

## **Go Beyond Charity**

(A company limited by guarantee)

### **Annual Report and Financial Statements Year Ended 31 December 2022**

Company registration number: 03985540

Charity registration number: England & Wales: 1080953



# Go Beyond Charity

## Contents

Reference and Administrative Details	1 to 2
Chair's Report	3 to 5
Trustees' Report	6 to 15
Statement of Trustees' Responsibilities	16
Independent Auditors' Report	17 to 21
Consolidated Statement of Financial Activities	22 to 23
Consolidated Balance Sheet	24
Balance Sheet	25
Consolidated Statement of Cash Flows	26
Notes to the Financial Statements	27 to 52

# Go Beyond Charity

## Reference and Administrative Details

### Trustees

Barbara Peacock  
Simon Boss  
Regina Clement  
Graham Horner  
Dawn Carter-McDonald  
Anisha Reed  
Andrew Ryde  
Richard Wilson  
Andrew Wright

### Senior Management / Leadership Team

Michele Farmer, Chief Executive Officer  
Debs McIver (until 14 March 2023), Financial Director  
Sue Cole (from 14 March 2023), Financial Director  
Sara Shearman  
Carl Wholey (from October 2022)  
Karen Puszczynska (from May 2023)  
Sarah Harrison (until November 2022)

### Charity Registration Number

England & Wales: 1080953

### Company Registration Number

03985540

The Charity is incorporated in England & Wales.

# Go Beyond Charity

## Reference and Administrative Details

<b>Principal Office</b>	Suite B1 Higher Mill Buckfast Abbey Buckfastleigh Devon TQ11 0EE
<b>Auditor</b>	PKF Francis Clark Statutory Auditor Melville Building East Royal William Yard Plymouth Devon PL1 3GW
<b>Solicitors</b>	Parnalls Solicitors 15-19 Westgate Street Launceston Cornwall PL15 7AB
<b>Bankers</b>	Barclays Bank Plc PO Box 330 3 Bedford Street Exeter Devon EX1 1ZN

# Go Beyond Charity

## Chair's Report

### A message from the Chair of Trustees

We are all very proud of our achievements in 2022. Even though the pandemic continued to cause disruption at the start of the year, by the time we reached the height of Summer, things were stabilising. Bookings continued to come in and we saw a steady increase in the numbers of children joining us each week.

By the end of 2022 we were delighted to report 777 children had joined us for a break.

Both Daleside and Coastal Centres were operational throughout the year.

We continued to operate two charity shops: one in Torquay and one in Exeter but had to make the decision to close our Newton Abbot shop because the rent, along with other cost pressures, meant it was no longer viable.

Early in the year, the Trustees took the decision to sell our Moorland site. Although much loved by many, it was in a poor state of repair and would have been too costly to restore. Savills successfully marketed the property, and it sold in May 2022 for £825,000. We will reserve this money for future capital expenditure in line with our five-year strategy.

Our small but skilled fundraising team raised an impressive £1.3m over the course of 2022. This included a significant increase in income from Trusts and Foundations, with many previous supporters reconnecting with us. We renewed our relationship with the Midcounties Co-op group and other corporate supporters and were very grateful for the generous support of donors large and small. In May 2022 we were honoured to be hosted by Paresh Raja for a meal at Benares in Mayfair to celebrate our 30th Birthday. This was a significant opportunity to introduce Go Beyond to a new network of people who we hope will be important supporters in the future. We have since introduced a new fundraising post to increase our visibility with, and income from, companies and philanthropists.

We had been worried that some of our supporters might find it harder to make donations as we know there has been a squeeze on all household budgets but we saw a good response to all four appeals throughout the year. Perhaps this was because kind-hearted people realised just how many more children would be in need of support and a break away from lives that have been harder than ever.

In line with our business plan, we have targeted communities where we know there are likely to be high numbers of children in need of a break. This has led to an increase in referrals and a reduction in our restricted income, reassuring us that we are raising the right funds for the right children.

66% of our referrals came from someone within a school, often a family support worker or SENCO, as well as teachers. 16% were referred by social care and 12% were referred by other charities working with children. This underlines the importance of partnership working. Through building positive relationships with referrers, we can understand the needs of the child and gather feedback to understand the longer term impact of a break.

Everyone across the country saw significant increases in inflation and the cost of living as a result of stresses in the UK economy and the impact of the war in Ukraine. In response, we reforecasted our budget and increased our provision in particular, for food and energy costs.

## Go Beyond Charity

As we look ahead, we know these pressures will continue and our future plans will take this into account. We will be looking for ways to mitigate the rising costs including being more energy efficient and reducing the number of minibus journeys.

Alongside our fundraising income, we have also increased our earned income. The two charity shops met their targets and we generated £13k from Airbnb hirings. We refurbished a small one bedroom cottage at our Coastal Centre which means we have a cottage available to rent for the weekends at each centre. The farmhouses which provide accommodation for the children all year round, are also made available to rent on specific dates when we are not operating breaks. This has produced a small but welcome amount of income.

We have continued to tweak our staffing structure as we get ourselves back up to full strength. This has included the introduction of a Director for Children with a focus on the quality and impact of our breaks. The staffing structures within the two Centres is proving successful, each with a Centre Manager overseeing facilities and a Senior Break Leader overseeing the delivery to children.

Right at the start of the year we undertook a staff survey with 100% response rate. There was some great feedback. Team spirit was high last year but we're pleased to see it even higher this year and morale was much better. The survey was completed by 32 out of 33 staff. Recruitment continues to be a challenge and perhaps will always be a feature of our work. Break Leaders in particular, typically stay with us for around two years. We have been pleased to see a good number of people applying for these posts throughout the year.

Volunteers also came back to us in bigger numbers in 2022 with 79 supporting breaks. Volunteers are drawn from a mixture of backgrounds and ages and we are grateful to each and every one of them for making our breaks a richer experience for the children. In particular, we are thankful for long term volunteers who return to us time and again. This helps us enormously but also reminds us how rewarding it is to spend a week with children who have rarely had the chance to experience a week of fun, activity, and friendship.

Throughout the year we invested much time and effort in improving and maintaining our sites. Everything from roof repairs to leaky barns, to replacement boilers. We commissioned inspections of asbestos, legionella, fire regulations etc to ensure we are always safe and compliant. In total we spent more than £42,000. This has resulted in positive feedback from our insurers and our Health and Safety advisers.

We have continued to operate successfully within our rolling Business Plan which began in 2021. Late in 2022, with renewed confidence and a healthier financial position, we published our Five-Year Strategy (2023-28). This can be found on our website (<https://www.gobeyond.org.uk/>) and included an updated vision and a renewed commitment to being a Children First organisation. Our Strategy has three very simple ambitions:

- To provide breaks for 1000 children every year consistently
- To invest in our two centres to provide a richer experience and increase our capacity to welcome more children
- To identify ways in which we can deliver our breaks closer to London for children who find it too far to travel to Cornwall or the Peak District

## Go Beyond Charity

Underpinning all our work is a commitment to being more sustainable, which stems from our belief in the value of time spent in the countryside and the responsibility we have to look after the land and buildings we own. Our commitment extends to helping children understand the importance of reducing our carbon footprint and protecting the environment for future generations.

2022 has helped us to create a strong foundation on which we will continue to build. Our review of the year highlighted many reasons to be proud of all we had achieved:

- 777 children enjoyed a break in 2022
- 360 girls and 417 boys aged 8-15 enjoyed a break
- Over 70% of all children were entitled to Pupil Premium support
- The remaining children had all experienced challenges such as bereavement or caring responsibilities
- Anxiety, stress, low mood and depression were a feature of many of our referrals in 2022
- We provided 64 weeks of breaks
- The Stirling Scale measure of impact showed positive improvements in all fields, especially enjoyment of new activities, making positive choices, feeling calm and making new friends
- 85 volunteers provided 4424 volunteering hours
- Coastal and Daleside Centres were open all year
- Moorland was sold to a new owner
- We completed recruitment and onboarding of two new breaks teams, new fundraisers and retail staff.
- 100% staff completed our staff survey
- We produced a new Five-Year Strategy for 2023-2028
- A new marketing strategy and fundraising strategies are being prepared to help take the work forward

We know there will be challenges ahead but we also know the offer we make to children is more valuable now than ever. We will go forward with determination and renewed confidence.

Barbara Peacock

**Chair of Trustees**

# Go Beyond Charity

## Trustees' Report

The Trustees are pleased to present their annual report together with the consolidated financial statements of the Charity and its subsidiary for the year ending 31 December 2022, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011 (England and Wales), the Companies Act 2006, the 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) (second edition - October 2019) marked "SORP".

### Reference and Administrative details

Name: The formal name of the organisation is Go Beyond Charity, which was changed on the 29 January 2021. The charity formerly operated under the name of Country Holidays for Inner City Kids, which was more commonly known and referred to as CHICKS.

Charitable status: Go Beyond is a registered Charity in accordance with the Charities Act 1993, Registration number 1080953. Registered as of 31 May 2000.

Company status: Company registered number 03985540

### Directors and Trustees

The Trustees of the charitable company are also directors for the purposes of company law. The Trustees who served during the year and since the year end are as follows:

Simon Boss (appointed 17 February 2022)

Stephen David Brearley (resigned 31 May 2022)

Dawn Carter-McDonald

Regina Clement

Graham Horner

Barbara Peacock

Anisha Reed

Andrew Ryde

Jessica Swinfen (resigned 18 November 2022)

Richard Wilson

Andrew Wright



# **Go Beyond Charity**

## **Trustees' Report**

### **Company Secretary**

Debs McIver

### **Chief Executive Officer**

Michele Farmer

The Trustees delegate the day-to-day management of the Charity to the Chief Executive Officer and the Senior Leadership Team. During 2022 the Senior Leadership Team were as follows:

Michele Farmer, Chief Executive Officer

Debs McIver (until March 14th 2023), Financial Director

Sue Cole (from March 14th 2023), Financial Director

Sara Shearman

Carl Wholey (from October 2022)

Karen Puszczynska (from May 2023)

Sarah Harrison (until November 2022)

## **Go Beyond 2022**

Go Beyond is a national Charity providing much needed breaks for children aged 8-15 all over England who would be unlikely otherwise to have any chance of time away from difficult circumstance.

The children we help come from a variety of backgrounds and are referred for a range of reasons. They might be young carers, living in poverty, victims of bullying or abuse or have experienced bereavement. The one thing they all have in common is that they could benefit from time away from their circumstances.

We encourage children to value the environment and appreciate time spent out of doors, learning new skills, meeting new friends and making happy memories that will last a lifetime.

## **The right time is now**

Research across the UK during the pandemic shows disadvantaged young people and children living in poverty have been hardest hit by COVID-19 and could face consequences that affect them for years. There were 3.9 million children living in poverty in the UK in 2020-21. That's 27 per cent of children, or eight in a classroom of 30 (Office of National Statistics).

Over 70% of the children who attended a Go Beyond break in 2022 were eligible for Pupil Premium, which indicates a level of disadvantage. The need for children to have a Break is more significant now than ever.

# Go Beyond Charity

## Trustees' Report

### Breaks

In 2022 we provided a total of 64 weeks of adventure at our two countryside-based centres in Cornwall and Derbyshire. 777 children and young people were given breaks at Coastal and Daleside.

During these breaks the children enjoyed a wide range of activities, all designed to help increase their confidence, improve their mental wellbeing, and encourage them to realise their potential. From cookery, art, and music sessions to splashing in the river at Dovedale or cosy stories around the campfire, they put aside their worries and transformed into lively, outgoing groups forming meaningful friendships.

Here's an example .. Harry's story

Harry's\* life was particularly tough during the pandemic; his family lived in poverty and regularly had to access food banks and housing support. His Referral Agent referred him for a Go Beyond break to have time away from his home circumstances, to have fun and create happy memories to keep him going through the challenging times he faced.

Harry had never been away from home - his family were not even able to afford a school trip. So, it would be an understatement to say that Harry was just a little excited to be coming to Go Beyond for a break.

On arrival, he bounced off the bus and whizzed around the Centre; he couldn't believe how much space there was to run around in the countryside. After his first dinner Harry burst out, "I just want the days to go really, really slowly, so we can fit more things in."

Harry's Go Beyond break was full of lots of new experiences and he was excited by all of them, including rock-climbing and swimming - both activities he had never done before. At the rock-climbing centre he exclaimed, "I didn't think climbing could be this much fun." At the swimming pool, Harry was nervous and asked our Break Leaders, "Will you teach me how to swim and stay in the little pool with me?" Harry stayed in the shallow pool and our Break Leaders helped him to learn some basics.

Afterwards Harry told one of our Break Leaders: "I'm so proud of myself for getting in the pool and trying to swim, can I call home and tell them what I've done today?"

At the end of his Go Beyond break, Harry was asked what his best bit was: "I loved it all, I didn't think I would have this much fun, it's like a big family holiday and I've made lots of new friends...please can I come back again?"

\*Names and some details changed to protect identity

# Go Beyond Charity

## Trustees' Report

### **Making a difference**

Alongside case studies like Harry's we collect a range of evidence and feedback. Through our assessment tools we know that residential breaks are making the following impact:

Go Beyond breaks are specifically designed to enable the children to:

- Outcome 1 - improve their emotional wellbeing and positive outlook
- Outcome 2 - increase their confidence, resilience & sense of self
- Outcome 3 - increase their confidence in making friends and improve their communication skills with peers and adults
- Outcome 4 - develop and learn new skills (such as cookery, vegetable & fruit growing, environmental & conservation learning)

We know that our breaks are working. From our latest impact report from Referral Agents (schools, social workers and other charities):

100% Agreed the break improved the child's confidence

100% Agreed it helped them develop a sense of hope

97% Agreed their general wellbeing improved after the break

97% Agreed they created happy memories on the break

93% Agreed that their relationship with others had improved

Referral agents say : "I am in a very privileged position of seeing the impact of these breaks - it lasts years! From the magical moment that they find out they are going on a break to years later when they remember the activities, new connections made and feelings of happiness and joy - a Go Beyond break really does change lives."

Claire Gill, Deputy Headteacher, Dee Point Primary School

### **Educational Benefits**

As well as our four outcomes above, Go Beyond is registered as an ASDAN accredited centre. In this capacity, Go Beyond works with ASDAN (Award Scheme Development and Accreditation Network) to enable young people who may not thrive in a normal educational setting to positively contribute towards their academic record through their experiences with us. Certificates and points are awarded for the children's learning and development whilst on break, and the children are also marked 'present' on the school registers, so their attendance record is not affected.

# Go Beyond Charity

## Trustees' Report

### **Our Breaks help to tackle the following areas:**

Food Poverty - Our breaks give children the opportunity to grow, pick and cook vegetables. We have vegetable patches and various fruit and vegetables growing wild. We have fun baking and we show children experiencing food poverty how to make basic healthy recipes. We offer fresh, home cooked food and encourage everyone to try new foods.

Improving Physical and Mental Wellbeing - Our breaks make time for children to be more active and have time away from screens. Our centres are surrounded by beautiful countryside, and we incorporate plenty of outdoor activities such as football, hiking, trampolining, and surfing. As well as games barns with snooker tables, table tennis and darts. Children can get creative building dens or have some quiet time in the Craft Barn or lounge.

Teaching children about the Environment - Many children that join us are from inner-cities. Some have never seen the sea or farm animals. We take children foraging, shell hunting, paddling, and swimming. We teach them bushcraft activities, and encourage them to learn about the environment and its benefits. Children learn new skills and gain confidence bonding over something as simple as picking blackberries.

### **Go Beyond's Charity Shops**

During the first quarter of 2022 we made the difficult decision to close our shop in Newton Abbot due to rising costs. We still have our other two shops in Torquay and Exeter which remain profitable and sales are increasing.

### **Fundraising**

In 2022 we grew the fundraising team enabling us to expand our income streams.

Our Trusts team grew to 3 people and we worked on consolidating trust support. We made sure those who donated received regular and high quality reports and feedback on how their donations were used. We re-engaged with trusts that had supported us in the past and concentrated on building relationships with them through clear communications about our 5 year vision and strategy, installing confidence that Go Beyond is achieving great outcomes for children on breaks. We have also been able to research and prospect new trusts and foundations to replenish our pipelines.

As part of our fundraising strategy we began to expand our income streams. We sent four appeal letters to our loyal supporters. Using strong story telling we delivered to them the magic of a Go Beyond break and what their support means to us. Throughout the year many individuals have taken on exciting challenges for us, from taking part in the London Marathon to walking the South West Coast path.

Our Philanthropy income grew and through high value events and good stewardship we continue to build on it.

Corporates such as Mid Counties Coop, Olivers Travels and Portland Fuel have remained loyal to us with annual support. Through strong stewardship, using developed fundraising products, centre visits and volunteering opportunities we have engaged and supported them. As with the trusts we need to gain new partners and are widely prospecting using our fundraising products to introduce us to them. Many new companies downloaded our Christmas Quiz and Office Christmas Party pack.

# Go Beyond Charity

## Trustees' Report

	<b>31/12/22</b>
Donations from individuals, trusts & corporations	£1,207,704
Legacies	£18,500
Gift aid reclaimed	£54,121
Grants	£4,246
Charitable activities	£22,410
Other trading activities	£182,008
Rental income	£23,762
Other income	£902
	<b><u>£1,513,653</u></b>

### Volunteers

Our volunteers are hugely important to us. As well as bringing much needed extra capacity, they help to create the feeling of a family holiday, especially when they are different ages and have different life experiences. It means the children always have an adult they can talk to. 85 volunteers helped on breaks donating a total of 4,424 hours.

As part of our work on a Volunteer Strategy we sent a survey out to over 300 volunteers. They told us their main reason for volunteering was to 'make a difference', and 90% of those who replied would like to come again.

Many people who volunteer with us go onto work in the children's workforce: "Go Beyond's volunteering role has hidden and long-lasting benefits for disadvantaged children nationwide in that it allows young adults who are thinking of a career working with children to gain very important experience. Being a volunteer when I was 18-21 was instrumental in my decision to train as a social worker and I know from others I am not alone in that experience."

Our volunteers also play a vital role in supporting our shops. They help us create beautiful window displays, sort and put out stock and provide a warm and friendly customer experience.

### Plans for the future

#### Strategy

2022 was the first full year of our rolling Business Plan, which was launched in the Autumn of 2021. We continued to operate within the three year Strategy that was agreed in May 2020. The priorities for our work in 2022, based on the strategy, were:

#### 1. Operating Model

#### 2. Breaks

#### 3. Finances

#### 4. Marketing

# Go Beyond Charity

## Trustees' Report

Our Business Plan focused on three key areas:

Our Children - being a Children First Organisation

Our People - being One Team, the best place to work for staff and volunteers

Our Finances and Resources - being efficient, looking after our centres and the people that use them.

Over the course of 2022 we have made good progress against our strategy and plans, with attention having been given to refining the best breaks offer for children, based on data and experience. We've looked carefully at our offer and designed activities that will bring positive outcomes which we can measure. These insights, along with case studies, and weekly feedback reassure us we are doing the right thing and provide good quality evaluation for supporters.

In 2022, we celebrated our 30th year and continued our work to bring together the strategy and business planning under a longer term vision for the next 10 years.

We end 2022 in a strong position, with more children now returning to breaks, a stronger financial position and clear plans for the future. Our renewed confidence has led us to create a new Five Year Strategy for 2023-28. This was approved by the Trustees in November 2022 along with a refreshed vision:

**Over the next five years we will inspire over 5000 children from across the country, to go beyond anything that stands between them and their brightest future. Our centres will be more sustainable, we will celebrate the environment and offer everything onsite our children need to help them develop confidence and skills, away from difficult lives.**

As we build on the success of 2022 we aim to:

1. Provide breaks for 5000 children over the next five years
2. Invest in our South-West and Midlands facilities and activities to provide outstanding and sustainable centres
3. Identify new locations where, in time, we could extend our reach further across England.

### Moorland Retreat

On 31st May 2022 the Moorland retreat sold for £825,000. The proceeds after sales fees amounted to £800,455 and the resulting profit on disposal was £177,212. The proceeds of the sale of Moorland will be dedicated to capital expenditure in respect of the delivery of our strategy and improvements in the facilities for breaks in the Southwest, Midlands and further afield.

# Go Beyond Charity

## Trustees' Report

### Financial Report

#### Summary of Financial Position

The results for the year are shown in the Consolidated Statement of Financial Activities on page 21.

The total reserves of the Charity at 31 December 2022 were £3,386,412 (2021: £3,069,913) of which £1,479,188 (2021: £644,673) related to general and designated funds and £1,907,224 (2021: £2,425,240) related to restricted reserves. At 31 December 2022 the Charity had general reserves of £451,057 (2021: £271,303) and designated reserves of £1,028,131 (2021: £373,370).

#### Capital Improvement Fund

Trustees have designated £825,000 for future capital developments. These funds have been designated to allow us to maximise the use of our centres and invest in our facilities to grow the number of children we can accommodate beyond 1000, reduce our unit costs, and to become more sustainable.

This breaks down as follows :

Coastal: short term development & improvement £50k to be spent in 2023 (as at May 2023 £39k has already been invested)

Coastal: long term development £350k, to be spent within the next 3-5 years

Daleside: short term development & improvement £50k to be spent in 2023-2024

Daleside: long term development £350k, to be spent within the next 3-5 years

Corporate infrastructure development : £25k to be spent in 2023-24

#### Risk Management

The Trustees have a risk management strategy which comprises: a review of the corporate risk register; the establishment of systems and procedures to mitigate those risks identified in the plan; and the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise. The risk management strategy will continue to be reviewed on an ongoing basis.

#### Reserves Policy

The amount we hold in reserves is determined using our annual budget. We set our reserves at a level which would cover our essential running costs for a period of between two and six months. We consider our essential running costs as those things we would have to do, even if we were not able to operate our programme during this period.

When considering what are essentials costs are, we assume:

- A major crisis hits.
- All income generating activity stops.
- Our annual budget is taken as the basis for all calculations.

Based on these calculations for the 2022-23 financial year, we need to hold between £277,000 and £832,000 in reserves. Our current free reserves amount to £476,057 which equates to 3.4 months of expenditure.

# Go Beyond Charity

## Trustees' Report

### Public Benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Charity's Trustees have complied with their duty in Section 4 of the Charities Act 2011 to have due regard to Public Benefit guidance issued by the Charity Commission. The Trustees do not receive any private benefit from the Charity.

### Going Concern

In assessing our going concern status, we have prepared forecasts for 2023 which assume breaks will be operational throughout the year at both our Coastal and Daleside centres, our two retail stores will continue to trade, and there will be no change in staffing structure. This indicates we will remain cash positive with a cash headroom that is sustained throughout the next twelve months, using the current annual run rate of income and costs.

We have also prepared financial models to estimate the level to which our income could drop before we become unable to provide breaks at our centres. We are satisfied that any drop in our income would need to be substantial for this to happen. However, we have identified further potential mitigating actions, should this pessimistic view of income prevail, to ensure we continue to provide as full a service as possible to vulnerable young people and the other beneficiaries of our programmes.

The Board have confidence that there is a sound understanding of the financial position and sufficient scope to take these mitigating actions to preserve the long-term future of the Charity if required. Accordingly, the Board of Trustees do not consider there to be any material uncertainties and have prepared the accounts on a going concern basis.

### Governance update

The Trustees recognise that good governance is critical to the success of the Charity and adopted the Charity Governance Code in 2018. We believe we have upheld this commitment throughout 2022.

Our revised Trustee recruitment and onboarding process has resulted in a Board that is significantly more diverse than before, with an impressive depth and range of relevant experience amongst our members. In keeping with the code, the newly composed Board undertook a comprehensive skills audit early in 2021, which confirmed no major gaps in the knowledge and experience needs of the Charity.

Our subcommittees focus on Finance, People and Governance, with all Trustees participating in at least one group. Trustees continue to give their time freely, and no Trustee received remuneration during 2022; details of Trustees' expenses and related party transactions are disclosed in the notes to the accounts.



# Go Beyond Charity

## Trustees' Report

### Provision of Information to Auditors

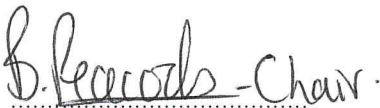
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- So far as each Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- Each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

### Small Company Provisions

This report has been prepared in accordance with the small companies regime under s419(2) of the Companies Act 2006.

The annual report was approved by the Trustees of the Charity on 20<sup>th</sup> July 2023 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'B. Peacock - Chair', written over a dotted line.

Barbara Peacock  
Trustee

## Go Beyond Charity

### Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Go Beyond Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

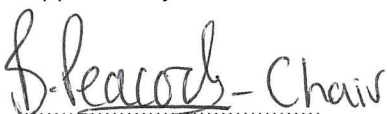
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group 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 parent charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees of the Charity on 20<sup>th</sup> July 2023 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'B. Peacock - Chair', written over a dotted line.

Barbara Peacock  
Trustee

# Go Beyond Charity

## Independent Auditor's Report to the Trustees of Go Beyond Charity

### Opinion

We have audited the financial statements of Go Beyond Charity (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 December 2022, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent Charity's affairs as at 31 December 2022 and of the group's results 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 have been appointed as auditor under the Companies Act 2006 and report in accordance with regulations made under those acts.

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 group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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.

# Go Beyond Charity

## Independent Auditor's Report to the Trustees of Go Beyond Charity

### Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinion on other matter 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; and
- 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 group and the parent 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 where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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.

# Go Beyond Charity

## Independent Auditor's Report to the Trustees of Go Beyond Charity

### Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 16), the Trustees 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

### Auditor 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our audit planning, through discussions with management, we obtained an understanding of the legal and regulatory framework that is applicable to the group and the sector in which it operates to identify the key laws and regulations affecting the group.

The key laws and regulations we identified were General Data Protection Regulations (GDPR), Fundraising Regulations for charities, health and safety, and employment laws. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, primarily the Companies Act 2006, the Charities Act, relevant tax compliance regulations in the UK, and reporting framework (Charities SORP - FRS 102).

We discussed with management how the compliance with these laws and regulations is monitored and we discussed the policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the entity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the group's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and those charged with governance regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements;
- Review of legal and professional costs to identify any possible non compliance or legal costs in respect of non compliance;
- Review of Board minutes; and
- Review of whistleblowing records.

# Go Beyond Charity

## Independent Auditor's Report to the Trustees of Go Beyond Charity

As part of our enquiries we discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none.

We also evaluated the risk of fraud through management override including that arising from management's incentives. The key risks we identified were misappropriation of cash, and we determined that the principal risks were related to misallocation of restricted funds.

In response to the identified risk, as part of our audit work we:

- Used data analytics to test journal entries throughout the year, for appropriateness;
- Evaluated the rationale of significant transfers between restricted and unrestricted reserves;
- Reviewed income supporting documentation for any restrictions and compared this to how it had been recognised in the financial statements;
- Reviewed estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making the estimates; and
- Tested a sample of till receipts through to cash banked.

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. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or the parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

## Go Beyond Charity


### Independent Auditor's Report to the Trustees of Go Beyond Charity

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charitable parent charity'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 group'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 parent company and its charity's Members as a body, for our audit work, for this report, or for the opinions we have formed.



.....  
Duncan Leslie (Senior Statutory Auditor)  
PKF Francis Clark, Statutory Auditor

Melville Building East  
Royal William Yard  
Plymouth  
Devon  
PL1 3GW

Date:.....02/08/2023.....

## Go Beyond Charity

### Consolidated Statement of Financial Activities

Year Ended 31 December 2022

(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	1,057,577	-	226,994	1,284,571
Charitable activities	4	22,410	-	-	22,410
Other trading activities	5	182,008	-	-	182,008
Investment income	6	24,664	-	-	24,664
Other income	7	15,700	56,861	134,454	207,015
Total income		<u>1,302,359</u>	<u>56,861</u>	<u>361,448</u>	<u>1,720,668</u>
<b>Expenditure on:</b>					
Raising funds	8	(262,859)	-	-	(262,859)
Charitable activities	9	<u>(803,254)</u>	<u>(29,150)</u>	<u>(308,906)</u>	<u>(1,141,310)</u>
Total expenditure		<u>(1,066,113)</u>	<u>(29,150)</u>	<u>(308,906)</u>	<u>(1,404,169)</u>
Net income		236,246	27,711	52,542	316,499
Transfers between funds		<u>(56,492)</u>	<u>627,050</u>	<u>(570,558)</u>	<u>-</u>
Net movement in funds		179,754	654,761	(518,016)	316,499
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>271,303</u>	<u>373,370</u>	<u>2,425,240</u>	<u>3,069,913</u>
Total funds carried forward	22	<u><u>451,057</u></u>	<u><u>1,028,131</u></u>	<u><u>1,907,224</u></u>	<u><u>3,386,412</u></u>

The notes on pages 27 to 52 form an integral part of these financial statements.



## Go Beyond Charity

### Consolidated Statement of Financial Activities

Year Ended 31 December 2022

(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	820,803	-	111,646	932,449
Charitable activities	4	15,575	-	-	15,575
Other trading activities	5	169,950	-	-	169,950
Investment income	6	13,887	-	-	13,887
Total income		<u>1,020,215</u>	<u>-</u>	<u>111,646</u>	<u>1,131,861</u>
<b>Expenditure on:</b>					
Raising funds	8	(237,409)	-	-	(237,409)
Charitable activities	9	<u>(606,026)</u>	<u>(23,276)</u>	<u>(252,050)</u>	<u>(881,352)</u>
Total expenditure		<u>(843,435)</u>	<u>(23,276)</u>	<u>(252,050)</u>	<u>(1,118,761)</u>
Net income/(expenditure)		<u>176,780</u>	<u>(23,276)</u>	<u>(140,404)</u>	<u>13,100</u>
Net movement in funds		176,780	(23,276)	(140,404)	13,100
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>94,523</u>	<u>396,646</u>	<u>2,565,644</u>	<u>3,056,813</u>
Total funds carried forward	22	<u>271,303</u>	<u>373,370</u>	<u>2,425,240</u>	<u>3,069,913</u>

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 and 2021 is shown in note 22.

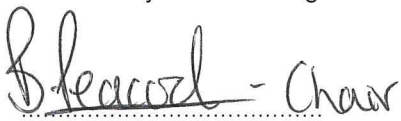
# Go Beyond Charity

## Consolidated Balance Sheet

31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	14	2,004,273	2,672,708
<b>Current assets</b>			
Stocks	16	228	237
Debtors	17	66,307	126,918
Cash at bank and in hand		<u>1,467,494</u>	<u>381,093</u>
		1,534,029	508,248
<b>Creditors: Amounts falling due within one year</b>	18	(126,890)	(111,043)
<b>Net current assets</b>		<u>1,407,139</u>	<u>397,205</u>
<b>Total assets less current liabilities</b>		3,411,412	3,069,913
<b>Provision for liabilities</b>	19	<u>25,000</u>	<u>-</u>
<b>Net assets</b>		<u>3,386,412</u>	<u>3,069,913</u>
<b>Funds of the group:</b>			
<b>Restricted income funds</b>			
Restricted funds		1,907,224	2,425,240
<b>Unrestricted income funds</b>			
General Funds		451,057	271,303
Designated Property fund		203,131	373,370
Designated Capital Improvement fund		<u>825,000</u>	<u>-</u>
Total unrestricted funds		<u>1,479,188</u>	<u>644,673</u>
<b>Total funds</b>	22	<u>3,386,412</u>	<u>3,069,913</u>

The financial statements on pages 22 to 51 were approved by the Trustees, and authorised for issue on 20<sup>th</sup> July 2023 and signed on their behalf by:

  
Barbara Peacock  
Trustee

Company Registration Number: 03985540

The notes on pages 26 to 51 form an integral part of these financial statements.

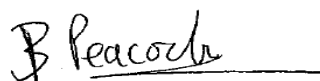
# Go Beyond Charity

## Balance Sheet

31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	14	2,004,273	2,672,708
Investments		1	1
		<u>2,004,274</u>	<u>2,672,709</u>
<b>Current assets</b>			
Stocks	16	228	237
Debtors	17	67,724	128,597
Cash at bank and in hand		1,464,343	378,985
		<u>1,532,295</u>	<u>507,819</u>
<b>Creditors: Amounts falling due within one year</b>	18	<u>(124,838)</u>	<u>(110,393)</u>
<b>Net current assets</b>		<u>1,407,457</u>	<u>397,426</u>
<b>Total assets less current liabilities</b>		3,411,731	3,070,135
<b>Provisions</b>	19	<u>(25,000)</u>	
<b>Net assets</b>		<u>3,386,731</u>	<u>3,070,135</u>
<b>Funds of the Charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	22	1,907,224	2,425,240
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,479,507</u>	<u>644,895</u>
<b>Total funds</b>	22	<u>3,386,731</u>	<u>3,070,135</u>

The financial statements on pages 22 to 52 were approved by the Trustees, and authorised for issue on 20th July 2023 and signed on their behalf by:



Barbara Peacock  
Trustee

Company Registration Number: 03985540

# Go Beyond Charity

## Consolidated Statement of Cash Flows

Year Ended 31 December 2022

	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Net income for the reporting period		316,499	13,100
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	8	71,824	85,670
Investment income	6	(24,664)	(13,887)
Loss on disposal of tangible fixed assets		207,015	-
		<u>570,674</u>	<u>84,883</u>
<b>Working capital adjustments</b>			
Decrease in stocks	16	9	29
Decrease/(increase) in debtors	17	60,611	(60,959)
Increase/(decrease) in creditors	18	20,093	(35,106)
Increase in provisions	19	25,000	-
(Decrease)/increase in deferred income		<u>(4,246)</u>	<u>4,246</u>
Net cash flows from operating activities		<u>672,141</u>	<u>(6,907)</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	24,664	13,887
Purchase of tangible fixed assets	14	(37,729)	(22,109)
Sale of tangible fixed assets		<u>427,325</u>	<u>-</u>
Net cash flows from investing activities		<u>414,260</u>	<u>(8,222)</u>
Net increase/(decrease) in cash and cash equivalents		1,086,401	(15,129)
Cash and cash equivalents at 1 January		<u>381,093</u>	<u>396,222</u>
Cash and cash equivalents at 31 December		<u><u>1,467,494</u></u>	<u><u>381,093</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

### 1 Charity status

The Charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

The principal place of business is:

Suite B1 Higher Mill  
Buckfast Abbey  
Buckfastleigh  
Devon  
TQ11 0EE

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with 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 - October 2019). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Go Beyond Charity 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 notes.

#### Basis of consolidation

The consolidated financial statements consolidate the financial statements of the Charity and its subsidiary undertaking drawn up to 31 December 2022.

No Statement of Financial Activities is presented for the Charity as permitted by section 408 of the Companies Act 2006. No Cash Flow statement has been presented for the Charity as permitted by FRS102. The Charity achieved net income for the financial year of £316,499 (2021 - £13,100).

A subsidiary is an entity controlled by the Charity. Control is achieved where the Charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the Charity and its subsidiaries, which are related parties, are eliminated in full.

# **Go Beyond Charity**

## **Notes to the Financial Statements**

### **Year Ended 31 December 2022**

#### **Going concern**

In assessing our going concern status, we have prepared forecasts for 2023 which assume breaks will be operational throughout the year at both our Coastal and Daleside centres, our two retail stores will continue to trade, and there will be no change in staffing structure. This indicates we will remain cash positive with a cash headroom that is sustained throughout the next twelve months, using the current annual run rate of income and costs.

We have also prepared financial models to estimate the level to which our income could drop before we become unable to provide breaks at our centres. We are satisfied that any drop in our income would need to be substantial for this to happen. However, we have identified further potential mitigating actions, should this pessimistic view of income prevail, to ensure we continue to provide as full a service as possible to vulnerable young people and the other beneficiaries of our programmes.

The Board have confidence that there is a sound understanding of the financial position and sufficient scope to take these mitigating actions to preserve the long-term future of the Charity if required. Accordingly, the Board of Trustees do not consider there to be any material uncertainties and have prepared the accounts on a going concern basis.

#### **Income and endowments**

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 the income receivable can be measured reliably.

#### ***Donations and legacies***

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

#### ***Grants receivable***

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

# **Go Beyond Charity**

## **Notes to the Financial Statements**

### **Year Ended 31 December 2022**

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the Charity has unconditional entitlement.

#### ***Donated services and facilities***

Donated professional services and donated facilities are recognised as income when the Charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time is not recognised. Please refer to the Trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity. This is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### ***Gift aid***

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

#### ***Raising funds***

Costs of raising funds comprise of fundraising staff salaries, and costs associated with fundraising events which the Charity organises in order to raise funds for respite breaks.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

### Support costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include Head Office costs, finance, personnel, payroll and governance costs which supports the Charity's respite breaks. These costs have been disclosed separately in note 8 to the financial statements and have been included within expenditure on charitable activities on the Statement of Financial Activities.

### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets costing £2,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold buildings	2-10% straight line
Freehold land	Not depreciated
Plant & machinery	10-20% straight line
Motor vehicles	14% straight line
Office equipment	20% straight line



# **Go Beyond Charity**

## **Notes to the Financial Statements**

**Year Ended 31 December 2022**

### **Impairment of fixed assets**

At each reporting date an assessment will be made of whether there is any indicator of impairment. If there is an indicator of impairment properties will either be individually assessed or assessed as part of a scheme.

Where there is evidence of impairment, the recoverable amount of the asset is estimated which will be the higher of value in use and fair value less costs to sell. SORP 2019 states that the definition of EUV-SH in the RICS Valuation Standards indicates that this method of valuation would provide a fair value as defined in FRS 102 and therefore this is used to determine fair value. The SORP considers that depreciated replacement costs will provide a reasonable estimate of value in use, this is calculated as the lower of the cost of constructing an equivalent asset or acquiring an equivalent asset on the open market.

The recoverable amount is compared to the carrying amount of the property or scheme. The carrying amount is calculated as the net book value less any unamortised grant in the Statement of Financial Position relating to the property or scheme.

If the recoverable amount of a property or scheme is less than the carrying value the difference (the impairment) will be charged to the Statement of Financial Activity and split between the relevant reserves.

If in future years the impairment no longer applies, it will be taken out from the Statement of Financial Activity. The amount reinstated will be limited to an amount that brings the property or scheme back to its original carrying value.

### **Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks.

### **Trade debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

# **Go Beyond Charity**

## **Notes to the Financial Statements**

**Year Ended 31 December 2022**

### **Dilapidation provision**

A charity must recognise a liability for a legal or constructive obligation as a provision when either the timing or the amount of the future expenditure required to settle the obligation is uncertain. The charity recognises a dilapidations provision when there is a future obligation relating to the maintenance of leasehold properties. The provision is based on the Trustees' best estimate of the obligation which forms part of the charity's unavoidable cost of meeting its obligations under the lease contracts.

### **Provisions**

Provisions are recognised when the Charity has an obligation at the reporting date as a result of a past event, it is probable that the Charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

### **Fund structure**

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the group.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the Trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### **Pensions and other post retirement obligations**

The Charity operates a money purchase defined contribution scheme. The contributions made for the accounting period and treated as an expenses were £17,858 (2021: £12,396).

### **Financial instruments**

#### ***Classification***

The Charity holds the following financial instruments:

- Short term trade and other debtors and creditors;
- Cash and bank balances.

All financial instruments are classified as basic.

# Go Beyond Charity

## Notes to the Financial Statements

### Year Ended 31 December 2022

#### **Recognition and measurement**

The Charity has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the company's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

#### **3 Income from donations and legacies**

	<b>Unrestricted general funds £</b>	<b>Restricted £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Donations and legacies;				
Donations from individuals, trusts and corporations	980,710	226,994	1,207,704	747,742
Legacies	18,500	-	18,500	30,000
Gift aid reclaimed	54,121	-	54,121	35,330
Grants, including capital grants;				
Government grants	4,246	-	4,246	119,377
	<u>1,057,577</u>	<u>226,994</u>	<u>1,284,571</u>	<u>932,449</u>

The income from donations and legacies was £1,284,571 (2021: £932,449) of which £1,057,577 was unrestricted (2021: £820,803) and £226,994 was restricted funds (2021: £111,646).

#### **4 Income from charitable activities**

	<b>Unrestricted general funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Fundraising events	<u>22,410</u>	<u>22,410</u>	<u>15,575</u>

The income from charitable activities was £22,410 (2021: £15,575) of which all was unrestricted (2021: all unrestricted).

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

### 5 Income from other trading activities

	Unrestricted general funds £	Total 2022 £	Total 2021 £
Trading income;			
Shop income from sale of donated goods and services	161,630	161,630	164,568
Other income	20,378	20,378	5,382
	<u>182,008</u>	<u>182,008</u>	<u>169,950</u>

The income from other trading activities was £182,008 (2021: £169,950) of which all was unrestricted (2021: all unrestricted).

### Net income from trading activities of subsidiaries

The taxable profits of Go Beyond Trading Limited (company number 03993081) arise from the operation of a lottery and general trading and are wholly donated to Go Beyond Charity. Accounts are filed with the Registrar of Companies. A summary of the trading results is shown below:

Profit and loss account	2022 £	2021 £
Turnover	-	-
Administrative expenses	(97)	(82)
Operating profit	<u>(97)</u>	<u>(82)</u>
Other interest receivable and similar income	-	1
Loss before tax	<u>(97)</u>	<u>(81)</u>
Loss for the financial year	<u>(97)</u>	<u>(81)</u>
Profit and loss account brought forward	-	(142)
Gift aid distribution to parent charity	-	-
Profit and loss account carried forward	<u>(97)</u>	<u>(223)</u>

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

<b>Balance sheet</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Assets	3,151	2,108
Creditors	(3,470)	(2,330)
Net assets	(319)	(222)
Capital	1	1
Reserves	(320)	(223)
Equity	(319)	(222)

The trading company was dormant throughout the year.

## 6 Investment income

	<b>Unrestricted general funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Other investment income	902	902	5
Income from rents	23,762	23,762	13,882
	<u>24,664</u>	<u>24,664</u>	<u>13,887</u>

The income from investments was £24,664 (2021: £13,887) of which all was unrestricted (2021: all unrestricted).

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

### 7 Other income

	Unrestricted funds		Restricted funds	Total 2022
	Designated	General		
	£	£	£	£
Gains on sale of tangible fixed assets for Charity's own use	<u>56,861</u>	<u>15,700</u>	<u>134,454</u>	<u>207,015</u>

2021: £nil.

### 8 Expenditure on raising funds

	Unrestricted general funds	Total 2022	Total 2021
	£	£	£
Materials	4,128	4,128	5,460
Events	1,110	1,110	1,161
Travel	824	824	323
Office costs	65,083	65,083	66,164
Training and networking	22	22	19
Staff costs	175,951	175,951	162,968
Marketing and publicity	2	2	114
Other direct costs of generating voluntary income	<u>15,739</u>	<u>15,739</u>	<u>1,200</u>
	<u>262,859</u>	<u>262,859</u>	<u>237,409</u>

### 9 Expenditure on charitable activities

	Unrestricted			Total 2022	Total 2021
	Designated	General	Restricted		
	£	£	£	£	£
Provision of respite breaks	-	475,656	221,039	696,695	412,930
Depreciation, amortisation and other similar costs	29,150	-	42,674	71,824	85,670
Allocated support costs	<u>-</u>	<u>327,598</u>	<u>45,193</u>	<u>372,791</u>	<u>382,752</u>
	<u>29,150</u>	<u>803,254</u>	<u>308,906</u>	<u>1,141,310</u>	<u>881,352</u>

## Go Beyond Charity

### Notes to the Financial Statements

Year Ended 31 December 2022

	Activity undertaken directly £	Support & governance costs £	Total 2022 £	Total 2021 £
Children's activities	21,056	-	21,056	1,075
Rent and utilities	62,799	524	63,323	40,066
Equipment and maintenance	18,030	-	18,030	17,347
Buildings and ground maintenance	69,004	-	69,004	20,430
Delapidation provision	25,000	-	25,000	-
Insurance	34,108	-	34,108	33,166
Advertising and promotions	30,374	-	30,374	19,222
Printing, postage and stationery	6,796	11,618	18,414	17,734
Vehicle running costs and travel	26,075	-	26,075	35,139
Food running costs and travel	23,390	18	23,408	4,505
Other holiday costs	12,052	-	12,052	9,703
Training, recruitment and agency	9,938	12,901	22,839	21,536
Wages and salaries	358,073	274,075	632,148	500,480
Depreciation	71,824	-	71,824	85,670
Legal and professional fees	-	5,946	5,946	14,455
Office overheads	-	4,262	4,262	5,793
Sundry expenses	-	3,095	3,095	3,581
Software upgrades and support	-	46,067	46,067	39,050
Bank charges and interest	-	1,531	1,531	2,502
Employee support	-	-	-	262
Auditor's remuneration	-	12,754	12,754	9,309
Trustees meetings	-	-	-	327
	<u>768,519</u>	<u>372,791</u>	<u>1,141,310</u>	<u>881,352</u>

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

### 10 Net incoming resources

Net incoming resources for the year include:

	2022 £	2021 £
Operating leases - other assets	44,063	61,342
Audit fees	9,000	7,750
Other non-audit services	3,754	1,559
Profit on disposal of tangible fixed assets	207,015	-
Depreciation of fixed assets	<u>71,824</u>	<u>85,670</u>

*Operating leases - other assets* includes £38,250 (2021: £49,267) on land and buildings and £5,813 (2021: £12,075) on other assets.

### 11 Trustees' remuneration and expenses

During the year the group made the following transactions with Trustees:

£Nil (2021: £327) of expenses were reimbursed to the Trustees during the year.

The expenses reimbursed were travel expenses for a Board matter.

No Trustees, nor any persons connected with them, have received any remuneration from the group during the year.

No Trustees have received any reimbursed expenses or any other benefits from the group during the year.

Donations made by the Trustees without any conditions attached totalled £9,620 for the year (2021 - £2,190).



# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

### 12 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	729,527	599,645
Social security costs	60,714	51,407
Pension costs	17,858	12,396
	<u>808,099</u>	<u>663,448</u>

The monthly average number of persons (including Senior Management Team) employed by the group during the year was as follows:

	2022 No	2021 No
Fundraising	5	4
Operations	16	12
Support	4	8
Retail	6	6
	<u>31</u>	<u>30</u>

The number of employees whose emoluments fell within the following bands was:

	2022 No	2021 No
£60,001 - £70,000	<u>1</u>	<u>1</u>

The total employee benefits of the key management personnel of the group were £217,050 (2021 - £135,366). Key management personnel comprises of the Chief Executive Officer, Finance Director, Director of Fundraising & Communications, Director of Operations and Director for Children.

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

### 13 Taxation

The Charity is registered with the Charity Commission and is therefore exempt from taxation. Any profits achieved by the trading company are gift aided to the Charity.

### 14 Tangible fixed assets

#### Group and Charity

	Land and buildings £	Motor vehicles £	Computer equipment £	Plant & machinery £	Total £
<b>Cost</b>					
At 1 January 2022	3,347,662	202,757	109,596	78,760	3,738,775
Additions	-	35,094	704	1,931	37,729
Disposals	(1,031,218)	(131,747)	-	(6,300)	(1,169,265)
At 31 December 2022	2,316,444	106,104	110,300	74,391	2,607,239
<b>Depreciation</b>					
At 1 January 2022	736,628	186,195	85,278	57,966	1,066,067
Charge for the year	47,830	7,449	10,760	5,785	71,824
Eliminated on disposals	(407,975)	(120,650)	-	(6,300)	(534,925)
At 31 December 2022	376,483	72,994	96,038	57,451	602,966
<b>Net book value</b>					
At 31 December 2022	1,939,961	33,110	14,262	16,940	2,004,273
At 31 December 2021	2,611,034	16,562	24,318	20,794	2,672,708

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

### 15 Fixed asset investments

#### Charity

#### Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
<b>Cost</b>		
At 1 January 2022	1	1
At 31 December 2022	1	1
<b>Net book value</b>		
At 31 December 2022	1	1

#### Details of undertakings

Details of the investments in which the Charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held	Principal activity
<b>Subsidiary undertakings</b>				
Go Beyond Trading Limited	England and Wales	Ordinary shares	100%	To generate funds for the charitable parent company.

### 16 Stock

	2022 £	Group 2021 £	2022 £	Charity 2021 £
Stocks	228	237	228	237

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

### 17 Debtors

	<b>2022</b>	<b>Group</b>	<b>2022</b>	<b>Charity</b>
	<b>£</b>	<b>2021</b>	<b>£</b>	<b>2021</b>
		<b>£</b>		<b>£</b>
Trade debtors	248	145	248	145
Due from group undertakings	-	-	1,417	277
Prepayments and accrued income	45,834	34,021	45,834	34,021
Accrued income	16,074	75,000	16,074	75,000
VAT recoverable	-	-	-	1,402
Other debtors	4,151	17,752	4,151	17,752
	<u>66,307</u>	<u>126,918</u>	<u>67,724</u>	<u>128,597</u>

### 18 Creditors: amounts falling due within one year

	<b>2022</b>	<b>Group</b>	<b>2022</b>	<b>Charity</b>
	<b>£</b>	<b>2021</b>	<b>£</b>	<b>2021</b>
		<b>£</b>		<b>£</b>
Trade creditors	45,012	39,453	45,012	39,453
Other taxation and social security	10,599	11,940	10,599	11,940
VAT payable	1,911	450	59	-
Other creditors	7,336	14,622	7,336	14,622
Accruals	61,832	44,504	61,832	44,504
Deferred income	200	4,446	-	4,246
	<u>126,890</u>	<u>115,415</u>	<u>124,838</u>	<u>114,765</u>

### Deferred income

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deferred income at 1 January 2022	4,446	200
Resources deferred in the period	-	4,246
Amounts released from previous periods	<u>(4,246)</u>	<u>-</u>
Deferred income at year end	<u>200</u>	<u>4,446</u>

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

### 19 Provisions

#### Group

	<b>Dilapidation and repairs £</b>	<b>Total £</b>
Charged in the year	<u>25,000</u>	<u>25,000</u>
At 31 December 2022	<u>25,000</u>	<u>25,000</u>

#### Charity

	<b>Dilapidation and repairs £</b>	<b>Total £</b>
Charged in the year	<u>25,000</u>	<u>25,000</u>
At 31 December 2022	<u>25,000</u>	<u>25,000</u>

The charity has a property lease for its HQ building and to deliver its charitable activities over two leases providing retail shops which require the charity to reinstate the premises in the condition at the start of the lease. The charity recognises the dilapidation and repairs provision in its statutory accounts.

The dilapidation and repairs provision are costs that the charity estimates will be incurred upon vacating properties which are occupied by the charity based on the condition of the properties at the year end. The provision is split over the three properties in use. Uncertainty exists regarding both the timing and amounts of the provisions. The amount represents the best estimate of the Trustees.

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

### 20 Related party transactions

#### Charity

During the year the Charity made the following related party transactions:

#### Go Beyond Trading Limited

(Wholly owned subsidiary)

During the year the Charity received donations from Go Beyond Trading Limited of £nil (2021: £nil). At the balance sheet date the amount due from Go Beyond Trading Limited was £1,417 (2021 - £277). Amounts due are repayable on demand and no interest is charged on the outstanding balance.

### 21 Analysis of changes in net cash

	1 January 2022	Cash flow	Other non-cash changes	31 December 2022
	£	£	£	£
Cash at bank and in hand	381,093	1,086,401	-	1,467,494
<b>Net cash</b>	<b>381,093</b>	<b>1,086,401</b>	<b>-</b>	<b>1,467,494</b>

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

### 22 Funds

#### Group

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
General funds	271,303	1,302,359	(1,066,113)	(56,492)	451,057
<i><b>Designated</b></i>					
Property fund	373,370	56,861	(29,150)	(197,950)	203,131
Capital Improvement fund	-	-	-	825,000	825,000
	<u>373,370</u>	<u>56,861</u>	<u>(29,150)</u>	<u>627,050</u>	<u>1,028,131</u>
<b>Total unrestricted funds</b>	<u>644,673</u>	<u>1,359,220</u>	<u>(1,095,263)</u>	<u>570,558</u>	<u>1,479,188</u>
<b>Restricted funds</b>					
Coastal Retreat	294,723	-	(6,838)	-	287,885
Moorland Retreat	330,399	92,991	(3,424)	(419,966)	-
Barn development	39,637	11,156	(347)	(50,446)	-
Sports barn development	47,190	13,282	(386)	(60,086)	-
Solar panels	10,382	2,922	(87)	(13,217)	-
Daleside Appeal	1,517,679	-	(27,534)	-	1,490,145
Daleside equipment	1,267	-	(1,267)	-	-
Daleside Appeal minibuses	15,003	14,103	(2,263)	(26,843)	-
Daleside courtyard challenge - capital	23,640	-	(528)	-	23,112
Provision of respite breaks	63,105	173,800	(205,605)	-	31,300
Daleside Appeal - revenue	18,328	-	-	-	18,328
SJP 2021	-	53,194	(11,847)	-	41,347
SJP 2020	44,469	-	(44,469)	-	-
SJP 2019	19,418	-	(4,311)	-	15,107
	<u>2,425,240</u>	<u>361,448</u>	<u>(308,906)</u>	<u>(570,558)</u>	<u>1,907,224</u>
<b>Total restricted funds</b>	<u>2,425,240</u>	<u>361,448</u>	<u>(308,906)</u>	<u>(570,558)</u>	<u>1,907,224</u>
<b>Total funds</b>	<u>3,069,913</u>	<u>1,720,668</u>	<u>(1,404,169)</u>	<u>-</u>	<u>3,386,412</u>

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General funds	94,523	1,020,215	(843,435)	271,303
<i><b>Designated</b></i>				
Property fund	396,646	-	(23,276)	373,370
<b>Total unrestricted funds</b>	<u>491,169</u>	<u>1,020,215</u>	<u>(866,711)</u>	<u>644,673</u>
<b>Restricted funds</b>				
Coastal Retreat	301,560	-	(6,837)	294,723
Moorland Retreat	340,670	-	(10,271)	330,399
Barn development	40,678	-	(1,041)	39,637
Sports barn development	48,348	-	(1,158)	47,190
Solar panels	10,643	-	(261)	10,382
Daleside Appeal	1,545,214	-	(27,535)	1,517,679
Daleside equipment	5,954	-	(4,687)	1,267
Daleside Appeal minibuses	22,389	-	(7,386)	15,003
Daleside courtyard challenge - capital	24,168	-	(528)	23,640
Provision of respite breaks	185,695	60,985	(183,575)	63,105
Daleside Appeal - revenue	18,328	-	-	18,328
SJP 2020	-	50,661	(6,192)	44,469
SJP 2019	21,997	-	(2,579)	19,418
<b>Total restricted funds</b>	<u>2,565,644</u>	<u>111,646</u>	<u>(252,050)</u>	<u>2,425,240</u>
<b>Total funds</b>	<u><u>3,056,813</u></u>	<u><u>1,131,861</u></u>	<u><u>(1,118,761)</u></u>	<u><u>3,069,913</u></u>



# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

### Charity

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
General funds	271,525	1,302,359	(1,066,016)	(56,492)	451,376
<i><b>Designated</b></i>					
Property fund	373,370	56,861	(29,150)	(197,950)	203,131
Capital Improvement fund	-	-	-	825,000	825,000
	<u>373,370</u>	<u>56,861</u>	<u>(29,150)</u>	<u>627,050</u>	<u>1,028,131</u>
<b>Total unrestricted funds</b>	<u>644,895</u>	<u>1,359,220</u>	<u>(1,095,166)</u>	<u>570,558</u>	<u>1,479,507</u>
<b>Restricted funds</b>					
Coastal Retreat	294,723	-	(6,838)	-	287,885
Moorland Retreat	330,399	92,991	(3,424)	(419,966)	-
Barn development	39,637	11,156	(347)	(50,446)	-
Sports barn development	47,190	13,282	(386)	(60,086)	-
Solar panels	10,382	2,922	(87)	(13,217)	-
Daleside Appeal	1,517,679	-	(27,534)	-	1,490,145
Daleside equipment	1,267	-	(1,267)	-	-
Daleside Appeal minibuses	15,003	14,103	(2,263)	(26,843)	-
Daleside courtyard challenge - capital	23,640	-	(528)	-	23,112
Provision of respite breaks	63,105	173,800	(205,605)	-	31,300
Daleside Appeal - revenue	18,328	-	-	-	18,328
SJP 2021	-	53,194	(11,847)	-	41,347
SJP 2020	44,469	-	(44,469)	-	-
SJP 2019	19,418	-	(4,311)	-	15,107
	<u>2,425,240</u>	<u>361,448</u>	<u>(308,906)</u>	<u>(570,558)</u>	<u>1,907,224</u>
<b>Total restricted funds</b>	<u>2,425,240</u>	<u>361,448</u>	<u>(308,906)</u>	<u>(570,558)</u>	<u>1,907,224</u>
<b>Total funds</b>	<u>3,070,135</u>	<u>1,720,668</u>	<u>(1,404,072)</u>	<u>-</u>	<u>3,386,731</u>

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General funds	94,665	1,020,214	(843,354)	271,525
<i><b>Designated</b></i>				
Property fund	396,646	-	(23,276)	373,370
<b>Total unrestricted funds</b>	<u>491,311</u>	<u>1,020,214</u>	<u>(866,630)</u>	<u>644,895</u>
<b>Restricted funds</b>				
Coastal Retreat	301,560	-	(6,837)	294,723
Moorland Retreat	340,670	-	(10,271)	330,399
Barn development	40,678	-	(1,041)	39,637
Sports barn development	48,348	-	(1,158)	47,190
Solar panels	10,643	-	(261)	10,382
Daleside Appeal	1,545,214	-	(27,535)	1,517,679
Daleside equipment	5,954	-	(4,687)	1,267
Daleside Appeal minibuses	22,389	-	(7,386)	15,003
Daleside courtyard challenge - capital	24,168	-	(528)	23,640
Provision of respite breaks	185,695	60,985	(183,575)	63,105
Daleside Appeal - revenue	18,328	-	-	18,328
SJP 2020	-	50,661	(6,192)	44,469
SJP 2019	21,997	-	(2,579)	19,418
<b>Total restricted funds</b>	<u>2,565,644</u>	<u>111,646</u>	<u>(252,050)</u>	<u>2,425,240</u>
<b>Total funds</b>	<u>3,056,955</u>	<u>1,131,860</u>	<u>(1,118,680)</u>	<u>3,070,135</u>

# Go Beyond Charity

## Notes to the Financial Statements

### Year Ended 31 December 2022

The specific purposes for which the funds are to be applied are as follows:

#### Designated Funds

**Property Fund** - The property fund represents the net book value of all unrestricted fixed assets held by the Charity. During the year a depreciation provision of £29,150 has been made and an asset was sold with a profit on sale of £56,861 being received. The balance on the sale of the fixed asset of £197,950 has been transferred to general unrestricted funds. The balance of £203,131 represents the fixed asset net book value at the year end.

**Capital Improvement Fund** - Trustees have designated £825,000 for future capital developments. These funds have been designated to allow us to maximise the use of our centres and invest in our facilities to grow the number of children we can accommodate beyond 1000, reduce our unit costs, and to become more sustainable.

This breaks down as follows :

**Coastal:** short term development & improvement £50k to be spent in 2023 (as at May 2023 £39k has already been invested)

**Coastal:** long term development £350k, to be spent within the next 3-5 years

**Daleside:** short term development & improvement £50k to be spent in 2023-2024

**Daleside:** long term development £350k, to be spent within the next 3-5 years

**Corporate infrastructure development** : £25k to be spent in 2023-24

#### Restricted Funds

**Coastal Retreat** - This fund was set up to purchase the Coastal Retreat. During the year a depreciation provision of £6,838 has been made and the balance carried forward of £287,885 represents the fixed asset net book value at the year end.

**Moorland Retreat** - This fund was set up to purchase the Moorland Retreat. During the year a depreciation provision of £3,424 and the asset sold with a profit on sale of £92,991 being received. Due to the sale of the fixed asset the balance on the fund of £419,666 has been transferred to general unrestricted funds.

**Barn Development** - This fund was set up to fund the development of a play barn at Moorland Retreat. During the year a depreciation provision of £347 and the asset sold with a profit on sale of £11,156 being received. Due to the sale of the fixed asset the balance on the fund of £50,446 has been transferred to general unrestricted funds.

**Sports Barn Development** - This fund was set up to fund a sports barn at Moorland Retreat. During the year a depreciation provision of £368 and the asset sold with a profit on sale of £13,282 being received. Due to the sale of the fixed asset the balance on the fund of £60,086 has been transferred to general unrestricted funds.

## Go Beyond Charity

### Notes to the Financial Statements

#### Year Ended 31 December 2022

Solar Panels - This fund was set up to fund the solar panels at Moorland Retreat. During the year a depreciation provision of £87 and the asset sold with a profit on sale of £2,922 being received. Due to the sale of the fixed asset the balance on the fund of £13,217 has been transferred to general unrestricted funds.

Daleside Appeal - This fund was set up to purchase and renovate a site in the Midlands. During the year a depreciation provision of £27,534 has been made, the balance of £1,490,145 represents the fixed asset value net book value at the year end.

Daleside Equipment - This fund was set up to purchase equipment at Daleside. During the year a depreciation provision of £1,267 and the asset is now fully depreciated.

Daleside Appeal - Minibuses - This fund was set up to purchase minibuses at Daleside. During the year a depreciation provision of £2,263 and the asset sold with a profit on sale of £14,103 being received. Due to the sale of the fixed asset the balance on the fund of £26,843 has been transferred to general unrestricted funds.

Daleside Courtyard challenge - This fund was set up to purchase matting and equipment. During the year a depreciation provision of £528 has been made, the balance of £23,112 represents the fixed asset net book value at the year end.

Provision of Respite Breaks and Young Start - This fund is restricted to respite break costs. A balance of £63,105 was brought forward. During the year income of £173,500 was received and costs of £205,605 incurred providing various breaks, the balance of £31,300 will be carried forward for use in future years.

Daleside Appeal - revenue - This fund is restricted towards various Daleside costs.

SJP 2019 - This fund is restricted and has been used to purchase a boiler. The balance brought forward of £15,107 is included in the accounts as a fixed asset and a depreciation charge of £4,311 has been included in the accounts.

SJP 2020 - This fund is restricted to pay the Head of Young Person's Hub salary and Referral Agent Development. The balance brought forward of £44,469 has been fully expensed during the year.

SJP 2021 - This fund is restricted to pay the Head of Young Person's Hub salary and Referral Agent Development. Income of £53,194 was received and expenses incurred of £11,847 during the year. The balance of £41,347 will be carried forward for use in future years.

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

### 23 Analysis of net assets between funds

#### Group

	Unrestricted funds		Restricted funds	Total funds at 31 December 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	203,131	1,801,142	2,004,273
Current assets	602,947	825,000	106,082	1,534,029
Current liabilities	(151,890)	-	-	(151,890)
Total net assets	<u>451,057</u>	<u>1,028,131</u>	<u>1,907,224</u>	<u>3,386,412</u>

	Unrestricted funds		Restricted funds	Total funds at 31 December 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	373,370	2,299,338	2,672,708
Current assets	382,346	-	125,902	508,248
Current liabilities	(111,043)	-	-	(111,043)
Total net assets	<u>271,303</u>	<u>373,370</u>	<u>2,425,240</u>	<u>3,069,913</u>

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2022

### 24 Commitments

#### Group

##### Financial commitments

At 31 December 2022 the group had total commitments under non-cancellable operating leases as follows:

	Land and buildings	Other	Total	Total
	2022	2022	2021	2021
	£	£	£	£
Not later than one year	29,635	5,400	35,035	62,562
Later than one year and not later than five years	-	2,250	2,250	29,635
Over five years	-	-	-	-
Total	<u>29,635</u>	<u>7,650</u>	<u>37,285</u>	<u>92,197</u>

##### Operating leases - lessor

The total of future minimum lease payments is as follows:

	2022	2021
	£	£
Not later than one year	-	-

Rental income recognised in the year was £18,100 (2021: £5,100).

The Charity leases an area of land to an external party for a fixed amount per annum. The contract is due to expire on 31 March 2023.