Awards 4 all | 9,792 | - | (9,792) | - | - |
| Children in Need | - | 32,553 | (32,553) | - | - |
| The Big Lottery | - | 38,000 | (38,000) | - | - |
| Morrisons Foundation - sensorytrolley | - | 2,596 | - | (108) | 2,488 |
| Sensory Garden | - | 6,900 | (6,900) | - | - |
| Dennis Wise Foundation | - | 24,732 | - | - | 24,732 |
| | <u>1,250,059</u> | <u>115,101</u> | <u>(117,649)</u> | <u>(59,874)</u> | <u>1,187,637</u> |
| Total of funds | <u><u>1,915,911</u></u> | <u><u>6,047,932</u></u> | <u><u>(6,356,767)</u></u> | <u><u>-</u></u> | <u><u>1,607,076</u></u> |

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

14. Summary of funds

Summary of funds - current year

| | Balance at 1 September 2019 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 August 2020 £ |
|------------------|--|------------------|--------------------|--------------------------|--------------------------------------|
| General funds | 419,439 | 6,980,708 | (7,003,887) | 65,248 | 461,508 |
| Restricted funds | 1,187,637 | 224,564 | (169,694) | (65,248) | 1,177,259 |
| | <u>1,607,076</u> | <u>7,205,272</u> | <u>(7,173,581)</u> | <u>-</u> | <u>1,638,767</u> |

Summary of funds - prior year

| | Balance at 1 September 2018 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 August 2019 £ |
|------------------|--|------------------|--------------------|--------------------------|--------------------------------------|
| General funds | 665,852 | 5,932,831 | (6,239,118) | 59,874 | 419,439 |
| Restricted funds | 1,250,059 | 115,101 | (117,649) | (59,874) | 1,187,637 |
| | <u>1,915,911</u> | <u>6,047,932</u> | <u>(6,356,767)</u> | <u>-</u> | <u>1,607,076</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
FOR THE YEAR ENDED 31 AUGUST 2020

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

| | Restricted funds 2020 £ | Unrestricted funds 2020 £ | Total funds 2020 £ |
|--------------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets | 1,091,721 | 5,595,331 | 6,687,052 |
| Debtors due after more than one year | 290,500 | - | 290,500 |
| Current assets | 247,849 | 1,588,352 | 1,836,201 |
| Creditors due within one year | (162,311) | (892,684) | (1,054,995) |
| Creditors due in more than one year | (290,500) | (5,829,491) | (6,119,991) |
| Total | 1,177,259 | 461,508 | 1,638,767 |

Analysis of net assets between funds - prior period

| | Restricted funds 2019 £ | Unrestricted funds 2019 £ | Total funds 2019 £ |
|--------------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets | 1,156,969 | 5,947,793 | 7,104,762 |
| Debtors due after more than one year | 300,745 | - | 300,745 |
| Current assets | 149,070 | 1,265,257 | 1,414,327 |
| Creditors due within one year | (118,402) | (807,608) | (926,010) |
| Creditors due in more than one year | (300,745) | (5,986,003) | (6,286,748) |
| Total | 1,187,637 | 419,439 | 1,607,076 |

16. Reconciliation of net movement in funds to net cash flow from operating activities

| | 2020 £ | 2019 £ |
|--|----------------|------------------|
| Net income/expenditure for the period (as per Statement of Financial Activities) | 31,691 | (308,835) |
| Adjustments for: | | |
| Depreciation charges | 475,552 | 472,227 |
| Decrease/(increase) in debtors | 223,611 | (895,181) |
| Increase/(decrease) in creditors | (34,763) | 358,055 |
| Net cash provided by/(used in) operating activities | 696,091 | (373,734) |

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

17. Analysis of cash and cash equivalents

| | 2020 | 2019 |
|--------------|------------------|----------------|
| | £ | £ |
| Cash in hand | <u>1,095,025</u> | <u>603,285</u> |

18. Analysis of changes in net debt

| | At 1 September 2019 | Cash flows | At 31 August 2020 |
|-------------------------------------|---------------------------|----------------|----------------------|
| | £ | £ | £ |
| Cash at bank and in hand | 603,285 | 491,740 | 1,095,025 |
| Bank overdrafts repayable on demand | - | (249) | (249) |
| Debt due within 1 year | (214,928) | (10,003) | (224,931) |
| Debt due after 1 year | (5,986,003) | 156,512 | (5,829,491) |
| | <u>(5,597,646)</u> | <u>638,000</u> | <u>(4,959,646)</u> |

19. 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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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

19. 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 16.48%, which was payable from September 2015. From September 2019 onwards the new employer contribution rate has been 23.60%.

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 2020 the cost of pension contributions was £202,351 (2019: £144,829) including £94,490 (2019: £54,659) to the TPS.

20. Operating lease commitments

The charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2020 | 2019 |
|--|---------|---------|
| | £ | £ |
| Not later than 1 year | 173,900 | 118,677 |
| Later than 1 year and not later than 5 years | 493,635 | 443,351 |
| | 667,535 | 562,028 |

21. Related party transactions

Calmcare Consulting Limited is a company controlled by Mr A S Lusk, a trustee. During the year consultancy fees of £210 (2019: £1,011) were paid by BeyondAutism to Calmcare Consulting Limited.

During the year there were no grants receivable from organisations related to trustees (2019: £63,127) as the £63,127 debtor balance carried forward from the prior year ended 31 August 2019 was received during the current year.

22. Post balance sheet events

On the 23 December 2020, the charity signed a new lease agreement for a 5 year term. The value of future rental payments totals £110,000.