

Registered number: 04041459
Charity number: 1082599

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

BEYONDAUTISM
(A Company Limited by Guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2025**

Trustees

Mrs R Bristowe (resigned 15 September 2025)
Mr M Smith
Mr A Johnston
Mrs D Fidler
Mrs R Baylis-West (resigned 7 November 2025)
Mrs G Coladangelo
Mrs V Federico (resigned 29 October 2024)
Mr T Reid
Mr C Mahoney (appointed 1 December 2025)

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 2025

Principal operating offices

Beyondautism
1 Armory Way
London
SW8 1TH

BeyondAutism
140 Woking Close
Roehampton
London
SW15 5LD

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

Tram House School
520 Garratt Lane
London
SW17 0NY

Post 19
14 Enterprise Way
London
SW18 1FZ

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

Chief executive officer

Mrs Coultas-Pitman

Independent auditor

James Cowper Kreston Audit
Chartered Accountants and Statutory Auditor
2 Communications Road
Greenham Business Park
Greenham
Newbury
RG19 6AB

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

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 2025

OBJECTIVES AND ACTIVITIES

Background

Autism affects how a person communicates and experiences the world. Autistic people can experience difficulties with communication and/or sensory processing. It affects each person differently and is therefore often described as a spectrum. Autism is not an illness or disease and cannot be cured.

We are experts in delivering autism education services from pre-school to 25. BeyondAutism is a non-profit organisation, driving change in the world of autism education to ensure autistic children and young adults access an education which empowers a life full of choice, independence and opportunity. We do this by creating positive educational experiences, training for the professional team around a child, and information, resources and support for families and carers.

We deliver rapid and sustained outcomes in our Early Years' service by working with parents and children together. Empowering parents to feel resilient and confident in meeting the needs of their child leads to aspirational, informed choices creating a positive and successful step into primary education. Our schools and Post-19 service have a specialist curriculum that ensures sustained success beyond the age of 25, setting children and young adults up with the skills and independence to lead a life of their choosing.

Our Outreach team is activating networks and building local capacity with a solution-focused approach. Our Fast Responder® service is working at the point of crisis to change the national picture and reduce school placement breakdown, supporting students in their settings.

Our Vision

A world where every autistic learner belongs, succeeds and shapes their own future.

BeyondAutism celebrates the individual. We always seek to discover a person's aspirations, preferences and support needs facilitating a life of choice and opportunity. We go above and beyond to break the cycle of prejudice, through education and training, changing society and ensuring inclusion.

Our Strategy

BeyondAutism has undergone remarkable transformation and growth over the past 25 years.

Our current strategy and objectives reflect our aspirations at an individual and societal level. Through education and developing skills, whilst also influencing attitudes, resources and institutions.

Our Strategic Goals:

- Establish BeyondAutism as the leading provider of autism education in the country
- Equip practitioners with the tools to include, not exclude autistic children and young people
- Shape and influence national policy and practice on autism education
- Build a network of parents, carers and families engaged in their children's education

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STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Everything we do is underpinned by our values:

Dedicated to delivering excellence

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 Understanding Behaviour

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 Behaviour Analysis, underpinned by the science of Applied Behaviour Analysis and Verbal Behaviour.
- have a creative and flexible approach to applying Behavioural Analysis to meet the needs of the individual, embracing new research tools and techniques.

Respectful

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

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

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STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

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 benefited 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.
- **Tram House School** (520 Garratt Lane, Earlsfield and 6th form at 140 Woking Close, Roehampton) Ofsted rated Good with Outstanding Features – educates Year 7 to Year 14 (aged 11 – 19yrs).
- **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. Through partnerships with other organisations, our learners spend around 50% of their week working and learning in their local communities.
- **Outreach** has continued to grow and expand its reach. This includes delivering contracts across London and surrounding local authorities. Online training has now been completed by people from across the UK and continues to receive 100% positive feedback from attendees. BeyondAutism continues to build 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.

2025 Highlights

During 2025 we have opened a new dedicated sixth form facility for Tram House School based in Wandsworth. The Charity were co-located at this site for most of the year, relocating to The Gatehouse in Wandsworth, 1 Armoury Way, London SW18 1TH, at the beginning of August.

Reduced School Placement breakdown

- Seven BeyondAutism Fast Responders trained and embedded across four Bracknell primary schools to strengthen inclusive practice and keep pupils in their local placements.
- 1,030 educators trained across the year, with 90 percent reporting they could apply learning immediately in classrooms and settings.
- Stronger pathways established between schools, families, and local professionals to reduce exclusions and maintain stable placements.

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STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Increased Employability

- 11 active Post-19 work placements with partners including London Zoo, Odeon Wimbledon, and Reworks Recycling.
- Structured Employability Curriculum delivered across Sixth Form and Post-19, providing consistent job-readiness teaching (developed through City Bridge Trust funding).
- Weekly Sixth Form Café enterprise offered hands-on experience in customer service, teamwork, and money handling.
- Learners built CVs and references using employer input, strengthening transitions into volunteering, supported internships, and paid roles.

People with autism have the skills to live their ideal week

- Personal AAC devices funded for nine learners, supporting communication and lifelong independence.
- Tailored independence coaching offered across Post-19, including travel skills, community access, money management, and daily living.
- Learners engaged in personalised programmes that balanced work, community participation, wellbeing, and recreation, forming the foundations of their “ideal week.”

Increase resilience and confidence in families

- 62 families supported through the free Early Years service in 2024/25 (242 families supported over five years).
- Parent workshops delivered with local partners, strengthening confidence around communication, education pathways, and behaviour support
- New advice and guidance sessions launched, offering families early support and clearer routes into services.
- Families reported stronger confidence, clearer decision-making, and improved home–school communication

Communities are supported to include people with autism

- Charity of the Year activity delivered with MRG, increasing community awareness and understanding of autism.
- School theatre production and cultural partnerships broadened visibility and participation in local arts settings.
- On-site enrichment delivered through Therapaws and Synergy Dance, creating inclusive community experiences on school sites.
- External engagement extended visibility of autism across business, cultural, and community sectors through events, partnerships, and collaborative activities..

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 each year, with the most recent analysis being approved by Trustees in September 2025. 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.

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STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

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. Our Early Years service is entirely funded by voluntary donations and as such is subject to us continuing to raise funds to support this activity.

Due to significant efforts managing cost through the year, the organisation delivered a £204,971 surplus (2024: deficit £971,083) for the 2024/2025 academic year.

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.

The Early Years service reduced operations to 3 days a week whilst funding is secured, aiming to increase back to full-time as soon as is viable and dependent upon the outcome of an extensive operational review in the next academic year.

We continue to develop and expand our outreach, fast responder and training offer.

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

A Johnston Angus Johnston
Chair of Trustees
Date: 2/4/26

M Smith M.A.Smith
Trustee
Date: 27/3/26

BEYONDAUTISM
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the audited financial statements of BeyondAutism (the charity) for the year ended 31 August 2025. The Trustees confirm that the financial statements comply with current statutory obligations, the requirements of the charity's Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Public Benefit

The Trustees consider that BeyondAutism provides a public benefit. BeyondAutism provides education and support for children and adults with autism and their families. BeyondAutism schools and its Post 19 service provide schooling and education for learners from a number of London Boroughs within commutable distance. Student placements are funded by Local Authorities. The expanding outreach provision seeks to train the trainers within mainstream schools so children with autism can maintain their placements there rather than being necessarily channelled through a specialist provision. The early years' service is free to users and is funded by grants and donations. It is run on an intervention basis for parents of pre-school children as a touchpoint for those with identified social and communication needs or a recent diagnosis of autism. Our behaviour analyst 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.

All new policies or amendments to existing policies are approved by the Board of Trustees through a scheme of delegation that includes the school governing body and the charity's senior management team. The manner in which those policies are implemented, overseen and reviewed is delegated to the Chief Executive Officer. The setting of remuneration rates for all staff is set out in a remuneration policy which is updated each year and is subject to Board of Trustees approval. BeyondAutism mirrors Department for Education guidelines for the setting of all teacher's salaries and pay scales for other management and administrative posts consider 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

Angus Johnston continues as Chair of Trustees. Angus is a retired partner at the accountancy firm PricewaterhouseCoopers and is passionate about making a positive difference to children and young people's lives.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

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. 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 2024 were:

A Johnston (Chair of Trustees)
R Bristowe (resigned 15 September 2025)
D Fidler
R Baylis-West (resigned 7 November 2025)
M Smith (Treasurer)
T Reid
G Coladangelo
C Mahoney (appointed 1 December 2025)

The Board of Trustees can draw on its collective and extensive experience from the worlds of education, global business, marketing, 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 co-located with the Sixth Form of Tram School until the end of July 2025, at which point they moved to The Gatehouse serviced offices in Wandsworth. The team is made up of finance, fundraising, HR and marketing & communications and supports the development of our services and the furtherance of our strategy.

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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

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 Analyst

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

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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Trusts and Foundation

- The Jack Petchey Foundation
- Garfield Weston Foundation (Early Years)
- The Grace Trust (Early Years)
- Peter Sowerby Foundation (Fast Responder)
- William Allen Young Charitable Trust (Early Years)

Corporate support

- Octopus
- Investors in the Community
- Southside Shopping Centre - partnership with Post-19 started in September 2025

In-kind support

The Trustees would also like to thank all 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 pro bono legal advice and use of meeting spaces
- Google AdGrant: advertising allocation of £95,000
- Nordoff Robins (music therapy)
- 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 for his 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 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 31 August 2025 we did not contract any company to undertake fundraising on our behalf. We have been lucky to work with partners including Enthuse, JustGiving, Give as you Live and Giveability to help make giving and fundraising easier for supporters.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Our fundraising team are committed to working in line with BeyondAutism values and fundraising ethics, which we reinforce through regular learning and development. We don't undertake any fundraising door-to-door activity or ask for direct debit donations on the street. Personal data is not shared without prior permission beyond the BeyondAutism network. We don't sell personal data. We don't 'cold-call' people for fundraising purposes.

In addition to the Fundraising Codes of Conduct, we abide by related regulations, such as the Data Protection Act (including GDPR) and Charities Act. We are also members of Institute of Fundraising. There were no complaints received by the charity during the year.

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

Financial Review

Results for the year ended 31 August 2025 show total income of £11,576,296 (2024: £10,697,914) and an overall net surplus amount of £201,971 (2024 net deficit £971,083). The statement of cash flows shows a net inflow from operating activities of £2,313,100 (2024 inflow £2,031,929) with an overall increase in cash and cash equivalents for the year of £2,055,165 (2024 increase of £1,774,331).

Voluntary income (i.e. fund raising and donations) was £343,763 (2024: £290,119), more information on which has been provided earlier in the report.

Consequently the net assets of the charity have increased from £1,855,820 to £2,057,791 as at 31 August 2025. Full results for the charity can be seen on pages 19 to 37 of the Annual Report.

Reserves

Reserves totalled £2,057,791 at the year end. Of these, unrestricted reserves amount to £1,130,171 and restricted reserves £927,620. In the long term the Board would like to increase the balance on unrestricted reserves to an amount representing 3 months of operating expenses even though current revenue streams (statutory funding from local authorities) present little risk to the financial stability of the organisation. BeyondAutism's reserves policy is reviewed annually as part of the budget approval process and the Board of Trustees has agreed that reserves should be built up to the desired level in stages consistent with the charity's overall financial position and business development plan. This trend is expected to be maintained with a view to increasing the level of free reserves over time until the target, revised as appropriate, is achieved.

Employees

It is the Company's policy to give full and fair consideration to employees, workers and potential employees without regard to race, colour, nationality or national origin, sex, gender reassignment, marriage, disability, age, sexual orientation, religion or belief. All Company policies, practices and procedures relating to resourcing, training, development and promotion are administered equally and in accordance with all applicable laws.

It is the Company's policy to provide equal opportunities in all aspects of employment from the sourcing and selection of candidates, recruitment and training of employees to terms and conditions of employment and reasons for termination of employment and to ensure that any employment decisions are taken without reference to irrelevant or discriminatory criteria.

Communication with employees has continued through weekly staff meetings, training and e-mails so all employees are aware of the key priorities for BeyondAutism and its services.

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of BeyondAutism for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditor

The auditor, James Cowper Kreston Audit, will be proposed for re-appointment.

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

Angus Johnston 2/4/26..
A Johnston
Chair of Trustees

M.A.Smith 27/3/26..
M Smith
Trustee

BEYONDAUTISM
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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 2025 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 2025 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.

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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

2 Communications Road

Greenham Business Park

Greenham

Newbury

RG19 6AB

Date:

BEYONDAUTISM
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	2	175,133	168,630	343,763	290,119
Charitable activities	3	3,862	11,228,671	11,232,533	10,407,795
Total income		178,995	11,397,301	11,576,296	10,697,914
Expenditure on:					
Charitable activities:					
General activities		-	10,580,213	10,580,213	10,740,270
Depreciation expense		-	258,814	258,814	372,317
Interest expense		-	356,302	356,302	390,724
Other charitable activities		178,996	-	178,996	165,686
Total expenditure	4	178,996	11,195,329	11,374,325	11,668,997
Net (expenditure)/income		(1)	201,972	201,971	(971,083)
Transfers between funds	13	(64,495)	64,495	-	-
Net movement in funds		(64,496)	266,467	201,971	(971,083)
Reconciliation of funds:					
Total funds brought forward		992,116	863,704	1,855,820	2,826,903
Net movement in funds		(64,496)	266,467	201,971	(971,083)
Total funds carried forward		927,620	1,130,171	2,057,791	1,855,820

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

The notes on pages 23 to 37 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 AUGUST 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	5,747,470	6,025,158
		<u>5,747,470</u>	<u>6,025,158</u>
Current assets			
Debtors	10	3,313,212	4,482,946
Cash at bank and in hand		5,750,624	3,695,459
		<u>9,063,836</u>	<u>8,178,405</u>
Current liabilities			
Creditors: amounts falling due within one year	11	(7,768,359)	(7,192,222)
Net current assets		<u>1,295,477</u>	986,183
Total assets less current liabilities		<u>7,042,947</u>	7,011,341
Creditors: amounts falling due after more than one year	12	(4,985,156)	(5,155,521)
Net assets		<u>2,057,791</u>	1,855,820
Total net assets		<u><u>2,057,791</u></u>	<u><u>1,855,820</u></u>
Charity funds			
Restricted funds	13	927,620	992,116
Unrestricted funds	13	1,130,171	863,704
Total funds		<u><u>2,057,791</u></u>	<u><u>1,855,820</u></u>

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

BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2025

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

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

Angus Johnston 2/4/26

A Johnston
Chair of Trustee

M.A. Smith 27/3/26

M Smith
Trustee

The notes on pages 23 to 37 form part of these financial statements.

BEYONDAUTISM
(A Company Limited by Guarantee)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	16	2,313,100	2,031,929
Cash flows from investing activities			
Purchase of tangible fixed assets		(87,185)	(101,870)
Net cash used in investing activities		(87,185)	(101,870)
Cash flows from financing activities			
Repayments of borrowing		(170,750)	(155,728)
Net cash used in financing activities		(170,750)	(155,728)
Change in cash and cash equivalents in the year		2,055,165	1,774,331
Cash and cash equivalents at the beginning of the year		3,695,459	1,921,128
Cash and cash equivalents at the end of the year	17	5,750,624	3,695,459

The notes on pages 23 to 37 form part of these financial statements

BEYONDAUTISM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

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 Going concern

The Trustees have considered going concern and believe the charity is a going concern.

1.5 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.

BEYONDAUTISM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. Accounting policies (continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.7 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.

BEYONDAUTISM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. Accounting policies (continued)

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.

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.

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

2. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations and gifts	40,418	95,288	135,706	85,168
Other grants	134,715	73,342	208,057	204,951
	<u>175,133</u>	<u>168,630</u>	<u>343,763</u>	<u>290,119</u>
Total 2024	<u>215,699</u>	<u>74,420</u>	<u>290,119</u>	

3. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Teaching and care of children and young people (fees)	-	11,108,068	11,108,068	10,195,508
Fundraising	3,862	8,593	12,455	28,537
Other income	-	112,010	112,010	183,750
	<u>3,862</u>	<u>11,228,671</u>	<u>11,232,533</u>	<u>10,407,795</u>
Total 2024	<u>1,458</u>	<u>10,406,337</u>	<u>10,407,795</u>	

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

4. Analysis of expenditure by type

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Teaching and care of children and young people	9,485,045	1,857,307	11,342,352	11,640,668
Governance	-	5,359	5,359	4,202
Development costs	-	26,614	26,614	24,127
	<u>9,485,045</u>	<u>1,889,280</u>	<u>11,374,325</u>	<u>11,668,997</u>
Total 2024	<u>9,842,059</u>	<u>1,826,938</u>	<u>11,668,997</u>	

5. Net income

This is stated after charging:

	2025 £	2024 £
Depreciation of tangible fixed assets owned by the charity	258,814	372,317
Fees payable to the charity's auditor in respect of:		
Auditor's remuneration	15,850	15,200
All assurance services not included above	2,100	970

During the year, no trustees received benefits in kind (2024 - £Nil).

During the year, trustee received reimbursed expenses of £Nil (2024 - £1,443).

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

6. Staff costs

	2025 £	2024 £
Wages and salaries	7,142,720	7,087,192
Social security costs	686,661	573,825
Contribution to defined contribution pension schemes	255,524	388,242
	8,084,905	8,049,259

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

	2025 No.	2024 No.
Teaching	170	173
Charity management and support staff	85	98
	255	271

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

	2025 No.	2024 No.
In the band £60,001 - £70,000	2	2
In the band £70,001 - £80,000	2	4
In the band £80,001 - £90,000	2	2
In the band £100,001 - £110,000	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 £1,057,170 (2024: £784,840).

There were donations totalling £760 (2024: £100) by key management personnel and expenses of £Nil (2024: £1,443)

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.

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

8. Finance costs

	2025 £	2024 £
Bank loan interest	<u>356,302</u>	<u>390,724</u>

9. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 September 2024	9,193,241	59,744	684,331	525,407	10,462,723
Additions	-	-	75,210	11,975	87,185
Vat reclaimed	-	-	(69,473)	(36,586)	(106,059)
At 31 August 2025	<u>9,193,241</u>	<u>59,744</u>	<u>690,068</u>	<u>500,796</u>	<u>10,443,849</u>
Depreciation					
At 1 September 2024	3,636,421	53,911	335,952	411,281	4,437,565
Charge for the year	223,374	5,833	61,680	73,986	364,873
VAT Adjustment	-	-	(69,473)	(36,586)	(106,059)
At 31 August 2025	<u>3,859,795</u>	<u>59,744</u>	<u>328,159</u>	<u>448,681</u>	<u>4,696,379</u>
Net book value					
At 31 August 2025	<u>5,333,446</u>	<u>-</u>	<u>361,909</u>	<u>52,115</u>	<u>5,747,470</u>
At 31 August 2024	<u>5,556,820</u>	<u>5,833</u>	<u>348,379</u>	<u>114,126</u>	<u>6,025,158</u>

VAT has been reclaimed on the cost of the assets bought in prior years and still in possession and the depreciation has been adjusted accordingly.

Included in freehold land and buildings is land at a cost of £2,075,000 (2024: £2,075,000) which is not depreciated.

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

10. Debtors

	2025 £	2024 £
Due within one year		
Fees	2,848,198	3,935,650
Other debtors	181,618	149,586
Prepayments and accrued income	283,396	397,710
	3,313,212	4,482,946

11. Creditors: Amounts falling due within one year

	2025 £	2024 £
Bank loans	151,457	151,842
Trade creditors	137,707	106,018
Other taxation and social security	1,095,245	172,624
Other creditors	66,435	66,008
Accruals and deferred income	6,317,515	6,695,730
	7,768,359	7,192,222

	2025 £	2024 £
Deferred income at 1 September 2024	6,650,122	215,150
Resources deferred during the year	6,271,758	6,650,122
Amounts released from previous periods	(6,650,122)	(215,150)
Deferred income at 31 August 2025	6,271,758	6,650,122

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

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

	2025 £	2024 £
Bank loans	4,985,156	5,155,521

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

	2025 £	2024 £
Repayable by instalments	2,366,645	3,908,813

For the above balances, interest is charged at 6.25% which is the Base Rate plus 2.25%.

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

13. Statement of funds

Statement of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2025 £
Unrestricted funds					
General Funds	1,039,535	11,310,116	(10,580,213)	(363,653)	1,405,785
Fixed asset funds	5,131,532	87,185	(258,814)	(98,904)	4,860,999
Loan fund	(5,307,363)	-	(356,302)	527,052	(5,136,613)
	<u>863,704</u>	<u>11,397,301</u>	<u>(11,195,329)</u>	<u>64,495</u>	<u>1,130,171</u>
Restricted funds					
Multi purpose hall and buildings grant	261,569	-	-	(19,970)	241,599
Softplay area	1,964	-	-	(1,964)	-
Tram House capital appeal	574,593	-	-	(31,346)	543,247
Park House kitchen and sensory room	31,965	-	-	(4,567)	27,398
Tram House Equipment	8,667	-	-	(2,601)	6,066
Baily Thomas	-	10,000	(10,000)	-	-
Story of Christmas	27,739	-	(24,586)	(2,231)	922
Snowbility	-	6,185	(6,185)	-	-
Constable Education	-	27,828	(27,828)	-	-
Garfield Weston	-	20,000	(20,000)	-	-
Matrix	-	5,474	(5,474)	-	-
The Big Lottery - Early years	10,670	-	-	-	10,670
Misc	-	1,125	(1,125)	-	-
Constable education trust	27,827	-	-	-	27,827
Peter Sowerby Foundation	-	26,543	(26,543)	-	-
Theodore Maxxy	-	2,000	(2,000)	-	-
Peter Harrison foundation	-	21,112	(21,112)	-	-
Morrisons Foundation	14,528	-	-	(1,816)	12,712
CBT Employability	-	34,143	(34,143)	-	-
Other	32,594	24,585	-	-	57,179
	<u>992,116</u>	<u>178,995</u>	<u>(178,996)</u>	<u>(64,495)</u>	<u>927,620</u>
Total of funds	<u>1,855,820</u>	<u>11,576,296</u>	<u>(11,374,325)</u>	<u>-</u>	<u>2,057,791</u>

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2024 £
General Funds	1,951,148	10,378,887	(10,740,270)	(550,230)	1,039,535
Fixed asset funds	5,327,271	101,870	(372,317)	74,708	5,131,532
Loan fund	(5,466,869)	-	(390,724)	550,230	(5,307,363)
	<u>1,811,550</u>	<u>10,480,757</u>	<u>(11,503,311)</u>	<u>74,708</u>	<u>863,704</u>

Restricted funds

Multi purpose hall and buildings grant	281,539	-	-	(19,970)	261,569
Softplay area	4,622	-	-	(2,658)	1,964
Tram House capital appeal	605,939	-	-	(31,346)	574,593
Park House kitchen and sensory room	36,532	-	-	(4,567)	31,965
Tram House Equipment	11,268	-	-	(2,601)	8,667
Story of Christmas	12,089	26,924	(24)	(11,250)	27,739
Snowbility	-	15,640	(15,640)	-	-
The Big Lottery - Early years	10,670	38,000	(38,000)	-	10,670
Constable education trust	3,256	70,000	(45,429)	-	27,827
Peter Sowerby Foundation	-	7,500	(7,500)	-	-
Theodore Maxxy	-	8,888	(8,888)	-	-
Peter Harrison foundation	-	15,272	(15,272)	-	-
Morrison's Foundation	16,344	-	-	(1,816)	14,528
CBT Employability	-	13,857	(13,857)	-	-
Other	33,094	-	-	(500)	32,594
Peter Sowerby Foundation	-	21,076	(21,076)	-	-
	<u>1,015,353</u>	<u>217,157</u>	<u>(165,686)</u>	<u>(74,708)</u>	<u>992,116</u>

Total of funds	<u>2,826,903</u>	<u>10,697,914</u>	<u>(11,668,997)</u>	<u>-</u>	<u>1,855,820</u>
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BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

14. Summary of funds

Summary of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2025 £
General funds	863,704	11,397,301	(11,195,329)	64,495	1,130,171
Restricted funds	992,116	178,995	(178,996)	(64,495)	927,620
	<u>1,855,820</u>	<u>11,576,296</u>	<u>(11,374,325)</u>	<u>-</u>	<u>2,057,791</u>

Summary of funds - prior year

	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2024 £
General funds	1,811,550	10,480,757	(11,503,311)	74,708	863,704
Restricted funds	1,015,353	217,157	(165,686)	(74,708)	992,116
	<u>2,826,903</u>	<u>10,697,914</u>	<u>(11,668,997)</u>	<u>-</u>	<u>1,855,820</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	886,471	4,860,999	5,747,470
Current assets	107,664	8,956,172	9,063,836
Creditors due within one year	(66,515)	(7,701,844)	(7,768,359)
Creditors due in more than one year	-	(4,985,156)	(4,985,156)
Total	<u>927,620</u>	<u>1,130,171</u>	<u>2,057,791</u>

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	950,966	5,074,192	6,025,158
Current assets	261,888	7,916,517	8,178,405
Creditors due within one year	(220,738)	(6,971,484)	(7,192,222)
Creditors due in more than one year	-	(5,155,521)	(5,155,521)
Total	<u>992,116</u>	<u>863,704</u>	<u>1,855,820</u>

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

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>201,971</u>	<u>(971,083)</u>
Adjustments for:		
Depreciation charges	258,814	372,317
Vat reclaim	106,059	-
Decrease/(increase) in debtors	1,169,734	(3,744,075)
Increase in creditors	576,522	6,374,770
Net cash provided by operating activities	<u>2,313,100</u>	<u>2,031,929</u>

17. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	<u>5,750,624</u>	<u>3,695,459</u>

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

18. Analysis of changes in net debt

	At 1 September 2024	Cash flows	At 31 August 2025
	£	£	£
Cash at bank and in hand	3,695,459	2,055,165	5,750,624
Debt due within 1 year	(151,842)	385	(151,457)
Debt due after 1 year	(5,155,521)	170,365	(4,985,156)
	<u>(1,611,904)</u>	<u>2,225,915</u>	<u>614,011</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 2020 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 27 October 2023.

The key elements of the valuation and subsequent consultation are:

- Employer contribution rates set at 28.68% of pensionable pay (including a 0.08% employer administration charge). This is an increase of 5% in employer contribution and the cost control result is such that no changes in member benefits needed.
- Total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £262,000 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,220 million giving a notional past service deficit of £39,800 million

The result of this valuation will be implemented from 1 April 2024. The next valuation result is due to be implemented from 1 April 2028.

A copy of the valuation report and supporting documentation is on the Teachers' Pensions website.

BEYONDAUTISM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

19. Pension commitments (continued)

Under the definitions set out in FRS 102, the TPS is an unfunded 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 2025 the cost of pension contributions was £255,524 (2024: £388,242) including £2,465 (2024: £174,668) to the TPS.

Beyondautism left the pension scheme on 31 August 2025.

20. Operating lease commitments

At 31 August 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	376,958	274,083
Later than 1 year and not later than 5 years	438,753	470,700
	815,711	744,783

Signature: M.A. Smith
M.A. Smith (Mar 27, 2026 17:03:01 GMT)

Signature: Angus Johnston
Angus Johnston (Apr 2, 2026 18:34:53 GMT+1)

Registered number: 04041459
Charity number: 1082599

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

BEYONDAUTISM
(A Company Limited by Guarantee)

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BEYONDAUTISM
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2025

Trustees

Mrs R Bristowe (resigned 15 September 2025)
Mr M Smith
Mr A Johnston
Mrs D Fidler
Mrs R Baylis-West (resigned 7 November 2025)
Mrs G Coladangelo
Mrs V Federico (resigned 29 October 2024)
Mr T Reid
Mr C Mahoney (appointed 1 December 2025)

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 2025

Principal operating offices

Beyondautism
1 Armory Way
London
SW8 1TH

BeyondAutism
140 Woking Close
Roehampton
London
SW15 5LD

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

Tram House School
520 Garratt Lane
London
SW17 0NY

Post 19
14 Enterprise Way
London
SW18 1FZ

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

Chief executive officer

Mrs Coultas-Pitman

Independent auditor

James Cowper Kreston Audit
Chartered Accountants and Statutory Auditor
2 Communications Road
Greenham Business Park
Greenham
Newbury
RG19 6AB

BEYONDAUTISM
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

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 2025

OBJECTIVES AND ACTIVITIES

Background

Autism affects how a person communicates and experiences the world. Autistic people can experience difficulties with communication and/or sensory processing. It affects each person differently and is therefore often described as a spectrum. Autism is not an illness or disease and cannot be cured.

We are experts in delivering autism education services from pre-school to 25. BeyondAutism is a non-profit organisation, driving change in the world of autism education to ensure autistic children and young adults access an education which empowers a life full of choice, independence and opportunity. We do this by creating positive educational experiences, training for the professional team around a child, and information, resources and support for families and carers.

We deliver rapid and sustained outcomes in our Early Years' service by working with parents and children together. Empowering parents to feel resilient and confident in meeting the needs of their child leads to aspirational, informed choices creating a positive and successful step into primary education. Our schools and Post-19 service have a specialist curriculum that ensures sustained success beyond the age of 25, setting children and young adults up with the skills and independence to lead a life of their choosing.

Our Outreach team is activating networks and building local capacity with a solution-focused approach. Our Fast Responder® service is working at the point of crisis to change the national picture and reduce school placement breakdown, supporting students in their settings.

Our Vision

A world where every autistic learner belongs, succeeds and shapes their own future.

BeyondAutism celebrates the individual. We always seek to discover a person's aspirations, preferences and support needs facilitating a life of choice and opportunity. We go above and beyond to break the cycle of prejudice, through education and training, changing society and ensuring inclusion.

Our Strategy

BeyondAutism has undergone remarkable transformation and growth over the past 25 years.

Our current strategy and objectives reflect our aspirations at an individual and societal level. Through education and developing skills, whilst also influencing attitudes, resources and institutions.

Our Strategic Goals:

- Establish BeyondAutism as the leading provider of autism education in the country
- Equip practitioners with the tools to include, not exclude autistic children and young people
- Shape and influence national policy and practice on autism education
- Build a network of parents, carers and families engaged in their children's education

BEYONDAUTISM
(A Company Limited by Guarantee)

STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Everything we do is underpinned by our values:

Dedicated to delivering excellence

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 Understanding Behaviour

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 Behaviour Analysis, underpinned by the science of Applied Behaviour Analysis and Verbal Behaviour.
- have a creative and flexible approach to applying Behavioural Analysis to meet the needs of the individual, embracing new research tools and techniques.

Respectful

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

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

BEYONDAUTISM
(A Company Limited by Guarantee)

STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

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 benefited 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.
- **Tram House School** (520 Garratt Lane, Earlsfield and 6th form at 140 Woking Close, Roehampton) Ofsted rated Good with Outstanding Features – educates Year 7 to Year 14 (aged 11 – 19yrs).
- **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. Through partnerships with other organisations, our learners spend around 50% of their week working and learning in their local communities.
- **Outreach** has continued to grow and expand its reach. This includes delivering contracts across London and surrounding local authorities. Online training has now been completed by people from across the UK and continues to receive 100% positive feedback from attendees. BeyondAutism continues to build 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.

2025 Highlights

During 2025 we have opened a new dedicated sixth form facility for Tram House School based in Wandsworth. The Charity were co-located at this site for most of the year, relocating to The Gatehouse in Wandsworth, 1 Armoury Way, London SW18 1TH, at the beginning of August.

Reduced School Placement breakdown

- Seven BeyondAutism Fast Responders trained and embedded across four Bracknell primary schools to strengthen inclusive practice and keep pupils in their local placements.
- 1,030 educators trained across the year, with 90 percent reporting they could apply learning immediately in classrooms and settings.
- Stronger pathways established between schools, families, and local professionals to reduce exclusions and maintain stable placements.

BEYONDAUTISM
(A Company Limited by Guarantee)

STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Increased Employability

- 11 active Post-19 work placements with partners including London Zoo, Odeon Wimbledon, and Reworks Recycling.
- Structured Employability Curriculum delivered across Sixth Form and Post-19, providing consistent job-readiness teaching (developed through City Bridge Trust funding).
- Weekly Sixth Form Café enterprise offered hands-on experience in customer service, teamwork, and money handling.
- Learners built CVs and references using employer input, strengthening transitions into volunteering, supported internships, and paid roles.

People with autism have the skills to live their ideal week

- Personal AAC devices funded for nine learners, supporting communication and lifelong independence.
- Tailored independence coaching offered across Post-19, including travel skills, community access, money management, and daily living.
- Learners engaged in personalised programmes that balanced work, community participation, wellbeing, and recreation, forming the foundations of their “ideal week.”

Increase resilience and confidence in families

- 62 families supported through the free Early Years service in 2024/25 (242 families supported over five years).
- Parent workshops delivered with local partners, strengthening confidence around communication, education pathways, and behaviour support
- New advice and guidance sessions launched, offering families early support and clearer routes into services.
- Families reported stronger confidence, clearer decision-making, and improved home–school communication

Communities are supported to include people with autism

- Charity of the Year activity delivered with MRG, increasing community awareness and understanding of autism.
- School theatre production and cultural partnerships broadened visibility and participation in local arts settings.
- On-site enrichment delivered through Therapaws and Synergy Dance, creating inclusive community experiences on school sites.
- External engagement extended visibility of autism across business, cultural, and community sectors through events, partnerships, and collaborative activities..

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 each year, with the most recent analysis being approved by Trustees in September 2025. 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.

BEYONDAUTISM
(A Company Limited by Guarantee)

STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

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. Our Early Years service is entirely funded by voluntary donations and as such is subject to us continuing to raise funds to support this activity.

Due to significant efforts managing cost through the year, the organisation delivered a £204,971 surplus (2024: deficit £971,083) for the 2024/2025 academic year.

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.

The Early Years service reduced operations to 3 days a week whilst funding is secured, aiming to increase back to full-time as soon as is viable and dependent upon the outcome of an extensive operational review in the next academic year.

We continue to develop and expand our outreach, fast responder and training offer.

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

A Johnston Angus Johnston
Chair of Trustees
Date: 2/4/26

M Smith M.A.Smith
Trustee
Date: 27/3/26

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the audited financial statements of BeyondAutism (the charity) for the year ended 31 August 2025. The Trustees confirm that the financial statements comply with current statutory obligations, the requirements of the charity's Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Public Benefit

The Trustees consider that BeyondAutism provides a public benefit. BeyondAutism provides education and support for children and adults with autism and their families. BeyondAutism schools and its Post 19 service provide schooling and education for learners from a number of London Boroughs within commutable distance. Student placements are funded by Local Authorities. The expanding outreach provision seeks to train the trainers within mainstream schools so children with autism can maintain their placements there rather than being necessarily channelled through a specialist provision. The early years' service is free to users and is funded by grants and donations. It is run on an intervention basis for parents of pre-school children as a touchpoint for those with identified social and communication needs or a recent diagnosis of autism. Our behaviour analyst 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.

All new policies or amendments to existing policies are approved by the Board of Trustees through a scheme of delegation that includes the school governing body and the charity's senior management team. The manner in which those policies are implemented, overseen and reviewed is delegated to the Chief Executive Officer. The setting of remuneration rates for all staff is set out in a remuneration policy which is updated each year and is subject to Board of Trustees approval. BeyondAutism mirrors Department for Education guidelines for the setting of all teacher's salaries and pay scales for other management and administrative posts consider 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

Angus Johnston continues as Chair of Trustees. Angus is a retired partner at the accountancy firm PricewaterhouseCoopers and is passionate about making a positive difference to children and young people's lives.

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

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. 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 2024 were:

A Johnston (Chair of Trustees)
R Bristowe (resigned 15 September 2025)
D Fidler
R Baylis-West (resigned 7 November 2025)
M Smith (Treasurer)
T Reid
G Coladangelo
C Mahoney (appointed 1 December 2025)

The Board of Trustees can draw on its collective and extensive experience from the worlds of education, global business, marketing, 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 co-located with the Sixth Form of Tram School until the end of July 2025, at which point they moved to The Gatehouse serviced offices in Wandsworth. The team is made up of finance, fundraising, HR and marketing & communications and supports the development of our services and the furtherance of our strategy.

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.

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

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 Analyst

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

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.

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Trusts and Foundation

- The Jack Petchey Foundation
- Garfield Weston Foundation (Early Years)
- The Grace Trust (Early Years)
- Peter Sowerby Foundation (Fast Responder)
- William Allen Young Charitable Trust (Early Years)

Corporate support

- Octopus
- Investors in the Community
- Southside Shopping Centre - partnership with Post-19 started in September 2025

In-kind support

The Trustees would also like to thank all 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 pro bono legal advice and use of meeting spaces
- Google AdGrant: advertising allocation of £95,000
- Nordoff Robins (music therapy)
- 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 for his 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 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 31 August 2025 we did not contract any company to undertake fundraising on our behalf. We have been lucky to work with partners including Enthuse, JustGiving, Give as you Live and Giveability to help make giving and fundraising easier for supporters.

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Our fundraising team are committed to working in line with BeyondAutism values and fundraising ethics, which we reinforce through regular learning and development. We don't undertake any fundraising door-to-door activity or ask for direct debit donations on the street. Personal data is not shared without prior permission beyond the BeyondAutism network. We don't sell personal data. We don't 'cold-call' people for fundraising purposes.

In addition to the Fundraising Codes of Conduct, we abide by related regulations, such as the Data Protection Act (including GDPR) and Charities Act. We are also members of Institute of Fundraising. There were no complaints received by the charity during the year.

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

Financial Review

Results for the year ended 31 August 2025 show total income of £11,576,296 (2024: £10,697,914) and an overall net surplus amount of £201,971 (2024 net deficit £971,083). The statement of cash flows shows a net inflow from operating activities of £2,313,100 (2024 inflow £2,031,929) with an overall increase in cash and cash equivalents for the year of £2,055,165 (2024 increase of £1,774,331).

Voluntary income (i.e. fund raising and donations) was £343,763 (2024: £290,119), more information on which has been provided earlier in the report.

Consequently the net assets of the charity have increased from £1,855,820 to £2,057,791 as at 31 August 2025. Full results for the charity can be seen on pages 19 to 37 of the Annual Report.

Reserves

Reserves totalled £2,057,791 at the year end. Of these, unrestricted reserves amount to £1,130,171 and restricted reserves £927,620. In the long term the Board would like to increase the balance on unrestricted reserves to an amount representing 3 months of operating expenses even though current revenue streams (statutory funding from local authorities) present little risk to the financial stability of the organisation. BeyondAutism's reserves policy is reviewed annually as part of the budget approval process and the Board of Trustees has agreed that reserves should be built up to the desired level in stages consistent with the charity's overall financial position and business development plan. This trend is expected to be maintained with a view to increasing the level of free reserves over time until the target, revised as appropriate, is achieved.

Employees

It is the Company's policy to give full and fair consideration to employees, workers and potential employees without regard to race, colour, nationality or national origin, sex, gender reassignment, marriage, disability, age, sexual orientation, religion or belief. All Company policies, practices and procedures relating to resourcing, training, development and promotion are administered equally and in accordance with all applicable laws.

It is the Company's policy to provide equal opportunities in all aspects of employment from the sourcing and selection of candidates, recruitment and training of employees to terms and conditions of employment and reasons for termination of employment and to ensure that any employment decisions are taken without reference to irrelevant or discriminatory criteria.

Communication with employees has continued through weekly staff meetings, training and e-mails so all employees are aware of the key priorities for BeyondAutism and its services.

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of BeyondAutism for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditor

The auditor, James Cowper Kreston Audit, will be proposed for re-appointment.

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

Angus Johnston 2/4/26..
A Johnston
Chair of Trustees

M.A.Smith 27/3/26..
M Smith
Trustee

BEYONDAUTISM
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEYONDAUTISM

Opinion

We have audited the financial statements of Beyondautism (the 'charity') for the year ended 31 August 2025 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 2025 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

2 Communications Road

Greenham Business Park

Greenham

Newbury

RG19 6AB

Date:

BEYONDAUTISM
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	2	175,133	168,630	343,763	290,119
Charitable activities	3	3,862	11,228,671	11,232,533	10,407,795
Total income		178,995	11,397,301	11,576,296	10,697,914
Expenditure on:					
Charitable activities:					
General activities		-	10,580,213	10,580,213	10,740,270
Depreciation expense		-	258,814	258,814	372,317
Interest expense		-	356,302	356,302	390,724
Other charitable activities		178,996	-	178,996	165,686
Total expenditure	4	178,996	11,195,329	11,374,325	11,668,997
Net (expenditure)/income		(1)	201,972	201,971	(971,083)
Transfers between funds	13	(64,495)	64,495	-	-
Net movement in funds		(64,496)	266,467	201,971	(971,083)
Reconciliation of funds:					
Total funds brought forward		992,116	863,704	1,855,820	2,826,903
Net movement in funds		(64,496)	266,467	201,971	(971,083)
Total funds carried forward		927,620	1,130,171	2,057,791	1,855,820

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

The notes on pages 23 to 37 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 AUGUST 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	5,747,470	6,025,158
		<u>5,747,470</u>	<u>6,025,158</u>
Current assets			
Debtors	10	3,313,212	4,482,946
Cash at bank and in hand		5,750,624	3,695,459
		<u>9,063,836</u>	<u>8,178,405</u>
Current liabilities			
Creditors: amounts falling due within one year	11	(7,768,359)	(7,192,222)
Net current assets		<u>1,295,477</u>	986,183
Total assets less current liabilities		<u>7,042,947</u>	7,011,341
Creditors: amounts falling due after more than one year	12	(4,985,156)	(5,155,521)
Net assets		<u>2,057,791</u>	1,855,820
Total net assets		<u><u>2,057,791</u></u>	<u><u>1,855,820</u></u>
Charity funds			
Restricted funds	13	927,620	992,116
Unrestricted funds	13	1,130,171	863,704
Total funds		<u><u>2,057,791</u></u>	<u><u>1,855,820</u></u>

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

BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2025

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

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

Angus Johnston 2/4/26

A Johnston
Chair of Trustee

M.A. Smith 27/3/26

M Smith
Trustee

The notes on pages 23 to 37 form part of these financial statements.

BEYONDAUTISM
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	16	2,313,100	2,031,929
Cash flows from investing activities			
Purchase of tangible fixed assets		(87,185)	(101,870)
Net cash used in investing activities		(87,185)	(101,870)
Cash flows from financing activities			
Repayments of borrowing		(170,750)	(155,728)
Net cash used in financing activities		(170,750)	(155,728)
Change in cash and cash equivalents in the year		2,055,165	1,774,331
Cash and cash equivalents at the beginning of the year		3,695,459	1,921,128
Cash and cash equivalents at the end of the year	17	5,750,624	3,695,459

The notes on pages 23 to 37 form part of these financial statements

BEYONDAUTISM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

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 Going concern

The Trustees have considered going concern and believe the charity is a going concern.

1.5 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.

BEYONDAUTISM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. Accounting policies (continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.7 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.

BEYONDAUTISM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. Accounting policies (continued)

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.

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.

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

2. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations and gifts	40,418	95,288	135,706	85,168
Other grants	134,715	73,342	208,057	204,951
	<u>175,133</u>	<u>168,630</u>	<u>343,763</u>	<u>290,119</u>
Total 2024	<u>215,699</u>	<u>74,420</u>	<u>290,119</u>	

3. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Teaching and care of children and young people (fees)	-	11,108,068	11,108,068	10,195,508
Fundraising	3,862	8,593	12,455	28,537
Other income	-	112,010	112,010	183,750
	<u>3,862</u>	<u>11,228,671</u>	<u>11,232,533</u>	<u>10,407,795</u>
Total 2024	<u>1,458</u>	<u>10,406,337</u>	<u>10,407,795</u>	

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

4. Analysis of expenditure by type

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Teaching and care of children and young people	9,485,045	1,857,307	11,342,352	11,640,668
Governance	-	5,359	5,359	4,202
Development costs	-	26,614	26,614	24,127
	<u>9,485,045</u>	<u>1,889,280</u>	<u>11,374,325</u>	<u>11,668,997</u>
Total 2024	<u>9,842,059</u>	<u>1,826,938</u>	<u>11,668,997</u>	

5. Net income

This is stated after charging:

	2025 £	2024 £
Depreciation of tangible fixed assets owned by the charity	258,814	372,317
Fees payable to the charity's auditor in respect of:		
Auditor's remuneration	15,850	15,200
All assurance services not included above	2,100	970

During the year, no trustees received benefits in kind (2024 - £Nil).

During the year, trustee received reimbursed expenses of £Nil (2024 - £1,443).

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

6. Staff costs

	2025 £	2024 £
Wages and salaries	7,142,720	7,087,192
Social security costs	686,661	573,825
Contribution to defined contribution pension schemes	255,524	388,242
	8,084,905	8,049,259

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

	2025 No.	2024 No.
Teaching	170	173
Charity management and support staff	85	98
	255	271

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

	2025 No.	2024 No.
In the band £60,001 - £70,000	2	2
In the band £70,001 - £80,000	2	4
In the band £80,001 - £90,000	2	2
In the band £100,001 - £110,000	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 £1,057,170 (2024: £784,840).

There were donations totalling £760 (2024: £100) by key management personnel and expenses of £Nil (2024: £1,443)

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.

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

8. Finance costs

	2025 £	2024 £
Bank loan interest	<u>356,302</u>	<u>390,724</u>

9. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 September 2024	9,193,241	59,744	684,331	525,407	10,462,723
Additions	-	-	75,210	11,975	87,185
Vat reclaimed	-	-	(69,473)	(36,586)	(106,059)
At 31 August 2025	<u>9,193,241</u>	<u>59,744</u>	<u>690,068</u>	<u>500,796</u>	<u>10,443,849</u>
Depreciation					
At 1 September 2024	3,636,421	53,911	335,952	411,281	4,437,565
Charge for the year	223,374	5,833	61,680	73,986	364,873
VAT Adjustment	-	-	(69,473)	(36,586)	(106,059)
At 31 August 2025	<u>3,859,795</u>	<u>59,744</u>	<u>328,159</u>	<u>448,681</u>	<u>4,696,379</u>
Net book value					
At 31 August 2025	<u>5,333,446</u>	<u>-</u>	<u>361,909</u>	<u>52,115</u>	<u>5,747,470</u>
At 31 August 2024	<u>5,556,820</u>	<u>5,833</u>	<u>348,379</u>	<u>114,126</u>	<u>6,025,158</u>

VAT has been reclaimed on the cost of the assets bought in prior years and still in possession and the depreciation has been adjusted accordingly.

Included in freehold land and buildings is land at a cost of £2,075,000 (2024: £2,075,000) which is not depreciated.

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

10. Debtors

	2025 £	2024 £
Due within one year		
Fees	2,848,198	3,935,650
Other debtors	181,618	149,586
Prepayments and accrued income	283,396	397,710
	3,313,212	4,482,946

11. Creditors: Amounts falling due within one year

	2025 £	2024 £
Bank loans	151,457	151,842
Trade creditors	137,707	106,018
Other taxation and social security	1,095,245	172,624
Other creditors	66,435	66,008
Accruals and deferred income	6,317,515	6,695,730
	7,768,359	7,192,222

	2025 £	2024 £
Deferred income at 1 September 2024	6,650,122	215,150
Resources deferred during the year	6,271,758	6,650,122
Amounts released from previous periods	(6,650,122)	(215,150)
Deferred income at 31 August 2025	6,271,758	6,650,122

BEYONDAUTISM
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

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

	2025 £	2024 £
Bank loans	4,985,156	5,155,521

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

	2025 £	2024 £
Repayable by instalments	2,366,645	3,908,813

For the above balances, interest is charged at 6.25% which is the Base Rate plus 2.25%.

BEYONDAUTISM
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

13. Statement of funds

Statement of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2025 £
Unrestricted funds					
General Funds	1,039,535	11,310,116	(10,580,213)	(363,653)	1,405,785
Fixed asset funds	5,131,532	87,185	(258,814)	(98,904)	4,860,999
Loan fund	(5,307,363)	-	(356,302)	527,052	(5,136,613)
	<u>863,704</u>	<u>11,397,301</u>	<u>(11,195,329)</u>	<u>64,495</u>	<u>1,130,171</u>
Restricted funds					
Multi purpose hall and buildings grant	261,569	-	-	(19,970)	241,599
Softplay area	1,964	-	-	(1,964)	-
Tram House capital appeal	574,593	-	-	(31,346)	543,247
Park House kitchen and sensory room	31,965	-	-	(4,567)	27,398
Tram House Equipment	8,667	-	-	(2,601)	6,066
Baily Thomas	-	10,000	(10,000)	-	-
Story of Christmas	27,739	-	(24,586)	(2,231)	922
Snowbility	-	6,185	(6,185)	-	-
Constable Education	-	27,828	(27,828)	-	-
Garfield Weston	-	20,000	(20,000)	-	-
Matrix	-	5,474	(5,474)	-	-
The Big Lottery - Early years	10,670	-	-	-	10,670
Misc	-	1,125	(1,125)	-	-
Constable education trust	27,827	-	-	-	27,827
Peter Sowerby Foundation	-	26,543	(26,543)	-	-
Theodore Maxxy	-	2,000	(2,000)	-	-
Peter Harrison foundation	-	21,112	(21,112)	-	-
Morrison's Foundation	14,528	-	-	(1,816)	12,712
CBT Employability	-	34,143	(34,143)	-	-
Other	32,594	24,585	-	-	57,179
	<u>992,116</u>	<u>178,995</u>	<u>(178,996)</u>	<u>(64,495)</u>	<u>927,620</u>
Total of funds	<u>1,855,820</u>	<u>11,576,296</u>	<u>(11,374,325)</u>	<u>-</u>	<u>2,057,791</u>

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2024 £
General Funds	1,951,148	10,378,887	(10,740,270)	(550,230)	1,039,535
Fixed asset funds	5,327,271	101,870	(372,317)	74,708	5,131,532
Loan fund	(5,466,869)	-	(390,724)	550,230	(5,307,363)
	<u>1,811,550</u>	<u>10,480,757</u>	<u>(11,503,311)</u>	<u>74,708</u>	<u>863,704</u>

Restricted funds

Multi purpose hall and buildings grant	281,539	-	-	(19,970)	261,569
Softplay area	4,622	-	-	(2,658)	1,964
Tram House capital appeal	605,939	-	-	(31,346)	574,593
Park House kitchen and sensory room	36,532	-	-	(4,567)	31,965
Tram House Equipment	11,268	-	-	(2,601)	8,667
Story of Christmas	12,089	26,924	(24)	(11,250)	27,739
Snowbility	-	15,640	(15,640)	-	-
The Big Lottery - Early years	10,670	38,000	(38,000)	-	10,670
Constable education trust	3,256	70,000	(45,429)	-	27,827
Peter Sowerby Foundation	-	7,500	(7,500)	-	-
Theodore Maxxy	-	8,888	(8,888)	-	-
Peter Harrison foundation	-	15,272	(15,272)	-	-
Morrison's Foundation	16,344	-	-	(1,816)	14,528
CBT Employability	-	13,857	(13,857)	-	-
Other	33,094	-	-	(500)	32,594
Peter Sowerby Foundation	-	21,076	(21,076)	-	-
	<u>1,015,353</u>	<u>217,157</u>	<u>(165,686)</u>	<u>(74,708)</u>	<u>992,116</u>

Total of funds	<u>2,826,903</u>	<u>10,697,914</u>	<u>(11,668,997)</u>	<u>-</u>	<u>1,855,820</u>
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BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

14. Summary of funds

Summary of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2025 £
General funds	863,704	11,397,301	(11,195,329)	64,495	1,130,171
Restricted funds	992,116	178,995	(178,996)	(64,495)	927,620
	<u>1,855,820</u>	<u>11,576,296</u>	<u>(11,374,325)</u>	<u>-</u>	<u>2,057,791</u>

Summary of funds - prior year

	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2024 £
General funds	1,811,550	10,480,757	(11,503,311)	74,708	863,704
Restricted funds	1,015,353	217,157	(165,686)	(74,708)	992,116
	<u>2,826,903</u>	<u>10,697,914</u>	<u>(11,668,997)</u>	<u>-</u>	<u>1,855,820</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	886,471	4,860,999	5,747,470
Current assets	107,664	8,956,172	9,063,836
Creditors due within one year	(66,515)	(7,701,844)	(7,768,359)
Creditors due in more than one year	-	(4,985,156)	(4,985,156)
Total	<u>927,620</u>	<u>1,130,171</u>	<u>2,057,791</u>

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	950,966	5,074,192	6,025,158
Current assets	261,888	7,916,517	8,178,405
Creditors due within one year	(220,738)	(6,971,484)	(7,192,222)
Creditors due in more than one year	-	(5,155,521)	(5,155,521)
Total	<u>992,116</u>	<u>863,704</u>	<u>1,855,820</u>

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

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>201,971</u>	<u>(971,083)</u>
Adjustments for:		
Depreciation charges	258,814	372,317
Vat reclaim	106,059	-
Decrease/(increase) in debtors	1,169,734	(3,744,075)
Increase in creditors	576,522	6,374,770
Net cash provided by operating activities	<u>2,313,100</u>	<u>2,031,929</u>

17. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	<u>5,750,624</u>	<u>3,695,459</u>

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

18. Analysis of changes in net debt

	At 1 September 2024	Cash flows	At 31 August 2025
	£	£	£
Cash at bank and in hand	3,695,459	2,055,165	5,750,624
Debt due within 1 year	(151,842)	385	(151,457)
Debt due after 1 year	(5,155,521)	170,365	(4,985,156)
	<u>(1,611,904)</u>	<u>2,225,915</u>	<u>614,011</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 2020 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 27 October 2023.

The key elements of the valuation and subsequent consultation are:

- Employer contribution rates set at 28.68% of pensionable pay (including a 0.08% employer administration charge). This is an increase of 5% in employer contribution and the cost control result is such that no changes in member benefits needed.
- Total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £262,000 million, and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £222,220 million giving a notional past service deficit of £39,800 million

The result of this valuation will be implemented from 1 April 2024. The next valuation result is due to be implemented from 1 April 2028.

A copy of the valuation report and supporting documentation is on the Teachers' Pensions website.

BEYONDAUTISM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

19. Pension commitments (continued)

Under the definitions set out in FRS 102, the TPS is an unfunded 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 2025 the cost of pension contributions was £255,524 (2024: £388,242) including £2,465 (2024: £174,668) to the TPS.

Beyondautism left the pension scheme on 31 August 2025.

20. Operating lease commitments

At 31 August 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	376,958	274,083
Later than 1 year and not later than 5 years	438,753	470,700
	815,711	744,783

Signature: M.A. Smith
M.A. Smith (Mar 27, 2026 17:03:01 GMT)

Signature: Angus Johnston
Angus Johnston (Apr 2, 2026 18:34:53 GMT+1)

Audit Completion Memorandum

Beyondautism Year End: August 31, 2025



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1. Introduction

This memorandum is designed to summarise the key issues arising during the audit of the charity's financial statements and to facilitate discussion with the trustees at the audit completion meeting. It is also used to communicate those matters we are required to communicate to those charged with governance, in accordance with the International Standard on Auditing (UK) (ISAs (UK)).

This memorandum summarises the result our audit for the year ended August 31, 2025 and sets out those matters which we consider should be brought to your attention.

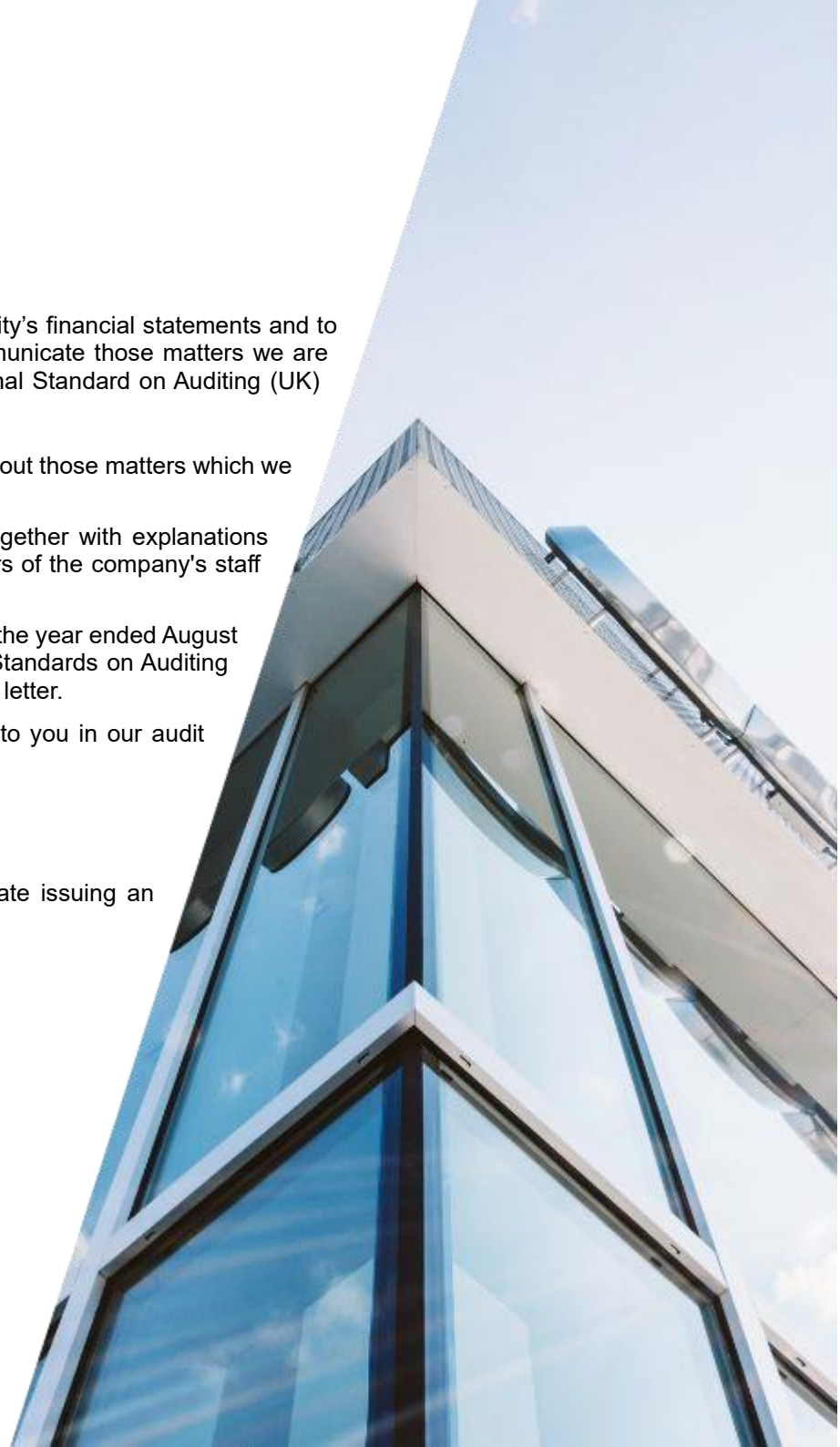
The memorandum was prepared using information obtained during the course of the audit together with explanations provided by staff and trustees of the charity. We would like to express our thanks to all members of the company's staff who assisted us in carrying out our work.

We were appointed to carry out a statutory audit of the financial statements of Beyondautism for the year ended August 31, 2025 in accordance with relevant legal and regulatory requirements and the International Standards on Auditing (UK) (ISAs (UK)). More details on the scope of the audit are set out in our terms of engagement letter.

During the course of the audit, we have not had to change our audit plan, as communicated to you in our audit planning memorandum.

2. Anticipated audit report

Subject to the satisfactory resolution of the matters set out in this memorandum, we anticipate issuing an unmodified audit report, immediately after the financial statements are approved by the trustees.



3. Summary of audit issues

Risk identified	Description of risk	We have addressed this audit risk by undertaking the following procedures	Conclusion
Management override of controls	Under ISA (UK) 240 there is a presumed significant risk of management override of controls.	Reviewed and challenged accounting estimates, judgements and decisions made by management. Tested journal entries posted during the year and verified to supporting documentation. Used our business understanding to set parameters as to what we consider to be unusual, and then tested a selection of unusual transactions identified to supporting documentation, where appropriate. Reviewed any significant transactions outside of the normal course of business.	No issues noted
Income recognition – completeness	There is a risk that income may be incomplete.	Reviewed the revenue recognition accounting policy and ensured that this is appropriate and in line with the applicable financial reporting framework. Selected an appropriate sample of income from the start of the income cycle and traced through to supporting evidence to confirm the transactions are complete.	No issues noted
Income recognition – income cut off	There is a risk that income may be recognised in the incorrect period.	Reviewed the income recognition accounting policy and ensured that this is appropriate and in line with the applicable financial reporting framework. Selected an appropriate sample of receipts either side of the year end and trace through to the invoices, funding agreements or	No issues noted

Risk identified	Description of risk	We have addressed this audit risk by undertaking the following procedures	Conclusion
		supporting evidence to confirm the income was recognised in the correct period.	

4. Outstanding matters

The following matters are outstanding to be resolved prior to issuing the audit report

- Related party forms for A Johnston & T Reid

5. Internal controls

The purpose of the audit was for us to express an opinion on the financial statements. The audit included consideration of internal controls relevant to the preparation of the financial statements in order to assist us in the design of audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Our audit is, therefore, not designed to identify all control weaknesses and the matters reported below are limited to those deficiencies that we have identified during the audit

Significance (SD/D)*	Control weakness identified	Potential implications	Recommendation
D	During the testing for expenditure, we noted that some of the invoice dates are after the nominal ledger dates. Missed invoices later recorded. The process for handling and recording invoices appears inadequate. Which is a deficiency in the design or operation of internal controls.	Some invoices might go missed and not be noticed completely; therefore, the expenditure may be understated. Transactions might be recognized in the wrong accounting period.	Implement and strictly enforce formal, documented month-end and year-end cut-off procedures for accounts payable. The finance team must proactively try to identify expenses incurred but not yet billed by suppliers.
D	Vat reclaim has not been accounted for correctly within fixed assets	There is a risk that fixed assets are overstated.	We would recommend that the fixed asset register is reviewed to correctly account for the depreciation impact on vat.
D	It was noted from payroll testing that there were several months where employees were overpaid salaries.	There is a risk that higher wages and salary costs are being incurred increasing expenditure which can impact cash flows. There may also be loss of monies if amounts are not able to be recovered.	We would recommend that there are improved controls in place to review and monitor the payroll before approval is given for the bank payment.

*Significant deficiencies in internal controls are those which are considered to have the potential to lead to material misstatements in the financial statements.

6. Summary of audit differences

During the course of the audit, we identified certain misstatements in the financial statements prepared by management. Those misstatements have been discussed with management and have been corrected in preparing the final statutory financial statements. The adjusted audit differences, in aggregate, had the effect of increasing surplus and net assets by £91,277. A separate schedule has been attached summarising the adjusted audit differences.

7. Letter of representation

Our letter of management representations has been attached. We would be grateful if you could print this off on your company's headed paper, arrange its approval, along with the approval of the financial statements, and return a signed and dated copy.

8. Other matters

The International Standards on Auditing (UK) (ISAs (UK)) require us to formally communicate certain matters to those charged with governance. This section covers those matters that we are required to communicate, that have not already been dealt with elsewhere in this document.

Trustees' responsibilities in respect of financial statements and audit

The trustees are responsible for the preparation of the financial statements and for making available to us all of the information and explanations which we consider necessary. We draw your attention to the draft letter of representation which sets out the audit representations that we will require the directors to confirm, prior to issuing the audit report.

Our independence as auditors

Ethical standards require us to give you full and fair disclosure of matters relating to our independence. We have performed certain non-audit services for the company as communicated in our audit planning memorandum, together with details of appropriate safeguards we have in place to ensure our independence and objectivity is not diminished by the performance of these other services. We confirm that we have complied with relevant ethical standards and are not aware of any significant matters which impact our independence as auditors.



Accounting policies

We reviewed the significant accounting policies and practices that have, or could have, a material effect on the company's financial statements. This includes forming our views about the qualitative aspects of the company's accounting practices and financial reporting.

Clarification of roles and responsibilities in respect of internal controls

The trustees are responsible for identifying, assessing and managing business risks, including the risk that the financial statements contain material misstatements. The directors are also responsible for establishing, operating and monitoring a system of internal controls sufficient to manage these risks.

Our audit approach includes some review of internal controls in line with The International Standards on Auditing (UK) (ISAs (UK)), but our audit procedures are not designed to identify all areas of control weakness. Where our review and testing does identify significant weaknesses, we report these to you.

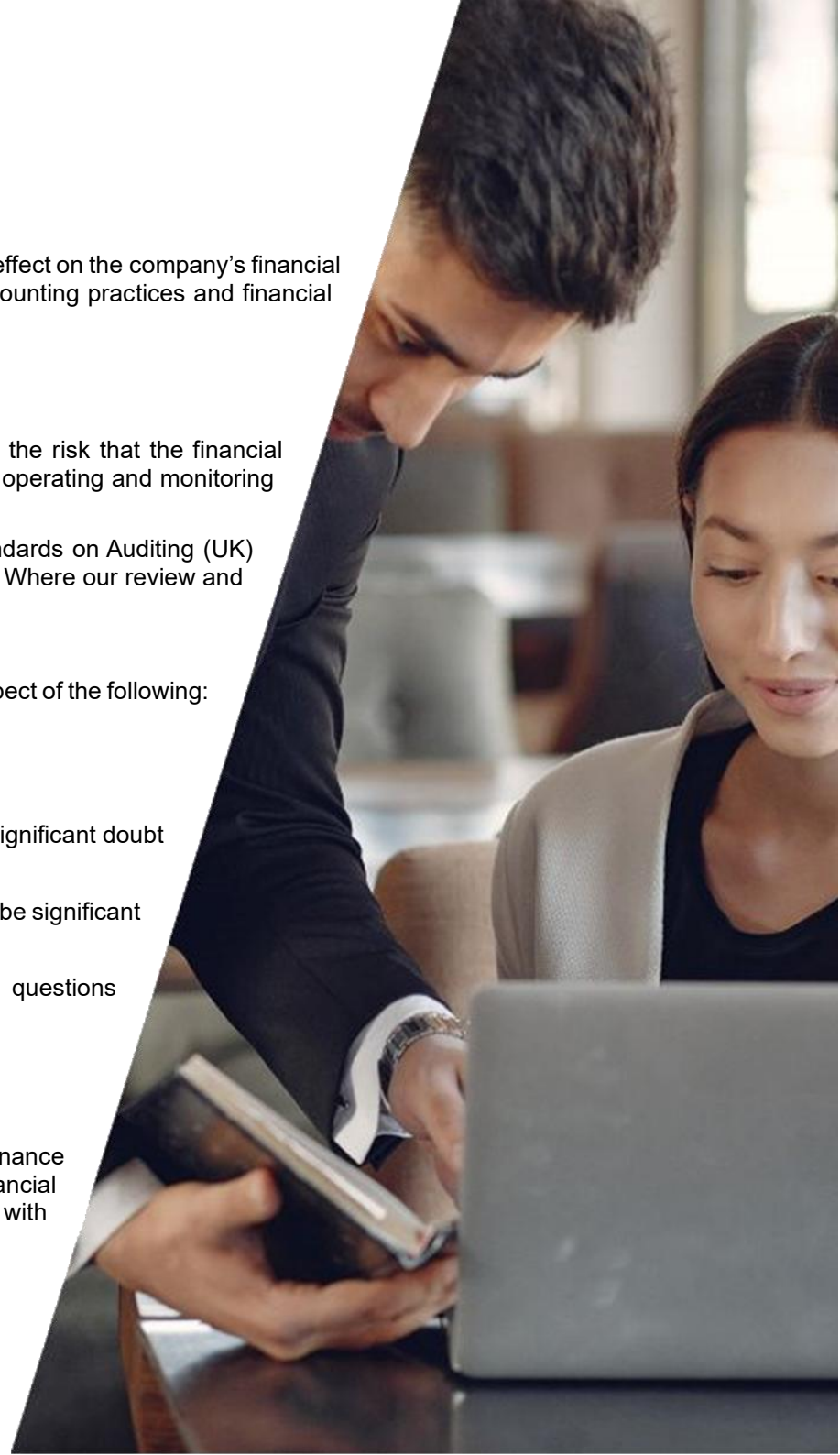
Other matters we are required to communicate

We confirm that there is nothing of significance which we would like to bring to your attention in respect of the following:

- Actual or suspected instances of fraud
- Material weaknesses in internal control
- Any evidence of material uncertainties relating to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern
- Disagreements with management about matters that, individually or in aggregate, could be significant to the entity's financial statements or our audit report
- Any other matters warranting attention by those charged with governance, such as questions regarding management integrity, and fraud involving management;
- Any other matters agreed upon in the terms of the audit engagement;
- Any other matters of governance interest.

However, you should note that our communications will only include those audit matters of governance interest that have come to our attention as a result of the performance of the audit. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. Accordingly, the audit does not ordinarily identify all matters.

We confirm that we have nothing to report to you in respect of the above.



Disclaimer

This report has been prepared for the sole use of the trustees of Beyondautism and must not be shown to third parties without our prior consent. No responsibility is accepted by James Cowper Kreston Audit towards any party acting or refraining from action as a result of this report.

Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales

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A full list of members' names may be inspected at our registered office
References to Partners are to Members of James Cowper Kreston Audit LLP



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