



Company number 07652500, Charity number 1143160

**Financial statements  
for the year ended 31 March 2022**

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# **Beyond Detention**

## **Directors' report (incorporating the Trustees' Annual Report)**

### **for the year ended 31 March 2022**

The trustees, who are also Directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31 March 2022.

**Name** Beyond Detention

**Registered charity number** 1143160

**Registered company number** 07652500

#### **Principal address**

43 Bromham Road  
Bedford  
MK40 2AA

#### **Directors (Trustees)**

Jivan Dempsey  
Sarah Grahame  
Eleanor Hitchman (Joined September 2021)  
Kristen Hope Burchill (Joined September 2021)  
Angela Huddart  
Catherine Kirk (Joined September 2021) – Vice-Chair  
Robina Pelham Burn – Chair  
Stella Shyanguya  
Isabelle Sykes (resigned March 2022)

#### **Independent examiner**

Rob Baxter  
Retired Life Member, Chartered Institute of Public Finance and Accountancy

#### **Governance and management**

The charity is a company limited by guarantee and registered with the Charity Commission. From April to October 2021 it operated under the rules of its memorandum and articles of association dated 3 May 2011. These were amended on 2 Nov 2021 and again on 12 March 2022 to allow the charity to support people post-detention as well as inside Yarl's Wood IRC. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

Trustees are appointed on the basis of the skills and expertise they can contribute, their commitment to the aims of the organisation, and their willingness to devote their time and talents to the cause. All trustees are appointed by a vote at trustees' meetings.

The trustees of Beyond Detention have had regard to the guidance issued by the Charity Commission on public benefit when making decisions about the charity's activities and when exercising any powers or duties to which the guidance is relevant.

## **Aims and objectives**

The charity's objectives ("objects") are specifically restricted to the charitable relief of those detained in, and who have left, Yarl's Wood Immigration Removal Centre.

Beyond Detention provides emotional and practical support to people detained in Yarl's Wood IRC and post-detention, in the community.

## **Funds held for third parties**

No funds are held for third parties.

## **Exemptions**

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption (see statement in inspection report).

## **Responsibilities of the trustees**

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies, as described on pages 8–9, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The members of the committee must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Signed on behalf of the charity's trustees:

Signed:

Date: 1 November 2022

Robina Pelham Burn, Chair

# **Independent examiner's report to the trustees of Beyond Detention for the year ended 31 March 2022**

I report on the accounts of the charity, which are set out on pages 4 to 8

## **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

## **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 19<sup>th</sup> August 2022

Rob Baxter, Independent Examiner

Retired Life Member, Chartered Institute of Public Finance and Accountancy

**Statement of financial activities**  
**Income and expenditure account for the year ended**  
**31 March 2022**

<b>2020-21</b>			<b>2021-22</b>	
<b>Total</b>		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Funds</b>		<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
<b>£</b>		<b>£</b>	<b>£</b>	<b>£</b>
	<b>Incoming Resources</b>			
236,539.63	Grants and Donations	105,575.72	57,782.17	163,357.89
28.30	Bank Interest	7.34		7.34
<b>236,567.93</b>	<b>Total Incoming Resources</b>	<b>105,583.06</b>	<b>57,782.17</b>	<b>163,365.23</b>
	<b>Resources Expended</b>			
108,439.16	Wages, NI and Pensions	110,725.55	18,206.02	128,931.57
15,178.16	Redundancy Costs	0.00		0.00
560.00	Personnel/DBS Costs	388.00		388.00
14,385.95	Office Expenses	4,089.33		4,089.33
6,446.00	Rent and Rates	7,032.00		7,032.00
0.00	Consulting and Evaluation	5,958.95		5,958.95
16,142.00	Covid-19 Expenses	808.97		808.97
7,852.59	Detainee Support	1,203.37	5,074.14	6,277.51
0.00	Post-detention Support	9,514.28	19,310.47	28,824.75
800.00	Grants	0.00		0.00
26.72	Volunteer Expenses	134.25		134.25
1,504.25	Training	1,638.79		1,638.79
420.19	Insurance	430.32		430.32
4,203.49	Building Capabilities	0.00		0.00
993.00	Professional Fees	4,201.00		4,201.00
0.00	Staff Supervision	1,180.00		1,180.00
<b>176,951.51</b>	<b>Total Resources Expended</b>	<b>147,304.81</b>	<b>42,590.63</b>	<b>189,895.44</b>
<b>59,616.42</b>	<b>Net Income/(-) expenditure</b>	<b>-41,721.75</b>	<b>15,191.54</b>	<b>-26,530.21</b>
72,532.39	Total Funds brought forward	132,148.81		132,148.81
<b>132,148.81</b>	<b>Total Funds carried forward</b>	<b>90,427.06</b>	<b>15,191.54</b>	<b>105,618.60</b>

## Balance Sheet as at 31 March 2022

2020–21 £		2021–22 £
	<b>Current Assets</b>	
173,492.74	Bank	109,231.43
1,524.19	Accounts Receivable	0.00
175,016.93	<b>Total Current Assets</b>	<b>109,231.43</b>
	<b>Current Liabilities</b>	
4,918.12	Accounts Payable	1,387.38
-545.00	Accruals	0.00
38,495.00	Income in Advance	0.00
0.00	NIC Payable	1,354.05
0.00	PAYE Payable	871.40
42,868.12	<b>Total Current Liabilities</b>	<b>3,612.83</b>
132,148.81	<b>Net Current Assets</b>	<b>105,618.60</b>
	<b>The funds of the Charity</b>	
62,148.81	Unrestricted Income Funds	20,427.06
0.00	Restricted Income Funds	15,191.54
20,000.00	Provision – Closure Costs	4,500.00
40,000.00	Provision – Running Costs	41,000.00
10,000.00	Provision – Redundancies	24,500.00
132,148.81	<b>Total Funds</b>	<b>105,618.60</b>

The trustees declare that they have approved the accounts above.

Signed on behalf of the charity's trustees:

Signed

Date: 1 November 2022

Robina Pelham Burn, Chair

## Grants & Donations 2021–22

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Big Lottery (Additional 10% payment) Jun–Aug 21	38,495.00		38,495.00
House of Industry		2,132.17	2,132.17
Harpur Trust	17,000.00	17,000.00	34,000.00
Sebba Trust	5,000.00	38,650.00	43,650.00
Bromley Trust	15,000.00		15,000.00
Lloyds Bank Foundation	25,000.00		25,000.00
Other Revenue	1,259.14		1,259.14
Other Donations	1,265.34		1,265.34
Online Donations	2,556.24		2,556.24
Interest Income	7.34		7.34
<b>Total</b>	<b>105,583.06</b>	<b>57,782.17</b>	<b>163,365.23</b>



**Beyond Detention**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

**1. Accounting policies**

**Basis of the preparation of the accounts**

These financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP revised 2005), the Financial Reporting Standard for Smaller Entities (effective April 2008) and the provisions applicable to companies subject to the small companies regime under the Companies Act 2006.

**Incoming resources**

All material incoming resources have been included on a receivable basis – i.e. they are included if the date receivable falls within the period covered by these accounts.

**Pension costs**

As from January 2017 the charity began a defined contribution pension scheme with the National Employment Savings Trust. All appropriate costs are allocated in these accounts.

**Resources expended**

These have been analysed using a classification appropriate to the activities of the organisation.

**Depreciation**

Depreciation is calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on a straight-line basis.

**2. Staff costs and numbers**

	<b>2021</b>	<b>2022</b>
Wages (inc NI & Pension Contributions)	£108,439	£128,932

No employee received emoluments of more than £60,000.

The average number of staff was 4.5 FTE (4.57 FTE in April 2021 and 4.51 FTE in March 2022).

**Beyond Detention**  
**Notes to the accounts (continued)**  
**for the year ended 31 March 2022**

**3. Trustees' remuneration, benefits and expenses**

The trustees received no remuneration or expenses in the year. A number of trustees are also befrienders and can claim expenses relevant to those activities.

**4. Related party transactions**

There were no related party transactions in the year.

**5. Independent examination and accountancy services**

During the period, the cost of the examination and accountancy services was £180.

**6. Annual commitments under operating leases**

The organisation leases one room in 43 Bromham Road, Bedford, MK40 2AA for office premises, the notice period being six months.

**7. Glossary of Terms**

**Restricted funds:** These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.

**8. The charity's policy on reserves**

The charity aims to have reserves equivalent up to six months running costs. Against actual spend of circa £189k this year, the surplus to be carried over is circa £35k which, together with the current reserves of circa £70k, meets the organisation's criteria. Within the reserves, there are provisions of £4.5k against closure costs, £24.5k against redundancy payments and £41k against running costs.

**9. Funds position**

The impact of Covid-19 has had a major impact on the Beyond Detention accounts over the last two years. Because of this, comparisons between specific income and expenditure lines between the years do not have much meaning. However, it must be acknowledged that the organisation operated at a loss in 2021–22 of circa £27k. This may be due to one-off, specific expenditure within the year, but this is a position which is not sustainable.