

Registered number: 04041459
Charity number: 1082599

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

BEYONDAUTISM
(A Company Limited by Guarantee)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1 - 3
Strategic Report	4
Trustees' Report	9 - 15
Independent Auditor's Report on the Financial Statements	16 - 19
Statement of Financial Activities	20
Balance Sheet	21
Statement of Cash Flows	22
Notes to the Financial Statements	23 - 36

BEYONDAUTISM
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2021**

Trustees

Mrs R Bristowe
Mr A S Lusk (resigned 22 September 2021)
Mrs K E Sorab, OBE
Mr A Johnston
Mrs D Fidler
Mrs V Federico
Mrs C Cryne (appointed 21 April 2021)
Mrs R Baylis-West (appointed 21 April 2021)
Mr A Hussain (appointed 21 April 2021)

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

BEYONDAUTISM
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Principal operating offices

BeyondAutism
The Foundry
17 Oval Way
London
SE11 5RR

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

Tram House School
520 Garratt Lane
London
SW17 0NY

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

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

Post 19
14 Enterprise Way
London
SW18 1FZ

Chief executive officer

Mrs Coultus-Pitman

Independent auditor

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

BEYONDAUTISM
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

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
(A Company Limited by Guarantee)

STRATEGIC REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

OBJECTIVES AND ACTIVITIES

Background

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.

Objects

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.

BEYONDAUTISM
(A Company Limited by Guarantee)

STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

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.

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.

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.

BEYONDAUTISM
(A Company Limited by Guarantee)

STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

2021

BeyondAutism kicks off with Year 1 of its new 5-year strategy 2020 - 2025

Shortly after Christmas BeyondAutism's Early Years' service moves into its new home in Bromley.

'Advancing autism' is published, a new report seeking to bring together professionals and organisations for the benefit of people with autism and their families. The Research & Learning department launches a professionals' area on our website and BeyondAutism hosts (digitally) our first professionals conference in May.

Tram House School becomes registered to enroll pupils from Year 7 and we begin to transition a number of pupils from year 8 across from Park House School to Tram House School at the start of the Spring Term 2021. BeyondAutism services and support continue to remain open and available throughout the ongoing coronavirus pandemic.

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

BEYONDAUTISM
(A Company Limited by Guarantee)

STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

- 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 2020 – 2025 Strategy

Our Vision

Everyone with autism accesses an education which empowers a life full of choice, independence and opportunity

Our Mission

Delivering quality education and training services underpinned by Behavioural Analysis

Our Strategic Objectives

- Reducing school placement breakdown – because being in a school that can manage behaviour is the first step to diminishing barriers to learning
- Increasing employability – having the skills, confidence and resilience to enter the work place promotes independence and broadens opportunities
- Developing the life skills to live your ideal week – the ability to organise yourself and your day gives you independence, choice and opportunities
- Increasing the resilience and confidence of families – resilient, informed and confident families make very different decisions, directly impacting the life chances and outcomes of their children
- Supporting communities to include people with autism – breaking the cycle of prejudice so that people step forward to include, ensuring choice remains with the autistic person

To this end, BeyondAutism runs:

- **Early Years' -** This is a free service developed for parents/carers to attend with their children aged 15 months–5 years. The programme focuses on behaviours, relationships and developmental play, underpinned by Behaviour Analysis. 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 sensory play areas. 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 7 to Year 14 (aged 11 – 19yrs). The year finished with 50 pupils, at full capacity.
- **Post-19 (Wandsworth and Hammersmith 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 Behaviour Analysis. The service continues to operate out of the Yarrow premises on Goldhawk Road and Wandsworth Town. We started our search for a 3rd premises in the second half of the year. Through partnerships with other organisations, our learners spend around 50% of their week working and learning in their local communities. The year finished with 26 learners.

Research & Learning – this relatively 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. The employment project is based around the development and production of a vocational tool kit which helps maximise the workforce participation of young people with autistic spectrum disorders.

BEYONDAUTISM
(A Company Limited by Guarantee)

STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

The department also welcomed 2 young people with autism to its internship programme.

Coronavirus pandemic

BeyondAutism responded swiftly and in a position of strength to the onset of the coronavirus pandemic last year. The lockdown requirements 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. 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 an ongoing and evolving situation.

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 2021. The analysis covers all aspects of safeguarding, finance, health & safety, HR, reputation and resources. A number of risks are identified in each of these categories and each risk is 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.

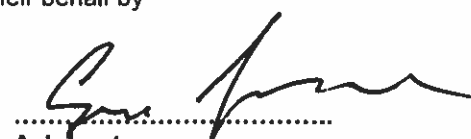
Future Plans

BeyondAutism's ongoing objective of increasing reach remains at the forefront of its growth objectives including extending current operations outside of London. What form this takes will depend on what has been identified through market research and analysis as most suitable and appropriate for the geographical area concerned. In London, BeyondAutism's Post-19 provision is now a fully independent specialist provider registered with the Department for Education and BeyondAutism is keen to open additional hubs to cater for the ever increasing demand.

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

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


.....
K Sorab
Trustee
Date: 28/04/2022


.....
A Johnston
Trustee
Date: 28/4/2022

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their annual report together with the audited financial statements of the Beyondautism for the year 1 September 2020 to 31 August 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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, the Post 19 Advisory Board 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 teachers' salaries and pay scales for other management and administrative posts take into account financial indices such as the cost of living. Benchmarking exercises are carried out on a regular basis.

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 no remuneration. 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.

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

(continued)

Trustee Recruitment, Induction and Training

The Board of Trustees aims to build a board with a comprehensive, relevant and focused 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 2020 were:

K E Sorab, OBE (Chair of Trustees)
R Bristowe
A Lusk (stepped down September, 2021)
A Johnston
D Fidler
V Federico
R Baylis-West (appointed April 21, 2021)
C Cryne (appointed April 21, 2021)
A Hussain (appointed April 20, 2021)

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.

Karen Sorab, Founder and Chair of Trustees

After 22 years at the forefront of the organisation she founded, Karen Sorab OBE announced her decision to step down, at the end of her term of office as Chair of Trustees, in the spring of 2021. A recruitment programme to find Karen's successor was agreed by the Board and implemented in September 2021. The Board would like to take the opportunity to thank Karen for BeyondAutism's outstanding achievements over the years that she has presided first as CEO of the organisation and since 2015, its Chair. The Board and the Senior Management Team are delighted that Karen will continue to be associated with and support BeyondAutism as Founder and Patron of the charity.

BeyondAutism staff

The charity team 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.

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.

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

(continued)

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 support 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 focused 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 particularly challenging situations.

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.

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)
The National Lottery Community Fund (Early Years)
The National Lottery Community Fund (Digital Directory)
The National Lottery Community Fund (School Readiness)

The Edward Gosling Foundation (Early Years)
The Edward Gosling Foundation (Park House Kitchen)
The Desmond Foundation (Early Years)
The Pamela Champion Foundation (Early Years)
N Smith Charitable Settlement (Early Years)
The Jack Petchey Foundation
Sport England
The City Bridge Trust (Employment Project)
Thomas Schools Foundation
Worshipful Company of Insurers Charitable Trust (School Readiness)
Bernard Sunley Foundation (Park House Kitchen)

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

(continued)

Beatrice Laing Trust (Park House Kitchen)
29th May 1961 Charitable Trust (Park House Kitchen)
The Masonic Charitable Foundation (Early Years)
Garfield Weston Foundation (Early Years)
The Thompson Family Charitable Trust (Snowbility)
The Constable Education Trust (Early Years)
The Screwfix Foundation (Park House Kitchen)
British Science Association (BSW project)
The Cook's Charity (Park House Kitchen)

Corporate Support

Octopus Foundation
Coop Local Community Fund
Banham Security Services
Investors in the Community
Ates Connected Living

Events and Individual Giving

Challenge events raised £11,712
Big Give £4,517 (Early Years)
Facebook Fundraisers & Lifestyle giving £1,130
Mark Owen Day art raffle (organized by fans) £1,708

The trustees would like to express gratitude for each individual who has supported the charity by making a regular gift, taking part in fundraising activities, or by making a direct donation.

In-kind Support

The Trustees would also like to thank all of our volunteers who so generously donate their time, expertise and support to BeyondAutism. In particular, they would like to extend their gratitude to the following individuals and organisations who donated time, expertise and services to support our work.

Simon Swann and colleagues at Ashurst LLP who provide many hours of pro bono legal advice.
Google AdGrant: advertising allocation of £90,500.
Kinnarps who donated some beautiful modern office furniture to our new Early Years premises.
Jane Moore for her ongoing support and to Timothy West and Prunella Scales for their continuing patronage.
Southside Wandsworth for their community fundraising efforts and providing a temporary space for our Early Years service whilst we urgently sought permanent accommodation.
Octopus Giving for providing volunteers who participated in 400+ volunteering hours.
The Fox family for their continued support in memory of Jonah Fox.
John Larner for building a 'mud kitchen' 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.

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

(continued)

Fundraising Approach and Performance

Fundraising support is important to the sustainability of our charity, and as such we meet the highest fundraising standards to retain the trust and support of our donors. We were delighted to register with the Fundraising Regulator as a sign of our continued commitment to the Fundraising Code of Practice, and are also members of the Chartered Institute of Fundraising. Our policies and compliance with fundraising regulations are reviewed annually.

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 fundraising 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, 2021 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. In the year under review, Covid 19 meant many events were cancelled and we used platforms Virgin Money Giving, Charity Checkout and JustGiving for online events, whilst ensuring that these remained compliant and met our high standards of practice.

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.

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

(continued)

Financial Review

Results for the year ended 31 August 2021 show total income of £8,593,834 (2020 £7,205,272) and an overall net surplus amount of £889,855 (2020 net surplus £31,691). The statement of cash flows shows a net inflow from operating activities of £1,668,056 (2020 inflow of £696,091) with an overall increase in cash and cash equivalents for the year of £1,217,986 (2020 increase of £491,740).

Voluntary income (i.e. fund raising and donations) was £301,941 (2020 £373,792), more information on which has been provided earlier in the report.

Consequently the net assets of the charity have risen from £1,638,767 to £2,258,622 as at 31 August 2021. Full results for the charity can be seen on pages 20 to 36 of the Annual Report.

Towards the end of the financial year, BeyondAutism refinanced the Future Builders debt of £1.6 million with Triodos Bank who provided the 2015 loan financing for the purchase and redevelopment of Tram House School. Whilst this had little financial impact on the 2021 year, savings on interest costs at current rates should contribute to net income and cashflows in future years.

Reserves policy

Reserves totalled £2,528,622 at the year end. Of these, unrestricted reserves amount to £1,421,940 and restricted reserves £1,106,682. 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.

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor


Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:


- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, James Cowper Kreston, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
K Sorab
Trustee
Date: 28/04/2022


.....
A Johnston
Trustee
Date: 28/04/2022

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 2021 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 2021 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

BEYONDAUTISM
(A Company Limited by Guarantee)

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

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

The specific procedures for this engagement that we designed and performed to detect material misstatements in respect of irregularities, including fraud, were as follows:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management and those charged with governance to identify any material instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work to address the risk of irregularities due to management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for evidence of bias.

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.

BEYONDAUTISM
(A Company Limited by Guarantee)

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

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 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 8LS

Date: 28 April 2022

BEYONDAUTISM
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	260,209	41,732	301,941	373,792
Charitable activities	3	-	8,291,893	8,291,893	6,831,480
Total income		260,209	8,333,625	8,593,834	7,205,272
Expenditure on:					
Charitable activities:					
General activities		183,073	6,975,649	7,158,722	6,468,645
Depreciation expense		-	324,051	324,051	475,552
Interest expense		-	221,206	221,206	229,384
Total expenditure		257,872	7,446,107	7,703,979	7,173,581
Net income		2,337	887,518	889,855	31,691
Transfers between funds	13	(72,914)	72,914	-	-
Net movement in funds		(70,577)	960,432	889,855	31,691
Reconciliation of funds:					
Total funds brought forward		1,177,259	461,508	1,638,767	1,607,076
Net movement in funds		(70,577)	960,432	889,855	31,691
Total funds carried forward		1,106,682	1,421,940	2,528,622	1,638,767

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 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	6,635,789	6,687,052
		<u>6,635,789</u>	<u>6,687,052</u>
Current assets			
Debtors	10	962,666	1,031,676
Cash at bank and in hand		2,313,014	1,095,025
		<u>3,275,680</u>	<u>2,126,701</u>
Creditors: amounts falling due within one year	11	(1,419,871)	(1,054,995)
Net current assets		<u>1,855,809</u>	<u>1,071,706</u>
Total assets less current liabilities		<u>8,491,598</u>	<u>7,758,758</u>
Creditors: amounts falling due after more than one year	12	(5,962,976)	(6,119,991)
Net assets excluding pension asset		<u>2,528,622</u>	<u>1,638,767</u>
Total net assets		<u><u>2,528,622</u></u>	<u><u>1,638,767</u></u>
Charity funds			
Restricted funds	13	1,106,682	1,177,259
Unrestricted funds	13	1,421,940	461,508
Total funds		<u><u>2,528,622</u></u>	<u><u>1,638,767</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 and signed on their behalf by:



K Sorab
Trustees

Date: 28/04/2022



A Johnston
Trustee and Treasurer

Date: 28/04/2022

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 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	1,668,056	696,091
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(238,533)	(57,842)
	<hr/>	<hr/>
Net cash used in investing activities	(238,533)	(57,842)
	<hr/>	<hr/>
Cash flows from financing activities		
Repayments of borrowing	(211,537)	(146,509)
	<hr/>	<hr/>
Net cash used in financing activities	(211,537)	(146,509)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	1,217,986	491,740
Cash and cash equivalents at the beginning of the year	1,095,025	603,285
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	2,313,011	1,095,025
	<hr/> <hr/>	<hr/> <hr/>

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 2021

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 2021

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 2021**

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 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations and gifts	34,501	40,666	75,167	141,478
Other Grants	225,708	-	225,708	188,651
Government grants	-	1,066	1,066	43,663
	<u>260,209</u>	<u>41,732</u>	<u>301,941</u>	<u>373,792</u>
Total 2020	<u>224,564</u>	<u>149,228</u>	<u>373,792</u>	

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

3. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Teaching and care of children and young people (fees)	8,128,312	8,128,312	6,767,281
Fundraising	-	-	3,139
Other income	163,581	163,581	61,060
	<u>8,291,893</u>	<u>8,291,893</u>	<u>6,831,480</u>
Total 2020	<u><u>6,831,480</u></u>	<u><u>6,831,480</u></u>	

4. Analysis of expenditure by type

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Teaching and care of children and young people	6,752,097	917,732	7,669,829	7,005,682
Development costs	-	31,539	31,539	150,257
Governance	-	2,611	2,611	17,642
	<u>6,752,097</u>	<u>951,882</u>	<u>7,703,979</u>	<u>7,173,581</u>
Total 2020	<u><u>6,152,333</u></u>	<u><u>1,021,248</u></u>	<u><u>7,173,581</u></u>	

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

5. Net income

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets owned by the charity	324,051	475,552
Fees payable to the charity's auditor in respect of: Auditor's remuneration	6,000	5,300
	6,000	5,300

During the year, no trustees received any benefits in kind (2020 - £Nil).

During the year, one trustee received reimbursed expenses of £50 (2020 - £218).

6. Staff costs

	2021 £	2020 £
Wages and salaries	5,330,713	3,916,252
Social security costs	401,795	296,676
Contribution to defined contribution pension schemes	254,729	202,351
	5,987,237	4,415,279

During the year two members of staff received severance payments. The total value of these payments was £3,941.

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

	2021 No.	2020 No.
Teaching	152	106
Charity management and support staff	79	65
	231	171

BEYONDAUTISM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

6. Staff costs (continued)

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

	2021 No.	2020 No.
In the band £60,001 - £70,000	1	1
In the band £70,001 - £80,000	1	1
In the band £80,001 - £90,000	1	1
In the band £100,001 - £200,000	-	1
In the band £110,001 - £120,000	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 £751,967 (2020: £613,155).

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

	2021 £	2020 £
Bank loan interest	<u>221,206</u>	<u>229,384</u>

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

9. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 September 2020	9,193,241	24,732	280,086	328,362	9,826,421
Additions	-	35,011	154,065	83,712	272,788
Disposals	-	-	-	(89,073)	(89,073)
At 31 August 2021	<u>9,193,241</u>	<u>59,743</u>	<u>434,151</u>	<u>323,001</u>	<u>10,010,136</u>
Depreciation					
At 1 September 2020	2,741,200	6,185	161,542	230,442	3,139,369
Charge for the year	223,252	9,101	35,747	55,951	324,051
On disposals	-	-	-	(89,073)	(89,073)
At 31 August 2021	<u>2,964,452</u>	<u>15,286</u>	<u>197,289</u>	<u>197,320</u>	<u>3,374,347</u>
Net book value					
At 31 August 2021	<u>6,228,789</u>	<u>44,457</u>	<u>236,862</u>	<u>125,681</u>	<u>6,635,789</u>
At 31 August 2020	<u>6,452,041</u>	<u>18,547</u>	<u>118,544</u>	<u>97,920</u>	<u>6,687,052</u>

Included in freehold land and buildings is land at a cost of £2,075,000 (2020: £2,075,000) which is not depreciated.

10. Debtors

	2021 £	2020 £
Due after more than one year		
Prepayments and accrued income	333,732	290,500
	<u>333,732</u>	<u>290,500</u>
Due within one year		
Fees	236,168	469,817
Other debtors	23,755	18,957
Prepayments and accrued income	369,011	252,402
	<u>962,666</u>	<u>1,031,676</u>

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank overdrafts	-	249
Bank loans	202,938	158,125
Other loans	-	66,806
Trade creditors	189,142	121,711
Other taxation and social security	115,649	95,195
Other creditors	51,505	51,622
Accruals and deferred income	860,637	561,287
	1,419,871	1,054,995
	2021 £	2020 £
Deferred income at 1 September 2020	810,595	718,922
Resources deferred during the year	488,483	509,850
Amounts released from previous periods	(810,595)	(418,177)
	488,483	810,595

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

	2021 £	2020 £
Bank loans	5,629,244	4,255,218
Other loans	-	1,574,273
Accruals and deferred income	333,732	290,500
	5,962,976	6,119,991

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

	2021 £	2020 £
Repayable by instalments	4,581,518	4,848,519

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

13. Statement of funds

Statement of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers In/out £	Balance at 31 August 2021 £
Unrestricted funds					
General Funds	918,041	8,060,836	(6,900,851)	(440,888)	1,637,138
Fixed asset funds	5,595,331	272,789	(324,050)	72,914	5,616,984
Loan fund	(6,051,864)	-	(221,206)	440,888	(5,832,182)
	<u>461,508</u>	<u>8,333,625</u>	<u>(7,446,107)</u>	<u>72,914</u>	<u>1,421,940</u>
Restricted funds					
Multi purpose hall and buildings grant	341,449	-	-	(19,970)	321,479
Softplay area	12,596	-	-	(2,658)	9,938
Tram House capital appeal	700,057	-	-	(31,386)	668,671
Park House kitchen and sensory room	-	45,666	-	-	45,666
Tram House Equipment	19,071	-	-	(2,601)	16,470
Dennis Wise Foundation	18,547	-	-	(6,180)	12,367
Story of Christmas	45,000	-	(2,790)	(10,119)	32,091
Snowbility	12,863	10,549	(23,412)	-	-
City Bridge Trust	22,746	11,500	(34,246)	-	-
Sport England - accessible bikes	2,930	10,494	(13,424)	-	-
Children in Need	-	34,625	(34,625)	-	-
The Big Lottery - Early years	-	76,000	(76,000)	-	-
The Big Lottery - Pre-school	-	20,220	(20,220)	-	-
Constable education trust	-	11,795	(11,795)	-	-
Garfield Weston	-	10,000	(10,000)	-	-
Edward Gosling	-	10,000	(10,000)	-	-
Masonic trust	-	4,022	(4,022)	-	-
Chapman Charitable Trust	2,000	3,500	(5,500)	-	-
Other - early years	-	11,838	(11,838)	-	-
	<u>1,177,259</u>	<u>260,209</u>	<u>(257,872)</u>	<u>(72,914)</u>	<u>1,106,682</u>
Total of funds	<u><u>1,638,767</u></u>	<u><u>8,593,834</u></u>	<u><u>(7,703,979)</u></u>	<u><u>-</u></u>	<u><u>2,528,622</u></u>

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2020 £
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
Tram House capital appeal	24,444	-	(11,581)	-	12,863
Park House kitchen and sensory room	731,403	-	-	(31,346)	700,057
Tram House Equipment	21,672	-	-	(2,601)	19,071
Dennis Wise Foundation	24,732	-	-	(6,185)	18,547
Story of Christmas	2,548	-	(2,548)	-	-
Snowbilly	2,488	-	-	(2,488)	-
Restricted Fund 9	-	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 - Early years	-	76,000	(76,000)	-	-
Garfield Weston	-	8,000	(8,000)	-	-
Edward Gosling	-	2,250	(2,250)	-	-
Masonic trust	-	10,000	(10,000)	-	-
Chapman Charitable Trust	-	2,000	-	-	2,000
Other - early years	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
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

14. Summary of funds

Summary of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
General funds	461,508	8,333,625	(7,446,107)	72,914	1,421,940
Restricted funds	1,177,259	260,209	(257,872)	(72,914)	1,106,682
	<u>1,638,767</u>	<u>8,593,834</u>	<u>(7,703,979)</u>	<u>-</u>	<u>2,528,622</u>

Summary of funds - prior 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>

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.

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,028,925	5,606,864	6,635,789
Debtors due after more than one year	333,732	-	333,732
Current assets	493,409	2,448,539	2,941,948
Creditors due within one year	(415,652)	(1,004,219)	(1,419,871)
Creditors due in more than one year	(333,732)	(5,629,244)	(5,962,976)
Total	1,106,682	1,421,940	2,528,622

Analysis of net assets between funds - prior year

	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

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

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	889,855	31,691
Adjustments for:		
Depreciation charges	309,819	475,552
Decrease in debtors	699,190	223,611
Decrease in creditors	(214,683)	(34,763)
Net cash provided by operating activities	1,684,181	696,091

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

17. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	<u>2,313,011</u>	<u>1,095,025</u>

18. Analysis of changes in net debt

	At 1 September 2020 £	Cash flows £	At 31 August 2021 £
Cash at bank and in hand	1,095,025	1,217,989	2,313,014
Bank overdrafts repayable on demand	(249)	249	-
Debt due within 1 year	(224,931)	21,993	(202,938)
Debt due after 1 year	(5,829,491)	200,247	(5,629,244)
	<u>(4,959,646)</u>	<u>1,440,478</u>	<u>(3,519,168)</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.

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

BEYONDAUTISM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

19. Pension commitments (continued)

- 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 £254,729 (2020: £206,351) including £115,917 (2020: £94,490) to the TPS.

20. Operating lease commitments

At 31 August 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	207,682	173,900
Later than 1 year and not later than 5 years	426,226	493,635
	<u>633,908</u>	<u>667,535</u>

21. Related party transactions

Calmcare Consulting Limited is a company controlled by Mr A S Lusk, a trustee. During the year consultancy fees of £nil (2020: £1,011) were paid by BeyondAutism to Calmcare Consulting Limited.