

GO BEYOND CHARITY

ANNUAL REPORT AND ACCOUNTS 2024

**“I am just so grateful
that I got to wake
up every morning to
look outside and know
everything was going
to be okay.”**

Hollie*, who came for a
Go Beyond break in 2024



Our beliefs and values

Go Beyond stands at the forefront of addressing some of the UK's most pressing societal challenges by providing transformative respite breaks for children facing extraordinary hardships. These children include young carers, and those struggling with poverty, bereavement, and neglect. In 2024, 65% of the children we supported were eligible for Pupil Premium, and nearly 55% were recipients of Free School Meals.

For over three decades, Go Beyond has positively impacted over 20,000 young lives through unique, screen-free breaks in the Peak District and Cornwall. Our residential breaks do more than offer a temporary escape; they are vital interventions where children gain confidence and resilience. With each break, we can transform trauma into healing and adversity into opportunity.

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.

Push the boundaries

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

Do the right thing

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

Work as a team

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

'My favourite part of the week was being outside, because we got to run about in the space and feel free.'

Tommy*, who came for a Go Beyond break in 2024



Message from our CEO and Chair of Trustees – A year of Going Beyond

It was a true high point for Go Beyond to be invited to participate in HRH The Princess of Wales's carol service Together at Christmas at Westminster Abbey in December. An amazing endorsement of our work, it demonstrates the growth of our profile in recent years.

The themes of the service were love, kindness, and the importance of caring for one another – a perfect match for our charity. Children who help to care for other people in their family: a sibling or a parent, understand this more than most.

Princess Catherine invited a small group of our young carers to join her at the Abbey. In a personalised letter she wrote:

"I was really inspired hearing about you all and the love, empathy and kindness you show to your families every single day"

She recognised that caring can sometimes feel lonely and understood the importance of being with others who understand that experience. This is exactly what we aim to offer at Go Beyond. We have seen a rise in the number of young carers being referred to us this year and they tell us how important it is to spend time with other children who understand what life at home is like for them. This is just the same for children who have experienced a bereavement or maybe have a parent in prison. It helps them to know they are not alone.

Princess Catherine shared her love of nature and its healing powers: "Nature gives us an opportunity to escape from the stresses of everyday life, to slow down and properly connect with ourselves". She told us how her own children love to be outside, climbing trees.

We will treasure the film that was made to accompany the broadcast, with scenes of children playing in the woods and making Christmas wreaths to take home to their families.

That was a special week but just one in a year of special weeks for every child that came to stay. Go Beyond provided 1,023 magical breaks in 2024. We are delighted to have exceeded our own target of 1000. This marks three full years since the end of the pandemic and shows just how far we have come in our recovery. The challenge now is to reach beyond that number.

It was only possible because our loyal and new supporters put their trust in us and our brilliant fundraising team raised over £1.5m. All charities are cautious with their spending, and we have kept our costs to a minimum. Volunteer support has been enormously important, with volunteers attending every single break in the year, and teams of corporate volunteers helping us to maintain our sites. It would be so much harder to do it without them.

Go Beyond Annual Report and Accounts 2024

There is huge demand for our breaks as child poverty continues to rise and families feel the cost-of-living pressures. Our breaks are fully funded and provided for children whose families would struggle to afford an opportunity like this and for those who face challenges at home and genuinely need some time away.

But quantity isn't our only aim. We are driven to provide the best quality experience we can. Whether that means providing new, comfortable mattresses, or introducing new activities on site like Frisbee golf (both of which we did this year), our focus is always on reflecting, learning and constantly improving.

Consistent collection of impact data, coupled with feedback from the children and the professionals who referred them, gives us a good understanding of what works. We are deepening our research and collaborating with academics to grow our shared understanding of the positive benefits of a residential break for children like ours, who may be finding life at home quite tough.

We are already a high quality and experienced provider of breaks, but we are driven to Go Beyond - to be the best we can be.

In the years since the pandemic, we have noticed an increase in the number of children with additional needs. In 2024 44% of our children had a SEND diagnosis or recognised trends, as recorded by the professionals who referred them to us. Our success in supporting these children demonstrates our understanding of their needs. Training and reflection help ensure we continue to learn and offer the best support to neurodiverse children.

Anxiety and stress continued to be a factor for a significant number of children. One in five of those we meet experience violence and fear at home. Practitioners and policy makers across the country are concerned about children's mental health and wellbeing. We know from our own experience and decades of research that a well-structured residential break can make a positive and lasting difference.

A Go Beyond break is proven to help children build resilience and self-confidence and we also tackle some of those hard measures of poor behaviour and school attendance.

As we look ahead to 2025 we are looking forward to welcome even more children for even more weeks of the year. We will welcome each and every one of them with kindness, showing them there is a place where they can feel safe and at home.

During a week free of screens and the pressures of normal life, they will get the chance to run and play outside, prepare and eat good quality food, and make new friends. We look forward to the fun and laughter, and to the quiet times, to the sunny days on the beach and the rainy days in the craft barn, to the windy days flying kites and the chilly evenings by the campfire.

It is our mission to help each child feel special, to bring a little sunshine to their lives and fill their hearts with memories they will treasure long after their break.



Barbara Peacock,
Chair of Trustees



Michele Farmer,
CEO

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 31st December 2024, 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 29th of January 2021. The charity formerly operated under the name of Country Holiday 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 31st May 2000.

Company status

Company registered number 03985540.



DIRECTORS AND TRUSTEES

The trustees of the charitable company are also directors for the purpose of company law.

The trustees who served during the year and since the year end are as follows:

Simon Boss
Regina Clement (resigned 27 February 2025)
Sophia Dancygier
Kofi Mills-Bampoe
Barbara Peacock
Anisha Reed
Andrew Ryde (resigned 18 July 2024)
Norman Waller
Richard Wilson
Andrew Wright
Sally Carruthers Yeomans (appointed 27 February 2025)
David George (appointed 27 February 2025)

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 2024 the Senior Leadership Team were as follows:

Michele Farmer, Chief Executive Officer
Susan Cole, Chief Operating Officer
Sara Shearman, Director of Fundraising and Communications
Carl Wholey, Operations Director
Karen Puszczynska, Director of Development and Sustainability (until 06/09/2024)

FUNDRAISING

In 2024 the fundraising and communications team consisted of 7 people who managed the growth in 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 stewardship and support. Volunteer supporters regularly undertook fundraising activities on our behalf.

The team monitors all communications into the charity and has a fundraising complaints procedure in place, accessible via the website. In 2024 no complaints were received.



Abbie's Story - Going beyond for every child

At just nine years old, Abbie* has faced challenges that many will never know. After returning to her dad from care, Abbie found herself amidst a worsening crisis. Her dad struggles with his mental health, creating an intense situation at home. Frequent outbursts between Abbie and her dad have resulted in both the Crisis Team and Family Interventions Team stepping in, concerned for their wellbeing.

When Abbie arrived at Go Beyond, she presented herself as the cheeky, cheerful girl we remembered from her previous break. Yet beneath her smile lay a deep pain that quickly surfaced, manifesting as disruption and unease from the first night. Her struggles were heartbreakingly apparent.

The emotional burden became overwhelming by Tuesday, culminating during a rock-climbing activity where she became noticeably distressed. Recognising Abbie's struggles, our Break Leaders provided the stable, comforting presence she desperately needed, helping her process her feelings through gentle walks and attentive listening.

Our team recognised that Abbie was at a critical crossroads in her journey and chose to deepen their support rather than step back as others had done in her past. Not wanting to consider an early return home, our Centre Manager intervened by taking Abbie on a bus ride. This was not merely a distraction but a deliberate effort to reinforce her sense of being valued and heard; and it worked. During this time, Abbie bravely shared her fears and talked about how the recent tumultuous changes in her life had affected her, marking a breakthrough moment of openness about her struggles.

This was followed by an enlightening video call with her teacher, who, upon recognising the genuine care and transformation facilitated at Go Beyond, declared, "If Go Beyond can't sort it, then nobody can!" This affirmation not only underscored the value of our efforts but also reinforced the impact of our persistence. Bolstered by this support, Abbie continued on her break, growing stronger and more resilient with each passing day.

Throughout the week, Abbie gradually began to trust the supportive environment, showing notable progress in how she handled emotions. She sought refuge in our 'Chill Out Room' rather than escalating tensions, demonstrating her new coping strategies. By the end of her break, Abbie's transformation was evident. No longer just coping, she was thriving.

Abbie's journey at Go Beyond is a profound testament to our team's unwavering commitment to understanding and meeting the true needs of each child. By the end of her break, Abbie had not only developed new ways to manage her emotions but also realised that she could trust others to guide her through her darkest times. Abbie's break has equipped her with invaluable tools to help navigate the complexities of her young life, ensuring she has the support to envision a brighter future.

*Names and some details have been changed to protect the children

Our breaks in 2024

'Seeing the impact of these breaks – it lasts years! Years later when they remember the activities, new connections made and feelings of happiness and joy – it really does change lives.'

One of our referral agents

We are deeply proud to have welcomed 1,023 young people to our two centres in 2024. For each of these children, a Go Beyond break offered a much-needed opportunity to escape the pressures of daily life and experience a safe, caring space where they could simply be themselves.

Our mission is to reach those children who need us most, and we are passionate about connecting with those who would benefit most from time outdoors on a Go Beyond break. We begin by identifying areas where the need is greatest and work closely with our networks and referral agents. These incredible partners are essential in helping us find children from disadvantaged communities or those facing challenges we know we can support.

At the core of our offer is the four-night Go Beyond residential break in the beautiful countryside, designed for young people who truly need the chance to step away from difficult circumstances. For many, this break provides a rare moment of respite that they would not otherwise have experienced.

The need for a break often arises from challenging home environments—such as relationship breakdowns, parental mental health struggles, or domestic violence. These children carry heavy emotional burdens, and a Go Beyond break gives them the chance to simply be a child again, free from the stresses they face at home.

Our Referral Agents are the unsung heroes who truly understand the children's stories. They know their situations and help guide them to us, ensuring that those who will benefit most are given the opportunity to attend. They help us ensure that each child receives the support and care they deserve, exactly when they need it most. Our data demonstrates how effectively we have targeted and reached the right children and young people.

At Go Beyond, our staff bring a wealth of experience and skills, including teaching and teaching support, social work, youth work, and outdoor education. This expertise is enhanced through ongoing internal training, and external courses like this year's Positive Behaviour Training from Team Teach. With a strong pastoral care ethos, our team is focussed on ensuring that every child feels cared for and supported during their break.

Nature and the outdoors play a pivotal role in the experiences we offer. Our team's skills in leading group activities, sports, and outdoor adventures help children connect with nature, build resilience, and foster a sense of belonging. Whether it's exploring the countryside, or engaging in team-building activities, our breaks are designed to be fun, meaningful, and enriching for every young person.

We measure the impact through feedback from both referrers and the young people themselves, using case studies and proven tools like the Stirling Wellbeing Scale (SWBS). The results are consistently positive, showing significant improvements in areas like making new friends, feeling calm, and looking forward to each day.

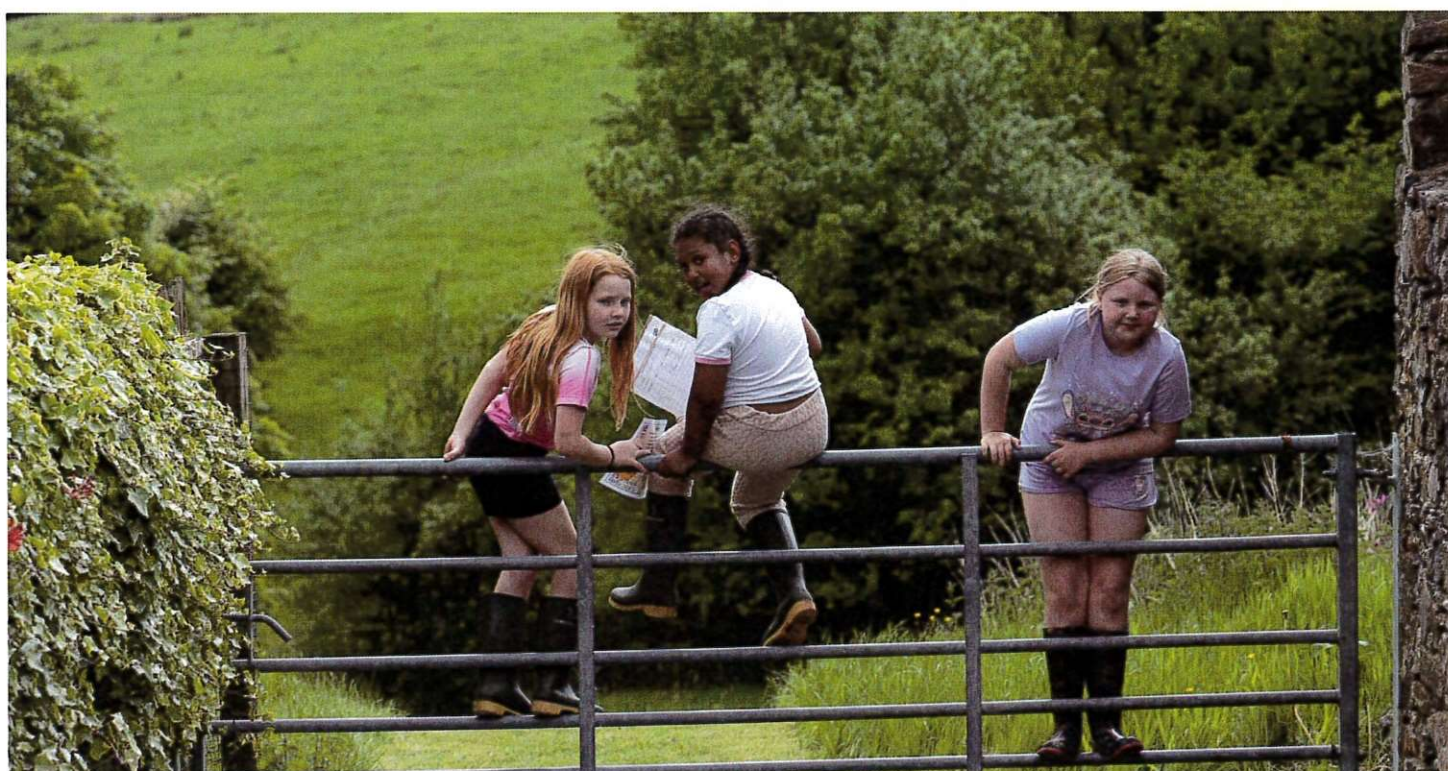
Collaboration is at the heart of everything we do. We're keen to partner with other charities and organisations, particularly those that can help us reach communities and children who might benefit the most from our breaks. In 2024, we co-designed and co-delivered some of our breaks in Cornwall and are excited to expand these collaborative opportunities in 2025.

By blending our expertise with that of our partners, we create unique and meaningful experiences for children. These partnerships allow us to offer diverse activities and learning outcomes, and reach new groups of children.

TASTER DAYS AND NEW INITIATIVES

In 2024, we introduced Taster Days, giving local organisations—including schools—a chance to bring small groups onsite to experience a taste of what we offer. While these sessions aren't included in the 1,023 young people we welcomed this year, we plan to make Taster Days a more structured part of our future offer. These low-pressure days provide young people with the opportunity to explore new activities, build relationships, and set the foundation for a full residential experience in the future.

To maximize the use of our centers, we also offer them for hire during weekends and select weeks when we aren't hosting our own breaks. In 2024, we welcomed a diverse range of groups, including Scouts, Brownies, and Duke of Edinburgh participants, for both day activities and weekend residentials. This not only generates additional income but also ensures that more young people have the opportunity to benefit from a Go Beyond experience. Many of these groups engage in outdoor activities, allowing us to share the healing and transformative power of nature.



Sophie's Story – Using nature to take the worries away

Sophie, just 9 years old, has faced more challenges than most children her age. Growing up in a home impacted by substance abuse and mental health struggles, Sophie's life has often been filled with instability and uncertainty. At school, she struggled to open up and would sometimes lash out when things became overwhelming. Her teachers believed that a break at Go Beyond could be the change she needed.

When Sophie arrived, she was tearful and hesitant, but our team provided a safe space for her to express herself. As the days went by, Sophie's worries began to melt away, and her true, joyful personality started to shine through. One of the most powerful moments of her time at Go Beyond was her first-ever trip to the beach. Being outdoors, surrounded by nature, helped her connect with herself in a way she hadn't before. As she explored rock pools, collected shells, and flew a kite for the first time, Sophie experienced a sense of freedom and peace that allowed her to release the weight of her past. Running along the beach, watching the kite soar above her, she felt light and unburdened—just like any child should.

By the end of the week, Sophie's transformation was remarkable. She had experienced the childhood she had always deserved—one filled with joy, exploration, and the healing power of nature. Before she left, we gave her a kite to take home, a symbol of the freedom she had found. Every time Sophie flies her kite, she'll be reminded that she can go beyond any challenge and reach for the brightest future.



1,023 breaks for children and young people

Female

50.7%

49.3%

Male

60% of young people were referred from the 40% most deprived areas of England

65% of young people qualified for Pupil Premium, compared with 27% nationally

56% were in receipt of Free School Meals, compared with around 25% nationally

36% of young people had caring responsibilities

40% were referred for reasons of stress, social anxiety or general anxiety

25% of young people are from households with alcohol abuse, substance abuse, domestic violence and marital breakup

44% of the young people have specific clinical diagnosis or traits of issues such as ADHD, autism or specific learning needs outlined in their referrals

18% of young people were returners

Referrals

63%

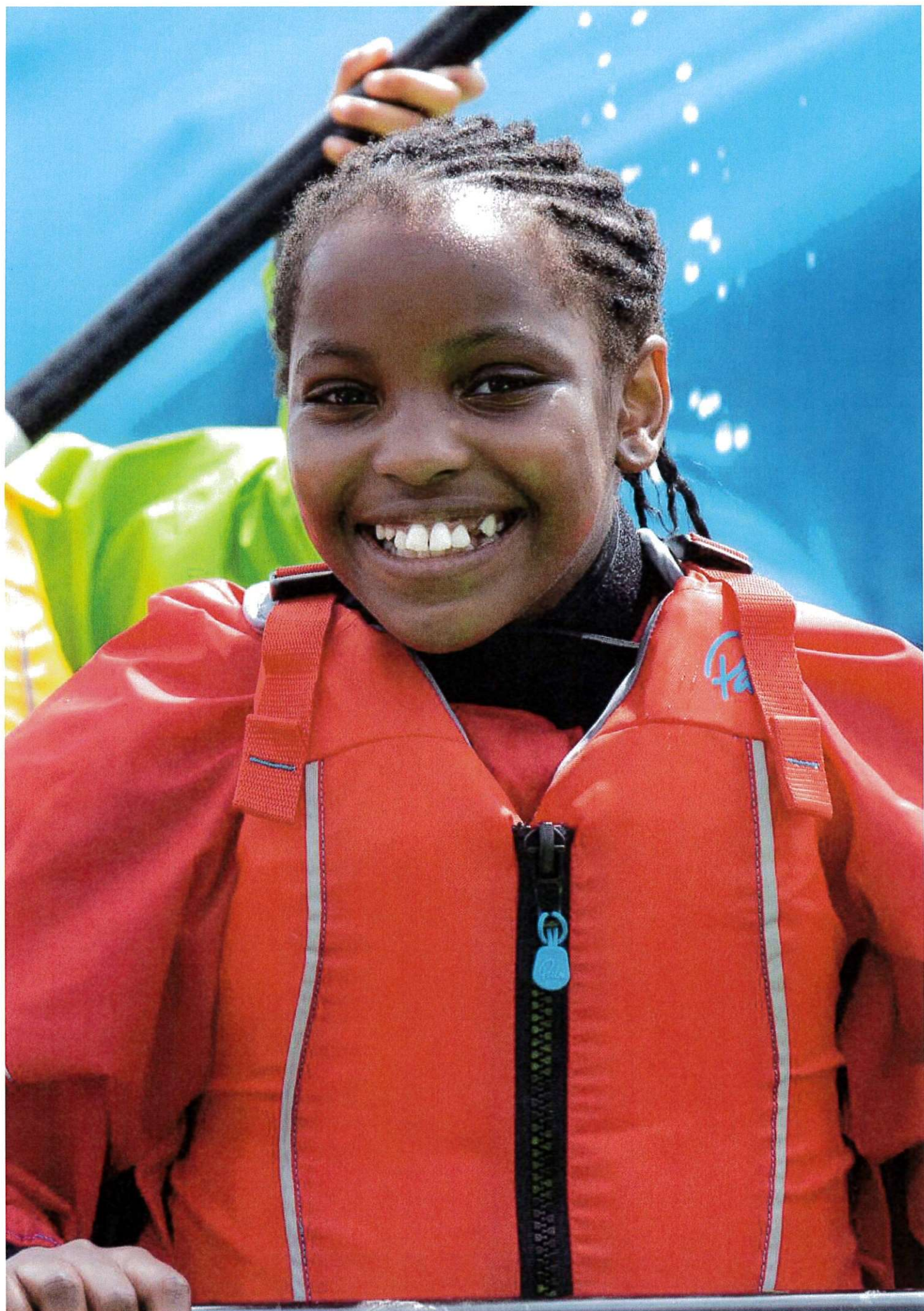
13%

22%

from schools (a variety of professionals in school settings including Teachers, SENCOs and Family Support Workers)

from local authority (Social Work)

from other charities



mark I Love
that you
were so
kind to me

Sophie you
are nice, caring

Carl
you
are
so funny

Both you
are so
kind
even
when
it was
a big day

To go beyond thank you for every thing you

did to make me comfortable and push me to
♥

do lots of things. I miss you guys
so much. I was very sad

go beyond when I went home. I did not

for ever want to because. I don't like

♥_x school.

From
Evie [REDACTED]

Our supporters

A HEARTFELT THANK YOU FOR GOING BEYOND IN 2024

In 2024, we were truly fortunate to receive extraordinary support from our longstanding supporters: corporate partners, charitable trusts, volunteers, and many special individuals. The dedication and passion shown by all went beyond expectations, making a lasting impact on the children we provide breaks for.

Our corporate partners went above and beyond by organising a variety of fundraising events and taking part in challenges, from the London Marathon to sponsored bike rides. They also generously donated gifts, filling our toy cupboards with much-needed items, and offering seasonal treats like Christmas presents and Easter eggs. These thoughtful contributions helped us ensure the children had a magical and comfortable experience.

Our Trusts and Foundations portfolio saw significant growth throughout 2024, and we are incredibly grateful to both our long-standing supporters and the new Trusts that joined us during a time of heightened demand. Their commitment to our cause, especially in such challenging times, has been invaluable. Through our Trust Newsletter, updated case for support, and regular impact reports, we ensure that all of our donors stayed informed and could see the tangible difference their generosity is making.

Individuals also went above and beyond in their support, whether by walking the Southwest Coast path, running marathons, organising birthday donation requests, or finding other unique ways to raise funds. Each act of kindness and dedication has played a vital role in helping us go beyond for the children we help.

In 2024, we focused on strengthening our communications to engage and inspire our supporters. We hosted a webinar, where we invited individuals, Trusts, and corporate partners to hear directly from our CEO about the impactful experiences our breaks provide.

We reached over 11,000 people with our appeals, sharing the stories of the children who benefit from our breaks. This inspired supporters to donate, with gifts ranging from £3 to £25,000. Whether funding an entire break or covering the cost of a simple ice cream at the beach, every donation made a difference in helping children create special moments.

One of the highlights of the year was our first "Ice Cream Moments" campaign, where we asked people to donate the cost of an ice cream and reflect on the special memory of having their first taste as a child. This campaign resonated deeply and allowed us to reach new audiences. We are hoping it will become a regular and memorable part of our fundraising efforts.

We also launched a heartwarming Christmas Campaign with a story about Holly, a young person who found comfort during a difficult bereavement thanks to a break with us. Through digital marketing and storytelling, we continued to share the powerful impact of our work during the holiday season.

Volunteers

Each Go Beyond break in 2024 was supported by a team of up to four volunteers per centre, all of whom went above and beyond to help the children and help the charity. Over the course of the year, 133 volunteers gave an incredible 168 weeks of their time, enriching the children's break by sharing their knowledge, life experience, and empathy. They played a key role in helping the children overcome their worries and anxieties, while having fun and building new, trusting relationships.

Ranging in age from 18 to 80 years old, our break volunteers served as an extension of our Break Leader teams. They not only helped with day-to-day tasks but also acted as positive role models, taking a personal interest in every child. Their care and commitment were crucial in providing a safe, nurturing environment for children who need it most. We know volunteering for us is great fun too!

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.

'The children at Go Beyond have taught me how incredibly resilient they can be and how kindness is their default setting.'

Ed (volunteer)



The future looks bright - Going beyond in 2025

The trustees and senior leaders are immensely grateful for the two properties which our charity owns outright. Coastal in Cornwall and Daleside in the Peak District are both former farmhouses but, while full of character, they are not always as accessible or flexible as we need. It is our responsibility to safeguard them and improve them for future generations to enjoy. The Going Beyond Programme steers and oversees these developments.

With prudent investment we have been able to grow our reserves which we will use to invest in future developments. This will help us towards the cost of extending our Coastal and Daleside centres, making them more accessible and sustainable and able to accommodate more children. The funds will also help us to reach out to new areas of the country, in line with the Five-Year Strategy that we published in 2023.

During the year, we made significant investments in improving facilities at our two centres and developed plans to extend both, providing additional beds.

In late 2024 we submitted our planning application to the Peak District National Park for an ambitious and beautiful redevelopment of our play barns and staff accommodation, to provide new state of the art facilities for children's residential accommodation.

Meanwhile, in Coastal, we progressed plans for a bold internal reorganisation which will give us more useable spaces and beds for 50% more children.

Our architects Jenny Hayes and Toby Lechler have produced stunning designs for both centres that capture the essence of Go Beyond.

Alongside the additional capacity, we also aim to be more sustainable. We are planning some immediate improvements as the first step towards a longer-term, 10-year Sustainability Strategy. Starting with upgrading our bathrooms to achieve greater water efficiency and installing more energy-efficient lighting. We will also improve insulation and invest in longer term improvements. For example, by upgrading our electricity supply, we will be able to install solar panels at a later date.

There will be lots of challenges ahead, but we are determined to do everything we can to create the best possible environment for children who need a break.



Summary of financial position

The results for the year are shown in the Consolidated Statement of Financial Activities on page 32.

The total reserves of the charity at 31 December 2024 were £3,870,896 (2023: £3,661,032) of which £2,094,640 (2023: £1,787,086) related to general and designated funds and £1,776,256 (2023: £1,873,946) related to restricted reserves. At 31 December 2024 the charity had general reserves of £736,991 (2023: £572,245) and designated reserves of £1,357,649 (2023: £1,214,841).

The overall gross income of the charity was £1.69m (2023: £1.78m) for the 12 months ended 31 December 2024. A very successful year financially speaking with income exceeding expectations against a backdrop of the cost of living crisis and continued cost pressures.

The gross reported expenditure of the charity was £1.50m (2023: £1.51m) for the 12 months ended 31 December 2024.

The trustees remain cautious about investing the charity's surplus cash but have spread our investments across a number of institutions generating a consistent level of investment income.

DESIGNATED FUNDS

At the end of the financial year £200,486 was transferred to the Capital Improvement Fund bringing designated funds to a total of £1,357,649 and is comprised as follows: Property Fund (Fixed Assets) £202,649 and Capital Improvement Fund £1,155,000.

Trustees have designated £1,155,000 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.

Trustees 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.

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 £586,306 which equates to 4.7 months of expenditure.

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 2025 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 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 of trustees does not consider there to be any material uncertainties and have prepared the accounts on a going concern basis.

GOVERNANCE UPDATE

The trustees recognise that good governance is critical to the success of the charity and adopted the Charity Governance Code in 2018. We believe we have upheld this commitment throughout 2024.

Our revised trustee recruitment and onboarding process has resulted in a Board that is significantly more diverse than before, with an impressive depth and range of relevant experience amongst our members. In keeping with the code, the newly composed Board undertook a comprehensive skills audit early in 2021, which was revisited in 2024, and confirmed no major gaps in the knowledge and experience needs of the charity.

Our subcommittees focus on Finance and Risk, and People, along with a Programme Board which is focused on major developments, with all trustees participating in at least one group. The information discussed feeds into the main board. Trustees continue to give their time freely, and no trustee received remuneration during 2024; details of trustees' expenses and related party transactions are disclosed in the notes to the accounts.

We recruited two new board members in early 2025, adding to the depth, range and diversity of experience on our board. Our subcommittees and full board continue to meet quarterly.

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 15.5.25 and signed on its behalf by:

A handwritten signature in black ink that reads "Barbara Peacock". The signature is written in a cursive, flowing style with a long horizontal line extending from the end of the name.

Barbara Peacock (Chair)
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 15.5.25 and signed on its behalf by:

A handwritten signature in black ink that reads "Barbara Peacock". The signature is written in a cursive style with a horizontal line underneath the name.

Barbara Peacock (Chair)
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 2024, 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 2024 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 26), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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.

PKF Francis Clark.

Louise Bridgett (Senior Statutory Auditor)
PKF Francis Clark, Statutory Auditor

Melville Building East
Royal William Yard
Plymouth
Devon
PL1 3GW

Date:.....29/05/2025.....

Consolidated statement of financial activities

YEAR ENDED 31 DECEMBER 2024

Including consolidated income and expenditure account and statement of total recognised gains and losses

	Note	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	1,334,942	-	218,818	1,553,760
Charitable activities	4	12,077	-	-	12,077
Other trading activities	5	44,910	-	-	44,910
Investment income	6	66,654	-	-	66,654
Other income		14,407	-	-	14,407
Total income		1,472,990	-	218,818	1,691,808
Expenditure on:					
Raising funds	7	(240,035)	-	-	(240,035)
Charitable activities	8	(883,812)	(57,678)	(316,508)	(1,257,998)
Total expenditure		(1,123,847)	(57,678)	(316,508)	(1,498,033)
Net income/(expenditure)		349,143	(57,678)	(97,690)	193,775
Transfers between funds		(200,486)	200,486	-	-
Other recognised gains and losses					
Unrealised gain on investment assets		16,090	-	-	16,090
Net movement in funds		164,747	142,808	(97,690)	209,865
Reconciliation of funds					
Total funds brought forward		572,244	1,214,841	1,873,946	3,661,031
Total funds carried forward	20	736,991	1,357,649	1,776,256	3,870,896

	Note	Unrestricted 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)
Gains/losses on investment assets		5,346	-	-	5,346
Net income/(expenditure)		350,476	(42,578)	(33,278)	274,620
Transfers between funds		(229,288)	229,288	-	-
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 20		572,244	1,214,841	1,873,946	3,661,031

All of the group's activities derive from continuing operations during the above two periods. The funds breakdown for 2024 and 2023 is shown in note 20.

Consolidated balance sheet

31 DECEMBER 2024

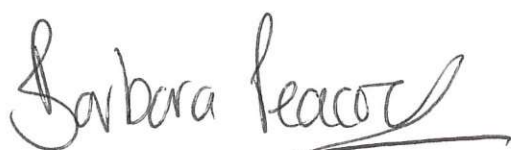
	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	2,091,679	1,992,138
Investments	14	150,685	134,595
		<u>2,242,364</u>	<u>2,126,733</u>
Current assets			
Stocks		61	218
Debtors	15	103,373	91,405
Cash at bank and in hand		<u>1,681,153</u>	<u>1,561,765</u>
		1,784,587	1,653,388
Creditors: Amounts falling due within one year	16	<u>(131,055)</u>	<u>(94,090)</u>
Net current assets		<u>1,653,532</u>	<u>1,559,298</u>
Total assets less current liabilities		3,895,896	3,686,031
Provisions	17	<u>(25,000)</u>	<u>(25,000)</u>
Net assets		<u>3,870,896</u>	<u>3,661,031</u>
Funds of the group:			
Restricted income funds			
Restricted funds		1,776,256	1,873,946
Unrestricted income funds			
Unrestricted funds		<u>2,094,640</u>	<u>1,787,085</u>
Total funds	20	<u>3,870,896</u>	<u>3,661,031</u>

Balance sheet

31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	2,091,679	1,992,138
Investments	14	150,686	134,596
		<u>2,242,365</u>	<u>2,126,734</u>
Current assets			
Stocks		61	218
Debtors	15	104,972	93,005
Cash at bank and in hand		<u>1,678,015</u>	<u>1,558,529</u>
		1,783,048	1,651,752
Creditors: Amounts falling due within one year	16	<u>(131,055)</u>	<u>(92,038)</u>
Net current assets		<u>1,651,993</u>	<u>1,559,714</u>
Total assets less current liabilities		3,894,358	3,686,448
Provisions	17	<u>(25,000)</u>	<u>(25,000)</u>
Net assets		<u>3,869,358</u>	<u>3,661,448</u>
Funds of the Charity:			
Restricted income funds			
Restricted funds		1,776,256	1,873,946
Unrestricted income funds			
General funds		735,453	572,661
Designated Property fund		202,649	214,841
Designated Capital Improvement fund		<u>1,155,000</u>	<u>1,000,000</u>
Total unrestricted funds		<u>2,093,102</u>	<u>1,787,502</u>
Total funds	20	<u>3,869,358</u>	<u>3,661,448</u>

The financial statements on pages 32 to 58 were approved by the trustees, and authorised for issue on 15th May 2025 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 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net income for the reporting period		193,775	269,274
Adjustments to cash flows from non-cash items			
Depreciation	7	76,434	81,476
Investment income	6	(66,654)	(21,710)
(Profit) / loss on disposal of tangible fixed assets		(12,355)	54
		191,200	329,094
Working capital adjustments			
Decrease in stocks		157	10
Increase in debtors	15	(11,968)	(25,280)
Increase/(decrease) in creditors	16	9,518	(32,619)
Increase in deferred income		27,447	-
Net cash flows from operating activities		216,354	271,205
Cash flows from investing activities			
Interest receivable and similar income	6	66,654	21,710
Purchase of tangible fixed assets	13	(175,975)	(69,395)
Sale of tangible fixed assets		12,355	-
Purchase of investments		-	(129,249)
Net cash flows from investing activities		96,966	176,934
Net increase in cash and cash equivalents		119,388	94,271
Cash and cash equivalents at 1 January		1,561,765	1,467,494
Cash and cash equivalents at 31 December		1,681,153	1,561,765

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

Notes to the financial statements

YEAR ENDED 31 DECEMBER 2024

1. Charity status

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

The principal place of business is:

Partridge House
Kennford
Exeter
EX6 7T

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 - January 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 2024.

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 £207,911 (2023 - £274,717).

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

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

Going concern

In assessing our going concern status, we have prepared forecasts for 2025 and plans for 2026 which assume breaks will be operational throughout the year at both our Coastal and Daleside centres and there will be no changes 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.

Judgements and key sources of estimation uncertainty

In the application of the group's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The following three judgements and estimates have had the most significant effect on amounts recognised in the financial statements:

Depreciation of tangible fixed assets

The trustees exercise their judgement in assessing the expected remaining useful life of the assets held and expected residual values where appropriate.

Recognition of legacy income

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.

Dilapidations 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.

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.

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:

- 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 of fundraising staff salaries, and costs associated with fundraising events which the charity organises in order to raise funds for respite breaks.

Charitable activities

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

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.

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.

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.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

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.

Provisions

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

Fund structure

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

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

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

Pensions and other post retirement obligations

The charity operates a money purchase defined contribution scheme. The contributions made for the accounting period and treated as an expenses were £18,143 (2023: £21,618).

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.

3. Income from donations and legacies

	Unrestricted general funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from individuals, trusts and corporations	1,231,244	218,818	1,450,062	1,477,376
Legacies	47,097	-	47,097	28,356
Gift aid reclaimed	56,601	-	56,601	60,152
	<u>1,334,942</u>	<u>218,818</u>	<u>1,553,760</u>	<u>1,565,884</u>

The income from donations and legacies was £1,553,760 (2023: £1,565,884) of which £1,334,942 was unrestricted (2023: £1,378,536) and £218,818 was restricted funds (2023: £187,348).

4. Income from charitable activities

	Unrestricted general funds £	Total 2024 £	Total 2023 £
Fundraising events	<u>12,077</u>	<u>12,077</u>	<u>42,771</u>

The income from charitable activities was £12,077 (2023: £42,771) of which all was unrestricted (2023: all unrestricted).

5. Income from other trading activities

	Unrestricted general funds £	Total 2024 £	Total 2023 £
Trading income;			
Shop income from sale of donated goods and services	-	-	108,045
Rental income	40,163	40,163	27,498
Other income	4,747	4,747	17,640
	<u>44,910</u>	<u>44,910</u>	<u>153,183</u>

The income from other trading activities was £44,910 (2023: £153,183) of which all was unrestricted (2023: all unrestricted).

Net income from trading activities of subsidiaries

The taxable profits of Go Beyond Trading Limited (company number 03993081) arise from the generation of funds 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	2024 £	2023 £
Turnover	-	-
Administrative expenses	(98)	(96)
Operating profit	(98)	(96)
Provisions written off	2,052	-
Profit/ (Loss) before tax	1,954	(96)
Profit/ (Loss) for the financial year	1,954	(96)
Profit and loss account brought forward	-	-
Gift aid distribution to parent charity	-	-
Profit and loss account carried forward	<u>1,954</u>	<u>(96)</u>

Balance sheet	2024 £	2023 £
Assets	3,138	3,236
Creditors	(1,598)	(3,651)
Net assets	<u>1,540</u>	<u>(415)</u>
Capital	1	1
Reserves	<u>1,539</u>	<u>(416)</u>
Equity	<u>1,540</u>	<u>(415)</u>

The trading company was dormant throughout the year.

6. Investment income

	Unrestricted general funds £	Total 2024 £	Total 2023 £
Other investment income	66,654	66,654	21,710
	<u>66,654</u>	<u>66,654</u>	<u>21,710</u>

The income from investments was £66,654 (2023: £21,710) of which all was unrestricted (2023: all unrestricted).

7. Expenditure on raising funds

	Unrestricted general funds £	Total 2024 £	Total 2023 £
Materials	19,464	19,464	1,574
Events	3,250	3,250	734
Travel	4,312	4,312	4,820
Office costs	25,752	25,752	58,006
Training and networking	1,118	1,118	852
Staff costs	170,893	170,893	200,107
Marketing and publicity	15,246	15,246	2
	<u>240,035</u>	<u>240,035</u>	<u>266,095</u>

8. Expenditure on charitable activities

	Unrestricted general funds £	Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
Provision of respite breaks	430,884	45,486	277,556	753,926	739,360
Depreciation, amortisation and other similar costs	25,290	12,192	38,952	76,434	81,477
Allocated support costs	427,638	-	-	427,638	427,342
	883,812	57,678	316,508	1,257,998	1,248,179

	Activity undertaken directly £	Support & governance costs £	Total 2024 £	Total 2023 £
Children's activities	28,811	-	28,811	28,636
Rent and utilities	53,891	3,974	57,865	67,364
Equipment and maintenance	24,385	-	24,385	20,471
Buildings and ground maintenance	26,421	-	26,421	32,801
Insurance	32,091	-	32,091	32,872
Advertising and promotions	250	-	250	28,188
Printing, postage and stationery	9,653	12,560	22,213	13,479
Vehicle running costs and travel	26,422	-	26,422	26,499
Food running costs and travel	28,330	-	28,330	27,174
Other holiday costs	14,422	-	14,422	13,722
Training, recruitment and agency	8,234	39,439	47,673	22,859
Wages and salaries	441,564	310,757	752,321	760,278
Depreciation	76,434	-	76,434	81,477
Legal and professional fees	-	5,725	5,725	3,829
Office overheads	-	1,186	1,186	1,565
Sundry expenses	-	290	290	403
Software upgrades and support	-	50,454	50,454	70,228
Bank charges and interest	-	2,219	2,219	1,434
Auditor's remuneration	-	15,000	15,000	14,900
Project costs	45,486	-	45,486	-
	816,394	441,604	1,257,998	1,248,179

9. Net incoming resources

	2024 £	2023 £
Operating leases - other assets	9,352	27,993
Audit fees	12,000	9,750
Other non-audit services	3,000	5,150
(Loss)/profit on disposal of tangible fixed assets	12,355	(54)
Depreciation of fixed assets	76,434	81,477

Operating leases - other assets includes £7,492 (2023: £26,133) on land and buildings and £1,860 (2023: £1,860) 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 £150 for the year (2023 - £23,321).

11. Staff costs

The aggregate staff costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	836,351	868,497
Social security costs	68,720	70,270
Pension costs	18,143	21,618
	923,214	960,385

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

	2024 No	2023 No
Fundraising	6	6
Operations	20	21
Support	5	6
Retail	-	3
	31	36

Contributions to the employee pension schemes for the year totalled £21,618 (2023 - £17,585).

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

	2024 No	2023 No
£70,001 - £80,000	1	1

The total employee benefits of the key management personnel of the group were £263,546 (2023 - £259,895). Key management personnel comprises of the Chief Executive Officer, Chief Operating Officer, Director of Fundraising & Communications and Operations Director.

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

	Land and buildings £	Motor vehicles £	Computer equipment £	Plant & machinery £	Total £
Cost					
At 1 January 2024	2,357,818	105,344	84,546	93,018	2,640,726
Additions	87,713	78,529	3,263	6,470	175,975
Disposals	-	(69,350)	(55,995)	-	(125,345)
At 31 December 2024	2,445,531	114,523	31,814	99,488	2,691,356
Depreciation					
At 1 January 2024	432,959	77,301	80,763	57,565	648,588
Charge for the year	51,149	11,554	3,097	10,634	76,434
Eliminated on disposals	-	(69,350)	(55,995)	-	(125,345)
At 31 December 2024	484,108	19,505	27,865	68,199	599,677
Net book value					
At 31 December 2024	1,961,423	95,018	3,949	31,289	2,091,679
At 31 December 2023	1,924,859	28,043	3,783	35,453	1,992,138

14. Fixed asset investments

Group

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2024	134,595	134,595
Revaluation	16,090	16,090
At 31 December 2024	150,685	150,685
Net book value		
At 31 December 2024	150,685	150,685
At 31 December 2023	134,595	134,595

Under historical costs principles, the historical cost of investments as 31 December 2024 was £134,595 (2023: £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 2024 and as a consequence are required to be separately disclosed:

Holding	Security	Market value
586	M&G Sustain Paris Aligned Fund Sterling Class A	30,718
37,160	M&G Recovery Fund Sterling Class A	119,967

Charity

Shares in group undertakings and participating interests

	2024 £	2023 £
Shares in group undertakings and participating interests	1	1
Other investments	150,685	134,595
	150,686	134,596
	Subsidiary undertakings £	Total £
Cost		
At 1 January 2024	1	1
At 31 December 2024	1	1
Net book value		
At 31 December 2024	1	1

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. Debtors

	2024 £	Group 2023 £	2024 £	Charity 2023 £
Trade debtors	13,731	13,658	13,731	13,658
Due from group undertakings	-	-	1,599	1,600
Prepayments	38,358	30,573	38,358	30,573
Accrued income	50,193	31,560	50,193	31,560
Other debtors	1,091	15,614	1,091	15,615
	103,373	91,405	104,972	93,006

16. Creditors: amounts falling due within one year

	2024 £	Group 2023 £	2024 £	Charity 2023 £
Trade creditors	23,726	28,169	23,726	28,169
Other taxation and social security	16,041	16,153	16,041	16,153
VAT payable	291	2,145	291	293
Other creditors	14,803	7,970	14,803	7,971
Accruals	48,547	39,453	48,547	39,452
Deferred income	27,647	200	27,647	-
	131,055	94,090	131,055	92,038

Deferred income

	2024 £	2023 £
Deferred income at 1 January 2024	200	200
Resources deferred in the period	27,647	-
Amounts released from previous periods	(200)	-
Deferred income at year end	27,647	200

17. Provisions

Group

	Dilapidation and repairs £	Total £
At 1 January 2024	(25,000)	(25,000)
At 31 December 2024	(25,000)	(25,000)

Charity

	Dilapidation and repairs £	Total £
At 1 January 2024	(25,000)	(25,000)
At 31 December 2024	(25,000)	(25,000)

The charity leases its HQ building on a rolling monthly rental basis.

The charity recognises a dilapidation and repairs provision in its statutory accounts in respect of the vacated properties. The dilapidation and repairs provision is to cover the costs that the charity estimates may be incurred based on the condition of the properties at the year end. Uncertainty exists regarding both the timing and amount of the provision, this amount represents the best estimate of the trustees.

18. 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 (2023: £nil). At the balance sheet date the amount due from Go Beyond Trading Limited was £1,599 (2023 - £1,600). Amounts due are repayable on demand and no interest is charged on the outstanding balance.

19. Analysis of changes in net cash

	1 January 2024	Cash flow	Other non-cash changes	31 December 2024
	£	£	£	£
Cash at bank and in hand	1,561,765	119,388	-	1,681,153
Net cash	1,561,765	119,388	-	1,681,153

20. Funds

Group

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains £	Balance at 31 December 2024 £
Unrestricted funds						
General						
General funds	572,244	1,472,990	(1,123,847)	(200,486)	16,090	736,991
Designated						
Property fund	214,841	-	(12,192)	-	-	202,649
Capital Improvement fund	1,000,000	-	(45,486)	200,486	-	1,155,000
	<u>1,214,841</u>	<u>-</u>	<u>(57,678)</u>	<u>200,486</u>	<u>-</u>	<u>1,357,649</u>
Total unrestricted funds	<u>1,787,085</u>	<u>1,472,990</u>	<u>(1,181,525)</u>	<u>-</u>	<u>16,090</u>	<u>2,094,640</u>
Restricted funds						
Coastal Retreat	281,048	-	(6,836)	-	-	274,212
Daleside Appeal	1,462,611	-	(27,534)	-	-	1,435,077
Daleside courtyard challenge - capital	22,584	-	(528)	-	-	22,056
SJP 2019	11,054	-	(4,053)	-	-	7,001
Provision of respite breaks	96,649	218,818	(277,557)	-	-	37,910
Total restricted funds	<u>1,873,946</u>	<u>218,818</u>	<u>(316,508)</u>	<u>-</u>	<u>-</u>	<u>1,776,256</u>
Total funds	<u>3,661,031</u>	<u>1,691,808</u>	<u>(1,498,033)</u>	<u>-</u>	<u>16,090</u>	<u>3,870,896</u>

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains £	Balance at 31 December 2023 £
Unrestricted funds						
General						
General funds	451,056	1,596,200	(1,251,070)	(229,288)	5,346	572,244
Designated						
Property fund	203,131	-	(42,578)	54,288	-	214,841
Capital Improvement fund	825,000	-	-	175,000	-	1,000,000
	<u>1,028,131</u>	<u>-</u>	<u>(42,578)</u>	<u>229,288</u>	<u>-</u>	<u>1,214,841</u>
Total unrestricted funds	<u>1,479,187</u>	<u>1,596,200</u>	<u>(1,293,648)</u>	<u>-</u>	<u>5,346</u>	<u>1,787,085</u>
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	<u>1,907,224</u>	<u>187,348</u>	<u>(220,626)</u>	<u>-</u>	<u>-</u>	<u>1,873,946</u>
Total funds	<u>3,386,411</u>	<u>1,783,548</u>	<u>(1,514,274)</u>	<u>-</u>	<u>5,346</u>	<u>3,661,031</u>

Charity

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains £	Balance at 31 December 2024 £
Unrestricted funds						
General						
General funds	572,661	1,470,938	(1,123,750)	(200,486)	16,090	735,453
Designated						
Property fund	214,841	-	(12,192)	-	-	202,649
Capital Improvement fund	1,000,000	-	(45,486)	200,486	-	1,155,000
	<u>1,214,841</u>	<u>-</u>	<u>(57,678)</u>	<u>200,486</u>	<u>-</u>	<u>1,357,649</u>
Total unrestricted funds	<u>1,787,502</u>	<u>1,470,938</u>	<u>(1,181,428)</u>	<u>-</u>	<u>16,090</u>	<u>2,093,102</u>
Restricted funds						
Coastal Retreat	281,048	-	(6,837)	-	-	274,211
Daleside Appeal	1,462,611	-	(27,534)	-	-	1,435,077
Daleside courtyard challenge - capital	22,584	-	(528)	-	-	22,056
SJP 2019	11,054	-	(4,053)	-	-	7,001
Provision of respite breaks	<u>96,649</u>	<u>218,818</u>	<u>(277,556)</u>	<u>-</u>	<u>-</u>	<u>37,911</u>
Total restricted funds	<u>1,873,946</u>	<u>218,818</u>	<u>(316,508)</u>	<u>-</u>	<u>-</u>	<u>1,776,256</u>
Total funds	<u>3,661,448</u>	<u>1,689,756</u>	<u>(1,497,936)</u>	<u>-</u>	<u>16,090</u>	<u>3,869,358</u>

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

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

Designated Funds

Property Fund - The property fund represents the net book value of all unrestricted fixed assets held by the charity. During the year a depreciation provision of £12,192 has been made. The balance of £202,649 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 £1,155,000 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 £300k to be spent in the next 1-2 years

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

Development of new locations : £355k to be spent in the next 1-4 years

Restricted Funds

Coastal Retreat - This fund was set up to purchase the Coastal Retreat. During the year a depreciation provision of £6,836 has been made and the balance carried forward of £274,212 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 £1,435,077 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 £22,056 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 £96,649 was brought forward, during the year income of £218,818 was received and costs of £277,557 incurred providing various breaks, the balance of £37,910 will be carried forward for use in future years.

SJP 2019 - This fund is restricted and has been used to purchase a boiler. The balance brought forward was £11,054 and a depreciation charge of £4,053 has been provided during the year. The balance of £7,001 represents the fixed asset net book value at the year end.

21. Analysis of net assets between funds

Group

	Unrestricted funds		Restricted funds	Total funds at 31 December 2024
	General £	Designated £	£	£
Tangible fixed assets	-	353,337	1,738,342	2,091,679
Fixed asset investments	150,685	-	-	150,685
Current assets	742,361	1,004,312	37,914	1,776,256
Current liabilities	(131,055)	-	-	(131,055)
Provisions	(25,000)	-	-	(25,000)
Total net assets	736,991	1,357,649	1,776,256	3,870,896

	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	(94,090)	-	-	(94,090)
Provisions	(25,000)	-	-	(25,000)
Total net assets	572,244	1,214,841	1,873,946	3,661,031

22. Commitments

Group

Financial commitments

At 31 December 2024 the group had total commitments under non-cancellable operating leases as follows:

	Land and 2024 £	Other 2024 £	Total 2024 £	Total 2023 £
Not later than one year	-	1,800	1,800	6,800
Later than one year and not later than five years	-	2,250	2,250	4,050
Over five years	-	-	-	-
Total	-	4,050	4,050	10,850

Operating leases - lessor

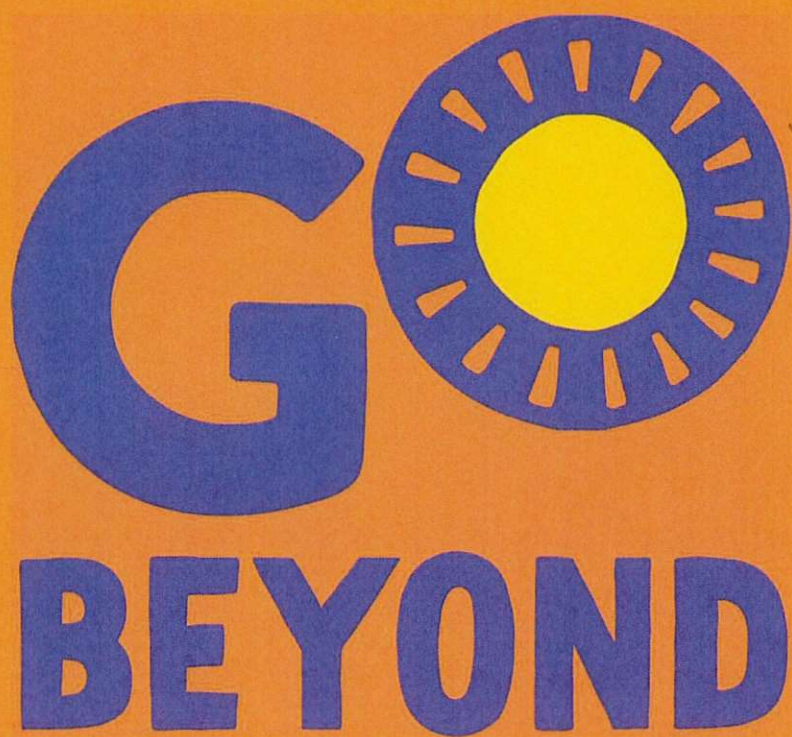
The total of future minimum lease payments is as follows:

	2024	2023
	£	£
Not later than one year	-	-

Rental income recognised in the year was £3,668 (2023: £5,850).

The charity leases an area of land to an external party for a fixed amount per annum, the lease expired on 31 March 2025 and is currently in the process of being renewed.

END PAGE



Go Beyond is a registered charity in accordance with the Charities Act 1993, Registration Number 1080953. Registered as of 31st May 2000. Company registered number 03985540.