

Registered number: 04041459
Charity number: 1082599

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

BEYONDAUTISM
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2022**

Trustees

Mrs R Bristowe
Mr A S Lusk (stepped down 22 September 2021)
Mrs K E Sorab, OBE (stepped down 29 April 2022)
Mr A Johnston
Mrs D Fidler
Mrs V Federico
Mrs C Cryne (stepped down 26 April 2022)
Mrs R Baylis-West
Mr A Hussain (stepped down 11 November 2022)
Prof D Croisdale-Appleby (29 April 2022 - 31 January 2023)

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 2022

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

Post 19
Unit A1
Avon House
3 Enterprise Way
London
SW18 1FZ

Chief executive officer

Mrs Coultus-Pitman

Independent auditor

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

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

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 2022

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.

Our Vision

Every child and young adult with autism accesses an education which empowers a life full of choice, independence and opportunity.

Our Mission

To deliver quality education and training services, underpinned by Behaviour Analysis.

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

"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

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 2022

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.

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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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 enrol 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

BeyondAutism services and support continue to remain open and available throughout the ongoing coronavirus pandemic.

2022

Tram House School is rated good with outstanding features by Ofsted and its application to increase its Published Admission Number (PAN) to 70 is approved. Park House School continues to operate at capacity. The Early Years service including the school readiness group is oversubscribed. The Employability Toolkit and the Autism Services Directory are launched along with the Fast Responder pilot. Outreach services expand outside of London to Oxfordshire and Post 19 sees its first graduate.

Everything we do is underpinned by our values:

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 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 principles 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

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STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

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 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

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FOR THE YEAR ENDED 31 AUGUST 2022

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 6 (4 – 11yrs 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 Good with Outstanding Features – educates Year 7 to Year 14 (aged 11 – 19yrs). The year finished with 59 pupils.
- Post-19 (Wandsworth, Riverside 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. A 3rd hub at Riverside was opened during the year and we started our search for a larger premises in Hammersmith 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 31 learners.
- Research & Learning has continued to grow and expand its reach. This includes delivering on Outreach contracts across London and South Oxfordshire. Online training has now been completed by people from across Scotland, Wales and England and continues to receive 100% positive feedback from attendees. BeyondAutism continues to build on its online presence, through the creation of podcasts, training videos and resources. The Lunch and Learn series has been very successful in sharing our approach, expertise and views with a wider audience.

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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 economic and political factors remain 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

A Johnston

Angus Johnston 23 May 2023 14:55:38 BST (UTC +1)

A Johnston
Trustee

Date: 23 May 2023

D Fidler

Donna Fidler 23 May 2023 15:14:25 BST (UTC +1)

D Fidler
Trustee

Date: 23 May 2023

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report together with the audited financial statements of the Beyondautism for the year 1 September 2021 to 31 August 2022. 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 autistic children and young adults 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 channeled 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 behaviour analysts 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.

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.

Chair of Trustees

During the year, the founder and former Chair of Trustees, Karen Sorab OBE, stepped down, leaving a legacy of passion for autism education underpinned by behaviour analysis. Karen's unwavering pursuit of outstanding provision for autistic children and young adults has created an organisation on a mission to reach as many children, young adults, their families and the professionals that work with them as possible, expanding beyond the geographical confines of Greater London. The world of autism education owes a great debt to Karen and the

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FOR THE YEAR ENDED 31 AUGUST 2022

(continued)

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.

Professor David Croisdale-Appleby OBE was appointed as BeyondAutism's new Chair of Trustees. David is a leading expert on health and social care, whose passionate commitment to transforming the life chances of oppressed, vulnerable and disadvantaged people has been hugely influential in shaping social policy, nationally and internationally. On accepting the invitation to join BeyondAutism, David said:

'I am delighted to take on the role of Chair of Trustees at BeyondAutism and proud to be part of an organization with such an aspirational vision, at both an individual and societal level for autistic people and their families. I am excited to be part of that change and look forward to using my position as Chair to help the continued growth and reach of the charity.'

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 2021 were:

K E Sorab OBE (Chair of Trustees – stepped down April 29, 2022)
D Croisdale-Appleby OBE (Chair of Trustees April 29, 2022 - January 31, 2023)
R Bristowe
A Lusk (stepped down 22 September 2021)
A Johnston (Chair of Trustees from January 31, 2023)
D Fidler
V Federico
R Baylis-West
C Cryne (stepped down April 26, 2022)
A Hussain (stepped down November 11, 2022)

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

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.

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(continued)

BeyondAutism services are staffed with the following:

Teachers

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

Therapists

BeyondAutism employs a number of speech and language (SaLT) and occupational (OT) therapists who provide therapy programmes either directly or indirectly (through a tutor) depending on the stipulations made in the EHCP.

Behaviour Analysts

Every class and provision has a qualified Behaviour Analyst who draws up the individual behaviour programmes.

Advanced Skills Practitioners

An ASP covers 2 classrooms and is responsible for the training of tutors, leading small group learning sessions and supporting the Behaviour Analysts..

Teaching and Learning Practitioners and Mentors (TLP/TLM)

Each learner is paired with an TLP on a one to one basis. In exceptional circumstances the support may be based on a 2 TLPs to 1 learner pairing. The TLPs 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, TLPs 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.

Behaviour 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. Behaviour Analysis techniques teach 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 behaviour 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 Behaviour Analysis 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)

Morrisons (Park House sensory garden and playground)

The Jack Petchey Foundation

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FOR THE YEAR ENDED 31 AUGUST 2022

(continued)

The City Bridge Trust (Employment Project)
The City Bridge Trust Stepping Stones (Fast Responder)
Thomas Schools Foundation
The Masonic Charitable Foundation (Early Years)
Garfield Weston Foundation (Early Years)
The Thompson Family Charitable Trust (Snowbility)
The Constable Education Trust (Early Years)
British Science Association (BSW project)
Radcliffe Trust (Park House music therapy)
Mr Ian Vernon (Early Years)
Arnold Clark (Early Years)
Shanly Foundation (Early Years)
National Funding Scheme (Early Years)
Octopus Foundation (Park House capital appeal)
Little Lives (ipads for Early Years learners)
Coop (Early Years)
Barratt Foundation (Early Years)
DS Smith (Early Years)
Dentons Charitable Trust (Early Years)
David Solomon's Charitable Trust (Early Years)

Corporate support

Octopus Foundation
Coop Local Community Fund
Banham Security Services
Wates Connected Living
Southside Chamber of Commerce

Events and Individual Giving

Challenge events and individual giving raised £19,955

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 £83,392.
London Timber Buildings (garden office)
Langley Foundation
Nordoff Robins (music therapy)
Aldaheff (musical instruments)
Discount Displays (Velcro)
Royal Marsden (medical chair)
Carmen Photography
Volunteer Occupational Therapist

All of the Octopus volunteers who help out with a wide variety of tasks and events.

Jane Moore for her ongoing support and to Timothy West and Prunella Scales for their continuing patronage

The Fox family for their continued support in memory of Jonah Fox

The Governing Body for the support they give to Park House School and Tram House School The Post 19

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(continued)

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

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, 2022 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 do not '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. 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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

(continued)

Financial Review

Results for the year ended 31 August 2022 show total income of £9,990,214 (2021 £8,593,834) and an overall net surplus amount of £626,657 (2021 net surplus £889,855). The statement of cash flows shows a net inflow from operating activities of £1,094,494 (2021 inflow of £1,668,056) with an overall increase in cash and cash equivalents for the year of £642,427 (2021 increase of £1,217,986).

Voluntary income (i.e. fund raising and donations) was £503,180 (2021 £301,941), more information on which has been provided earlier in the report.

Consequently the net assets of the charity have risen from £2,258,622 to £3,155,279 as at 31 August 2022. Full results for the charity can be seen on pages 21 to 39 of the Annual Report.

Reserves policy

Reserves totalled £3,155,279 at the year end. Of these, unrestricted reserves amount to £2,106,051 and restricted reserves £1,049,228. In the long term the Board would like to increase the balance on unrestricted reserves to an amount representing 3 months of operating expenses. 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.

During the year The Fast Track Leadership Development Programme was set up. The programme has been designed to enable employees to accelerate their chances of promotion across a two year period. 2 employees enrolled in the programme, one of whom has already moved into a senior leadership role.

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 2022

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 Audit, 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:

A Johnston

Angus Johnston 23 May 2023 14:55:38 BST (UTC +1)

A Johnston
Trustee

Date: 23 May 2023

D Fidler

Donna Fidler 23 May 2023 15:14:25 BST (UTC +1)

D Fidler
Trustee

Date: 23 May 2023

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 2022 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 2022 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 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 Audit

Chartered Accountants and Statutory Auditor

Reading Bridge House

George Street

Reading

Berkshire

RG1 8LS

Date: 26 May 2023

BEYONDAUTISM
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	353,287	149,893	503,180	301,941
Charitable activities	3	-	9,487,034	9,487,034	8,291,893
Total income		353,287	9,636,927	9,990,214	8,593,834
Expenditure on:					
Charitable activities:					
General activities		334,627	8,432,634	8,767,261	7,158,722
Depreciation expense		-	330,598	330,598	324,051
Interest expense		-	182,306	182,306	221,206
Other charitable activities		-	83,392	83,392	-
Total expenditure		334,627	9,028,930	9,363,557	7,703,979
Net income		18,660	607,997	626,657	889,855
Transfers between funds	13	(76,114)	76,114	-	-
Net movement in funds		(57,454)	684,111	626,657	889,855
Reconciliation of funds:					
Total funds brought forward		1,106,682	1,421,940	2,528,622	1,638,767
Net movement in funds		(57,454)	684,111	626,657	889,855
Total funds carried forward		1,049,228	2,106,051	3,155,279	2,528,622

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

The notes on pages 24 to 38 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 AUGUST 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	6,547,482	6,635,789
		<u>6,547,482</u>	<u>6,635,789</u>
Current assets			
Debtors	10	532,636	962,666
Cash at bank and in hand		2,955,438	2,313,014
		<u>3,488,074</u>	<u>3,275,680</u>
Creditors: amounts falling due within one year	11	(1,406,645)	(1,419,871)
Net current assets		<u>2,081,429</u>	<u>1,855,809</u>
Total assets less current liabilities		<u>8,628,911</u>	<u>8,491,598</u>
Creditors: amounts falling due after more than one year	12	(5,473,632)	(5,962,976)
Net assets excluding pension asset		<u>3,155,279</u>	<u>2,528,622</u>
Total net assets		<u><u>3,155,279</u></u>	<u><u>2,528,622</u></u>
Charity funds			
Restricted funds	13	1,049,228	1,106,682
Unrestricted funds	13	2,106,051	1,421,940
Total funds		<u><u>3,155,279</u></u>	<u><u>2,528,622</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:

A Johnston

Angus Johnston 23 May 2023 14:55:38 BST (UTC +1)

A Johnston

Trustee

Date: 23 May 2023

D Fidler

Donna Fidler 23 May 2023 15:14:25 BST (UTC +1)

D Fidler

Trustee

Date: 23 May 2023

The notes on pages 24 to 38 form part of these financial statements.

BEYONDAUTISM
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	16	1,094,494	1,668,056
		<hr/>	<hr/>
Cash flows from investing activities			
Purchase of tangible fixed assets		(242,291)	(238,533)
		<hr/>	<hr/>
Net cash used in investing activities		(242,291)	(238,533)
		<hr/>	<hr/>
Cash flows from financing activities			
Repayments of borrowing		(209,776)	(211,537)
		<hr/>	<hr/>
Net cash used in financing activities		(209,776)	(211,537)
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		642,427	1,217,986
Cash and cash equivalents at the beginning of the year		2,313,011	1,095,025
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	17	2,955,438	2,313,011
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 24 to 38 form part of these financial statements

BEYONDAUTISM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

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 2022

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 2022**

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 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations and gifts	10,147	122,483	132,630	75,167
Other grants	343,140	27,410	370,550	225,708
Government grants	-	-	-	1,066
	353,287	149,893	503,180	301,941
Total 2021	260,209	41,732	301,941	

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Teaching and care of children and young people (fees)	9,294,128	9,294,128	8,128,312
Fundraising	1,156	1,156	-
Other income	191,750	191,750	163,581
	<u>9,487,034</u>	<u>9,487,034</u>	<u>8,291,893</u>
	<u><u>9,487,034</u></u>	<u><u>9,487,034</u></u>	<u><u>8,291,893</u></u>
Total 2021	<u>8,291,893</u>	<u>8,291,893</u>	
	<u><u>8,291,893</u></u>	<u><u>8,291,893</u></u>	

4. Analysis of expenditure by type

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Teaching and care of children and young people	8,062,008	1,257,082	9,319,090	7,669,829
Governance	-	3,299	3,299	2,611
Development costs	-	41,168	41,168	31,539
	<u>8,062,008</u>	<u>1,301,549</u>	<u>9,363,557</u>	<u>7,703,979</u>
	<u><u>8,062,008</u></u>	<u><u>1,301,549</u></u>	<u><u>9,363,557</u></u>	<u><u>7,703,979</u></u>
Total 2021	<u>6,752,097</u>	<u>951,882</u>	<u>7,703,979</u>	
	<u><u>6,752,097</u></u>	<u><u>951,882</u></u>	<u><u>7,703,979</u></u>	

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

5. Net income

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets owned by the charity	330,598	324,051
Fees payable to the charity's auditor in respect of: Auditor's remuneration	11,750	6,000
	<u><u> </u></u>	<u><u> </u></u>

During the year, no trustees received benefits in kind (2021 - £Nil).

During the year, one trustee received reimbursed expenses of £11,604 (2021 - £50).

6. Staff costs

	2022 £	2021 £
Wages and salaries	5,953,750	5,330,713
Social security costs	462,589	401,795
Contribution to defined contribution pension schemes	279,318	254,729
	<u><u>6,695,657</u></u>	<u><u>5,987,237</u></u>

During the year there were no members of staff who received severance payments.

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

	2022 No.	2021 No.
Teaching	155	152
Charity management and support staff	88	79
	<u><u>243</u></u>	<u><u>231</u></u>

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

6. Staff costs (continued)

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

	2022 No.	2021 No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	1	1
In the band £80,001 - £90,000	2	1
In the band £110,001 - £120,000	1	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 £703,184.06 (2021: £751,967).

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

	2022 £	2021 £
Bank loan interest	182,306	221,206

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

9. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 September 2021	9,193,241	59,743	434,151	323,001	10,010,136
Additions	-	-	116,014	126,277	242,291
At 31 August 2022	<u>9,193,241</u>	<u>59,743</u>	<u>550,165</u>	<u>449,278</u>	<u>10,252,427</u>
Depreciation					
At 1 September 2021	2,964,452	15,286	197,289	197,320	3,374,347
Charge for the year	223,252	14,936	36,021	56,389	330,598
At 31 August 2022	<u>3,187,704</u>	<u>30,222</u>	<u>233,310</u>	<u>253,709</u>	<u>3,704,945</u>
Net book value					
At 31 August 2022	<u>6,005,537</u>	<u>29,521</u>	<u>316,855</u>	<u>195,569</u>	<u>6,547,482</u>
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>

Included in freehold land and buildings is land at a cost of £2,075,000 (2021: £2,075,000) which is not depreciated.

10. Debtors

	2022 £	2021 £
Due after more than one year		
Prepayments and accrued income	159,974	333,732
	<u>159,974</u>	<u>333,732</u>
Due within one year		
Fees	82,735	236,168
Other debtors	35,124	23,755
Prepayments and accrued income	254,803	369,011
	<u>532,636</u>	<u>962,666</u>

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Bank loans	308,743	202,938
Trade creditors	96,272	189,142
Other taxation and social security	123,343	115,649
Other creditors	122,885	51,505
Accruals and deferred income	755,402	860,637
	<u>1,406,645</u>	<u>1,419,871</u>
	2022 £	2021 £
Deferred income at 1 September 2021	488,483	810,595
Resources deferred during the year	561,012	488,483
Amounts released from previous periods	(488,483)	(810,595)
Deferred income at 31 August 2022	<u>561,012</u>	<u>488,483</u>

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

	2022 £	2021 £
Bank loans	5,313,658	5,629,244
Accruals and deferred income	159,974	333,732
	<u>5,473,632</u>	<u>5,962,976</u>

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

	2022 £	2021 £
Repayable by instalments	<u>4,025,069</u>	<u>4,581,518</u>

Included within the above balance is £1,526,543, interest is charged at 3%.
Included within the above balance is £2,876,149, interest is charged at 3%.
Included within the above balance is £1,219,708, interest is charged at 3%.

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

13. Statement of funds

Statement of funds - current year

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2022 £
Unrestricted funds					
General Funds	1,637,138	9,413,296	(8,516,026)	(304,210)	2,230,198
Fixed asset funds	5,616,984	223,631	(330,598)	(11,763)	5,498,254
Loan fund	(5,832,182)	-	(182,306)	392,087	(5,622,401)
	<u>1,421,940</u>	<u>9,636,927</u>	<u>(9,028,930)</u>	<u>76,114</u>	<u>2,106,051</u>
Restricted funds					
Multi purpose hall and buildings grant	321,479	-	-	(19,970)	301,509
Softplay area	9,938	-	-	(2,658)	7,280
Tram House capital appeal	668,671	-	-	(31,386)	637,285
Park House kitchen and sensory room	45,666	-	-	(4,567)	41,099
Tram House Equipment	16,470	-	-	(2,601)	13,869
Dennis Wise Foundation	12,367	-	-	(6,180)	6,187
Story of Christmas	32,091	-	-	(8,752)	23,339
Snowbility	-	32,883	(32,883)	-	-
City Bridge Trust	-	98,592	(98,592)	-	-
Children in Need	-	8,686	(8,686)	-	-
The Big Lottery - Early years	-	76,000	(76,000)	-	-
The Big Lottery - Pre-school	-	37,618	(37,618)	-	-
Constable education trust	-	37,528	(37,528)	-	-
Garfield Weston	-	10,000	(10,000)	-	-
Other capital	-	500	-	-	500
Masonic trust	-	16,324	(16,324)	-	-
Morrison's Foundation	-	18,160	-	-	18,160
Other - early years	-	16,996	(16,996)	-	-
	<u>1,106,682</u>	<u>353,287</u>	<u>(334,627)</u>	<u>(76,114)</u>	<u>1,049,228</u>
Total of funds	<u><u>2,528,622</u></u>	<u><u>9,990,214</u></u>	<u><u>(9,363,557)</u></u>	<u><u>-</u></u>	<u><u>3,155,279</u></u>

BEYONDAUTISM
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
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)	-	-
Other capital	-	10,000	(10,000)	-	-
Masonic trust	-	4,022	(4,022)	-	-
Morrisons Foundation	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>1,638,767</u>	<u>8,593,834</u>	<u>(7,703,979)</u>	<u>-</u>	<u>2,528,622</u>
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BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

13. Statement of funds (continued)

14. Summary of funds

Summary of funds - current year

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2022 £
General funds	1,421,940	9,636,927	(9,028,930)	76,114	2,106,051
Restricted funds	1,106,682	353,287	(334,627)	(76,114)	1,049,228
	<u>2,528,622</u>	<u>9,990,214</u>	<u>(9,363,557)</u>	<u>-</u>	<u>3,155,279</u>

Summary of funds - prior 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>

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
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,049,228	5,498,254	6,547,482
Debtors due after more than one year	159,974	-	159,974
Current assets	464,594	2,863,506	3,328,100
Creditors due within one year	(464,594)	(942,051)	(1,406,645)
Creditors due in more than one year	(159,974)	(5,313,658)	(5,473,632)
Total	1,049,228	2,106,051	3,155,279

Analysis of net assets between funds - prior 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

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

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	626,657	889,855
Adjustments for:		
Depreciation charges	330,598	324,051
Decrease in debtors	430,030	69,010
Increase/(decrease) in creditors	(292,791)	430,101
Net cash provided by operating activities	1,094,494	1,713,017

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

17. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	<u><u>2,955,438</u></u>	<u><u>2,313,011</u></u>

18. Analysis of changes in net debt

	At 1 September 2021 £	Cash flows £	At 31 August 2022 £
Cash at bank and in hand	2,313,014	642,424	2,955,438
Debt due within 1 year	(202,938)	(105,805)	(308,743)
Debt due after 1 year	(5,629,244)	315,586	(5,313,658)
	<u><u>(3,519,168)</u></u>	<u><u>852,205</u></u>	<u><u>(2,666,963)</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
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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 23.68% of pensionable pay (including a 0.08% employer administration charge)
 - total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £218,000 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £196,100 million giving a notional past service deficit of £22,000 million
- the SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 2.4% above the rate of CPI. assumed real rate of return is 2.4% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.2%. The assumed nominal rate of return including earnings growth is 4.45%

The next valuation result is due to be implemented from 1 April 2024.

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 2022 the cost of pension contributions was £279,318 (2021: £254,729) including £123,275 (2021: £115,917) to the TPS.

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NOTES TO THE FINANCIAL STATEMENTS
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20. Operating lease commitments

At 31 August 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	174,367	207,682
Later than 1 year and not later than 5 years	251,878	426,226
	<u>426,245</u>	<u>633,908</u>

21. Post balance sheet events

On the 14 December 2022, a lease agreement was signed for the use of 140 Woking Close, London. The lease term is for a 10 year period with a break clause at 5 years. The lease attracts annual rental charges of £89,500.