

Registered number: 04041459
Charity number: 1082599

BEYONDAUTISM
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

BEYONDAUTISM
(A Company Limited by Guarantee)

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BEYONDAUTISM
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2023**

Trustees

Mrs R Bristowe
Mr M Smith (appointed 21 August 2023)
Mr T Reid (appointed 21 August 2023)
Mr A Johnston
Mrs D Fidler
Mrs V Federico
Mrs R Baylis-West
Mr A Hussain (stepped down 11 November 2022)
Prof D Croisdale-Appleby (stepped down 31 January 2023)

Company registered number

04041459

Charity registered number

1082599

Registered office

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

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

Principal operating offices

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

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

Post 19
c/o Yarrow Housing Limited
The Hub
2 St Albans Terrace
Barons Court
London
W6 8HJ

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

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

Independent auditor

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

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 2023

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.

We're activating networks and building local capacity with our solution focused Outreach team; and our unique Fast Responder service is working at the point of crisis to change the national picture and reduce school placement breakdown.

Our Vision

Our vision is to ensure autistic children and young adults access an education which empowers a life full of choice, independence and opportunity.

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

Our Strategy

BeyondAutism has undergone remarkable transformation and growth over the past 20 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 Objectives:

- **Reduced School Placement breakdown**
Empowering schools to manage behaviour and remove barriers to learning
- **Increased Employability**
With the skills and confidence to enter the workplace, promoting independence and broadening opportunities.
- **People with autism have the skills to live their ideal week**
Empowering choice, opportunity and independence
- **Increase resilience and confidence in families**
Because families who are resilient, informed and confident make very different decisions, directly impacting the outcomes for their children.
- **Communities are supported to include people with autism**
Breaking the cycle of prejudice so that people with autism have choice and opportunity

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STRATEGIC REPORT (CONTINUED) FOR
THE YEAR ENDED 31 AUGUST 2023

Everything we do is underpinned by our values:

Dedicated to delivering excellence

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

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

Committed to Behaviour Analysis

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

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

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

Proud to challenge

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

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

Together we will:

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

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**STRATEGIC REPORT (CONTINUED) FOR
THE YEAR ENDED 31 AUGUST 2023**

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.

Research & Learning has continued to grow and expand its reach. This includes delivering on Outreach contracts across London and South Oxfordshire. Online training has now been completed by people from across Scotland, Wales and England and continues to receive 100% positive feedback from attendees. BeyondAutism continues to build on its online presence, through the creation of podcasts, training videos and resources. The Lunch and Learn series has been very successful in sharing our approach, expertise and views with a wider audience.

2023 Highlights

During 2023 we have opened a new dedicated sixth form facility for Tram House School based in Wandsworth. The Charity team are now co-located at this site bringing all our teams closer together.

Reduced School Placement breakdown

- This year almost 6,000 people accessed our training material and all the organisations trained who gave feedback stated that the training was good and would be applying strategies learnt.
- We trained five fast responders within one Multi Academy Trust to pilot our new service.
- 100% of the pupils supported through our outreach service have remained in their choice of placement.

Increased Employability

- We launched an employability project focusing on the development of a school based employability curriculum for autistic children.
- We interacted with 166 employers to provide training online or via a webinar. With others able to interact at career fairs, and events.
- Our employer's toolkit won an award from the Vocational Rehabilitations Association
- Students from Tram house and our Post-19 services have taken part in work placements in varied locations including cinemas, libraries and café's as well as in our Park House Primary School.

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STRATEGIC REPORT (CONTINUED) FOR
THE YEAR ENDED 31 AUGUST 2023

People with autism have the skills to live their ideal week

- All our pupils are supported by a Person Centred Plan PCP and have made progress against their communication targets in year.
- All our pupils had access to a range of activities and were able to make informed choices.

Increase resilience and confidence in families

- We ran a pilot to provide nursery care in year. Unfortunately we found it impossible to develop this into a financially sustainable offering and in line with many mainstream nurseries we took the difficult decision not to continue with this service.
- Our number of preschool group sessions increased by over 30% to 33.
- Of the children exiting our Early Years services at the end of the 2023 academic year, 10 were either to a mainstream school or an Additional Resource Provision (ARP) Class attached to a mainstream school with one continuing in a mainstream nursery. 3 pupils went on to special schools.

Communities are supported to include people with autism

- This year has focused on the development of bespoke training packages, reacting to individual needs of services, families and autistic people. Two of our courses have received CPD certification.
- We have worked to produce thirty factsheets for publication early in the next financial year. These have been co-produced and reviewed with autistic people and families.
- We trained fifty people at a Dorset based college and forty at a branch of UNISON.
- We have presented at a range of events from Parent Groups to the Achieving for Children employment forum.
- Our lunch and learn webinars continue to attract good numbers of attendees.
- All receive feedback that the training has been useful to aid understanding of autism and would be applying the strategies that were provided.
- We supported two students who attended our Post-19 service to transition to Supported living.

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 November 2022. The analysis covers all aspects of safeguarding, finance, health & safety, HR, reputation and resources. A number of risks are identified in each of these categories and each risk is scored on a matrix of impact and probability. Taking into account the controls in place to mitigate these risks, all were evaluated as low to medium.

In common with other organisations, the economic and political factors remain a potential risk for BeyondAutism. All school and Post 19 placements are funded by the learner's Local Authority with appropriate agreements in place; the charity does not have any privately funded pupils in either of its schools or its Post-19 service. BeyondAutism offers value to Local Authorities because it provides education to learners who have complex needs thus enabling our children and adults with autism to remain in their local community with their families. The alternative for many of BeyondAutism's learners could be residential care which would be significantly more expensive. Other financial risks are monitored closely by way of monthly management reporting and mitigated by conservative budgeting assumptions and analysis. 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.

Independent external audits are commissioned in respect of key areas of risk; these included safeguarding, health & safety and data protection.

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STRATEGIC REPORT (CONTINUED) FOR
THE YEAR ENDED 31 AUGUST 2023

Future Plans

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

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

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



.....
A Johnston
Chair of Trustees
Date: 09.04.24



.....
M Smith
Trustee
Date: 09.04.24

BEYONDAUTISM
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

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 2023. 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 communicationskills and calm behaviours that challenge. It has proved immediately popular particularly for families who may notbe 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 teaching staff remuneration and pay scales for other management and administrative posts take into account financial indices such as the cost of living and the London Living Wage.

The schools are supported by a Governing Body that operates as a sub-committee of the Board of Trustees. The Chair of the Governing Body receives a small remuneration that is commensurate with the work required over and above attendance at and chairing of the meetings. Other members are made up of parents, staff, communityand local authority representatives. The Board of Trustees delegates the schools' development and review to the Governing Body; this includes school self-evaluation and school development plan, pupil progress, operational school policies and procedures. Likewise, the post 19 service is supported by an Advisory Board. The Board of Trustees receives regular reports from the Governing Body and the post 19 Advisory Board, to enable them to oversee performance and progress.

Chair of Trustees

During the year, Chair of Trustees, Professor David Croisdale-Appleby OBE stepped down.

Angus Johnston, an existing Trustee and Chair of the Finance Committee has been appointed as BeyondAutism's new 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 2023

Trustee Recruitment, Induction and Training

The Board of Trustees aims to build a board with a comprehensive, relevant and focussed skills mix, and to recruit members whose knowledge, experience and perspective will support, guide and oversee the operations of the charity. Trustees are recruited through a variety of channels including research, advertising, networking and agencies. Trustees are nominated at Board level and, subject to approval, are then invited to attend the next Board meeting. New Trustees can only be appointed upon satisfactory completion of all regulatory checks: references, identity, eligibility, money laundering and DBS (Disclosure and Barring Service) checks. All Trustee appointments are confirmed by Board Resolution passed at Board meetings and are registered with the Charity Commission and Companies House.

New Trustees are welcomed into the organisation and provided with a full induction pack. 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 2022 were:

A Johnston (Chair of Trustees)
D Croisdale-Appleby (stepped down 31 January 2023)
R Bristowe
D Fidler
V Federico
R Baylis-West
A Hussain (stepped down 11 November 2022)
T Reid (appointed 21 August 2023)
M Smith (appointed 21 August 2023)

The Board of Trustees can draw on its collective and extensive experience from the worlds of education, global business, finance and law and is supported and advised by specialist consultants in education, safeguarding, health and safety, law and fundraising. The day to day running of the charity is delegated by the Board of Trustees to the Chief Executive Officer (CEO) who is supported by the senior management team.

BeyondAutism staff

BeyondAutism services are staffed with the following:

Teachers

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 2023

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 tutor on a one to one basis. In exceptional circumstances the care may be based on a 2 TLP to 1 learner pairing. The TLP look after the safety and security of the learner and ensure that the learner is focussed on the specific task at hand. In the schools, TLP 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 behaviour.

ABA programmes are based on an analysis of what motivates an individual with autism to behave in certain ways. Each skill the individual needs to learn is broken down into small, achievable steps. Each step is worked on in a systematic and consistent way, using an appropriate "reinforcement" or reward to encourage the behaviours needed for future learning. Evidence and data are collected of the learner's progress, so that targets and motivators can be adjusted along the way according to what is and is not working for a particular child. Reinforcement systems – which seek to link desired behaviour with good outcomes from the learner's point of view – are particularly important for people with autism, given they may lack the 'social desire to please' that is often present in the neuro-typical. Behaviour Analysis techniques teaches individuals with autism how to learn, and can therefore be applied to the widest range of skills – from speech and language, self-care and motor skills, through to reading and writing.

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 2023

Trusts and Foundations

The National Lottery Community Fund (Early Years)
The National Lottery Community Fund (Awards for All)
Morrisons (Park House sensory garden and playground)
Dentons Charitable Trust (Early Years)
The Jack Petchey Foundation
The City Bridge Trust (Employment Project)
The City Bridge Trust Stepping Stones (Fast Responder)
The Casey Trust (Fast Responder)
The Cecil Pilkington Charitable Trust
The David Family Foundation (Fast Responder)
The Masonic Charitable Foundation (Early Years)
Matrix Causes (Prizm) Fund (Early Years)
Garfield Weston Foundation (Early Years)
The Thompson Family Charitable Trust (Snowbility)
The Constable Education Trust (Early Years)
The Clark Foundation
British Science Association (BSW project)
Radcliffe Trust (Park House music therapy)
The Basil Samuel Charitable Trust Added
National Funding Scheme (Early Years)
Little Lives (ipads for learners)
Barratt foundation (Early Years)
David Solomon's Charitable Trust (Early Years)
The Casey Trust
Cecil Pilkington Charitable Trust
The David Family Trust

Corporate support

Octopus
Coop Local Community Fund
Investors in the Community
Wates Connected Living
Southside Chamber of Commerce

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)

Langley Foundation (sponsored FundsOnline)

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

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

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

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

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 2023 we did not contract any company to undertake fundraising on our behalf.

We have been lucky to work with partners including Virgin Money Giving, Charity Checkout, JustGiving, Give as you Live and Savoo, to help make giving and fundraising easier for supporters.

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

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

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

Financial Review

Results for the year ended 31 August 2023 show total income of £10,163,456 (2022: £9,990,214) and an overall net deficit amount of £310,376 (2022 net surplus £626,657). The statement of cash flows shows a net inflow from operating activities of £770,353 (2022 inflow of £1,094,494) with an overall decrease in cash and cash equivalents for the year of £1,034,310 (2022 increase of £642,427).

Voluntary income (i.e. fund raising and donations) was £409,939 (2022: £503,180), more information on which has been provided earlier in the report.

Consequently the net assets of the charity have declined from £3,155,279 to £2,844,903 as at 31 August 2023. Full results for the charity can be seen on pages 19 to 35 of the Annual Report.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

Reserves

Reserves totalled £2,826,903 at the year end. Of these, unrestricted reserves amount to £1,811,550 and restricted reserves £1,015,353. In the long term the Board would like to increase the balance on unrestricted reserves to an amount representing 3 months of operating expenses even though current revenue streams (statutory funding from local authorities) present little risk to the financial stability of the organisation. BeyondAutism's reserves policy is reviewed annually as part of the budget approval process and the Board of Trustees has agreed that reserves should be built up to the desired level in stages consistent with the charity's overall financial position and business development plan. This trend is expected to be maintained with a view to increasing the level of free reserves over time until the target, revised as appropriate, is achieved.

Employees

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

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

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

Statement of Trustees' Responsibilities

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

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

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

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

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:



.....
A Johnston
Chair of Trustees
Date: 09.04.24



.....
M Smith
Trustee
Date: 09.04.24

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 2023 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 2023 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.

Alex Peal

Alexander Peal BSc (Hons) FCA DChA (Senior Statutory Auditor)

for and on behalf of

James Cowper Kreston Audit

Chartered Accountants and Statutory Auditor

Reading Bridge House

George Street

Reading

Berkshire

RG1 8LS

Date: 19 April 2024

BEYONDAUTISM
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	345,887	64,052	409,939	503,180
Charitable activities	3	-	9,753,517	9,753,517	9,487,034
Total income		345,887	9,817,569	10,163,456	9,990,214
Expenditure on:					
Charitable activities:					
General activities		-	9,499,398	9,499,398	8,767,261
Depreciation expense		-	360,303	360,303	330,598
Interest expense		-	333,264	333,264	182,306
Other charitable activities		298,867	-	298,867	83,392
Total expenditure		298,867	10,192,965	10,491,832	9,363,557
Net income/(expenditure)		47,020	(375,396)	(328,376)	626,657
Transfers between funds	13	(80,895)	80,895	-	-
Net movement in funds		(33,875)	(294,501)	(328,376)	626,657
Reconciliation of funds:					
Total funds brought forward		1,049,228	2,106,051	3,155,279	2,528,622
Net movement in funds		(33,875)	(294,501)	(328,376)	626,657
Total funds carried forward		1,015,353	1,811,550	2,826,903	3,155,279

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

The notes on pages 24 to 39 form part of these financial statements.

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

BALANCE SHEET AS AT 31 AUGUST 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	6,295,605	6,547,482
		6,295,605	6,547,482
Current assets			
Debtors	10	742,649	532,636
Cash at bank and in hand		1,921,128	2,955,438
		2,663,777	3,488,074
Creditors: amounts falling due within one year	11	(759,584)	(1,406,645)
Net current assets		1,904,193	2,081,429
Total assets less current liabilities		8,199,798	8,628,911
Creditors: amounts falling due after more than one year	12	(5,372,895)	(5,473,632)
Net assets		2,826,903	3,155,279
Total net assets		2,826,903	3,155,279
Charity funds			
Restricted funds	13	1,015,353	1,049,228
Unrestricted funds	13	1,811,550	2,106,051
Total funds		2,826,903	3,155,279

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

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



A Johnston
Trustee
Date: 09.04.24



Malcolm Smith
Trustee
Date: 09.04.24

The notes on pages 24 to 39 form part of these financial statements.

BEYONDAUTISM
(A Company Limited by Guarantee)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	16	(770,353)	1,094,494
Cash flows from investing activities			
Purchase of tangible fixed assets		(108,425)	(242,291)
Net cash used in investing activities		(108,425)	(242,291)
Cash flows from financing activities			
Repayments of borrowing		(155,532)	(209,776)
Net cash used in financing activities		(155,532)	(209,776)
Change in cash and cash equivalents in the year		(1,034,310)	642,427
Cash and cash equivalents at the beginning of the year		2,955,438	2,313,011
Cash and cash equivalents at the end of the year	17	1,921,128	2,955,438
The notes on pages 24 to 39 form part of these financial statements			

BEYONDAUTISM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

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 2023

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 2023

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 2023

2. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations and gifts	24,214	59,795	84,009	132,630
Other grants	321,673	4,257	325,930	370,550
	<u>345,887</u>	<u>64,052</u>	<u>409,939</u>	<u>503,180</u>
Total 2022	<u>353,287</u>	<u>149,893</u>	<u>503,180</u>	

3. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Teaching and care of children and young people (fees)	9,491,050	9,491,050	9,294,128
Fundraising	18,568	18,568	1,156
Other income	243,899	243,899	191,750
	<u>9,753,517</u>	<u>9,753,517</u>	<u>9,487,034</u>
Total 2022	<u>9,487,034</u>	<u>9,487,034</u>	

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

4. Analysis of expenditure by type

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Teaching and care of children and young people	8,958,321	1,486,089	10,444,410	9,319,090
Governance	-	3,072	3,072	3,299
Development costs	-	44,350	44,350	41,168
	<u>8,958,321</u>	<u>1,533,511</u>	<u>10,491,832</u>	<u>9,363,557</u>
Total 2022	8,062,008	<u>1,301,549</u>	<u>9,363,557</u>	

5. Net income

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets owned by the charity	360,302	330,598
Fees payable to the charity's auditor in respect of:		
Auditor's remuneration	11,925	11,750
All assurance services not included above	880	-
	<u>373,107</u>	<u>342,348</u>

During the year, no trustees received benefits in kind (2022 - £Nil).

During the year, one trustee received reimbursed expenses of £6,890 (2022 - £11,604).

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

6. Staff costs

	2023	2022
	£	£
Wages and salaries	6,193,525	5,953,750
Social security costs	525,329	462,589
Contribution to defined contribution pension schemes	306,888	279,318
	<u>7,025,742</u>	<u>6,695,657</u>

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

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

	2023	2022
	No.	No.
Teaching	134	155
Charity management and support staff	93	88
	<u>227</u>	<u>243</u>

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

	2023	2022
	No.	No.
In the band £60,001 - £70,000	2	-
In the band £70,001 - £80,000	1	1
In the band £80,001 - £90,000	3	2
In the band £100,001 - £110,000	1	-
In the band £110,001 - £120,000	-	1

The charity considers its key management personnel comprise the trustees and senior management team. The total employment benefits, including employer pension and national insurance contributions, of the key management personnel were £855,488 (2022: £703,184).

There were donations totalling £640 (2022: £nil) by key management personnel and expenses of £2,266 (2022: £nil)

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 2023**

8. Finance costs

	2023 £	2022 £
Bank loan interest	<u>333,264</u>	<u>182,306</u>

9. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 September 2022	9,193,241	59,744	550,165	449,278	10,252,428
Additions	-	-	82,858	25,567	108,425
At 31 August 2023	<u>9,193,241</u>	<u>59,744</u>	<u>633,023</u>	<u>474,845</u>	<u>10,360,853</u>
Depreciation					
At 1 September 2022	3,187,704	30,222	233,310	253,710	3,704,946
Charge for the year	225,452	14,936	47,050	72,864	360,302
At 31 August 2023	<u>3,413,156</u>	<u>45,158</u>	<u>280,360</u>	<u>326,574</u>	<u>4,065,248</u>
Net book value					
At 31 August 2023	<u>5,780,085</u>	<u>14,586</u>	<u>352,663</u>	<u>148,271</u>	<u>6,295,605</u>
At 31 August 2022	<u>6,005,537</u>	<u>29,522</u>	<u>316,855</u>	<u>195,568</u>	<u>6,547,482</u>

Included in freehold land and buildings is land at a cost of £2,075,000 (2022: £2,075,000) which is not depreciated.

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

10. Debtors

	2023	2022
	£	£
Due after more than one year		
Prepayments and accrued income	55,737	159,974
	55,737	159,974
Due within one year		
Fees	312,238	82,735
Other debtors	107,425	35,124
Prepayments and accrued income	267,249	254,803
	742,649	532,636

11. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Bank loans	149,711	308,743
Trade creditors	99,057	96,272
Other taxation and social security	144,732	123,343
Other creditors	99,765	122,885
Accruals and deferred income	266,319	755,402
	759,584	1,406,645
	2023	2022
	£	£
Deferred income at 1 September 2022	561,012	488,483
Resources deferred during the year	215,150	561,012
Amounts released from previous periods	(561,012)	(488,483)
	215,150	561,012

BEYONDAUTISM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

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

	2023	2022
	£	£
Bank loans	5,317,158	5,313,658
Accruals and deferred income	55,737	159,974
	<u>5,372,895</u>	<u>5,473,632</u>

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

	2023	2022
	£	£
Repayable by instalments	<u>4,156,679</u>	<u>4,025,069</u>

For the above balances, interest is charged at 7.5% 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 2023**

13. Statement of funds

Statement of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2023 £
Unrestricted funds					
General Funds	2,230,198	9,709,144	(9,499,398)	(488,796)	1,951,148
Fixed asset funds	5,498,254	108,425	(360,303)	80,895	5,327,271
Loan fund	(5,622,401)	-	(333,264)	488,796	(5,466,869)
	<u>2,106,051</u>	<u>9,817,569</u>	<u>(10,192,965)</u>	<u>80,895</u>	<u>1,811,550</u>
Restricted funds					
Multi purpose hall and buildings grant	301,509	-	-	(19,970)	281,539
Softplay area	7,280	-	-	(2,658)	4,622
Tram House capital appeal	637,285	-	-	(31,346)	605,939
Park House kitchen and sensory room	41,099	-	-	(4,567)	36,532
Tram House Equipment	13,869	-	-	(2,601)	11,268
Dennis Wise Foundation	6,187	-	-	(6,187)	-
Story of Christmas	23,339	-	-	(11,250)	12,089
Snowbility	-	32,690	(32,690)	-	-
The Big Lottery - Early years	-	86,670	(76,000)	-	10,670
The Big Lottery - School readiness	-	17,398	(17,398)	-	-
Constable education trust	-	62,421	(59,165)	-	3,256
Garfield Weston	-	10,000	(10,000)	-	-
Other capital	500	-	-	(500)	-
Masonic trust	-	13,379	(13,379)	-	-
Morrison's Foundation	18,160	-	-	(1,816)	16,344
City Bridge Trust	-	38,491	(38,491)	-	-
Other	-	84,838	(51,744)	-	33,094
	<u>1,049,228</u>	<u>345,887</u>	<u>(298,867)</u>	<u>(80,895)</u>	<u>1,015,353</u>
Total of funds	<u><u>3,155,279</u></u>	<u><u>10,163,456</u></u>	<u><u>(10,491,832)</u></u>	<u><u>-</u></u>	<u><u>2,826,903</u></u>

BEYONDAUTISM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

13. Statement of funds (continued)

Statement of funds - prior year

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

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Summary of funds

Summary of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2023 £
General funds	2,106,051	9,817,569	(10,192,965)	80,895	1,811,550
Restricted funds	1,049,228	345,887	(298,867)	(80,895)	1,015,353
	<u>3,155,279</u>	<u>10,163,456</u>	<u>(10,491,832)</u>	<u>-</u>	<u>2,826,903</u>

Summary of funds - prior year

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

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

Restricted funds arise as a result of conditions imposed by donors. Such funds are expended in accordance with their conditions and the specific projects as noted above. The main such funds are:

Multi purpose hall and buildings grant

This represents grants received towards the multi purpose hall and buildings. A transfer is made from restricted funds to unrestricted funds over the useful economic life of the hall and buildings.

Tram House capital appeal

This represents donations and grants received towards the redevelopment of Tram House. A transfer is made from restricted funds to unrestricted funds over the useful economic life of the property.

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15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	968,333	5,327,272	6,295,605
Debtors due after more than one year	55,737	-	55,737
Current assets	206,433	2,401,607	2,608,040
Creditors due within one year	(159,413)	(600,171)	(759,584)
Creditors due in more than one year	(55,737)	(5,317,158)	(5,372,895)
Total	<u>1,015,353</u>	<u>1,811,550</u>	<u>2,826,903</u>

Analysis of net assets between funds - prior year

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

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

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(328,376)	626,657
Adjustments for:		
Depreciation charges	360,302	330,598
Decrease/(increase) in debtors	(210,013)	430,030
Decrease in creditors	(610,266)	(292,791)
Net cash provided by/(used in) operating activities	<u>(788,353)</u>	<u>1,094,494</u>

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17. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	1,921,128	2,955,438
	<u> </u>	<u> </u>

18. Analysis of changes in net debt

	At 1 September 2022	Cash flows	At 31 August 2023
	£	£	£
Cash at bank and in hand	2,955,438	(1,034,310)	1,921,128
Debt due within 1 year	(308,743)	159,032	(149,711)
Debt due after 1 year	(5,313,658)	(3,500)	(5,317,158)
	<u> </u>	<u> </u>	<u> </u>
	<u>(2,666,963)</u>	<u>(878,778)</u>	<u>(3,545,741)</u>

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19. Pension commitments

Teachers' Pension Scheme

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pensions Regulations (2010) and, from 1 April 2014, by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers and, from 1 January 2007, automatic for teachers in part-time employment following appointment or a change of contract, although they are able to opt out.

The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis – these contributions along with those made by employers are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

Not less than every four years the Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2012 and in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014. The valuation report was published by the Department for Education on 9 June 2014.

The key elements of the valuation and subsequent consultation are:

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

The latest actuarial TPS valuation results, as at 31 March 2020, were released in October 2023. The revised employer contribution rate of 28.6%, arising from this valuation, is due to be implemented from 1 April 2024.

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

Under the definitions set out in FRS 102, the TPS is a multi-employer pension scheme. The charity has accounted for its contributions to the scheme as if it were a defined contribution scheme. The charity has set out above the information available on the scheme.

In 2023 the cost of pension contributions was £288,888 (2022: £279,318) including £134,025 (2022: £123,275) to the TPS.

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20. Operating lease commitments

At 31 August 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	358,146	174,367
Later than 1 year and not later than 5 years	659,045	251,878
	<hr/> 1,017,191 <hr/>	<hr/> 426,245 <hr/>