



GO BEYOND CHARITY

ANNUAL REPORT AND ACCOUNTS 2023

**The charity giving children
and young people facing
serious challenges in their
lives the chance for a
break that lasts a lifetime**

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Our beliefs and values

Go Beyond is the charity giving children and young people facing serious challenges in their lives the chance for a break that lasts a lifetime.

Without our supporters, children who care for their ill mums and dads, worry about where their next meal will come from, or fall behind at school and struggle to make friends would never get a break. Never get a chance to explore the great outdoors, go on adventures, or toast marshmallows by the fireside with new friends. Go Beyond puts magic into their lives.

Over the last 30 years, we have given over 19,000 vulnerable children breaks. For one week, they pack their troubles away and discover a life that's full of fun, laughter and imagination.

By getting out and getting involved, Go Beyond's biggest hope is for each child to go home knowing they can achieve more than they ever thought possible, inspired by what the world can offer them, and what they in turn can offer the world. Every break is provided totally free- of-charge for all the children and young people.

Our Values

PUT CHILDREN FIRST

Put children at the centre of our charity, make them our priority, involve them in shaping our work, listen to their voices.

DO THE RIGHT THING

Be open and honest, think sustainably, act with respect. Champion equality and have the courage to challenge.

PUSH THE BOUNDARIES

Be curious, seek opportunities, embrace change and build resilience.

WORK AS A TEAM

Listen and learn, grow together, set clear goals, measure the impact, and make it happen.

**“I bet coming to Go Beyond is the
greatest thing I’ll ever do in my life.”**

Rex*, who came for a Go Beyond break in 2023

Chairs report: message from our CEO and Chair of Trustees

For many, 2023 will be remembered for the cost-of-living crisis. As the price of food and other essentials soared, many people were having to choose between heating and eating with a rise in homelessness. Over 4.3 million children were living in poverty, according to the Child Poverty Action Group. Parents and carers could not afford to have a holiday or even a day trip to the beach or countryside. Instead, for many families, meals were skipped, and children went hungry, often sharing a bed and never having the chance to run, laugh and play. These children were missing out on simple, much-loved childhood experiences and, as a result, were left lonely and isolated.

This crisis made Go Beyond's offer of a break for children living difficult lives more essential than ever. Every week we saw how giving children space away from the worries and pressures they faced at home to spend time playing, having adventures and making new friends, gave them the opportunity to grow in confidence, explore nature, learn new skills and improve their emotional and physical wellbeing, and the opportunity to develop an early passion for the environment. We are proud of our response to this crisis and the resulting increase we witnessed in demand for our breaks.

In 2023, 913 children stayed with us at one of our two centres: Coastal in Cornwall and Daleside in the Peak District. Having bounced back strongly from the pandemic, we spent the year developing lasting partnerships with professionals who refer children to our services and share our values, especially those based in areas of deprivation.

Since 2021, we have seen a steep rise in the number of children referred for reasons relating to their mental wellbeing; anxiety, low mood and loneliness among them. In 2023, 22% of the children referred were living with domestic violence and over one third were young carers. Our support goes beyond simply offering time away, as we help the children learn new skills, build resilience to deal with the challenges they face and improve their communication skills to ask for help.

The increase in demand for our breaks made us more determined than ever to invest in our infrastructure and look to the future so we can help many more children. Over the course of the year, we made many improvements to enhance the experience, safety and comfort for children, volunteers and staff at both sites. We invested in our staff and trained our breaks leaders with national qualifications such as the Lowland Leaders Award, meaning we can now take children on guided walks around Cornwall and the Peak district, showing them the wonder of the outdoors, and encouraging them to love and care for their environment. We were delighted that our Daleside Centre was designated an Ambassador Site for the Peak District.

Prudent investment of the proceeds of the sale of our Moorland Centre in 2022 has strengthened our Capital Improvement Fund for our Going Beyond Program. We have started to shape ideas to extend our facilities in order to offer more breaks and develop our fantastic centres.

Our board took the tough decision to close our three charity shops; their last trading day occurred on 4th November 2023. Despite best efforts, they had been struggling to generate the income the charity had anticipated when the strategy was first created back in 2018. Closing the shops, planning our move to a smaller head office, and focusing more closely on our Coastal and Daleside centres is part of the journey of consolidation that has been driving our Business Plan since 2021.

A national spotlight was shone upon the relevance of our work in 2023. As the Telegraph chose us as one of their national Christmas Appeal charities and wrote many articles about the children who have come on a life changing break. The BBC also featured our opinions on the cost-of-living crisis, highlighting the plight of many families unable to afford day trips and holidays and the impact we saw it having on children. While a journalist from the Sunday Times volunteered on a break and wrote about leaving with a 'ready brek glow'. All of this press coverage led to an uplift in audience interest and engagement, helping to raise our profile to a new level.

Our thanks go to the loyal supporters, companies and donors who made huge efforts to continue their support and, in many cases, increase their donations in 2023. New companies joined our Go Beyond family, and partnerships were formed, as more and more people were driven to help children living in poverty have a break away from their tough circumstances.

With a strong leadership team in place, we are confident in our plans for 2024 as we continue to deliver to our Five Year Strategy (2023-28).

We will welcome many more children with open arms knowing that a break with us will bring them joy now and give them memories that will last a lifetime - precisely why this charity of over 30 years exists.



Barbara Peacock, Chair of Trustees



Michele Farmer, Chief Executive Officer



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 2023, 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
Dawn Carter-McDonald (resigned 20 July 2023)
Regina Clement
Sophia Dancygier (appointed 20 July 2023)
Graham Horner (resigned 20 July 2023)
Kofi Mills - Bampoe (appointed 16 November 2023)
Barbara Peacock
Anisha Reed
Andrew Ryde
Norman Waller (appointed 20 July 2023)
Richard Wilson
Andrew Wright

Company Secretary

Susan Cole

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 2023 the Senior Leadership Team were as follows:

Michele Farmer, Chief Executive Officer

Deborah McIver (until March 14th 2023), Director of Finance

Susan Cole (from March 14th 2023), Director of Finance

Sara Shearman, Director of Fundraising and Communications

Carl Wholey, Director for Children

Karen Puszczynska (from May 2023), Director of Development and Sustainability

Fundraising

In 2023 the Fundraising and Communications team grew to a team of 7 people that managed all the growth in our income streams. The team was responsible for delivering a strategy for each income stream and adhering to Go Beyond's ethical policy and due diligence procedures. All fundraising activities were monitored by the Go Beyond Team with a high level of stewarding and support. Volunteer supporters regularly undertook fundraising activities on our behalf.

The team monitors all communication into the charity and has a fundraising complaints procedure in place, accessible via the website. In 2023 no complaints were received.

A year of giving breaks that last a lifetime

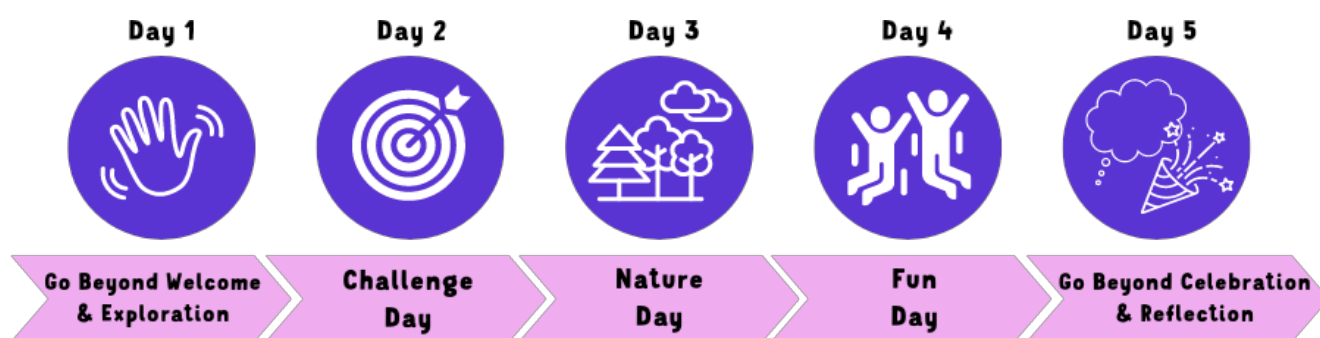
Picture orienteering treasure hunts across our fields, surfing the waves, wandering through national parks, observing the stars, and gathering around the campfire for toasting marshmallows. These unique experiences are at the heart of a Go Beyond break, offering a sanctuary from daily struggles; a place where children can forge positive connections with people and the world around them, creating memories that last a lifetime.

Our Referral Coordinators work with teachers, social workers and care professionals to identify children living in difficult or seriously challenging circumstances and place them on a break. They may have a shared experience of caring for someone else, they may have experienced bereavement, and they are likely to live in a similar area and be close in age. Our breaks form an important part of the ongoing wider support for these children. From the moment of anticipation when a child knows they can look forward to coming on a break, we know we can make a difference by offering something exciting and unique that is so different to other forms of support they might be experiencing. A Go Beyond break is something they can be proud of.

All children supported by a Go Beyond break are between 8 and 13 years of age. Our group sizes are kept deliberately small at no more than 16 children per break. This gives our staff, volunteers and children time to get to know one another. We aim to make our breaks something like a large family holiday, with everyone sitting down together to eat home-cooked meals.

These breaks, filled with adventure, play, and the joy of forming new friendships, are designed to enhance both emotional and physical well-being. Crucial to this experience are our expert break leaders, whose diverse backgrounds such as teaching, social work, and youth work, alongside our dedicated volunteers, ensure a rich and supportive environment. With a high adult-to-child ratio, we provide personalised pastoral care, ensuring each child receives the attention and encouragement they need to thrive.

You can see a typical Go Beyond Break Week below:



Our residential breaks span five transformative days, breaking the day-to-day cycle of the challenges the children face at home. Our commitment to a completely screen-free experience enables children to disconnect from digital distractions and immerse themselves in the outdoors. For many of the children and young people we support, especially those from inner cities, this break provides their first encounter with the beautiful beaches or the rolling fields - a truly eye-opening introduction to the wonders of nature.

We are dedicated to ensuring no child is forgotten after their break. On departure, every child leaves with a goodie bag filled with treats and positive memory prompts made by our Break Leaders, including a photo collage of their most precious moments and a toy of their choice from our toy store. In their bag is also paper and a FREEPOST envelope so the children can write to us without any barriers to communication. We guarantee a personal response to every letter, continuing our support for as long as we can.

We also celebrate each child by sending them a birthday card, personally signed by the entire break team and volunteers, as well as a Christmas card and a gift from Go Beyond, often the only present they receive. We know these experiences help to deepen the impact our break had.

In 2023, we provided breaks for 913 children. In our Five Year Strategy we said we would provide 5000 breaks between 2023 and 2028. We are well on our way.

There is no shortage of demand and our calendar for 2024 is filling fast. As we look forwards, we are determined to find ways for even more children to join us. We are equally determined to make sure we use our growing networks to reach children who need a break the most.



The following letter was received from a little girl who attended a Go Beyond break in 2023

To Everyone at go beyond

It's been very hard for me to write this letter because I really miss go beyond like this is probably the 20th draft of this letter I've done when I was there it felt so different from the feelings I normally feel it was a break like no other I never thought I would be lucky enough to experience something like that I still remember almost every detail of my trip and that bag has every special thing from go beyond in it it's hanging on the side of my bed so I'm always near one of the best things that has happened to me I really miss everyone you guys were so positive maybe please could I have another envelope so I can mail another letter to you I hope I can go back one day and maybe I can see every one again Goodbye Tom ~~and~~ Sophie Beth and my

Volunteers

Each Go Beyond break in 2023 was supported by a team of up to 4 volunteers per centre. The break volunteers enriched the children's experience by sharing their own knowledge and life experience, while also helping the children to overcome their worries and anxieties and build positive relationships.

Aged between 19 and 75 years old, break volunteers are an extension of our Break Leader teams; helping with day-to-day tasks, being positive role models and taking an interest in every child, while helping to protect and limit our essential costs.

Go Beyond is also an accredited centre for the Duke of Edinburgh scheme and many of our volunteers completed the residential aspect of their Gold Award with us.



Some quotes from Go Beyond's Break Volunteers:

"I think I get as much out of it as the young people. I always come back with my heart full."

"It's lovely to see the big changes in children over the week, especially the quiet ones who've come out of their shell."

"Seeing how much the group enjoyed their time with the team and each other was a particular highlight. It was incredible how quickly their confidence grew over such a short time period. Although I'll admit that getting to be a big kid again at Trethorne was pretty great too!"

"My highlights are always the evenings when the kids share their days and what they've enjoyed most. I've also loved the water fights for the sheer joy I could see on the faces of the children, and the swimming sessions for how the kids have overcome fears and grown. That's what makes me come back each time."

Among our 2023 volunteers was travel writer Liz Edwards from The Times, who's subsequent article encouraged an uplift in volunteer applications. Read Liz's article in full [here](#).

Lola's Story

Sadly, Lola's story is not unique. Across the country, millions of children spend every day struggling to find happiness and hope, because of the circumstances they were born into. But Lola is one of 913 children learning to believe in herself thanks to a Go Beyond break in 2023.

Life has never been easy for Lola*. Since birth she has experienced domestic violence and neglect, resulting in a turbulent childhood for her and her siblings, in and out of foster care. As if things weren't already difficult enough, in the last year Lola lost a parent, which has been really challenging for the family.

It is understandable, therefore, that when Lola arrived at Go Beyond she was an angry and hurting little girl. At school, Lola had struggled to make friends, and in the first few days of her break this continued to be the case. Lola did not integrate with the rest of the group, and her default response was to be very defensive. That was until a conversation with one of the break leaders...



As soon as Lola felt she was being listened to, without judgement, her attitude changed. Lola began to realise that she did not have to be the 'tough' child everyone had previously expected her to be, and began to open up. Together with the break leaders, Lola formed ideas on coping strategies to deal with her emotions in the week going forward.

"We showed her she was cared for, and gave her space to be herself." – A break leader
Slowly but surely, Lola let her walls down, showing the sweet and kind-hearted girl she is inside. Huddled around the fire pit, sharing the excitement of toasting marshmallows, stargazing, and playing games, Lola began to make friends. The group really bonded and embodied the Go Beyond spirit of coming together. As Lola's confidence and self-esteem grew, her natural leadership skills began to shine through too. On one evening, she jumped at the opportunity to help in the kitchen, expressing that it was her dream to become a professional chef one day. Lola absolutely loved getting to spend time in a proper kitchen, putting forward ideas for the evening meal, and by the end of it was even dishing out instructions to our resident cook.

Thanks to a week of emotional and physical freedom from the challenges she faces at home, and encouragement from a fantastic support network of adults and peers, for the first time Lola was able to find something invaluable – hope. The lessons she learned and memories she made will last Lola a lifetime, and she knows now it is possible to channel her emotions and the natural skills she possess to go beyond anything that stands between her and the brightest future imaginable.

Our impact in 2023

Every year, we collect data on the number of children we're supporting and the issues they're facing to inform decisions around our service and future plans. Alongside this, we collect data on the immediate impact of our breaks, gathering feedback directly from young people using the nationally recognised Stirling Children's Wellbeing Scale, and case studies. Long term impact is gathered from adults who attended Go Beyond breaks as children and is an ongoing piece of work as we reach out to our alumni.

"My best part of the week was everything, it's all been great!"

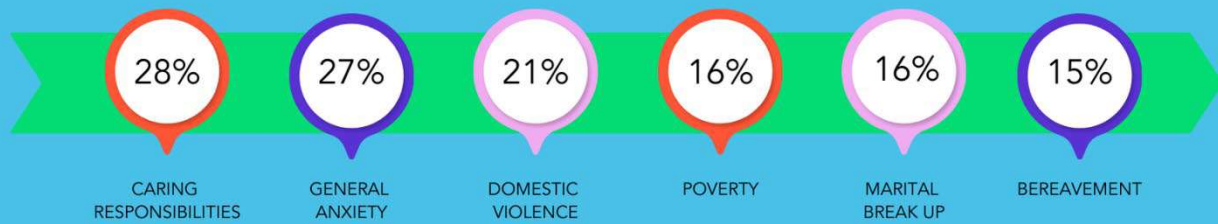
"This was my best experience ever"

"I was able to believe that people do care about me and think I am a good person"

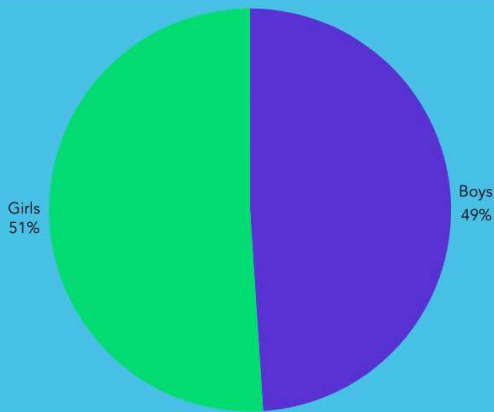


REASONS CHILDREN WERE REFERRED IN 2023

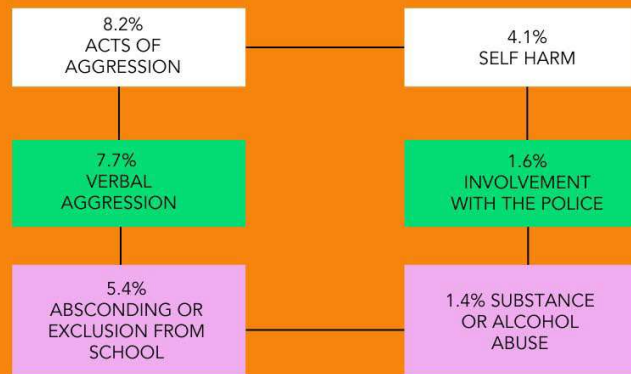
(Note: over half of the children were referred for more than one reason)



913 CHILDREN HAD A BREAK



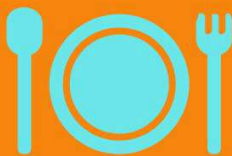
YOUNG PEOPLE WERE BATTLING



60.3% OF REFERRALS
AGED BETWEEN 9 AND
11-YEARS-OLD



13% OF CHILDREN WERE
SUBJECT TO CHILD
PROTECTION OR DEEMED A
CHILD IN NEED



55.6% OF CHILDREN
WERE ELIGIBLE FOR FREE
SCHOOL MEALS

68.8% OF YOUNG PEOPLE
WERE REFERRED FROM
THE 40% MOST DEPRIVED
AREAS OF THE UK



67.1% WERE ELIGIBLE TO
RECEIVE PUPIL PREMIUM

ON RETURNING HOME, CHILDREN SAID



85%

I ENJOY WHAT EACH
NEW DAY BRINGS



86%

I LIKE BEING
OUTDOORS



82%

I THINK THERE ARE
MANY THINGS I CAN
BE PROUD OF



82%

I'VE BEEN GETTING
ON WELL WITH
PEOPLE



80%

I THINK LOTS OF
PEOPLE CARE
ABOUT ME



83%

I'VE BEEN IN A
GOOD MOOD

Our breaks simply would not happen without our supporters

In 2023, we enjoyed continued support from the brilliant companies that partner with us, as well as gaining new partnerships. Corporate volunteers helped at our centres, creating new orienteering courses, digging veg patches and sprucing up our sports barns. These will help us to provide fun and confidence building activities for children into the future. Corporates held Welly Stomp events and PJ Days to help raise funds as well as donating some amazing gifts in kind, filling up our toy cupboards, providing comfy bedding for children to sleep on, Easter eggs, selection boxes at Christmas, fancy dress costumes to play in and decorations for our centres at Halloween, Christmas and Easter.

Our Trust and Foundation portfolio continued to grow over 2023. Our thanks go to all the Trusts that continue to support us, year after year, and the several new Trusts and Foundations that joined us at a time when the cost-of-living crisis has increased demand for their funds. Our Trust Newsletter, rewritten case for support and regular reports, mean all our donors are kept up to date with the impact they are helping us to make.

We loved hearing from the many individuals supporting us in their own unique way. From dog sledging treks in the Artic Circle, taking part in challenge events and marathons, asking for donations in lieu of birthday presents, golf days and much more. Thank you!

**A big Go Beyond thank you to all our supporters,
you helped us fund the fun in 2023**

Read all about us....

In 2023 we worked hard on our communications. We held a series of webinars, inviting supporters from Trusts, individuals and corporates to come and hear from our CEO about the impact our breaks were making.

We sent our appeals to over 11,000 people in 2023, highlighting stories of the children that came on our breaks. Supporters were inspired to donate gifts from £5 - £25,000 understanding that whether they were funding a whole break or the cost of an ice cream at the beach – they were funding children to experience a moment that could inspire the rest of their lives.

The above came together with the national press coverage of Go Beyond, with interviews on Radio 4, Five Live and BBC News alongside features in the Sunday Times and Telegraph, all driving increased interest and engagement in our work. Special thanks go to our patrons for supporting our work with the media, particularly Jenny Agutter, Kate Winslet and David Gower for appearing in interviews with The Telegraph

The future looks bright, our plans for 2024 and beyond

Our environment is everything

We know that by investing in our centres we are investing in our breaks and the experiences of every child and volunteer. Our mission is to make the environment as special and impactful as possible and a memorable, positive experience. This is an important part of our magic; starting from the first time children arrive at one of our stunning centres surrounded by green views and fresh air, finishing only when they settle down in a cozy bed with a fresh duvet and a tummy full of delicious food and snacks. We have over 73 acres of land, over 50 beds, sports and craft barns, chillout areas and playrooms to make their experience-the best it can be.

All children deserve the right to the highest standard of accommodation and facilities, and we aim to provide the best, which is why we are continually developing our centres and investing in an exciting future for them.

Sustainability

Sustainability is at the core of our improvements. Progress has included improving our recycling, managing energy usage and taking a keener interest in land-management and biodiversity.

As part of our Sustainability Policy we are looking to reduce our use of vehicles, purchase locally to reduce impact and increase our use of recycled materials. Reducing single use plastics and paper waste is a priority. We will continue this work next year and beyond, as it is vital to protect and enhance our environment, for the future of our charity and for the lives of children.

As we look ahead, we want to introduce more activities focusing on the benefits of being in nature and protecting our natural world; new den-building areas, wildlife engagement areas and better bushcraft spaces.

In 2023 we started extensive groundworks to bring three-phase electricity to Coastal. In time, this will open up the possibility of solar energy which is part of our drive to be more sustainable. A similar project is planned at Daleside.

In 2023 we became an Ambassador site for the Peak District National Park and our craft room now proudly displays a mural and maps of the local area. We actively promote the unique qualities of the Peak District when children visit to engage them with local nature. In our Coastal Centre our strong link with the sea is also celebrated and beach visits form an integral part of our program.

We never stop working to make our centres comfortable and exciting for every child. Here are some of the things we achieved in 2023:



- ✓ Replaced every mattress
- ✓ Redecorated centres
- ✓ Cleared a pond ready for activities
- ✓ Installed orienteering courses at Daleside and Coastal
- ✓ Created veg patches for children to enjoy gardening
- ✓ Installed a clean and energy-efficient new kitchen at Coastal
- ✓ Built a toy store at each centre, full of donated new toys that children get to pick from at the end of their stay with us

Looking ahead

In 2024, we plan to carry out some essential improvements to our long, sweeping, rural driveway at Daleside which was damaged by the wet winter weather. The excitement of the first glimpse of our centre, nestled in the Peak District, sets the tone for a visit. Investing in our driveway will make access safe and an unforgettable arrival experience that children will not forget. We will also be investing in improved fencing to create a secure area where, in time, children will get to experience camping as part of our Going Beyond Program.

In Cornwall, we plan to build new, exciting outdoor areas for activities.

Going Beyond Program

While our recent focus has been all about rebuilding and consolidating our work, we are now starting to look towards a more ambitious future where more children can join a break and enjoy our facilities. We have engaged architects at both centres who have been busy creating sketchbooks to help us with ideas and options for additional, more accessible accommodation and to provide more scope for generating income to help sustain Go Beyond into the future.



Financial review

Year ended 31 December 2023

The results for the year are shown in the Consolidated Statement of Financial Activities on p21.

The total reserves of the Charity at 31 December 2023 were £3,661,032 (2022: £3,386,412) of which £1,787,086 (2022: £1,479,188) related to general and designated funds and £1,873,946 (2022: £1,907,224) related to restricted reserves. At 31 December 2023 the Charity had general reserves of £572,245 (2022: £451,057) and designated reserves of £1,214,841 (2022: £1,028,131).

The overall gross income of the charity was £1.78m for the 12 months ended 31 December 2023. A very successful year financially speaking with income exceeding expectations against a backdrop of the cost of living crisis and continued cost pressures.

The charity was very fortunate to be the beneficiary of a significant unit trust donation which enabled us to boost our Capital Improvement Fund. We were also featured as one of the four charities chosen for the Telegraph's national Christmas Appeal.

The gross reported expenditure of the charity was £1,514,274 for the 12 months ended 31 March 2023.

Investments

The Trustees have taken a prudent approach to investing the charity's surplus cash and have spread our investments across a number of institutions generating an increase in investment income.

Designated Funds

At the end of the financial year £175,000 was transferred to the Capital Improvement Fund bringing designated funds to a total of £1,214,841 and is comprised as follows:

Property Fund (Fixed Assets)	£214, 841
Capital Improvement Fund	£1,000,000
TOTAL	£1,214,841

Trustees have designated £1,000,000 for future capital developments over the next 2-5 years. The Capital Improvement Fund has 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.

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 2024 financial year, we need to hold between £277,000 and £832,000 in reserves. Our current free reserves amount to £557,138 which equates to 4 months of expenditure.

Trustee's Report Risk Management

The Trustees have a risk management strategy which comprises: a regular review of the corporate risk register and 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.

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 and there will be no substantial changes to our 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 of Trustees has 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 does not consider there to be any material uncertainties and have prepared the accounts on a going concern basis.

Governance update

Throughout 2023 the Trustees continue to recognise that good governance is critical to the success of the charity and upheld the Charity Governance Code.

Trustee Recruitment and onboarding continued in 2023 and 2 new members were appointed adding to the depth, range and diversity of relevant experience. Our subcommittees and full board continue to meet quarterly and at the AGM in July the decision was taken to reorganise the sub committees under the following titles Finance and Risk, People and The Programme

Board. All Trustees participate in at least one group. The information discussed feeds into the full board. Trustees continue to give their time freely, and no Trustee received remuneration during 2023. Details of Trustee expenses and related party transactions are disclosed in the notes to accountants.

Provision of Information to Auditors

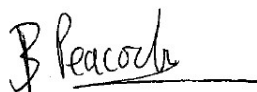
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- 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 18 July 2024 and signed on its behalf by:



.....
Barbara Peacock

Chair and Trustee

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".

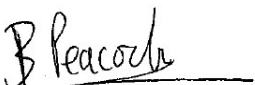
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and 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 18 July 2024 and signed on its behalf by:


.....

Barbara Peacock
Chair and Trustee

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 subsidiary (the 'group') for the year ended 31 December 2023, 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 2023 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.

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.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 21), 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 record
- 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.
- 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 Trustees, 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 Trustees 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 Trustees 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:.....23/07/2024.....

Year Ended 31 December 2023

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

Consolidated statement of financial activities

	Note	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	1,378,536	-	187,348	1,565,884
Charitable activities	4	42,771	-	-	42,771
Other trading activities	5	153,183	-	-	153,183
Investment income	6	21,710	-	-	21,710
Total income		1,596,200	-	187,348	1,783,548
Expenditure on:					
Raising funds	7	(266,095)	-	-	(266,095)
Charitable activities	8	(984,975)	(42,578)	(220,626)	(1,248,179)
Total expenditure		(1,251,070)	(42,578)	(220,626)	(1,514,274)
Net income/(expenditure)		345,130	(42,578)	(33,278)	269,274
Transfers between funds		(229,288)	229,288	-	-
Other recognised gains and losses					
Unrealised gain on investment assets		5,346	-	-	5,346
Net movement in funds		121,188	186,710	(33,278)	274,620
Reconciliation of funds					
Total funds brought forward		451,056	1,028,131	1,907,224	3,386,411
Total funds carried forward	21	572,244	1,214,841	1,873,946	3,661,031

Year Ended 31 December 2023

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

	Note	Unrestricted funds £	Unrestricted designated funds £	Restricted funds £	Total 2022 £
Income and Endowments from:					
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		1,302,359	56,861	361,448	1,720,668
Expenditure on:					
Raising funds	8	(262,859)	-	-	(262,859)
Charitable activities	9	(803,254)	(29,150)	(308,906)	(1,141,310)
Total expenditure		(1,066,113)	(29,150)	(308,906)	(1,404,169)
Net income		236,246	27,711	52,542	316,499
Transfers between funds		(56,492)	627,050	(570,558)	-
Net movement in funds		179,754	654,761	(518,016)	316,499
Reconciliation of funds					
Total funds brought forward		271,303	373,370	2,425,240	3,069,913
Total funds carried forward	23	451,057	1,028,131	1,907,224	3,386,412

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

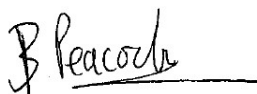
The funds breakdown for 2023 and 2022 is shown in note 21.

Consolidated Balance Sheet

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	1,992,138	2,004,273
Investments	14	134,595	-
		<u>2,126,733</u>	<u>2,004,273</u>
Current assets			
Stocks	15	218	228
Debtors	16	91,405	66,307
Cash at bank and in hand		1,561,765	1,467,494
		<u>1,653,388</u>	<u>1,534,029</u>
Creditors: Amounts falling due within one year	17	(94,090)	(126,890)
Net current assets		<u>1,559,298</u>	<u>1,407,139</u>
Total assets less current liabilities		3,686,031	3,411,412
Provisions	18	(25,000)	(25,000)
Net assets		<u>3,661,031</u>	<u>3,386,412</u>
Funds of the group:			
Restricted income funds			
Restricted funds		1,873,946	1,907,224
Unrestricted income funds			
General Funds		572,244	451,057
Designated Property Fund		214,841	203,131
Designated Capital Improvement Fund		1,000,000	825,000
Total unrestricted funds		<u>1,787,085</u>	<u>1,479,188</u>
Total funds	21	<u>3,661,031</u>	<u>3,386,412</u>

The financial statements on pages 27 to 60 were approved by the Trustees, and authorised for issue on 18/07/24 and signed on their behalf by:



.....
Barbara Peacock (Chair)
Chair and Trustee

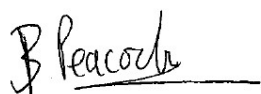
Company Registration Number: 03985540

Balance Sheet

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	1,992,138	2,004,273
Investments	14	134,596	1
		2,126,734	2,004,274
Current assets			
Stocks	15	218	228
Debtors	16	93,004	67,724
Cash at bank and in hand		1,558,528	1,464,343
		1,651,750	1,532,295
Creditors: Amounts falling due within one year	17	(92,036)	(124,838)
Net current assets		1,559,714	1,407,457
Total assets less current liabilities		3,686,448	3,411,731
Provisions	18	(25,000)	(25,000)
Net assets		3,661,448	3,386,731
Funds of the Charity:			
Restricted income funds			
Restricted funds		1,873,946	1,907,224
Unrestricted income funds			
General funds		572,661	451,376
Designated Property fund		214,841	203,131
Designated Capital Improvement fund		1,000,000	825,000
Total unrestricted funds		1,787,502	1,479,507
Total funds	21	3,661,448	3,386,731

The financial statements on pages 27 to 60 were approved by the Trustees, and authorised for issue on 18/07/24 and signed on their behalf by:



Barbara Peacock (Chair)
Chair and Trustee

Company Registration Number: 03985540

Consolidated Statement of Cash Flows

Year Ended 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net income for the reporting period		269,274	316,499
Adjustments to cash flows from non-cash items			
Depreciation	7	81,476	71,824
Investment income	6	(21,710)	(24,664)
Loss on disposal of tangible fixed assets		54	207,015
Revaluation of investments		5,346	-
		<u>334,440</u>	<u>570,674</u>
Working capital adjustments			
Decrease in stocks	15	10	9
(Increase)/decrease in debtors	16	(25,280)	60,611
(Decrease)/increase in creditors	17	(32,619)	20,093
Increase in provisions	18	-	25,000
Decrease in deferred income		-	(4,246)
Net cash flows from operating activities		<u>276,551</u>	<u>672,141</u>
Cash flows from investing activities			
Interest receivable and similar income	6	21,710	24,664
Purchase of tangible fixed assets	13	(69,395)	(37,729)
Sale of tangible fixed assets		-	427,325
Purchase of investments		<u>(134,595)</u>	<u>-</u>
Net cash flows from investing activities		<u>(182,280)</u>	<u>414,260</u>
Net increase in cash and cash equivalents		94,271	1,086,401
Cash and cash equivalents at 1 January		1,467,494	381,093
Cash and cash equivalents at 31 December		<u>1,561,765</u>	<u>1,467,494</u>

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

Notes to the Financial Statements

Year Ended 31 December 2023

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 throughout 2023 until 2nd April 2024:

Suite B1 Higher Mill
Buckfast Abbey
Buckfastleigh, Devon
TQ11 0EE

Principal place of business from 2nd April 2024 until present:

Room 12 Partridge House
Kennford, Exeter
EX6 7TW

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 2023.

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 £286,856 (2022 - £316,596).

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.

Notes to the Financial Statements

Year Ended 31 December 2023

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

Going concern

In assessing our going concern status, we have prepared forecasts for 2024 which assume breaks will be operational throughout the year at both our Coastal and Daleside centres 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.

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:

Notes to the Financial Statements

Year Ended 31 December 2023

- 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.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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 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.

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.

Notes to the Financial Statements

Year Ended 31 December 2023

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

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.

Notes to the Financial Statements

Year Ended 31 December 2023

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.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market 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.

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.

Notes to the Financial Statements

Year Ended 31 December 2023

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 £21,618 (2022: £17,858).

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.

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.

Notes to the Financial Statements

Year Ended 31 December 2023

3 Income from donations and legacies

	Unrestricted general funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies; Donations from individuals,				
Trusts and corporations	1,290,028	187,348	1,477,376	1,207,704
Legacies	28,356	-	28,356	18,500
Gift aid reclaimed	60,152	-	60,152	54,121
Grants, including capital grants;				
Government grants	-	-	-	4,246
	<u>1,378,536</u>	<u>187,348</u>	<u>1,565,884</u>	<u>1,284,571</u>

The income from donations and legacies was £1,565,884 (2022: £1,284,571) of which £1,378,536 was unrestricted (2022: £1,057,577) and £187,348 was restricted funds (2022: £226,994).

4 Income from charitable activities

	Unrestricted general funds £	Total 2023 £	Total 2022 £
Fundraising events	<u>42,771</u>	<u>42,771</u>	<u>22,410</u>

The income from charitable activities was £42,771 (2022: £22,410) of which all was unrestricted (2022: all unrestricted).

Notes to the Financial Statements

Year Ended 31 December 2023

5 Income from other trading activities

	Unrestricted general funds £	Total 2023 £	Total 2022 £
Trading income;			
Shop income from sale of donated goods and services	108,045	108,045	161,630
Rental income	27,498	27,498	-
Other income	17,640	17,640	20,378
	<u>153,183</u>	<u>153,183</u>	<u>182,008</u>

The income from other trading activities was £153,183 (2022: £182,008) of which all was unrestricted (2022: 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	2023 £	2022 £
Turnover	-	-
Administrative expenses	(96)	(97)
Operating profit	<u>(96)</u>	<u>(97)</u>
Other interest receivable and similar income	-	-
Loss before tax	<u>(96)</u>	<u>(97)</u>
Loss for the financial year	<u>(96)</u>	<u>(97)</u>
Profit and loss account brought forward	-	-
Gift aid distribution to parent charity	-	-
Profit and loss account carried forward	<u>(96)</u>	<u>(97)</u>

Notes to the Financial Statements Year Ended 31 December 2023

Balance sheet	2023	2022
	£	£
Assets	3,236	3,151
Creditors	(3,651)	(3,470)
Net assets	(415)	(319)
Capital	1	1
Reserves	(416)	(320)
Equity	(415)	(319)

The trading company was dormant throughout the year.

6 Investment income

	Unrestricted general funds £	Total 2023 £	Total 2022 £
Other investment income	21,710	21,710	24,664
	21,710	21,710	24,664

The income from investments was £21,710 (2022: £24,664) of which all was unrestricted (2022: all unrestricted).

7 Expenditure on raising funds

	Unrestricted general funds £	Total 2023 £	Total 2022 £
Materials	1,574	1,574	4,128
Events	734	734	1,110
Travel	4,820	4,820	824
Office costs	58,006	58,006	65,083
Training and networking	852	852	22
Staff costs	200,107	200,107	175,951
Marketing and publicity	2	2	2
Other direct costs of generating voluntary income	-	-	15,739
	266,095	266,095	262,859

Notes to the Financial Statements

Year Ended 31 December 2023

8 Expenditure on charitable activities

	Unrestricted general funds £	Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
Provision of respite breaks	599,034	-	140,326	739,360	696,695
Depreciation, amortisation and other similar costs	-	42,524	38,953	81,477	71,824
Allocated support costs	385,941	54	41,347	427,342	372,791
	<u>984,975</u>	<u>42,578</u>	<u>220,626</u>	<u>1,248,179</u>	<u>1,141,310</u>

Notes to the Financial Statements

Year Ended 31 December 2023

	Activity undertaken directly £	Support & governance costs £	Total 2023 £	Total 2022 £
Activities	28,636	-	28,636	21,056
Rent and utilities	63,612	3,752	67,364	63,323
Equipment and maintenance	20,471	-	20,471	18,030
Buildings and ground maintenance	32,801	-	32,801	69,004
Delapidation provision	-	-	-	25,000
Insurance	32,872	-	32,872	34,108
Advertising and promotions	28,188	-	28,188	30,374
Printing, postage and stationery	6,493	6,986	13,479	18,414
Vehicle running costs and travel	26,499	-	26,499	26,075
Food running costs and travel	27,174	-	27,174	23,408
Other holiday costs	13,722	-	13,722	12,052
Training, recruitment and agency	11,313	11,546	22,859	22,839
Wages and salaries	447,579	312,699	760,278	632,148
Depreciation	81,477	-	81,477	71,824
Legal and professional fees	-	3,829	3,829	5,946
Office overheads	-	1,565	1,565	4,262
Sundry expenses	-	403	403	3,095
Software upgrades and support	-	70,228	70,228	46,067
Bank charges and interest	-	1,434	1,434	1,531
Auditor's remuneration	-	14,900	14,900	12,754
	<u>820,837</u>	<u>427,342</u>	<u>1,248,179</u>	<u>1,141,310</u>

Notes to the Financial Statements Year Ended 31 December 2023

9 Net incoming resources

Net incoming resources for the year include:

	2023 £	2022 £
Operating leases - other assets	27,993	44,063
Audit fees	9,750	9,000
Other non-audit services	5,150	3,754
Profit on disposal of tangible fixed assets	-	207,015
Depreciation of fixed assets	81,477	71,824

Operating leases - other assets includes £26,133 (2022: £38,250) on land and buildings and £1,860 (2022: £5,813) on other assets.

10 Trustees' remuneration and expenses

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 £23,321 for the year (2022 - £9,620).

During the year the charity provided a development session costing £360 to the trustees.

Notes to the Financial Statements

Year Ended 31 December 2023

11 Staff Costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	868,497	729,527
Social security costs	70,270	60,714
Pension costs	21,618	17,858
	<u>960,385</u>	<u>808,099</u>

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

	2023 No	2022 No
Fundraising	6	5
Operations	21	16
Support	6	4
Retail	3	6
	<u>36</u>	<u>31</u>

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

	2023 No	2022 No
£60,001 - £70,000	-	1
£70,001 - £80,000	<u>1</u>	<u>-</u>

The total employee benefits of the key management personnel of the group were £259,895 (2022 - £217,050). Key management personnel comprises of the Chief Executive Officer, Director of Finance, Director of Fundraising & Communications, Director of Development and Sustainability and Director for Children.

Notes to the Financial Statements

Year Ended 31 December 2023

12 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. Any profits achieved by the trading company are gift aided to the Charity.

13 Tangible fixed assets

Group and Charity

	Land and buildings £	Motor vehicles £	Computer equipment £	Plant & machinery £	Total £
Cost					
At 1 January					
2023	2,316,444	106,104	110,300	74,391	2,607,239
Additions	41,374	-	890	27,131	69,395
Disposals	-	(760)	(26,644)	(8,504)	(35,908)
At 31 December					
2023	2,357,818	105,344	84,546	93,018	2,640,726
Depreciation					
At 1 January					
2023	376,483	72,994	96,038	57,451	602,966
Charge for the year	56,476	5,014	11,369	8,618	81,477
Eliminated on disposals	-	(707)	(26,644)	(8,504)	(35,855)
At 31 December					
2023	432,959	77,301	80,763	57,565	648,588
Net book value					
At 31 December					
2023	1,924,859	28,043	3,783	35,453	1,992,138
At 31 December					
2022	1,939,961	33,110	14,262	16,940	2,004,273

Notes to the Financial Statements Year Ended 31 December 2023

14 Fixed asset investments

Group

Other investments

	Listed investments £	Total £
Cost or Valuation		
Additions	134,595	134,595
At 31 December 2023	134,595	134,595
Net book value		
At 31 December 2023	134,595	134,595

Under historical costs principles, the historical cost of investments as 31 December 2023 was £129,250. All of the above investments were listed on a recognised stock exchange.

The following investments represented more than 5% of the total investments held at 31 December 2023 and as a consequence are required to be separately disclosed:

Holding	Security	Market value
586	M&G Sustain Paris Aligned Fund Sterling Class A	29,135
37,160	M&G Recovery Fund Sterling Class A	105,460

Notes to the Financial Statements

Year Ended 31 December 2023

Charity

Shares in group undertakings and participating interests

	2023 £	2022 £
Shares in group undertakings and participating interests	1	1
Other investments	134,595	-
	134,596	1
	Subsidiary undertakings	Total
	£	£

Cost

At 1 January 2023	1	1
At 31 December 2023	1	1

Net book value

At 31 December 2023	1	1
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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
Subsidiary undertakings				
Go Beyond Trading Limited	England and Wales	Ordinary shares	100%	To generate funds for the charitable parent company.

15 Stock

	2023 £	Group 2022 £	2023 £	Charity 2022 £
Stocks	218	228	218	228

Notes to the Financial Statements

Year Ended 31 December 2023

16 Debtors

	2023 £	Group 2022 £	2023 £	Charity 2022 £
Trade debtors	13,658	248	13,658	248
Due from group undertakings	-	-	1,600	1,417
Prepayments	30,573	45,834	30,573	45,834
Accrued income	31,560	16,074	31,560	16,074
Other debtors	15,614	4,151	15,614	4,151
	91,405	66,307	93,005	67,724

17 Creditors: amounts falling due within one year

	2023 £	Group 2022 £	2023 £	Charity 2022 £
Trade creditors	28,169	45,012	28,169	45,012
Other taxation and social security	16,153	10,599	16,153	10,599
VAT payable	2,145	1,911	293	59
Other creditors	7,970	7,336	7,970	7,336
Accruals	39,453	61,832	39,451	61,832
Deferred income	200	200	-	-
	94,090	126,890	92,036	124,838

Deferred income

	2023 £	2022 £
Deferred income at 1 January 2023	200	4,446
Amounts released from previous periods	-	(4,246)
Deferred income at year end	200	200

Notes to the Financial Statements

Year Ended 31 December 2023

18 Provisions

Group

	Dilapidation and repairs £	Total £
At 1 January 2023	25,000	25,000
At 31 December 2023	25,000	25,000

Charity

	Dilapidation and repairs £	Total £
At 1 January 2023	25,000	25,000
At 31 December 2023	25,000	25,000

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.

Notes to the Financial Statements

Year Ended 31 December 2023

19 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 (2022: £nil). At the balance sheet date the amount due from Go Beyond Trading Limited was £1,599 (2022 - £1,417). Amounts due are repayable on demand and no interest is charged on the outstanding balance.

20 Analysis of changes in net cash

	1 January 2023	Cash flow	Other non- cash changes	31 December 2023
	£	£	£	£
Cash at bank and in hand	1,467,494	94,271	-	1,561,765
Net cash	1,467,494	94,271	-	1,561,765

Notes to the Financial Statements

Year Ended 31 December 2023

21 Funds

Group

Unrestricted funds

General

General funds

Designated

Property fund

Capital Improvement fund

Total unrestricted funds

Restricted funds

Coastal Retreat

Daleside Appeal

Daleside courtyard challenge - capital

SJP 2019

Provision of respite breaks

SJP 2021

Daleside Appeal - revenue

Total restricted funds

Total funds

Group	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds						
General						
General funds	451,057	1,596,200	(1,251,070)	(229,288)	5,346	572,245
Designated						
Property fund	203,131	-	(42,578)	54,288	-	214,841
Capital Improvement fund	825,000	-	-	175,000	-	1,000,000
	1,028,131	-	(42,578)	229,288	-	1,214,841
Total unrestricted funds	1,479,188	1,596,200	(1,293,648)	-	5,346	1,787,086
Restricted funds						
Coastal Retreat	287,885	-	(6,837)	-	-	281,048
Daleside Appeal	1,490,145	-	(27,534)	-	-	1,462,611
Daleside courtyard challenge - capital	23,112	-	(528)	-	-	22,584
SJP 2019	15,107	-	(4,053)	-	-	11,054
Provision of respite breaks	31,300	187,348	(121,999)	-	-	96,649
SJP 2021	41,347	-	(41,347)	-	-	-
Daleside Appeal - revenue	18,328	-	(18,328)	-	-	-
Total restricted funds	1,907,224	187,348	(220,626)	-	-	1,873,946
Total funds	3,386,412	1,783,548	(1,514,274)	-	5,346	3,661,032

Notes to the Financial Statements

Year Ended 31 December 2023

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General					
General funds	271,303	1,302,359	(1,066,113)	(56,492)	451,057
Designated					
Property fund	373,370	56,861	(29,150)	(197,950)	203,131
Capital Improvement fund	-	-	-	825,000	825,000
	373,370	56,861	(29,150)	627,050	1,028,131
Total unrestricted funds	644,673	1,359,220	(1,095,263)	570,558	1,479,188
Restricted funds					
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
SJP 2019	19,418	-	(4,311)	-	15,107

Notes to the Financial Statements

Year Ended 31 December 2023

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Provision of respite breaks	63,105	173,800	(205,605)	-	31,300
SJP 2021	-	53,194	(11,847)	-	41,347
SJP 2020	44,469	-	(44,469)	-	-
Daleside Appeal - revenue	18,328	-	-	-	18,328
Total restricted funds	2,425,240	361,448	(308,906)	(570,558)	1,907,224
Total funds	3,069,913	1,720,668	(1,404,169)	-	3,386,412

Notes to the Financial Statements Year Ended 31 December 2023

Charity

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds						
General						
General funds	451,376	1,596,200	(1,250,973)	(179,288)	5,346	622,661
Designated						
Property fund	203,131	-	(42,578)	54,288	-	214,841
Capital Improvement fund	825,000	-	-	125,000	-	950,000
	1,028,131	-	(42,578)	179,288	-	1,164,841
Total unrestricted funds	1,479,507	1,596,200	(1,293,551)	-	5,346	1,787,502
Restricted funds						
Coastal Retreat	287,885	-	(6,837)	-	-	281,048
Daleside Appeal	1,490,145	-	(27,534)	-	-	1,462,611
Daleside courtyard challenge - capital	23,112	-	(528)	-	-	22,584
SJP 2019	15,107	-	(4,053)	-	-	11,054
Provision of respite breaks	31,300	187,348	(121,999)	-	-	96,649
Daleside Appeal - revenue	18,328	-	(18,328)	-	-	-
SJP 2021	41,347	-	(41,347)	-	-	-
Total restricted funds	1,907,224	187,348	(220,626)	-	-	1,873,946

Notes to the Financial Statements Year Ended 31 December 2023

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Total funds	3,386,731	1,783,548	(1,514,177)	-	5,346	3,661,448

Notes to the Financial Statements

Year Ended 31 December 2023

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General					
General funds	271,525	1,302,359	(1,066,016)	(56,492)	451,376
Designated					
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>
Total unrestricted funds	<u>644,895</u>	<u>1,359,220</u>	<u>(1,095,166)</u>	<u>570,558</u>	<u>1,479,507</u>
Restricted funds					
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
SJP 2019	19,418	-	(4,311)	-	15,107

Notes to the Financial Statements

Year Ended 31 December 2023

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Provision of respite breaks	63,105	173,800	(205,605)	-	31,300
Daleside Appeal - revenue	18,328	-	-	-	18,328
SJP 2020	44,469	-	(44,469)	-	-
SJP 2021	-	53,194	(11,847)	-	41,347
Total restricted funds	2,425,240	361,448	(308,906)	(570,558)	1,907,224
Total funds	3,070,135	1,720,668	(1,404,072)	-	3,386,731

Notes to the Financial Statements

Year Ended 31 December 2023

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 assets of £54,288 were purchased via a transfer from the general unrestricted fund, a depreciation provision of £42,524 has been made and an asset was disposed of with a loss on sale of £54. The balance of £214,841 represents the fixed asset net book value at the year end.

Capital Improvement Fund - A successful year has allowed us to increase our Capital Improvement Fund to £1m which Trustees have designated 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 : long term major development £500k to be spent in the next 2-4 years

Daleside : long term major development £500k to be spent in the next 2-4 years

Restricted Funds

Coastal Retreat - This fund was set up to purchase the Coastal Retreat. During the year a depreciation provision of £6,837 has been made and the balance carried forward of £281,048 represents the fixed asset net book value at the year end.

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 £1,462,611 represents the fixed asset value net book value at the year end.

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 £22,584 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 £31,300 was brought forward, during the year income of £187,348 was received and costs of £121,999 incurred providing various breaks, the balance of £96,649 will be carried forward for use in future years.

Daleside Appeal - revenue - This fund is restricted towards various Daleside costs, funds brought forward of £18,328 have been fully expensed this year on equipment at Daleside.

SJP 2019 - This fund is restricted and has been used to purchase a boiler. The balance brought forward was £15,107 and a depreciation charge of £4,053 has been provided during the year.

Notes to the Financial Statements

Year Ended 31 December 2023

The balance of £11,054 represents the fixed asset net book value at the year end.

SJP 2021 - This fund is restricted to pay the Head of Young Person's Hub salary and Referral Agent Development fees. The balance brought forward of £41,347 has been fully expensed during the year.

22 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	214,841	1,777,297	1,992,138
Fixed asset investments	134,595	-	-	134,595
Current assets	556,739	1,000,000	96,649	1,653,388
Current liabilities	(94,089)	-	-	(94,089)
Creditors over 1 year	(25,000)	-	-	(25,000)
Total net assets	572,245	1,214,841	1,873,946	3,661,032

	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	(126,890)	-	-	(126,890)
Creditors over 1 year	(25,000)	-	-	(25,000)
Total net assets	451,057	1,028,131	1,907,224	3,386,412

Notes to the Financial Statements

Year Ended 31 December 2023

23 Commitments

Group

Financial commitments

At 31 December 2023 the group had total commitments under non-cancellable operating leases as follows:

	Land and buildings	Other	Total	Total
	2023	2023	2022	2022
	£	£	£	£
Not later than one year	5,000	1,800	29,635	5,400
Later than one year and not later than five years	-	4,050	-	2,250
Over five years	-	-	-	-
Total	5,000	5,850	29,635	7,650

Operating leases - lessor

The total of future minimum lease payments is as follows:

	2023	2022
	£	£
Not later than one year	-	-
Rental income recognised in the year was £5,850 (2022: £6,600).		

The Charity leases an area of land to an external party for a fixed amount per annum, a lease contract was in place which expired on 31 March 2023.

Go Beyond Charity

A company limited by guarantee

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:

Barbara Peacock (Chair)
Simon Boss
Regina Clement MBE
Sophia Dancygier (appointed 20 July 2023)
Kofi Mills-Bampoe (appointed 16 November 2023)
Anisha Reed
Andrew Ryde
Norman Waller (appointed 20 July 2023)
Richard Wilson
Andrew Wright

Dawn Carter-McDonald (resigned 20 July 2023)
Graham Horner (Resigned 20 July 2023)

Directors/Senior Leadership Team

Chief Executive Officer

Michele Farmer

Company Secretary

Susan Cole (from 14 March 2023), Director of Finance

Deborah McIver (until 14 March 2023), Director of Finance
Sara Josephs-Shearman, Director of Fundraising and Communications
Carl Wholey, Director for Children
Karen Puszczynska (from 2 May 2023), Director of Development and Sustainability

Auditors

PKF Francis Clark
Statutory Auditor
Melville Building East
Royal William Yard Plymouth
Devon
PL1 3GW

Bank

Barclays Bank PLC
PO Box 330
3 Bedford Street
Exeter
Devon
EX1 1ZN





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Kennford
Exeter
EX6 7TW

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2 Conduit Street
LONDON
W1S 2XB

Company registration number: 03985540
Charity registration number England & Wales: 1080953

