

BEYOND THE HORIZON CHARITY

England & Wales · Charity number 1155755

Details

Other names	BEYOND THE HORIZON
Status	Registered
Legal form	CIO
Registered	2014-02-12
Register	View on the Charity Commission register

Contact

Address	The Moseley Exchange 149-153 Alcester Road Birmingham B13 8JP
Phone	07906621345
Email	admin@beyondthehorizon.org.uk
Website	www.beyondthehorizon.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE TO RELIEVE THE DISTRESS AND/OR TO PROTECT THE GOOD HEALTH OF CHILDREN AND THEIR FAMILIES WHO HAVE EXPERIENCED BEREAVEMENT, DOMESTIC ABUSE OR RELATIONSHIP BREAKDOWN.

Activities: We provide loss & bereavement support for children, young people and their families following a death of someone close to them or family relationship breakdown. The supports we offer include individual counselling sessions, family sessions and group sessions. We provide training in Bereavement and Loss to other professionals.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Other Defined Groups

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£390,904	£377,080	-	-
2024-03-31	£366,211	£352,349	-	-
2023-03-31	£325,051	£288,176	-	-
2022-03-31	£191,514	£247,576	-	-
2021-03-31	£252,006	£188,875	-	-

Trustees

Name	Role	Appointed
ALAN WILLIAM CLEE	Chair	2014-02-07
Carmen Butler Hunter		2022-09-26
Emma Ambler		2025-04-02
FIDELIS NAVAS		2018-10-01
Julie Bennett		2025-04-02
REVD PAUL NASH		2014-02-07
Scott Dale		2019-11-11

BEYOND THE HORIZON CHARITY

England & Wales - Charity number 1155755

Accounts



Beyond The Horizon Charity

Trustees Report and Financial Statements for the year
ended 31 March 2025

Registered Charity number 1155755

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2025

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Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2025

Report of the Trustees

The Trustees of Beyond the Horizon Charity (“the Charity”) have pleasure in presenting their report and financial statements for the year ended 31 March 2025. The financial statements comply with the Charities Act, the Charity’s Constitution 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 (FRS102) (updated 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Charity’s objects are to relieve the distress and/or to protect the good health of children and their families who have experienced bereavement, domestic abuse or relationship breakdown.

The Charity undertakes the following activities in order to fulfill its objectives:

Service Provision

- Counselling
- Play Therapy
- Child Parent Relationship Therapy and Parent Support Sessions (The Penguin Project)
- Art Therapy
- Family Sessions following bereavement (The BEAR project)
- Therapeutic groups for children
- Crisis support, advice and training to schools and other professionals

How We Do What We Do:

Our therapists travel to the communities where children and young people are based, seeing them within a mile of their own home. This means the service is accessible to all regardless of financial position or ethnic and family background and situated locally. We offer appointments in and out of school time to maximise the opportunities for young people to access our support.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the Charity’s aims and objectives and in planning future activities.

Beyond The Horizon Charity
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Report of the Trustees (continued)

ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS

Our Goals for 2024-2025 were:

- Secure funding to continue all of its existing projects
- Finalise its Equality Diversity and Inclusion plan
- Produce a Fundraising Pack to help increase our community fundraising and regular giving
- Plan and secure funding for a Parent/Carer Counsellor role
- Develop our client database to increase the efficiency of the monitoring of our services.
- Hold an annual fundraising event
- Finalise and implement our Fundraising strategy

Key achievements of the charity in the period included:

We are proud to have secured the income needed to continue all our projects at their existing levels this year without a reduction in services. This was particularly challenging in the current funding climate with many trusts and foundations reporting record numbers of applications and statutory funding being increasingly scarce.

Service Delivery:

We responded to 459 new requests for support during the year, (507 in 2024, 425 in 2023). We are proud to have supported 303 children/parents during the year. 239 of these received a therapeutic intervention (180 children/young people, 52 parents/carers and 7 teachers).

Our outcomes data from those supported during the year shows that after one to one therapy:

- 73% of children felt less isolated and had started sharing their emotions and experiences with those around them.
- 84% had higher self-esteem
- 88% had improved confidence
- 73% had increased resilience
- 82% had improved relationships with their peers
- 78% had improved relationships with family members
- 78% of those who had a therapeutic intervention showed a reduction in concerns regarding their mental health
- 90% had improved school attendance.

We made good progress against all of our goals for this year:

- We secured a grant which has enabled us to engage some external support with our Fundraising strategy, helping us to identify our current position and opportunities
- We increased the number of individual support sessions available to parents

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Report of the Trustees (continued)

- We secured a grant to enable us to invest in a new Client management database and began work on implementation
- We developed a fundraising pack for schools to do a sponsored "Walk for Wellbeing", and did our own team sponsored walk
- We continued to develop our Equality, Diversity and Inclusion plan with consultation from our staff and trustees.

This year, we also relocated our offices to Moseley Exchange, strengthening our connections with other community organisations.

Fundraising and Grant Applications:

We are extremely grateful to our funders and donors, whose support enables us to continue and develop our services. Thanks to them, we can continue to protect the mental health and emotional wellbeing of children and families across Birmingham.

During this financial year we received grants and donations from the following:

29th May Charitable Trust
Archer Trust
Baron Davenport
Birmingham City Council (Domestic Abuse Community Grant)
CB & HH Taylor 1984 Trust
Children In Need
Claverdon Fields Charitable Trust
Clothworkers Foundation
Cole Charitable Trust
Comic Relief Community Grants
Critchley Charitable Trust
DMF Ellis Charitable Trust
Dumbreck Charity
Elizabeth Way Charitable Trust
Eveson Trust
Eveson Trust (Enhance Grants)
George Fentham Birmingham Charity
George Henry Collins Charity
GJW Turner Trust
Grantham Yorke Trust
Grimmitt Trust
Heart of England - Harry Payne

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Report of the Trustees (continued)

Henry Smith Charity
Henry Smith COVID 19 Long term funding
Hospital Saturday Fund
James Tudor Foundation
John Avins Trust
Joseph Hopkins and Henry James Sayer Charities
Kelly Family Charitable Trust
Leathersellers Foundation
Lillie Johnson Charitable Trust
Lord Mayor of Birmingham Charity
Marsh Charitable Trust
Masonic Charitable Foundation
Michael Marsh Charitable Trust
Patrick Trust
Pixel Fund
Richard Kilcuppes Charity
Richardson Brothers Foundation
Roger & Douglas Turner Charitable Trust
Roughley Trust
Rowlands Trust
Saintbury Trust
Sheldon Trust
Souter Trust
Sutton Coldfield Charitable Trust
TNLCF - Reaching Communities
Trusthouse Foundation
WE Dunn Charitable Trust
WLG Gowling

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Report of the Trustees (continued)

Future Plans – 2025-2026

Over the next 12 months it is essential that the charity continues to focus on identifying and securing additional funding, diversifying income where possible, in order to continue delivering Counselling, Play Therapy and family support to Birmingham’s most marginalised children.

We will also:

- Continue to listen to children and families, ensuring that we are providing a service that reflects their needs and improves life chances.
- Embed a new client management system, rolling out to all team members to enable more efficient monitoring and increasing the security of our record keeping.
- Plan for the implementation of actions suggested in the Fundraising Review in order to diversify income.
- Continue to prioritise the mental health and wellbeing of our team.

FINANCIAL REVIEW

The accounts for the year show net income of £13,824 for the year (2024: £13,862). The total income amounted to £390,904 (2024: £366,211), whilst expenditure for the year amounted to £377,080 (2024: £352,349).

Certain grants have been given for specific purposes and these are shown as restricted funds, however 40% (2024: 36%) of our total income for the year was unrestricted.

Based on the expected income and expenditure levels, Trustees consider that the Charity has adequate resources to maintain its ongoing work.

Reserves policy

The calculation of the required level of reserves is an integral part of the Charity’s planning, budget and forecast cycle. It takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisational commitments

During the year, the trustees have reviewed their reserves policy which is as follows:

The charity requires free reserves to cover 3-6 months of its annual budgeted core costs, not covered by secured income, of around £57,000 - £115,000.

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Report of the Trustees (continued)

Unrestricted reserves at the end of year amount to £134,957 and from this the trustees have designated £42,729 to cover committed costs. Therefore, our free reserves for the year (after deducting £7,183 spent on fixed assets) are £85,045 which represents just under 4.5 months of annual budgeted costs not covered by secured income.

The charity's free reserves are therefore in line with policy.

Trustees will review this policy annually and the level of reserves will be reviewed throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Beyond The Horizon Charity is a Charitable Incorporated Organisation and a registered Charity governed by its Constitution. The only voting members are its Trustees.

The Charity was registered on 7 February 2014 when it became a legal organisation. It commenced activity on 1 April 2014 following the transfer of its staff and activities from another Charity. Prior to that date the charitable activity had been carried out by the same members of staff as a separate project within a larger Charity, namely Spurgeons.

Appointment of Trustees, induction & training

The Trustees who served during the year are detailed below.

New Trustees may be appointed by invitation to join the Board given that they have the necessary skills and experience to contribute to the Charity's activities and to be able to discharge their obligations as Trustees.

New Trustees will be provided with copies of the Charity's Constitution and all relevant policies and procedures and will be given the necessary training to enable them to carry out their duties as Trustees.

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Report of the Trustees (continued)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:

Trustees are as follows:

Alan Clee (Chair)

Scott Dale

Rev Paul Nash (Vice Chair)

Fidelis Navas

Vicki Hook (Resigned 17 October 2024)

Carmen Butler-Hunter

Janet Douglas (Resigned 14 October 2024)

Emma Ambler (Appointed 2 April 2025)

Julie Bennett (Appointed 2 April 2025)

Caroline Gaskin (Appointed 25 June 2025)

Charity Number: 1155755

Registered Office:

The Moseley Exchange
149-153 Alcester Road

Birmingham
B13 8JP

Independent Examiner:

Karen Hanlan, ACA, ACIE
Karen Hanlan Independent Examiner Limited
1 Saracen Close
Ettington, CV37 7SZ

Bankers:

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Approved by the Board and signed on its behalf by:

Alan Clee, *Chair of Trustees*

Date 8th September 2025

Beyond The Horizon Charity
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Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit incurred by the Charity for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to exist.

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorized use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2025

Independent Examiner’s Report to the Trustees of Beyond the Horizon Charity

I report to the trustees on my examination of the accounts of Beyond the Horizon Charity (‘the Charity’) for the year ended 31 March 2025 which are set out on pages 12 to 23.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the 2011 Act’).

I report in respect of my examination of the Charity’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner’s statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair’ view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Karen Hanlan, Institute of Chartered Accountants, England & Wales
Karen Hanlan Independent Examiner Limited
1 Saracen Close, Ettington, CV37 7SZ

Date:8/9/25

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2025

Statement of financial activities

Income:	Note	Un- restricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations & legacies	1	103,737	171,867	275,604	232,247
Charitable activities	2	46,454	62,166	108,620	127,675
Investments		6,680	-	6,680	6,289
Total income		156,871	234,033	390,904	366,211
Expenditure					
Costs of raising funds		18,128	-	18,128	16,008
Charitable activities		133,688	225,264	358,952	336,341
Total expenditure	3	151,816	225,264	377,080	352,349
Net income and net movement in funds for year		5,055	8,769	13,824	13,862
Reconciliation of funds:					
Transfer of funds		6,686	(6,686)	-	-
Total funds brought forward		123,216	7,633	130,849	116,987
Total funds carried forward		134,957	9,716	144,673	130,849

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

Beyond The Horizon Charity
Financial Statements
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Balance sheet

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	5	<u>7,183</u>	<u>1,181</u>
Current Assets			
Debtors	6	16,536	7,977
Cash at bank and in hand		<u>215,343</u>	<u>227,785</u>
		<u>231,879</u>	<u>235,762</u>
Current Liabilities			
Creditors: amounts falling due within one year	7	<u>(94,389)</u>	<u>(106,094)</u>
Net current assets		<u>137,490</u>	<u>129,668</u>
Net assets		<u>144,673</u>	<u>130,849</u>
Funds of the Charity:			
Restricted Funds	9	9,716	7,633
Unrestricted Funds		<u>134,957</u>	<u>123,216</u>
Total Charity funds		<u>144,673</u>	<u>130,849</u>

The accompanying accounting policies and notes form part of these financial statements.

Approved by the Trustees and signed on their behalf by:

Alan Clee, Chair of Trustees

Date: 8th September 2025

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2025

Principal accounting policies

Basis of preparation

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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (updated 1 January 2019) – (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Beyond the Horizon Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charity's key funders and stakeholders and in response to the progress made by the Charity in pursuing a viable budget including the obtaining of further grants and donations. The Charity's business plan shows that the Charity will be able to operate in the foreseeable future. Based on this understanding the Trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the Trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charity.

Income

All income is recognised in the Statement of Financial Activities when the Charity is legally entitled, ultimate receipt is probable and the amount can be quantified with reasonable accuracy.

Income relating to future periods, as a result of donor imposed conditions specifying the time period, has been treated as deferred income.

Income dependent on certain conditions, amounting to more than mere administrative requirements, is recognised when the conditions have been fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis.

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Principal accounting policies (continued)

Expenditure is classified under the following activity headings:

- Costs of raising funds comprises the costs of fundraising activity and includes an allocation of staff costs relating to time spent on fundraising activity.
- Expenditure on charitable expenditure includes the costs of project delivery to further the purposes of the Charity and their associated support and governance costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Depreciation is provided at a rate calculated to write off the cost on a straight line basis over a period of less than the estimated useful life of the assets at the following rates:

Computer equipment - 3 years

Fixed assets are capitalised when their value exceeds £500.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

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 trade discounts due.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Pensions

The Charity contributes to employee's individual personal pension plans. The employer contributions to the scheme in 2025 were £17,701 (2024: £15,978) and are charged to the statement of financial activities as incurred.

Taxation

As a registered Charity no provision is considered necessary for taxation.

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Notes to the financial statements

1. Donations & legacies

	2025	2024
	£	£
Un-restricted:		
Donations	12,833	11,388
Funds raised through sponsored activities	9,904	8,949
Grants:		
- The Leathersellers Foundation	27,500	25,000
- The Trusthouse Foundation	12,500	-
- Masonic Charitable Foundation	5,000	5,000
- The Roughly Trust	8,000	8,000
- Other grants under £5k	28,000	18,000
	<u>103,737</u>	<u>76,337</u>
Restricted donations/grants:		
<i>Penguin Project</i>	1,600	8,500
<i>Bear Project</i>	16,270	-
<i>Large grants:</i>		
- Henry Smith Charitable Trust	100,000	100,000
- Eveson Charitable Trust	12,500	15,000
- Cornerstone Projects	-	10,000
- The James Tudor Foundation	10,000	4,000
- The Clothworkers Foundation	6,000	-
<i>Other grants under £5k</i>	25,497	18,410
	<u>171,867</u>	<u>155,910</u>
	<u><u>275,604</u></u>	<u><u>232,247</u></u>

2. Income from Charitable Activities

	2025	2024
	£	£
Un-restricted:		
School contracts	36,037	36,035
Postcode Lottery	10,417	14,583
	<u>46,454</u>	<u>50,618</u>
Restricted grants:		
Children in Need – Bear Project	1,587	9,484
Children in Need – Administrator salaries	4,167	-
The National Lottery Community Fund	40,192	42,308
Birmingham City Council	14,002	17,503
Comic Relief	2,218	7,762
	<u>62,166</u>	<u>77,057</u>
	<u><u>108,620</u></u>	<u><u>127,675</u></u>

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Notes to the financial statements (continued)

3. Analysis of expenditure

	Raising funds £	Charitable Un- restricted £	activity Restricted £	2025 Total £
Staff costs	8,088	84,590	207,932	300,610
Staff training	-	691	-	691
Staff travel & expenses	-	1,675	2,129	3,804
Counselling costs	-	3,846	7,880	11,726
Venue hire and insurance	-	322	2,044	2,366
Freelance counsellors costs	-	13,442	662	14,104
Activity & group work costs	-	260	1,812	2,071
Fundraising Consultants Fees	10,040	-	-	10,040
Office costs	-	23,147	2,067	25,214
Equipment repairs & renewals	-	1,087	-	1,087
Professional fees & accountancy	-	2,464	-	2,464
Independent Examiners fee	-	1,275	-	1,275
Bank charges & ICO fee	-	302	-	302
Depreciation	-	588	738	1,326
Total	18,128	133,688	225,264	377,080

	Raising funds £	Charitable Un- restricted £	activity Restricted £	2024 Total £
Staff costs	6,670	63,525	201,915	272,110
Staff training	-	3,762	-	3,762
Staff travel & expenses	-	1,665	2,285	3,950
Counselling costs	-	3,166	7,701	10,867
Venue hire and insurance	-	988	2,439	3,427
Freelance counsellors costs	-	3,594	11,886	15,480
Activity & group work costs	-	1,661	755	2,416
Fundraising Consultants Fees	9,338	-	-	9,338
Office costs	-	21,391	3,617	25,008
Equipment repairs & renewals	-	25	735	760
Professional fees & accountancy	-	1,762	780	2,542
Independent Examiners fee	-	1,250	-	1,250
Bank charges & ICO fee	-	310	-	310
Depreciation	-	1,129	-	1,129
Total	16,008	104,228	232,113	352,349

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Notes to the financial statements (continued)

4. Staff costs, trustee remuneration and expenses

	2025	2024
	£	£
Salaries	268,457	242,324
National Insurance	14,452	13,808
Pensions	17,701	15,978
Total	<u>300,610</u>	<u>272,110</u>

No employee has employee benefits in excess of £60,000 (2024: nil).

The equivalent of 7.29 full-time members of staff were employed during the year (2024: 6.9)

The key management personnel of the charity comprise the trustees and the CEO. Trustees receive no remuneration or other benefits from the charity. The remuneration, excluding pension contributions, of key management personnel for the year was £45,991 (2024: £44,466).

No expenses were reimbursed to Trustees during the year (2024: £nil).

Donations totalling £0 (2024: £100) were received from Trustees during the year. There are no further related party transactions that require disclosure in the accounts.

5. Tangible fixed assets

	Computer Equipment £
Cost	
At beginning of year	9,837
Additions	<u>7,328</u>
At end of year	<u>17,165</u>
Depreciation	
At beginning of year	8,656
Charge for the year	<u>1,326</u>
At end of year	<u>9,982</u>
Net Book Value	
At 31 March 2025	<u><u>7,183</u></u>
At 31 March 2024	<u><u>1,181</u></u>

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Notes to the financial statements (continued)

6. Debtors

	2025	2024
	£	£
Income receivable	13,748	6,290
Prepayments	2,788	1,687
	16,536	7,977

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	7,365	4,896
Accruals	1,465	4,314
Deferred income	81,373	92,203
Other creditors	4,186	4,681
	94,389	106,094

8. Deferred income

	2025	2024
	£	£
Balance at beginning of year	92,203	84,891
Amount released to income earned from charitable activities	(92,203)	(84,891)
Amount deferred in year	81,374	92,203
	81,374	92,203
Balance at end of year	81,374	92,203

Deferred income relates to grants and contract income received in advance.

Beyond The Horizon Charity
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Notes to the financial statements (continued)

9. Restricted funds

2025	Balance at beginning of year	Income	Expenditure	Transfers	Balance at end of year
	£	£	£	£	£
Restricted funds					
Henry Smith Improving Lives	-	60,000	(60,000)	-	-
Henry Smith Covid Long Term Support	-	40,000	(40,000)	-	-
National Lottery Community Fund	-	40,192	(40,192)	-	-
Children in Need – Administrator salaries	-	4,167	(4,180)	-	(13)
Eveson Charitable Trust	-	12,500	(12,500)	-	-
Cornerstone Projects	7,633	-	(4,636)	-	2,997
Comic Relief	-	2,218	(2,218)	-	-
Birmingham City Council	-	14,002	(14,002)	-	-
Penguin project	-	1,600	(1,600)	-	-
Bear project (Inc Children in Need)	-	17,857	(14,689)	-	3,168
Sutton Coldfield Charitable Trust	-	3,912	(3,905)	-	7
Clothworkers Foundation	-	6,000	-	(6,000)	-
Rowlands Trust	-	1,400	(297)	(686)	417
Small grants towards therapist salaries	-	30,185	(27,045)	-	3,140
	7,633	234,033	(225,264)	(6,686)	9,716
Unrestricted funds					
General funds	123,216	156,871	(151,816)	6,686	134,957
Total funds	130,849	390,904	(377,080)	-	144,673

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2025

Notes to the financial statements (continued)

2024	Balance at beginning of year	Income	Expenditure	Transfers	Balance at end of year
	£	£	£	£	£
Restricted funds					
Henry Smith Improving Lives	58	60,000	(60,058)	-	-
Henry Smith Covid Long Term Support	-	40,000	(40,000)	-	-
Graham Griffiths Fund	1,306	-	(1,306)	-	-
National Lottery Community Fund	-	42,308	(42,308)	-	-
Children in Need – Bear project	-	9,484	(9,484)	-	-
Eveson Charitable Trust	-	15,000	(15,000)	-	-
Cornerstone Projects	-	10,000	(2,367)	-	7,633
Comic Relief	-	7,762	(7,762)	-	-
Birmingham City Council	-	17,503	(17,503)	-	-
Penguin project	3,542	8,500	(12,042)	-	-
Small grants <£5k	1,873	22,410	(24,283)	-	-
	<u>6,779</u>	<u>232,967</u>	<u>(232,113)</u>	<u>-</u>	<u>7,633</u>
Unrestricted funds					
General funds	110,208	133,244	(120,236)	-	123,216
Total funds	<u>116,987</u>	<u>366,211</u>	<u>(352,349)</u>	<u>-</u>	<u>130,849</u>

- Henry Smith Improving Lives grant – A 3 year grant was awarded in September 2022 for core costs, this funds management salaries.
- Henry Smith COVID 19 Long term Support 3 year grant was awarded in March 2022 to support therapist salaries costs. This grant ended in March 2025.
- National Lottery Community Fund (Reaching Communities) – Grant to deliver our Safe Harbour project, one to one therapy for children and young people experiencing complex loss, Child Parent Relationship Therapy and parent support. A 5 year grant was awarded and started in April 2023.
- BBC Children in Need – Grant towards core costs, specifically administrators salaries.
- Eveson Charitable Trust – Grant towards the costs of a Children’s Therapist.
- Cornerstone Projects – grant towards the cost of providing 100 therapists kits.
- Comic Relief – A 1 year grant was awarded in May 2023 and this project started in September 2023. The grant funded one to one therapy for children impacted by domestic abuse. This grant ended in May 2024.
- Birmingham City Council – Domestic Abuse Community Grant – to fund an 18 month project providing group support for children impacted by domestic abuse. This grant ended in November 2024.
- Penguin Project - Funded by various trusts – Child Parent Relationship Therapy courses and individual parent support.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2025

Notes to the financial statements (continued)

- Bear Project – Funded by various trusts – Bereavement support to families within the first 6 months of bereavement.
- Sutton Coldfield Charitable Trust – Funding from February 2025 for the cost of a therapist for 2 years working in Sutton Coldfield.
- Clothworkers Foundation – Funding towards the cost of setting up a cloud based CRM system. The cost has been treated as a fixed asset & hence shown as a transfer of funds.
- The Rowlands Trust – funding for new laptops – again treated as fixed assets shown as a transfer of funds.
- Small grants – funds raised towards the cost of therapist salaries.

10. Analysis of net assets between funds

Fund balances at 31 March are represented by:

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
2025			
Fixed Assets	7,183	-	7,183
Current assets	168,330	63,549	231,879
Liabilities	(40,556)	(53,833)	(94,389)
Total	134,957	9,716	144,673
2024			
Fixed Assets	1,181	-	1,181
Current assets	156,241	79,521	235,762
Liabilities	(34,206)	(71,888)	(106,094)
Total	123,216	7,633	130,849

11. Controlling Interest

The Charity is controlled by the Trustees.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2025

Notes to the financial statements (continued)

12. Comparative Statement of Financial Activities for 2024

Income:	Un- restricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations & legacies	76,337	155,910	232,247
Charitable activities	50,618	77,057	127,675
Investments	6,289	-	6,289
Total income	133,244	232,967	366,211
Expenditure			
Costs of raising funds	16,008	-	16,008
Charitable activities	104,228	232,113	336,341
Total expenditure	120,236	232,113	352,349
Net income and net movement in funds for year	13,008	854	13,862
Reconciliation of funds:			
Transfer of funds	-	-	
Total funds brought forward	110,208	6,779	116,987
Total funds carried forward	123,216	7,633	130,849

BEYOND THE HORIZON CHARITY

England & Wales - Charity number 1155755

Accounts



Beyond The Horizon Charity

Trustees Report and Financial Statements for the year
ended 31 March 2024

Registered Charity number 1155755

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

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Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Report of the Trustees

The Trustees of Beyond the Horizon Charity (“the Charity”) have pleasure in presenting their report and financial statements for the year ended 31 March 2024. The financial statements comply with the Charities Act, the Charity’s Constitution 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 (FRS102) (updated 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Charity’s objects are to relieve the distress and/or to protect the good health of children and their families who have experienced bereavement, domestic abuse or relationship breakdown.

The Charity undertakes the following activities in order to fulfill its objectives:

Service Provision

- Counselling
- Play Therapy
- Child Parent Relationship Therapy and Parent Support Sessions (The Penguin Project)
- Art Therapy
- Family Sessions following bereavement (The BEAR project)
- Therapeutic groups for children
- Crisis support, advice and training to schools and other professionals

How We Do What We Do:

Our therapists travel to the communities where children and young people are based, seeing them within a mile of their own home. This means the service is accessible to all regardless of financial position or ethnic and family background and situated locally. We offer appointments in and out of school time to maximise the opportunities for young people to access our support.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the Charity’s aims and objectives and in planning future activities.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Report of the Trustees (continued)

ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS

Our Goals for 2023-2024 were:

- Increasing capacity in our therapy team
- Expansion of the Penguin Project (providing support to parents through Child Parent Relationship Therapy and individual support) with Reaching Communities funding
- Delivery of a new Domestic Abuse project for Birmingham City Council
- Revise the specification for continuation of the BEAR project (supporting bereaved families together) into 2024
- Develop a schools support package
- Continue to prioritise the mental health and wellbeing of our team.
- Continue to develop our Equality, Diversity and Inclusion plan.

Key achievements of the charity in the period included:

Service Delivery:

We responded to 507 new requests for support during the year, higher than in 2023 (425) and higher than any other point in our history.

We are proud to have supported 307 children/parents during the year. 237 of these received a therapeutic intervention (172 children/young people, 60 parents/carers and 5 teachers).

Our outcomes data from those supported during the year shows that after therapy:

- 84% of children felt less isolated and had started sharing their emotions and experiences with those around them.
- 84% had higher self-esteem
- 87% had increased resilience
- 84% of those who had a therapeutic intervention showed a reduction in concerns regarding their mental health
- 88% had improved school attendance.

We made good progress against all of our goals for this year:

- We increased the capacity of our therapy team and increased the number of appointments available
- Our Penguin Project is now an established service with a rolling programme of therapeutic training workshops for parents/carers and teachers and individual parent support
- We developed and delivered therapeutic groups for children after domestic abuse with funding from Birmingham City Council

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Report of the Trustees (continued)

- We revised our BEAR project and secured funding to continue delivery of the project for another 12 months
- We began to develop our schools support package and have offered Child Parent Relationship Therapy to three schools in the city
- We continued to support the mental health and wellbeing of our team by providing consistent supervision and opportunities for identifying difficulties. We have worked hard to carefully balance workloads and responded with additional external support and CPD opportunities
- We continued to develop our Equality, Diversity and Inclusion plan

We also:

- Held two large consultation events for Children and Young People with shared lived experience
- Began work with our youth panel, BTH Ambassadors, to develop a fundraising pack for schools
- Recruited an additional office administrator to support the growth of the Penguin Project
- Recruited a Business Administrator to support operations.

Fundraising and Grant Applications:

We are extremely grateful for the support of our funders and donors who enable us to continue and develop our services to children and families in Birmingham.

During this financial year we received grants and donations from the following:

Baron Davenport's Charity
Bentley Motors
Birmingham City Council, DAC grant
Birmingham Hospital Saturday Fund
Children In Need
Claverdon Fields Charitable Trust
Comic Relief
Cornerstone
DMF Ellis Charitable Trust
Edward & Dorothy Cadbury Trust
Edward Cadbury Trust
G J W Turner Trust
George Fentham Birmingham Charity
Grantham Yorke Trust
Henry Smith
Lillie Johnson Charitable Trust
Richard Kilcuppe Charity
Roger & Douglas Turner Charitable Trust

Beyond The Horizon Charity
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for the year ended 31 March 2024

Report of the Trustees (continued)

Sir John Middlemore Charitable Trust
Skipton Building Society
Tesco Community Fund
The Eveson Trust
The George Henry Collins Charity
The Grimmitt Trust
The James Tudor Foundation
The John Avins Trust
The Joseph Hopkins and Henry James Sayer Charities
The Leathersellers' Foundation
The Masonic Charitable Foundation
The National Lottery Community Fund - Reaching
Communities
The Patrick Trust
The Postcode Lottery
The Roughley Trust
The Saintbury Trust
The Sheldon Trust
The Sir Jules Thorn Charitable Trust
The W E Dunn Trust

Future Plans – 2024-2025

The charity will focus on the following over the next 12 months:

- Secure funding to continue all of its existing projects
- Finalise its Equality Diversity and Inclusion plan
- Produce a Fundraising Pack to help increase our community fundraising and regular giving
- Plan and secure funding for a Parent/Carer Counsellor role
- Develop our client database to increase the efficiency of the monitoring of our services.
- Hold an annual fundraising event
- Finalise and implement our Fundraising strategy

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Report of the Trustees (continued)

FINANCIAL REVIEW

The accounts for the year show net income of £13,862 for the year (2023: £36,875). The total income amounted to £366,211 (2023: £325,051), whilst expenditure for the year amounted to £352,349 (2023: £288,176).

Certain grants have been given for specific purposes and these are shown as restricted funds, however 36% (2023: 47%) of our total income for the year was unrestricted.

Based on the expected income and expenditure levels, Trustees consider that the Charity has adequate resources to maintain its ongoing work.

Reserves policy

The calculation of the required level of reserves is an integral part of the Charity's planning, budget and forecast cycle. It takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisational commitments

During the year, the trustees have reviewed their reserves policy which is as follows:

The charity requires free reserves to cover 3-6 months of its annual budgeted core costs, not covered by secured income, of around £52,000- £104,000.

Unrestricted reserves at the end of year amount to £123,216 and from this the trustees have designated £37,309 to cover committed costs. Therefore, our free reserves for the year (after deducting £1,181 spent on fixed assets) are £84,726 which represents just under 5 months of annual budgeted costs not covered by secured income.

The charity's free reserves are therefore in line with policy.

Trustees will review this policy annually and the level of reserves will be reviewed throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Beyond The Horizon Charity is a Charitable Incorporated Organisation and a registered Charity governed by its Constitution. The only voting members are its Trustees.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Report of the Trustees (continued)

The Charity was registered on 7 February 2014 when it became a legal organisation. It commenced activity on 1 April 2014 following the transfer of its staff and activities from another Charity. Prior to that date the charitable activity had been carried out by the same members of staff as a separate project within a larger Charity, namely Spurgeons.

Appointment of Trustees, induction & training

The Trustees who served during the year are detailed below.

New Trustees may be appointed by invitation to join the Board given that they have the necessary skills and experience to contribute to the Charity's activities and to be able to discharge their obligations as Trustees.

New Trustees will be provided with copies of the Charity's Constitution and all relevant policies and procedures and will be given the necessary training to enable them to carry out their duties as Trustees.

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:

Trustees are as follows:

Alan Clee (Chair)

Scott Dale

Rev Paul Nash (Vice Chair)

Fidelis Navas

Elaine White (resigned 25th January 2024)

Vicki Hook

Carmen Butler-Hunter

Janet Douglas

Charity Number: 1155755

Registered Office:

Holy Cross Centre

Beauchamp Road

Birmingham

B13 0NS

Independent Examiner:

Karen Hanlan, ACA, ACIE

Karen Hanlan Independent Examiner Limited

1 Saracen Close

Ettington, CV37 7SZ

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Report of the Trustees (continued)

Bankers:

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Approved by the Board and signed on its behalf by:

Alan Clee, *Chair of Trustees*

Date 6th September 2024

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit incurred by the Charity for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to exist.

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorized use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Independent Examiner's Report to the Trustees of Beyond the Horizon Charity

I report to the trustees on my examination of the accounts of Beyond the Horizon Charity ('the Charity') for the year ended 31 March 2024 which are set out on pages 12 to 23.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Karen Hanlan, Institute of Chartered Accountants, England & Wales
Karen Hanlan Independent Examiner Limited
1 Saracen Close, Ettington, CV37 7SZ

Date: 6 September 2024

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Statement of financial activities

Income:	Note	Un- restricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations & legacies	1	76,337	155,910	232,247	218,670
Charitable activities	2	50,618	77,057	127,675	105,205
Investments		6,289	-	6,289	1,176
Total income		133,244	232,967	366,211	325,051
Expenditure					
Costs of raising funds		16,008	-	16,008	19,278
Charitable activities		104,228	232,113	336,341	268,898
Total expenditure	3	120,236	232,113	352,349	288,176
Net income and net movement in funds for year		13,008	854	13,862	36,875
Reconciliation of funds:					
Transfer of funds		-	-		-
Total funds brought forward		110,208	6,779	116,987	80,112
Total funds carried forward		123,216	7,633	130,849	116,987

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Balance sheet

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	5	<u>1,181</u>	<u>1,247</u>
Current Assets			
Debtors	6	7,977	8,385
Cash at bank and in hand		<u>227,785</u>	<u>203,384</u>
		235,762	211,769
Current Liabilities			
Creditors: amounts falling due within one year	7	<u>(106,094)</u>	<u>(96,029)</u>
Net current assets		<u>129,668</u>	<u>115,740</u>
Net assets		<u>130,849</u>	<u>116,987</u>
Funds of the Charity:			
Restricted Funds	9	7,633	6,779
Unrestricted Funds		<u>123,216</u>	<u>110,208</u>
Total Charity funds		<u>130,849</u>	<u>116,987</u>

The accompanying accounting policies and notes form part of these financial statements.

Approved by the Trustees and signed on their behalf by:

Alan Clee, Chair of Trustees

Date: 6th September 2024

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Principal accounting policies

Basis of preparation

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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (updated 1 January 2019) – (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Beyond the Horizon Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charity's key funders and stakeholders and in response to the progress made by the Charity in pursuing a viable budget including the obtaining of further grants and donations. The Charity's business plan shows that the Charity will be able to operate in the foreseeable future. Based on this understanding the Trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the Trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charity.

Income

All income is recognised in the Statement of Financial Activities when the Charity is legally entitled, ultimate receipt is probable and the amount can be quantified with reasonable accuracy.

Income relating to future periods, as a result of donor imposed conditions specifying the time period, has been treated as deferred income.

Income dependent on certain conditions, amounting to more than mere administrative requirements, is recognised when the conditions have been fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Principal accounting policies (continued)

Expenditure is classified under the following activity headings:

- Costs of raising funds comprises the costs of fundraising activity and includes an allocation of staff costs relating to time spent on fundraising activity.
- Expenditure on charitable expenditure includes the costs of project delivery to further the purposes of the Charity and their associated support and governance costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Depreciation is provided at a rate calculated to write off the cost on a straight line basis over a period of less than the estimated useful life of the assets at the following rates:

Computer equipment - 3 years

Fixed assets are capitalised when their value exceeds £500.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

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 trade discounts due.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Pensions

The Charity contributes to employee's individual personal pension plans. The employer contributions to the scheme in 2024 were £15,978 (2023: £12,753) and are charged to the statement of financial activities as incurred.

Taxation

As a registered Charity no provision is considered necessary for taxation.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Notes to the financial statements

1. Donations & legacies

	2024	2023
	£	£
Un-restricted:		
Donations	11,388	6,601
Funds raised through sponsored activities	8,949	7,286
Grants:		
- Henry Smith Charitable Trust	-	14,333
- The Leathersellers Foundation	25,000	25,000
- WA Cadbury	-	12,000
- Masonic Charitable Foundation	5,000	-
- The Roughly Trust	8,000	-
- Other	18,000	35,700
	<u>76,337</u>	<u>100,920</u>
Restricted donations/grants:		
<i>Penguin Project:</i>		
- The Alan Higgs Charity	-	2,500
- George Henry Collins	-	1,000
- CB & HH Taylor Trust	-	1,000
- The Saintbury Trust	2,000	2,000
- E Cadbury Charitable Trust	3,000	-
- Edward & Dorothy Cadbury Trust	2,500	-
- Richard Kilcuppes Charitable Trust	1,000	1,000
- Others < £500	-	1,500
	<u>8,500</u>	<u>9,000</u>
- Henry Smith Charitable Trust	100,000	70,000
- Eveson Charitable Trust	15,000	11,250
- Masonic Charitable Trust	-	12,500
- Cornerstone Projects	10,000	-
- The James Tudor Foundation	4,000	4,000
- The Patrick Trust	2,000	-
- Grantham Yorke Trust	5,000	-
- Souter Charitable Trust	-	2,000
- COOP Community Dividend Fund	-	2,500
- Grimmitt Trust	3,000	3,000
- Heart of England – Graham Griffiths Fund	-	2,000
- Sir John Middlemore	2,000	-
- George Fentham Charitable Trust	1,410	1,000
- Hopkins/Sayer Charitable Trust	1,000	-
- John Avins Charitable Trust	1,000	-
- George Henry Collins Charitable Trust	1,000	-
- Other	2,000	500
	<u>155,910</u>	<u>117,750</u>
	<u>232,247</u>	<u>218,670</u>

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Notes to the financial statements (continued)

2. Income from Charitable Activities

	2024	2023
	£	£
Un-restricted:		
School contracts	36,035	32,810
CRUSE Contract	-	18,083
Postcode Lottery	14,583	-
Other	-	160
	<u>50,618</u>	<u>51,053</u>
Restricted grants:		
Children in Need – Main grant 2019-2022	-	18,267
Children in Need – Bear Project	9,484	9,252
Big Lottery Reaching Communities Fund	-	11,633
The National Lottery Community Fund	42,308	-
Birmingham City Council	17,503	-
Comic Relief	7,762	-
Postcode Lottery	-	15,000
	<u>77,057</u>	<u>54,152</u>
	<u>127,675</u>	<u>105,205</u>

3. Analysis of expenditure

	Raising funds	Charitable activity		2024 Total
		Un-restricted	Restricted	
	£	£	£	£
Staff costs	6,670	63,525	201,915	272,110
Staff training	-	3,762	-	3,762
Staff travel & expenses	-	1,665	2,285	3,950
Counselling costs	-	3,166	7,701	10,867
Venue hire and insurance	-	988	2,439	3,427
Freelance counsellors costs	-	3,594	11,886	15,480
Activity & group work costs	-	1,661	755	2,416
Fundraising Consultants Fees	9,338	-	-	9,338
Office costs	-	21,391	3,617	25,008
Equipment repairs & renewals	-	25	735	760
Professional fees & accountancy	-	1,762	780	2,542
Independent Examiners fee	-	1,250	-	1,250
Bank charges & ICO fee	-	310	-	310
Depreciation	-	1,129	-	1,129
Total	<u>16,008</u>	<u>104,228</u>	<u>232,113</u>	<u>352,349</u>

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Notes to the financial statements (continued)

	Raising funds £	Charitable Un- restricted £	activity Restricted £	2023 Total £
Staff costs	6,375	61,761	157,538	225,674
Staff training	-	1,255	-	1,255
Staff travel & expenses	-	3,426	342	3,768
Counselling costs	-	4,545	3,945	8,490
Venue hire and insurance	-	1,307	604	1,911
Freelance counsellors costs	-	5,578	4,912	10,490
Activity & group work costs	-	1,624	-	1,624
Fundraising Consultants fees	12,603	-	300	12,903
Office costs	-	13,046	2,905	15,951
Equipment repairs & renewals	-	586	-	586
Professional fees & accountancy	-	1,907	-	1,907
Independent Examiners fee	-	1,200	-	1,200
Bank charges & ICO fee	-	239	-	239
Depreciation	-	2,178	-	2,178
Total	18,978	98,652	170,546	288,176

4. Staff costs, trustee remuneration and expenses

	2024 £	2023 £
Salaries	242,324	203,503
National Insurance	13,808	9,418
Pensions	15,978	12,753
Total	272,110	225,674

No employee has employee benefits in excess of £60,000 (2023: nil).

The equivalent of 6.9 full-time members of staff were employed during the year (2023: 6.8)

The key management personnel of the charity comprise the trustees and the CEO. Trustees receive no remuneration or other benefits from the charity. The remuneration, excluding pension contributions, of key management personnel for the year was £44,466 (2023: £38,162).

No expenses were reimbursed to Trustees during the year (2023: £nil).

Donations totalling £100 (2023: £nil) were received from Trustees during the year. There are no further related party transactions that require disclosure in the accounts.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Notes to the financial statements (continued)

5. Tangible fixed assets

	Computer Equipment £
Cost	
At beginning of year	8,774
Additions	1,063
At end of year	9,837
Depreciation	
At beginning of year	7,527
Charge for the year	1,129
At end of year	8,656
Net Book Value	
At 31 March 2024	1,181
At 31 March 2023	1,247

6. Debtors

	2024 £	2023 £
Income receivable	6,290	6,810
Prepayments	1,687	1,575
	7,977	8,385

7. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,896	4,319
Accruals	4,314	2,500
Deferred income	92,203	84,891
Other creditors	4,681	4,319
	106,094	96,029

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Notes to the financial statements (continued)

8. Deferred income

	2024	2023
	£	£
Balance at beginning of year	84,891	97,291
Amount released to income earned from charitable activities	(84,891)	(97,291)
Amount deferred in year	92,203	84,891
	<hr/>	<hr/>
Balance at end of year	92,203	84,891
	<hr/>	<hr/>

Deferred income relates to grants and contract income received in advance.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Notes to the financial statements (continued)

9. Restricted funds

	Balance at beginning of year	Income	Expenditure	Transfers	Balance at end of year
2024	£	£	£	£	£
Restricted funds					
Henry Smith Improving Lives	58	60,000	(60,058)	-	-
Henry Smith Covid Long Term Support	-	40,000	(40,000)	-	-
Graham Griffiths Fund	1,306	-	(1,306)	-	-
National Lottery Community Fund	-	42,308	(42,308)	-	-
Children in Need – Bear project	-	9,484	(9,484)	-	-
Eveson Charitable Trust	-	15,000	(15,000)	-	-
Cornerstone Projects	-	10,000	(2,367)	-	7,633
Comic Relief	-	7,762	(7,762)	-	-
Birmingham City Council	-	17,503	(17,503)	-	-
Penguin project	3,542	8,500	(12,042)	-	-
Small grants <£5k	1,873	22,410	(24,283)	-	-
	6,779	232,967	(232,113)	-	7,633
Unrestricted funds					
General funds	110,208	133,244	(120,236)	-	123,216
Total funds	116,987	366,211	352,349	-	130,849
2023					
Restricted funds	£	£	£	£	£
Henry Smith Improving Lives	-	30,000	(29,942)	-	58
Henry Smith Covid Long Term Support	-	40,000	(40,000)	-	-
Graham Griffiths Fund	-	2,000	(694)	-	1,306
Children in Need –Main grant 2019-22	(1,280)	18,267	(16,987)	-	-
National Lottery Community Fund	(3,559)	11,633	(8,074)	-	-
Children in Need – Bear project	1,024	9,252	(10,276)	-	-
Eveson Charitable Trust	882	11,250	(12,132)	-	-
Masonic Charitable Trust	869	12,500	(13,369)	-	-
Postcode Local Trust	2,586	15,000	(17,586)	-	-
Penguin project	-	9,000	(5,458)	-	3,542
Small grants <£5k	4,901	13,000	(16,028)	-	1,873
	5,423	171,902	(170,546)	-	6,779
Unrestricted funds					
General funds	74,689	153,149	(117,630)	-	110,208
Total funds	80,112	325,051	(288,176)	-	116,987

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Notes to the financial statements (continued)

- Henry Smith Improving Lives grant – A 3 year grant was awarded in September 2022 for core costs, this funds management salaries
Henry Smith COVID 19 Long term Support 3 year grant was awarded in March 2022 to support therapist salaries costs.
- Graham Griffiths Fund – Small grant to fund Therapeutic Play Resources for use with children and young people.
- National Lottery Community Fund (Reaching Communities) – Grant to deliver our Safe Harbour project, one to one therapy for children and young people experiencing complex loss. A 5 year grant was awarded and started in April 2023.
- BBC Children in Need – Small Grant for the BEAR project, support to families together after bereavement. Funding for this project ends in May 2024.
- Eveson Charitable Trust – Grant towards the costs of a Children’s Therapist.
- Cornerstone Projects – grant towards the cost of providing 100 therapists kits.
- Comic Relief – A 1 year grant was awarded in May 2023 and this project started in September 2023. The grant funded one to one therapy for children impacted by domestic abuse.
- Birmingham City Council – Domestic Abuse Community Grant – to fund an 18 month project providing group support for children impacted by domestic abuse.
- Penguin Project - Funded by various trusts – Family Therapy and Child Parent relationship courses.
- Small grants – funds raised towards the cost of therapists
- Masonic Charitable Trust – Grant towards the costs of a Children’s Therapist in 2022/3
- Postcode Local Trust – Grant towards the costs of a Children’s Therapist in 2022/3

10. Analysis of net assets between funds

Fund balances at 31 March are represented by:

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
2024			
Fixed Assets	1,181	-	1,181
Current assets	156,241	79,521	235,762
Liabilities	(34,206)	(71,888)	(106,094)
Total	123,216	7,633	130,849
2023			
Fixed Assets	1,247	-	1,247
Current assets	127,442	84,327	211,769
Liabilities	(18,481)	(77,548)	(96,029)
Total	110,208	6,779	116,987

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2024

Notes to the financial statements (continued)

11. Controlling Interest

The Charity is controlled by the Trustees.

12. Comparative Statement of Financial Activities for 2023

Income:	Un- restricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations & legacies	100,920	117,750	218,670
Charitable activities	51,053	54,152	105,205
Investments	1,176	-	1,176
Total income	153,149	171,902	325,051
Expenditure			
Costs of raising funds	18,978	300	19,278
Charitable activities	98,652	170,246	268,898
Total expenditure	117,630	170,546	288,176
Net income and net movement in funds for year	35,519	1,356	36,875
Reconciliation of funds:			
Transfer of funds	-	-	-
Total funds brought forward	74,689	5,423	80,112
Total funds carried forward	110,208	6,779	116,987

BEYOND THE HORIZON CHARITY

England & Wales - Charity number 1155755

Accounts



Beyond The Horizon Charity

Trustees Report and Financial Statements for the year
ended 31 March 2023

Registered Charity number 1155755

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

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Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Report of the Trustees

The Trustees of Beyond the Horizon Charity (“the Charity”) have pleasure in presenting their report and financial statements for the year ended 31 March 2023. The financial statements comply with the Charities Act, the Charity’s Constitution 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 (FRS102) (updated 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Charity’s objects are to relieve the distress and/or to protect the good health of children and their families who have experienced bereavement, domestic abuse or relationship breakdown.

The Charity undertakes the following activities in order to fulfill its objectives:

Service Provision

- Counselling
- Play Therapy
- Child Parent Relationship Therapy and Parent Support Sessions (The Penguin Project)
- Art Therapy
- Family Sessions following bereavement (The BEAR project)
- Therapeutic groups for children
- Crisis support, advice and training to schools and other professionals

How We Do What We Do:

Our therapists travel to the communities where children and young people are based, seeing them within a mile of their own home. This means the service is accessible to all regardless of financial position or ethnic and family background and situated locally. We offer appointments in and out of school time to maximise the opportunities for young people to access our support.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the Charity’s aims and objectives and in planning future activities.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Report of the Trustees (continued)

ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS

Our Goals for 2022-2023 were:

- **One to One Play Therapy, Art Therapy and Counselling for Children and Young People**

Maintain existing levels of delivery and planning for a manageable level of growth. Including the recruitment of additional therapists.

- **The Penguin Project**

Further develop this project and expand the reach of this service including the recruitment of a project manager.

- **BTH Ambassadors**

Continue to develop BTH Ambassadors (youth panel) focusing on recruitment of new members as well as championing the voices of our existing panel members and ensuring that their suggestions are fed into delivery and planning.

- **Monitoring systems**

Develop our database and monitoring systems further for deeper and easier analysis of our data.

- **Looking after the wellbeing of our team**

Continue to prioritise the mental health and wellbeing of our team who hold the distress and traumatic stories of children and families.

- **Diversity, Equality and Inclusion**

Continue to develop our Equality, Diversity and Inclusion plan.

Key achievements of the charity in the period included:

Service Delivery:

We responded to 425 new requests for support during the year, higher than in 2022 (374) and higher than any other point in our history.

We are proud to have supported 283 beneficiaries during the year. 241 of these received a therapeutic intervention (182 children/young people and 59 parents/school professionals).

70% of those supported this year had also experienced other adverse childhood experiences in addition to their referral reason (bereavement, parental separation or domestic abuse).

Our outcomes data from those supported during the year shows that after therapy 93% of children felt less isolated and had started sharing their emotions and experiences with those around them. 83% had higher self-esteem and 80% had improved confidence.

81% of those who had a therapeutic intervention showed a reduction in concerns regarding their mental health.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Report of the Trustees (continued)

We also:

- Recruited a Parent Project Manager to oversee and take forward our Penguin Project
- Embedded the Penguin Project as a core service
- Continued to work with Birmingham and Solihull Bereavement Pathway partners to support bereaved children and young people
- Developed our BTH Ambassadors youth panel
- Developed our Evaluation Database to enable us to capture outcomes in a timely and effective way.

Fundraising and Grant Applications:

We are extremely grateful for the support of our funders and donors who enable us to continue and develop our services to children and families in Birmingham.

During this financial year we received grants and donations from the following:

Baron Davenport's Charity
Bernard Piggott Charitable Trust
CB & HH Taylor Trust
Children In Need
Claverdon Fields Charitable Trust
The Cole Charitable Trust
Co-op Community Dividend Fund
DMF Ellis Charitable Trust
Dumbreck Charity
Edward Gostling Foundation
Envision
Eveson Trust
George Fentham Birmingham Charity
George Henry Collins Charity
GJW Turner Trust
Gowling WLG Charitable Trust
Grantham Yorke Trust
Heart of England Community Foundation – The Harry Payne Trust
Heart of England Community Foundation – The Graham Griffiths Fund
The Henry Smith Charity
The Joseph Hopkins and Henry James Sayer Charities
The Hospital Saturday Fund
The John Avins Trust

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Report of the Trustees (continued)

Lillie Johnson Charitable Trust
Postcode Local Trust
Richard Kilcuppes Charity
The Roughley Trust
Sir John Middlemore Charitable Trust
Sir Jules Thorn Charitable Trust
The Souter Charitable Trust
The Alan Edward Higgs Charity
The Albert Hunt Trust
The Archer Trust
The Grimmitt Trust
The James Tudor Foundation
The Leatherseller's Foundation
The National Lottery Community Fund - Reaching Communities
The Olton Golf Club
The Richard Cadbury Charitable Trust
The Roger & Douglas Turner Charitable Trust
The Saintbury Trust
The Sheldon Trust
W A Cadbury Charitable Trust
W E Dunn Trust
Warwickshire Freemasons
The Masonic Charitable Foundation

Future Plans – 2023-2024

The charity will focus on the following over the next 12 months:

- Increasing capacity in the therapy team by employing an additional therapist
- Expansion of the Penguin Project with Reaching Communities funding
- Delivery of a new Domestic Abuse project for Birmingham City Council
- Revise the specification for continuation of the BEAR project into 2024
- Develop a schools support package
- Continue to prioritise the mental health and wellbeing of our team.
- Continue to develop our Equality, Diversity and Inclusion plan.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Report of the Trustees (continued)

FINANCIAL REVIEW

The accounts for the year show net income of £36,875 for the year (2022: Net expenditure of £56,062). The total income amounted to £325,051 (2022: £191,514), whilst expenditure for the year amounted to £288,176 (2022: £247,576).

Certain grants have been given for specific purposes and these are shown as restricted funds, however 47% (2022: 56%) of our total income for the year was unrestricted.

Based on the expected income and expenditure levels, Trustees consider that the Charity has adequate resources to maintain its ongoing work.

Reserves policy

The calculation of the required level of reserves is an integral part of the Charity's planning, budget and forecast cycle. It takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisational commitments

During the year, the trustees have reviewed their reserves policy which is as follows:

- The charity requires free reserves to cover 3-6 months of its annual budgeted core costs, not covered by secured income, of around £43,500-£87,000.

Unrestricted reserves at the end of year amount to £110,208 and from this the trustees have designated £25,851 to cover committed costs. Therefore, our free reserves for the year (after deducting £1,247 spent on fixed assets) are £83,110 which represents just under 6 months of annual budgeted costs not covered by secured income.

The charity's free reserves are therefore in line with policy.

Trustees will review this policy annually and the level of reserves will be reviewed throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Beyond The Horizon Charity is a Charitable Incorporated Organisation and a registered Charity governed by its Constitution. The only voting members are its Trustees.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Report of the Trustees (continued)

The Charity was registered on 7 February 2014 when it became a legal organisation. It commenced activity on 1 April 2014 following the transfer of its staff and activities from another Charity. Prior to that date the charitable activity had been carried out by the same members of staff as a separate project within a larger Charity, namely Spurgeons.

Appointment of Trustees, induction & training

The Trustees who served during the year are detailed below.

New Trustees may be appointed by invitation to join the Board given that they have the necessary skills and experience to contribute to the Charity's activities and to be able to discharge their obligations as Trustees.

New Trustees will be provided with copies of the Charity's Constitution and all relevant policies and procedures and will be given the necessary training to enable them to carry out their duties as Trustees.

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:

Trustees are as follows:

Alan Clee (Chair)

Toby Arrowsmith (Treasurer) (resigned 21st November 2022)

Scott Dale

Rev Paul Nash (Vice Chair)

Fidelis Navas

Elaine White

Vicki Hook

Carmen Hunter (appointed 26 September 2022)

Janet Douglas (appointed 30 June 2022)

Charity Number: 1155755

Registered Office:

Holy Cross Centre

Beauchamp Road

Birmingham

B13 0NS

Independent Examiner:

Karen Hanlan, ACA, ACIE

Karen Hanlan Independent Examiner Limited

1 Saracen Close

Ettington, CV37 7SZ

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Report of the Trustees (continued)

Bankers:

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Approved by the Board and signed on its behalf by:

Alan Clee, *Chair of Trustees*

Date 03/10/23

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit incurred by the Charity for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to exist.

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorized use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Independent Examiner’s Report to the Trustees of Beyond the Horizon Charity

I report to the trustees on my examination of the accounts of Beyond the Horizon Charity (‘the Charity’) for the year ended 31 March 2023 which are set out on pages 12 to 23.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the 2011 Act’).

I report in respect of my examination of the Charity’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner’s statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair’ view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Karen Hanlan, Institute of Chartered Accountants, England & Wales
Karen Hanlan Independent Examiner Limited
1 Saracen Close, Ettington, CV37 7SZ

Date: 3/10/23

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Statement of financial activities

Income:	Note	Un- restricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations & legacies	1	100,920	117,750	218,670	75,594
Charitable activities	2	51,053	54,152	105,205	115,920
Investments		1,176	-	1,176	-
Total income		153,149	171,902	325,051	191,514
Expenditure					
Costs of raising funds		18,978	300	19,278	7,023
Charitable activities		98,652	170,246	268,898	240,553
Total expenditure	3	117,630	170,546	288,176	247,576
Net income/(expenditure) and net movement in funds for year		35,519	1,356	36,875	(56,062)
Reconciliation of funds:					
Transfer of funds		-	-	-	-
Total funds brought forward		74,689	5,423	80,112	136,174
Total funds carried forward		110,208	6,779	116,987	80,112

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Balance sheet

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	5	<u>1,247</u>	<u>3,425</u>
Current Assets			
Debtors	6	8,385	11,016
Cash at bank and in hand		<u>203,384</u>	<u>172,615</u>
		<u>211,769</u>	<u>183,631</u>
Current Liabilities			
Creditors: amounts falling due within one year	7	<u>(96,029)</u>	<u>(106,944)</u>
Net current assets		<u>115,740</u>	<u>76,687</u>
Net assets		<u>116,987</u>	<u>80,112</u>
Funds of the Charity:			
Restricted Funds	9	6,779	5,423
Unrestricted Funds		<u>110,208</u>	<u>74,689</u>
Total Charity funds		<u>116,987</u>	<u>80,112</u>

The accompanying accounting policies and notes form part of these financial statements.

Approved by the Trustees and signed on their behalf by:

Alan Clee, Chair of Trustees

Date: 03/10/23

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Principal accounting policies

Basis of preparation

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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (updated 1 January 2019) – (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Beyond the Horizon Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charity's key funders and stakeholders and in response to the progress made by the Charity in pursuing a viable budget including the obtaining of further grants and donations. The Charity's business plan shows that the Charity will be able to operate in the foreseeable future. Based on this understanding the Trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the Trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charity.

Income

All income is recognised in the Statement of Financial Activities when the Charity is legally entitled, ultimate receipt is probable and the amount can be quantified with reasonable accuracy.

Income relating to future periods, as a result of donor imposed conditions specifying the time period, has been treated as deferred income.

Income dependent on certain conditions, amounting to more than mere administrative requirements, is recognised when the conditions have been fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Principal accounting policies (continued)

Expenditure is classified under the following activity headings:

- Costs of raising funds comprises the costs of fundraising activity and includes an allocation of staff costs relating to time spent on fundraising activity.
- Expenditure on charitable expenditure includes the costs of project delivery to further the purposes of the Charity and their associated support and governance costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Depreciation is provided at a rate calculated to write off the cost on a straight line basis over a period of less than the estimated useful life of the assets at the following rates:

Computer equipment - 3 years

Fixed assets are capitalised when their value exceeds £500.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

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 trade discounts due.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Pensions

The Charity contributes to employee's individual personal pension plans. The employer contributions to the scheme in 2022 were £9,883 (2021: £7,897) and are charged to the statement of financial activities as incurred.

Taxation

As a registered Charity no provision is considered necessary for taxation.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Notes to the financial statements

1. Donations & legacies

	2023	2022
	£	£
Un-restricted:		
Donations	6,601	3,561
Funds raised through sponsored activities	7,286	5,986
Grants:		
- Henry Smith Charitable Trust	14,333	39,167
- The Leathersellers Foundation	25,000	-
- WA Cadbury	12,000	-
- Other	35,700	1,130
	100,920	49,844
Restricted donations/grants:		
<i>Penguin Project:</i>		
- The Alan Higgs Charity	2,500	-
- George Henry Collins	1,000	-
- CB & HH Taylor Trust	1,000	-
- The Saintbury Trust	2,000	-
- E Cadbury Charitable Trust	-	2,500
- Richard Kilcuppes Charitable Trust	1,000	1,000
- Others < £500	1,500	-
	9,000	3,500
- Henry Smith Charitable Trust	70,000	-
- Eveson Charitable Trust	11,250	3,750
- Masonic Charitable Trust	12,500	12,500
- The James Tudor Foundation	4,000	-
- Claverdon Fields	-	1,000
- Grantham Yorke Trust	-	5,000
- Souter Charitable Trust	2,000	-
- COOP Community Dividend Fund	2,500	-
- Grimmitt Trust	3,000	-
- Heart of England – Graham Griffiths Fund	2,000	-
- George Fentham Charitable Trust	1,000	-
- Other	500	-
	117,750	25,750
	218,670	75,594

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Notes to the financial statements (continued)

2. Income from Charitable Activities

	2023	2022
	£	£
Un-restricted:		
School contracts	32,810	27,741
CRUSE Contract	18,083	29,104
Other	160	-
	<u>51,053</u>	<u>56,845</u>
Restricted grants:		
Children in Need – Main grant 2019-2022	18,267	19,399
Children in Need – Bear Project	9,252	9,083
Big Lottery Reaching Communities Fund	11,633	25,593
Postcode Lottery	15,000	5,000
	<u>54,152</u>	<u>59,075</u>
	<u><u>105,205</u></u>	<u><u>115,920</u></u>

3. Analysis of expenditure

	Raising funds	Charitable Un-restricted	Charitable activity Restricted	2023 Total
	£	£	£	£
Staff costs	6,375	61,761	157,538	225,674
Staff training	-	1,255	-	1,255
Staff travel & expenses	-	3,426	342	3,768
Counselling costs	-	4,545	3,945	8,490
Venue hire and insurance	-	1,307	604	1,911
Freelance counsellors costs	-	5,578	4,912	10,490
Activity & group work costs	-	1,624	-	1,624
Fundraising Consultants Fees	12,603	-	300	12,903
Office costs	-	13,046	2,905	15,951
Equipment repairs & renewals	-	586	-	586
Professional fees & accountancy	-	1,907	-	1,907
Independent Examiners fee	-	1,200	-	1,200
Bank charges & ICO fee	-	239	-	239
Depreciation	-	2,178	-	2,178
Total	<u>18,978</u>	<u>98,652</u>	<u>170,546</u>	<u>288,176</u>

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Notes to the financial statements (continued)

	Raising funds £	Charitable Un- restricted £	activity Restricted £	2022 Total £
Staff costs	5,480	98,274	95,334	199,088
Staff training	-	4,161	-	4,161
Staff travel & expenses	-	1,288	2,054	3,342
Counselling costs	-	2,233	5,045	7,278
Venue hire and insurance	-	900	656	1,556
Freelance counsellors costs	-	7,106	2,066	9,172
Activity & group work costs	-	1,261	1,983	3,244
Fundraising event costs	168	-	-	168
Office costs	-	8,291	2,187	10,478
Equipment repairs & renewals	-	576	-	576
Professional fees & accountancy	1,375	3,520	321	5,216
Independent Examiners fee	-	1,150	-	1,150
Bank charges & ICO fee	-	176	-	176
Depreciation	-	1,909	67	1,976
Governance	-	(5)	-	(5)
Total	7,023	130,840	109,713	247,576

4. Staff costs, trustee remuneration and expenses

	2023 £	2022 £
Salaries	203,503	185,088
National Insurance	9,418	4,117
Pensions	12,753	9,883
Total	225,674	199,088

No employee has employee benefits in excess of £60,000 (2022: nil).

The equivalent of 6.8 full-time members of staff were employed during the year (2022: 6.7)

The key management personnel of the charity comprise the trustees and the CEO. Trustees receive no remuneration or other benefits from the charity. The remuneration, excluding pension contributions, of key management personnel for the year was £38,162 (2022: £36,535).

No expenses were reimbursed to Trustees during the year (2022: £nil).

Donations totalling £nil (2022: £1,500) were received from Trustees during the year. There are no further related party transactions that require disclosure in the accounts.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Notes to the financial statements (continued)

5. Tangible fixed assets

	Computer Equipment £
Cost	
At beginning of year	8,774
Additions	-
	-
At end of year	8,774
Depreciation	
At beginning of year	5,349
Charge for the year	2,178
	2,178
At end of year	7,527
Net Book Value	
At 31 March 2023	1,247
At 31 March 2022	3,425

6. Debtors

	2023 £	2022 £
Income receivable	6,810	9,761
Prepayments	1,575	1,255
	1,575	1,255
	8,385	11,016

7. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	4,319	4,903
Accruals	2,500	1,823
Deferred income	84,891	97,291
Other creditors	4,319	2,927
	4,319	2,927
	96,029	106,944

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Notes to the financial statements (continued)

8. Deferred income

	2023	2022
	£	£
Balance at beginning of year	97,291	30,087
Amount released to income earned from charitable activities	(97,291)	(30,087)
Amount deferred in year	84,891	97,291
	<u>84,891</u>	<u>97,291</u>
Balance at end of year	<u>84,891</u>	<u>97,291</u>

Deferred income relates to grants and contract income received in advance.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Notes to the financial statements (continued)

9. Restricted funds

	Balance at beginning of year	Income	Expenditure	Transfers	Balance at end of year
	£	£	£	£	£
2023					
Restricted funds					
Henry Smith Improving Lives	-	30,000	(29,942)	-	58
Henry Smith Covid Long Term Support	-	40,000	(40,000)	-	-
Graham Griffiths Fund	-	2,000	(694)	-	1,306
Children in Need –Main grant 2019-22	(1,280)	18,267	(16,987)	-	-
National Lottery Community Fund	(3,559)	11,633	(8,074)	-	-
Children in Need – Bear project	1,024	9,252	(10,276)	-	-
Eveson Charitable Trust	882	11,250	(12,132)	-	-
Masonic Charitable Trust	869	12,500	(13,369)	-	-
Postcode Local Trust	2,586	15,000	(17,586)	-	-
Penguin project	-	9,000	(5,458)	-	3,542
Small grants <£5k	4,901	13,000	(16,028)	-	1,873
	5,423	171,902	(170,546)	-	6,779
Unrestricted funds					
General funds	74,689	153,149	(117,630)	-	110,208
Total funds	80,112	325,051	(288,176)	-	116,987
2022					
Restricted funds	£	£	£	£	£
Children in Need –Main grant 2019-22	923	19,399	(21,602)	-	(1,280)
West Midlands Police & Crime Commissioner	433	-	(433)	-	-
National Lottery Community Fund	11,188	25,593	(40,340)	-	(3,559)
Children in Need – Bear project	2,073	9,083	(10,132)	-	1,024
Eveson Charitable Trust	-	3,750	(2,868)	-	882
Masonic Charitable Trust	-	12,500	(11,631)	-	869
Postcode Local Trust	-	5,000	(2,414)	-	2,586
Small Grants <£5k	15,694	9,500	(20,293)	-	4,901
	30,311	84,825	(109,713)	-	5,423
Unrestricted funds					
General funds	105,863	106,689	(137,863)	-	74,689
Total funds	136,174	191,514	(247,576)	-	80,112

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Notes to the financial statements (continued)

- Henry Smith Improving Lives grant – A second 3 year grant was awarded in September 2022.
- Henry Smith COVID 19 Long term Support 3 year grant was awarded in March 2022.
- Graham Griffiths Fund – Small grant to fund Therapeutic Play Resources for use with children and young people.
- BBC Children in Need – Main Grant to support out of school hours counselling services to children and young people. This grant ended in February 2023.
- National Lottery Community Fund (Reaching Communities) – Grant to deliver our Safe Harbour project, one to one therapy for children and young people experiencing complex loss. A second grant (5 years) was awarded in February 2023 and starts in April 2023 expanding the service to working with parents and other professionals.
- BBC Children in Need – Small Grant for the BEAR project, support to families together after bereavement. Funding for this project is due to end in May 2024.
- Eveson Charitable Trust – Grant towards the costs of a Children’s Therapist.
- Masonic Charitable Trust – Grant towards the costs of a Children’s Therapist
- Postcode Local Trust – Grant towards the costs of a Children’s Therapist.
- Penguin Project - Funded by various trusts – Family Therapy and Child Parent relationship courses.

10. Analysis of net assets between funds

Fund balances at 31 March are represented by:

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
2023			
Fixed Assets	1,247	-	1,247
Current assets	127,442	84,327	211,769
Liabilities	(18,481)	(77,548)	(96,029)
Total	110,208	6,779	116,987
2022			
Fixed Assets	3,231	194	3,425
Current assets	126,509	57,122	183,631
Liabilities	(55,051)	(51,893)	(106,944)
Total	74,689	5,423	80,112

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2023

Notes to the financial statements (continued)

11. Controlling Interest

The Charity is controlled by the Trustees.

12. Comparative Statement of Financial Activities for 2022

	Un- restricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income:			
Donations & legacies	49,844	25,750	75,594
Charitable activities	56,845	59,075	115,920
	<hr/>		
Total income	106,689	84,825	191,514
	<hr/>		
Expenditure			
Costs of raising funds	7,023	-	7,023
Charitable activities	130,840	109,713	240,553
	<hr/>		
Total expenditure	137,863	109,713	247,576
	<hr/>		
Net expenditure and net movement in funds for year	(31,174)	(24,888)	(56,062)
	<hr/>		
Reconciliation of funds:			
Transfer of funds			-
	<hr/>		
Total funds brought forward	105,863	30,311	136,174
	<hr/>		
Total funds carried forward	74,689	5,423	80,112

BEYOND THE HORIZON CHARITY

England & Wales - Charity number 1155755

Accounts



Beyond The Horizon Charity

Trustees Report and Financial Statements for the year
ended 31 March 2022

Registered Charity number 1155755

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

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Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Report of the Trustees

The Trustees of Beyond the Horizon Charity (“the Charity”) have pleasure in presenting their report and financial statements for the year ended 31 March 2022. The financial statements comply with the Charities Act, the Charity’s Constitution 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 (FRS102) (updated 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Charity’s objects are to relieve the distress and/or to protect the good health of children and their families who have experienced bereavement, domestic abuse or relationship breakdown.

The Charity undertakes the following activities in order to fulfill its objectives:

Service Provision

- Counselling
- Play Therapy
- Child Parent Relationship Therapy and Parent Support Sessions (The Penguin Project)
- Art Therapy
- Family Sessions following bereavement (The BEAR project)
- Bereavement Groups for children
- Crisis support, advice and training to schools and other professionals

How We Do What We Do:

Our therapists travel to the communities where children and young people are based, seeing them within a mile of their own home. This means the service is accessible to all regardless of financial position or ethnic and family background and situated locally. We offer appointments in and out of school time and at weekends to maximise the opportunities for young people to access our support.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the Charity’s aims and objectives and in planning future activities.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Report of the Trustees (continued)

ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS

Our Goals for 2021-2022 were:

- Continue to provide timely therapy services to children and young people in Birmingham who have been affected by bereavement, loss, domestic abuse and trauma.
- Establishing our children and young people's panel/youth board
- Launch our new website with easier ways for parents, families and professionals to access information and supportive resources
- Embedding Child Parent Relationship Therapy into our core work
- Seek funding to support our work with kinship carers and for those with Special Guardianship Orders
- Develop our administrative team
- Develop our record keeping and data collection procedures
- Prioritise the wellbeing of our team
- Continue to examine our Equality, Diversity and Inclusion Agenda

Key achievements of the charity in the period included:

Service Delivery:

- 374 new requests for support (2021: 262, 2020: 344, 2019: 243)
- 226 new referrals accepted (2021: 139, 2020: 169, 2019: 130)
- 293 beneficiaries supported in year (2021:216)
- 263 individuals (children/parents) received a therapeutic intervention
- 30 parents/carers received, Parent Support or Child Parent Relationship Therapy (2021:15, 2020: 3)
- 233 children/young people received a therapeutic intervention:
 - 161 children/young people received one to one therapy (2021: 111, 2020: 123, 2019: 129)
 - 38 bereaved children were supported with their parent/carer through our BEAR project (2021: 34, 2020: 44, 2019: 33)
 - 34 children were supported in a group at school (2021:12)
 - 34 children attended our Remembering Day.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Report of the Trustees (continued)

We also:

- Adapted our delivery again, resuming delivery of our BEAR project back into family homes and resumed face to face therapy for 95% of our children and young people beneficiaries
- Increased our capacity recruiting additional therapists and administrative staff
- Developed our Penguin Project further, offering more individual parent support sessions and Child Parent Relationship Therapy to 2 school communities
- Supported more children through school groups
- Continued to work with Birmingham and Solihull Bereavement Pathway partners to support children and young people bereaved during COVID
- Established our youth panel, BTH Ambassadors
- Held a Remembering Day for families bereaved during the pandemic.

Fundraising and Grant Applications:

During this financial year we received grants and donations from the following:

- The Richard Kilcuppe Charity
- BBC Children In Need
- Masonic Charitable Trust
- The Henry Smith Charity
- Claverdon Fields Charitable Trust
- Warwickshire Freemasons
- National Lottery Community Fund – Reaching Communities
- The Eveson Trust
- Postcode Local Trust
- The Edward and Dorothy Cadbury Trust
- Souter Charitable Trust
- The Grantham Yorke Trust
- Water Orton Bingo
- Freemasons Relief Chest
- Olton Golf Club
- Envision
- Holy Cross Church
- Alan Clee

Future Plans - 2022-2023

The charity will focus on the following over the next 12 months:

- **One to One Play Therapy, Art Therapy and Counselling for Children and Young People**
Maintaining existing levels of delivery and planning for a manageable level of growth.

This will include the recruitment of additional therapists.

- **The Penguin Project**

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

- Report of the Trustees (continued)

Further develop this project and expand the reach of this service. This will include the recruitment of a project manager.

- **BTH Ambassadors**

We will continue to develop BTH Ambassadors focusing on recruitment of new members as well as championing the voices of our existing panel members and ensuring that their suggestions are fed into delivery and planning.

- **Monitoring systems**

Develop our database and monitoring systems further for deeper and easier analysis of our data.

- **Looking after the wellbeing of our team**

We will continue to prioritise the mental health and wellbeing of our team who hold the distress and traumatic stories of children and families.

- **Diversity, Equality and Inclusion**

We will continue to develop our Equality, Diversity and Inclusion plan.

FINANCIAL REVIEW

The accounts for the year show net expenditure of £56,062 for the year (2021: Net income of £63,131) largely due to emergency COVID funding ending. The total income amounted to £191,514 (2021: £252,005), whilst expenditure for the year amounted to £247,576 (2021: £188,874).

Certain grants have been given for specific purposes and these are shown as restricted funds, however 56% (2021: 34%) of our total income for the year was unrestricted.

Based on the expected income and expenditure levels, Trustees consider that the Charity has adequate resources to maintain its ongoing work however, further funding needs to be identified in the next financial year in order for the charity to achieve its plans.

Reserves policy

The calculation of the required level of reserves is an integral part of the Charity's planning, budget and forecast cycle. It takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisational commitments

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Report of the Trustees (continued)

During the year, the trustees have reviewed their reserves policy which is as follows:

- The charity requires free reserves to cover 3-6 months of its annual budgeted core costs, not covered by secured income, of around £25,000-50,000.

Unrestricted reserves at the end of year amount to £74,689 and from this the trustees have designated £22,138 to cover committed costs. Therefore, our free reserves for the year (after deducting £3,425 spent on fixed assets) are £49,126 which represents 6 months of annual budgeted costs not covered by secured income.

The charity's free reserves are therefore in line with policy.

Trustees will review this policy annually and the level of reserves will be reviewed throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Beyond The Horizon Charity is a Charitable Incorporated Organisation and a registered Charity governed by its Constitution. The only voting members are its Trustees.

The Charity was registered on 7 February 2014 when it became a legal organisation. It commenced activity on 1 April 2014 following the transfer of its staff and activities from another Charity. Prior to that date the charitable activity had been carried out by the same members of staff as a separate project within a larger Charity, namely Spurgeons.

Appointment of Trustees, induction & training

The Trustees who served during the year are detailed below.

New Trustees may be appointed by invitation to join the Board given that they have the necessary skills and experience to contribute to the Charity's activities and to be able to discharge their obligations as Trustees.

New Trustees will be provided with copies of the Charity's Constitution and all relevant policies and procedures and will be given the necessary training to enable them to carry out their duties as Trustees.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Report of the Trustees (continued)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:

Trustees are as follows:

Alan Clee (Chair)

Toby Arrowsmith (Treasurer)

Scott Dale

Rev Paul Nash (Vice Chair)

Sara Walton (resigned 09/01/22)

Fidelis Navas

Elaine White

Sajida Butt (resigned 06/09/21)

Vicki Hook

Charity Number: 1155755

Registered Office:

Holy Cross Centre

Beauchamp Road

Birmingham

B13 0NS

Independent Examiner:

Karen Hanlan, ACA, ACIE

Karen Hanlan Independent Examiner Limited

1 Saracen Close

Ettington

Warwickshire

CV37 7SZ

Bankers:

Unity Trust Bank plc

Nine Brindleyplace

Birmingham

B1 2HB

Approved by the Board and signed on its behalf by:

Alan Clee

Date: 6 October 2022

Chair of Trustees

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit incurred by the Charity for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to exist.

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorized use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Independent Examiner's Report to the Trustees of Beyond the Horizon Charity

I report to the trustees on my examination of the accounts of Beyond the Horizon Charity ('the Charity') for the year ended 31 March 2022 which are set out on pages 11 to 22.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Karen Hanlan, Institute of Chartered Accountants, England & Wales
Karen Hanlan Independent Examiner Limited
1 Saracen Close, Ettington, CV37 7SZ

Date: 6 October 2022

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Statement of financial activities

Income:	Note	Un- restricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations & legacies	1	49,844	25,750	75,594	92,154
Charitable activities	2	56,845	59,075	115,920	159,852
Total income		106,689	84,825	191,514	252,006
Expenditure					
Costs of raising funds		7,023	-	7,023	6,024
Charitable activities		130,840	109,713	240,553	182,851
Total expenditure	3	137,863	109,713	247,576	188,875
Net (expenditure)/income and net movement in funds for year		(31,174)	(24,888)	(56,062)	63,131
Reconciliation of funds:					
Transfer of funds				-	-
Total funds brought forward		105,863	30,311	136,174	73,043
Total funds carried forward		74,689	5,423	80,112	136,174

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Balance sheet

	Notes	2022 £	2021 £
Fixed Assets			
Tangible assets	5	<u>3,425</u>	<u>3,777</u>
Current Assets			
Debtors	6	11,016	13,506
Cash at bank and in hand		<u>172,615</u>	<u>154,988</u>
		<u>183,631</u>	<u>168,494</u>
Current Liabilities			
Creditors: amounts falling due within one year	7	<u>(106,944)</u>	<u>(36,097)</u>
Net current assets		<u>76,687</u>	<u>132,397</u>
Net assets		<u>80,112</u>	<u>136,174</u>
Funds of the Charity:			
Restricted Funds	9	5,423	30,311
Unrestricted Funds		<u>74,689</u>	<u>105,863</u>
Total Charity funds		<u>80,112</u>	<u>136,174</u>

The accompanying accounting policies and notes form part of these financial statements.

Approved by the Trustees and signed on their behalf by:

Alan Clee, Chair of Trustees

Date: 6 October 2022

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Principal accounting policies

Basis of preparation

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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (updated 1 January 2019) – (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Beyond the Horizon Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charity's key funders and stakeholders and in response to the progress made by the Charity in pursuing a viable budget including the obtaining of further grants and donations. The Charity's business plan shows that the Charity will be able to operate in the foreseeable future. Based on this understanding the Trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the Trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charity.

Income

All income is recognised in the Statement of Financial Activities when the Charity is legally entitled, ultimate receipt is probable and the amount can be quantified with reasonable accuracy.

Income relating to future periods, as a result of donor imposed conditions specifying the time period, has been treated as deferred income.

Income dependent on certain conditions, amounting to more than mere administrative requirements, is recognised when the conditions have been fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Principal accounting policies (continued)

Expenditure is classified under the following activity headings:

- Costs of raising funds comprises the costs of fundraising activity and includes an allocation of staff costs relating to time spent on fundraising activity.
- Expenditure on charitable expenditure includes the costs of project delivery to further the purposes of the Charity and their associated support and governance costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Depreciation is provided at a rate calculated to write off the cost on a straight line basis over a period of less than the estimated useful life of the assets at the following rates:

Computer equipment - 3 years

Fixed assets are capitalised when their value exceeds £200.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

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 trade discounts due.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Pensions

The Charity contributes to employee's individual personal pension plans. The employer contributions to the scheme in 2022 were £9,883 (2021: £7,897) and are charged to the statement of financial activities as incurred.

Taxation

As a registered Charity no provision is considered necessary for taxation.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Notes to the financial statements

1. Donations & legacies

	2022	2021
	£	£
Un-restricted:		
Donations	3,561	10,659
Funds raised through sponsored activities	5,986	595
Grants:		
- Henry Smith Charitable Trust	39,167	41,750
- Other	1,130	9,900
	49,844	62,904
Restricted grants:		
- E Cadbury Charitable Trust	2,500	-
- Richard Kilcuppes Charitable Trust	1,000	-
- Clavedon Fields	1,000	-
- Masonic Charitable Trust	12,500	-
- George Henry Collins Trust	-	1,000
- Newby Trust	-	5,000
- WA Cadbury	-	2,000
- Grimmitt Trust	-	3,000
- BVSC	-	2,000
- Heart of England	-	4,000
- Roughley Charities	-	5,000
- J Middlemore Charitable Trust	-	2,000
- Eveson Charitable Trust	3,750	-
- Grantham Yorke Trust	5,000	5,000
- Warburton Trust	-	250
	25,750	29,250
	75,594	92,154

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Notes to the financial statements (continued)

2. Income from Charitable Activities

	2022	2021
	£	£
Un-restricted:		
School contracts	27,741	17,763
CRUSE Contract	29,104	24,255
HMRC Job Retention Support grants	-	2,786
	<u>56,845</u>	<u>44,804</u>
Restricted grants:		
Children in Need – Main grant 2019-2022	19,399	19,178
Children in Need – Bear Project	9,083	9,226
Children in Need – Covid 19 Emergency funds	-	14,749
National Lottery – Covid 19 Emergency funds	-	32,551
West Midlands Police	-	4,213
Big Lottery Reaching Communities Fund	25,593	35,131
Postcode Lottery	5,000	-
	<u>59,075</u>	<u>115,048</u>
	<u>115,920</u>	<u>159,852</u>

3. Analysis of expenditure

	Raising funds	Charitable Un-restricted	Charitable activity Restricted	2022 Total
	£	£	£	£
Staff costs	5,480	98,274	95,334	199,088
Staff training	-	4,161	-	4,161
Staff travel & expenses	-	1,288	2,054	3,342
Counselling costs	-	2,233	5,045	7,278
Venue hire and insurance	-	900	656	1,556
Freelance counsellors costs	-	7,106	2,066	9,172
Activity & group work costs	-	1,261	1,983	3,244
Fundraising event costs	168	-	-	168
Volunteers costs	-	-	-	-
Office costs	-	8,291	2,187	10,478
Equipment repairs & renewals	-	576	-	576
Professional fees & accountancy	1,375	3,520	321	5,216
Independent Examiners fee	-	1,150	-	1,150
Bank charges & ICO fee	-	176	-	176
Depreciation	-	1,909	67	1,976
Governance	-	(5)	-	(5)
Total	<u>7,023</u>	<u>130,840</u>	<u>109,713</u>	<u>247,576</u>

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Notes to the financial statements (continued)

	Raising funds £	Charitable Un- restricted £	activity Restricted £	2021 Total £
Staff costs	6,024	40,706	102,105	148,835
Staff training	-	(17)	1,413	1,396
Staff travel & expenses	-	161	683	844
Counselling costs	-	909	5,435	6,344
Venue hire and insurance	-	-	978	978
Freelance counsellors costs	-	3,165	2,253	5,418
Activity & group work costs	-	284	466	750
Volunteers costs	-	-	-	-
Office costs	-	6,918	11,130	18,048
Equipment repairs & renewals	-	-	-	-
Professional fees & accountancy	-	3,499	51	3,550
Independent Examiners fee	-	1,150	-	1,150
Bank charges & ICO fee	-	86	-	86
Depreciation	-	1,171	240	1,411
Governance	-	65	-	65
Total	6,024	58,097	124,754	188,875

4. Staff costs, trustee remuneration and expenses

	2022 £	2021 £
Salaries	185,088	136,486
National Insurance	4,117	4,452
Pensions	9,883	7,897
Total	199,088	148,835

No employee has employee benefits in excess of £60,000 (2021: nil).

The equivalent of 6.7 full-time members of staff were employed during the year (2021: 4.7)

The key management personnel of the charity comprise the trustees and the CEO. Trustees receive no remuneration or other benefits from the charity. The remuneration, excluding pension contributions, of key management personnel for the year was £36,535 (2021: £37,890).

As detailed in the Trustees Report, remuneration was paid to 1 Trustee for services as a Counsellor to the Charity. Powers to remunerate Trustees for services is allowed for in the Charity's Constitution provided that the following conditions are satisfied:

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Notes to the financial statements (continued)

- 1) terms of contract are set out in writing;
- 2) sums paid do not exceed an amount that is reasonable in the circumstances;
- 3) the other Trustees are satisfied that it is in the best interests of the Charity to use the services of the person concerned rather than someone who is not a Trustee;
- 4) the Trustee is absent from the part of any meeting at which there is a discussion of his/her terms of contract, performance or remuneration;
- 5) the Trustee does not vote on any such matter connected with his/her contract;
- 6) the reason for Trustees decisions on such matters is recorded in the Trustee minutes and
- 7) the majority of Trustees at any one time are not in receipt of remuneration.

Payments were made to Trustees for services provided as follows:

	2022	2021
	£	£
S Walton– Counsellor	1,680	1,950

No expenses were reimbursed to Trustees during the year (2021: £nil).

Donations totalling £1,500 (2021: £nil) were received from Trustees during the year.

There are no further related party transactions that require disclosure in the accounts.

5. Tangible fixed assets

	Computer Equipment £
Cost	
At beginning of year	7,150
Additions	1,624
	<hr/>
At end of year	8,774
	<hr/>
Depreciation	
At beginning of year	3,373
Charge for the year	1,976
	<hr/>
At end of year	5,349
	<hr/>
Net Book Value	
At 31 March 2022	3,425
	<hr/>
At 31 March 2021	3,777
	<hr/>

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Notes to the financial statements (continued)

6. Debtors

	2022	2021
	£	£
Income receivable	9,761	13,077
Prepayments	1,255	429
	11,016	13,506

7. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	4,903	648
Accruals	1,823	3,489
Deferred income	97,291	30,087
Other creditors	2,927	1,873
	106,944	36,097

8. Deferred income

	2022	2021
	£	£
Balance at beginning of year	30,087	25,090
Amount released to income earned from charitable activities	(30,087)	(25,090)
Amount deferred in year	97,291	30,087
	97,291	30,087
Balance at end of year	97,291	30,087

Deferred income relates to grants and contract income received in advance.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Notes to the financial statements (continued)

9. Restricted funds

	Balance at beginning of year	Income	Expenditure	Transfers	Balance at end of year
2022	£	£	£	£	£
Restricted funds					
Children in Need –Main grant 2019-22	923	19,399	(21,602)	-	(1,280)
West Midlands Police & Crime Commissioner	433	-	(433)	-	-
National Lottery Community Fund	11,188	25,593	(40,340)	-	(3,559)
Children in Need – Bear project	2,073	9,083	(10,132)	-	1,024
Eveson Charitable Trust	-	3,750	(2,868)	-	882
Masonic Charitable Trust	-	12,500	(11,631)	-	869
Postcode Local Trust	-	5,000	(2,414)	-	2,586
Penguin project	15,694	9,500	(20,293)	-	4,901
	30,311	84,825	(109,713)	-	5,423
Unrestricted funds					
General funds	105,863	106,689	(137,863)	-	74,689
Total funds	136,174	191,514	(247,576)	-	80,112
2021					
Restricted funds	£	£	£	£	£
Children in Need –Main grant 2019-22	800	19,178	(19,055)	-	923
West Midlands Police & Crime Commissioner	2,466	4,213	(6,246)	-	433
Big Lottery Reaching Communities Fund	1,953	35,131	(24,796)	(1,100)	11,188
Children in Need – Bear project	581	9,226	(7,734)	-	2,073
Eveson Charitable Trust	6,303	-	(6,303)	-	-
Birmingham Voluntary Service Council	-	2,000	(2,185)	185	-
Heart of England	-	4,000	(4,205)	205	-
Big Lottery Emergency Covid 19 funding	-	32,551	(31,447)	(1,104)	-
Children in Need Covid 19 Emergency funding	-	14,749	(14,767)	18	-
Penguin project	-	23,250	(7,556)	-	15,694
Counselling & supervision costs	460	-	(460)	-	-
	12,563	144,298	(124,754)	(1,796)	30,311
Unrestricted funds					
General funds	60,480	107,708	(64,121)	1,796	105,863
Total funds	73,043	252,006	(188,875)	-	136,174

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Notes to the financial statements (continued)

BBC Children in Need – Main Grant to support out of school hours counselling services to children and young people. This grant has been extended to February 2023.

West Midlands Police & Crime Commissioner – Grant to deliver one to one therapy to children and young people affected by domestic abuse, ended June 2020.

National Lottery Community Fund (Reaching Communities) – Grant to deliver our Safe Harbour project, one to one therapy for children and young people experiencing complex loss.

BBC Children in Need – Small Grant for the BEAR project, support to families together after bereavement. This is a 3 year grant from June 2018 – May 2021. A successful application was made and this project will continue from June 2021 – May 2024.

Eveson Charitable Trust – Grant towards the costs of a family therapist.

BVSC, Children and Families COVID 19 Community Grants – Individual Play Kits and Resources

Heart of England Community Foundation, Coronavirus Resilience Fund - Therapist Salary

National Lottery Emergency Covid 19 funding – Therapist Salaries

Children in Need Emergency Covid 19 funding (Next Steps) – 4 months Therapy Services

Manager salary

Postcode Local Trust – Funding for 12 months to 31/12/2022 towards the salary costs of our therapists

Masonic Charitable Trust – Funding for 12 months to 31/08/2022 towards the salary costs of our therapists

Penguin Project, Funded by various trusts – Family Therapy and Child Parent relationship courses.

10. Analysis of net assets between funds

Fund balances at 31 March are represented by:

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
2022			
Fixed Assets	3,231	194	3,425
Current assets	126,509	57,122	183,631
Liabilities	(55,051)	(51,893)	(106,944)
Total	<u>74,689</u>	<u>5,423</u>	<u>80,112</u>
2021			
Fixed Assets	3,516	261	3,777
Current assets	127,607	40,887	168,494
Liabilities	(25,260)	(10,837)	(36,097)
Total	<u>105,863</u>	<u>30,311</u>	<u>136,174</u>

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2022

Notes to the financial statements (continued)

11. Controlling Interest

The Charity is controlled by the Trustees.

12. Comparative Statement of Financial Activities for 2021

Income:	Un- restricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations & legacies	62,904	29,250	92,154
Charitable activities	44,804	115,048	159,852
Total income	107,708	144,298	252,006
Expenditure			
Costs of raising funds	6,024	-	6,024
Charitable activities	58,097	124,754	182,851
Total expenditure	64,121	124,754	188,875
Net income and net movement in funds for year	43,587	19,544	63,131
Transfer of funds	1,796	(1,796)	-
Reconciliation of funds:			
Total funds brought forward	60,480	12,563	73,043
Total funds carried forward	105,863	30,311	136,174

BEYOND THE HORIZON CHARITY

England & Wales - Charity number 1155755

Accounts



Beyond The Horizon Charity

Trustees Report and Financial Statements for the year
ended 31 March 2021

Registered Charity number 1155755

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2021

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Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2021

Report of the Trustees

The Trustees of Beyond the Horizon Charity (“the Charity”) have pleasure in presenting their report and financial statements for the year ended 31 March 2021. The financial statements comply with the Charities Act, the Charity’s Constitution 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 (FRS102) (updated 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Charity’s objects are to relieve the distress and/or to protect the good health of children and their families who have experienced bereavement, domestic abuse or relationship breakdown.

The Charity undertakes the following activities in order to fulfill its objectives:

Service Provision

- Counselling
- Play Therapy
- Filial Coaching
- Art Therapy
- Family Sessions following bereavement (The BEAR project)
- Group Programmes for children affected by domestic abuse
- Bereavement Groups for children
- Crisis support, advice and training to schools and other professionals

How We Do What We Do:

Our therapists travel to the communities where children and young people are based, seeing them within a mile of their own home. This means the service is accessible to all regardless of financial position or ethnic and family background and situated locally. We offer appointments in and out of school time and at weekends to maximise the opportunities for young people to access our support.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the Charity’s aims and objectives and in planning future activities.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2021

Report of the Trustees (continued)

ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS

Our Goals for 2020-2021 were:

- To fulfil our obligations to existing funders in light of the challenges in delivering our services during COVID 19.
- To increase funding and our capacity to respond to requests for support
- To roll out our work with parents through the Child Parent Relationship Programme
- To employ a Therapy Services Manager

Key achievements of the charity in the period included:

Service Delivery:

- 262 new requests for support (2020: 344, 2019: 243)
- 139 new referrals accepted (2020: 169, 2019: 130)
- 216 beneficiaries supported
- 111 children/young people received one to one therapy (2020: 123, 2019: 129)
- 34 bereaved children were supported with their parent/carer through our BEAR project (2020: 44, 2019: 33)
- 12 children were supported in a group at school
- 15 families received Filial Coaching, Parent Support or Child Parent Relationship Therapy (2020: 3)

We also:

- Moved all of our administrative processes online
- Offered online therapy for the first time
- Piloted our parent support project (Penguin Project) with individual and parent groups
- Designed and implemented a programme and resources box for our BEAR project which enabled the project to continue during the pandemic
- Increased the number of our school contracts
- Recruited a Therapy Services Manager
- Recruited 2 new Therapists
- Started a collaborative partnership with CRUSE and Edwards Trust to deliver therapy to bereaved children
- Increased short term funding from emergency COVID 19 funding available
- Designed a new website
- Designed a new database

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2021

Report of the Trustees (continued)

Fundraising and Grant Applications:

During this financial year we received grants and awards from the following organisations:

- Children In Need
- National Lottery Community Fund – Reaching Communities
- Henry Smith Charity
- WA Cadbury Charitable Trust
- Heart of England Community Foundation
- Newby Trust
- Provincial Grand Lodge of Warwickshire
- George Henry Collins Charity
- The Grimmitt Trust
- The John Lewis Partnership Fund
- Western Power Community Matters Fund
- Bite Size Pieces
- Warburtons Community Grant
- The Sir John Middlemore Charitable Trust
- Grantham Yorke Trust
- Roughly Trust
- Richard Kilcuppes Charity
- Waitrose Hall Green
- Birmingham City Council – Children and Families COVID 19 Community Grants
- National Lottery – Coronavirus Community Support Fund
- Children In Need – Next Steps Programme

We are also generously supported by:

- LOVE BRUM
- The Parish of St Dunstan and St Jude, Kings Heath.
- Boldmere St. Michaels Junior Football Club
- Water Orton Community Bingo

Future Plans - 2021-2022

The charity will focus on maintaining and strengthening its current financial and staffing position and in developing existing roles and projects.

Including:

- Continuing to provide timely therapy services to children and young people in Birmingham who have been affected by bereavement, loss, domestic abuse and trauma.
- Establishing our children and young people's panel/youth board

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2021

Report of the Trustees (continued)

- Launch our new website with easier ways for parents, families and professionals to access information and supportive resources
- Embedding Child Parent Relationship Therapy into our core work
- Seek funding to support our work with kinship carers and for those with Special Guardianship Orders
- Develop our administrative team
- Develop our record keeping and data collection procedures
- Prioritise the wellbeing of our team
- Continue to examine our Equality, Diversity and Inclusion Agenda

FINANCIAL REVIEW

The accounts for the year show a net income of £63,131 for the year (2020: £20,413) largely due to a significant successful effort on income generation. The total income amounted to £252,005 (2020: £148,626), whilst expenditure for the year amounted to £188,874 (2020: £128,213).

Certain grants have been given for specific purposes and these are shown as restricted funds, however 34% (2020: 49%) of our total income for the year was unrestricted.

Based on the expected income and expenditure levels, Trustees consider that the Charity has adequate resources to maintain its ongoing work however, further funding needs to be identified in the next financial year in order for the charity to achieve its plans.

Reserves policy

The calculation of the required level of reserves is an integral part of the Charity's planning, budget and forecast cycle. It takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisational commitments

During the year, the Trustees have reviewed their reserves policy and comment as follows:

- The level of free reserves required in order to provide sufficient working capital and to mitigate against the identifiable risks is calculated as 3/12th of budgeted operating costs for the following year plus 5% of total costs plus calculated redundancy costs. This policy will be reviewed annually or more frequently if necessary.
- This requires a Reserves figure of approximately £88,483 at 31st March 2021.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2021

Report of the Trustees (continued)

- Current free reserves, defined as un-restricted funds less amounts spent on fixed assets, amounted to £102,086, slightly ahead of target. The budget for 2022 includes plans to spend some of this excess expenditure on new therapists to deliver the current high level of demand for the Charity's services and additional administrative staff to support its increasing operational structure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Beyond The Horizon Charity is a Charitable Incorporated Organisation and a registered Charity governed by its Constitution. The only voting members are its Trustees.

The Charity was registered on 7 February 2014 when it became a legal organisation. It commenced activity on 1 April 2014 following the transfer of its staff and activities from another Charity. Prior to that date the charitable activity had been carried out by the same members of staff as a separate project within a larger Charity, namely Spurgeons.

Appointment of Trustees, induction & training

The Trustees who served during the year are detailed below.

New Trustees may be appointed by invitation to join the Board given that they have the necessary skills and experience to contribute to the Charity's activities and to be able to discharge their obligations as Trustees.

New Trustees will be provided with copies of the Charity's Constitution and all relevant policies and procedures and will be given the necessary training to enable them to carry out their duties as Trustees.

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:

Trustees are as follows:

Alan Clee (Chair)

Toby Arrowsmith (Treasurer)

Scott Dale

John Gardner (resigned 18th November 2020)

Rev Paul Nash (Vice Chair)

Sara Walton

Fidelis Navas

Elaine White

Sajida Butt (appointed 7 September 2020)

Vicki Hook (appointed 11 January 2021)

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2021

Charity Number: 1155755

Report of the Trustees (continued)

Registered Office:

Holy Cross Centre
Beauchamp Road
Birmingham
B13 0NS

Independent Examiner:

Karen Hanlan, ACA, ACIE
Karen Hanlan Independent Examiner Limited
12 Waterloo Close
Wellesbourne
Warwickshire
CV35 9JG

Bankers:

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Approved by the Board and signed on its behalf by:

Alan Clee

Date: 06/10/21

Chair of Trustees

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2021

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit incurred by the Charity for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to exist.

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorized use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2021

Independent Examiner's Report to the Trustees of Beyond the Horizon Charity

I report to the trustees on my examination of the accounts of Beyond the Horizon Charity ('the Charity') for the year ended 31 March 2021 which are set out on pages 11 to 23.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Karen Hanlan, Institute of Chartered Accountants, England & Wales
Karen Hanlan Independent Examiner Limited
12 Waterloo Close, Wellesbourne, CV35 9JG

Date:6/10/21

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2021

Statement of financial activities

Income:	Note	Un- restricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations & legacies	1	62,904	29,250	92,154	67,678
Charitable activities	2	44,804	115,048	159,852	80,948
Total income		107,708	144,298	252,006	148,626
Expenditure					
Costs of raising funds		6,024	-	6,024	5,216
Charitable activities		58,097	124,754	182,851	122,997
Total expenditure	3	64,121	124,754	188,875	128,213
Net income and net movement in funds for year		43,587	19,544	63,131	20,413
Reconciliation of funds:					
Transfer of funds		1,796	(1,796)	-	-
Total funds brought forward		60,480	12,563	73,043	52,630
Total funds carried forward		105,863	30,311	136,174	73,043

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2021

Balance sheet

	Notes	2021 £	2020 £
Fixed Assets			
Tangible assets	5	<u>3,777</u>	<u>1,338</u>
Current Assets			
Debtors	6	13,506	11,738
Cash at bank and in hand		<u>154,988</u>	<u>87,366</u>
		<u>168,494</u>	<u>99,104</u>
Current Liabilities			
Creditors: amounts falling due within one year	7	<u>(36,097)</u>	<u>(27,399)</u>
Net current assets		<u>132,397</u>	<u>71,705</u>
Net assets		<u>136,174</u>	<u>73,043</u>
Funds of the Charity:			
Restricted Funds	9	30,311	12,563
Unrestricted Funds		<u>105,863</u>	<u>60,480</u>
Total Charity funds		<u>136,174</u>	<u>73,043</u>

The accompanying accounting policies and notes form part of these financial statements.

Approved by the Trustees and signed on their behalf by:

Alan Clee, Chair of Trustees

Date: 06/10/21

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2021

Principal accounting policies

Basis of preparation

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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (updated 1 January 2019) – (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Beyond the Horizon Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charity's key funders and stakeholders and in response to the progress made by the Charity in pursuing a viable budget including the obtaining of further grants and donations. The Charity's business plan shows that the Charity will be able to operate in the foreseeable future. Based on this understanding the Trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the Trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charity.

Income

All income is recognised in the Statement of Financial Activities when the Charity is legally entitled, ultimate receipt is probable and the amount can be quantified with reasonable accuracy.

Income relating to future periods, as a result of donor imposed conditions specifying the time period, has been treated as deferred income.

Income dependent on certain conditions, amounting to more than mere administrative requirements, is recognised when the conditions have been fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis.

Beyond The Horizon Charity
Financial Statements
for the year ended 31 March 2021

Principal accounting policies (continued)

Expenditure is classified under the following activity headings:

- Costs of raising funds comprises the costs of fundraising activity and includes an allocation of staff costs relating to time spent on fundraising activity.
- Expenditure on charitable expenditure includes the costs of project delivery to further the purposes of the Charity and their associated support and governance costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Depreciation is provided at a rate calculated to write off the cost on a straight line basis over a period of less than the estimated useful life of the assets at the following rates:

Computer equipment - 3 years

Fixed assets are capitalised when their value exceeds £200.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

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 trade discounts due.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Pensions

The Charity contributes to employee's individual personal pension plans. The employer contributions to the scheme in 2021 were £7,897 (2020: £5,473) and are charged to the statement of financial activities as incurred.

Taxation

As a registered Charity no provision is considered necessary for taxation.

Beyond The Horizon Charity
Financial Statements
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Notes to the financial statements

1. Donations & legacies

	2021	2020
	£	£
Un-restricted:		
Donations	10,659	5,127
Funds raised through sponsored activities	595	301
Grants:		
- WA Cadbury Charitable Trust	-	14,000
- Henry Smith Charitable Trust	41,750	30,750
- Other	9,900	1,000
	62,904	51,178
Restricted grants:		
- E Cadbury Charitable Trust	-	2,500
- Richard Kilcuppes Charitable Trust	-	1,000
- George Henry Collins Trust	1,000	1,000
- Newby Trust	5,000	-
- WA Cadbury	2,000	-
- Grimmitt Trust	3,000	-
- BVSC	2,000	-
- Heart of England	4,000	-
- Roughley Charities	5,000	-
- J Middlemore Charitable Trust	2,000	2,000
- Eveson Charitable Trust	-	10,000
- Grantham Yorke Trust	5,000	-
- Warburton Trust	250	-
	29,250	16,500
	92,154	67,678

Beyond The Horizon Charity
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Notes to the financial statements (continued)

2. Income from Charitable Activities

	2021	2020
	£	£
Un-restricted:		
School contracts	17,763	21,388
CRUSE Contract	24,255	-
HMRC Job Retention Support grants	2,786	-
	<u>44,804</u>	<u>21,388</u>
Restricted grants:		
Children in Need – Main grant 2019-2022	19,178	18,994
Children in Need – Bear Project	9,226	9,101
Children in Need – Covid 19 Emergency funds	14,749	-
National Lottery – Covid 19 Emergency funds	32,551	-
West Midlands Police	4,213	12,640
Big Lottery Reaching Communities Fund	35,131	18,825
	<u>115,048</u>	<u>59,560</u>
	<u>159,852</u>	<u>80,948</u>

3. Analysis of expenditure

	Raising funds	Charitable Un-restricted	Charitable activity Restricted	2021 Total
	£	£	£	£
Staff costs	6,024	40,706	102,105	148,835
Staff training	-	(17)	1,413	1,396
Staff travel & expenses	-	161	683	844
Counselling costs	-	909	5,435	6,344
Venue hire and insurance	-	-	978	978
Freelance counsellors costs	-	3,165	2,253	5,418
Activity & group work costs	-	284	466	750
Volunteers costs	-	-	-	-
Office costs	-	6,918	11,130	18,048
Equipment repairs & renewals	-	-	-	-
Professional fees & accountancy	-	3,499	51	3,550
Independent Examiners fee	-	1,150	-	1,150
Bank charges & ICO fee	-	86	-	86
Depreciation	-	1,171	240	1,411
Governance	-	65	-	65
Total	<u>6,024</u>	<u>58,097</u>	<u>124,754</u>	<u>188,875</u>

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Notes to the financial statements (continued)

	Raising funds £	Charitable Un- restricted £	activity Restricted £	2020 Total £
Staff costs	5,216	38,695	54,436	98,347
Staff training	-	2,188	615	2,803
Staff travel & expenses	-	527	1,913	2,440
Counselling costs	-	219	3,196	3,415
Venue hire and insurance	-	241	806	1,047
Freelance counsellors costs	-	5,395	770	6,165
Activity & group work costs	-	104	140	244
Volunteers costs	-	32	41	73
Office costs	-	7,824	2,363	10,187
Equipment repairs & renewals	-	22	-	22
Professional fees & accountancy	-	1,362	500	1,862
Independent Examiners fee	-	1,150	-	1,150
Bank charges & ICO fee	-	68	-	68
Depreciation	-	238	117	355
Governance	-	35	-	35
Total	5,216	58,100	64,897	128,213

4. Staff costs, trustee remuneration and expenses

	2021 £	2020 £
Salaries	136,486	89,703
National Insurance	4,452	3,171
Pensions	7,897	5,473
Total	148,835	98,347

No employee has employee benefits in excess of £60,000 (2020: nil).

The equivalent of 4.7 full-time members of staff were employed during the year (2020: 3.6)

The key management personnel of the charity comprise the trustees and the CEO. Trustees receive no remuneration or other benefits from the charity. The remuneration, excluding pension contributions, of key management personnel for the year was £37,890 (2020: £34,771).

As detailed in the Trustees Report, remuneration was paid to 1 Trustee for services as a Counsellor to the Charity. Powers to remunerate Trustees for services is allowed for in the Charity's Constitution provided that the following conditions are satisfied:

Beyond The Horizon Charity
Financial Statements
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Notes to the financial statements (continued)

- 1) terms of contract are set out in writing;
- 2) sums paid do not exceed an amount that is reasonable in the circumstances;
- 3) the other Trustees are satisfied that it is in the best interests of the Charity to use the services of the person concerned rather than someone who is not a Trustee;
- 4) the Trustee is absent from the part of any meeting at which there is a discussion of his/her terms of contract, performance or remuneration;
- 5) the Trustee does not vote on any such matter connected with his/her contract;
- 6) the reason for Trustees decisions on such matters is recorded in the Trustee minutes and
- 7) the majority of Trustees at any one time are not in receipt of remuneration.

Payments were made to Trustees for services provided as follows:

	2021	2020
	£	£
S Walton– Counsellor	1,950	4,760

No expenses were reimbursed to Trustees during the year (2020: £140.30, one Trustee for travel), however, the expenses were in relation to services provided to the charity as volunteer counsellors rather than for their duties as Trustees.

Donations totalling £nil (2020: £250) were received from Trustees during the year.

There are no further related party transactions that require disclosure in the accounts.

5. Tangible fixed assets

	Computer Equipment £
Cost	
At beginning of year	3,300
Additions	3,850
At end of year	7,150
Depreciation	
At beginning of year	1,962
Charge for the year	1,411
At end of year	3,373
Net Book Value	
At 31 March 2021	3,777
At 31 March 2020	1,338

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Notes to the financial statements (continued)

6. Debtors

	2021 £	2020 £
Income receivable	13,077	11,388
Prepayments	429	350
	13,506	11,738

7. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	648	-
Accruals	3,489	1,979
Deferred income	30,087	25,090
Other creditors	1,873	330
	36,097	27,399

8. Deferred income

	2021 £	2020 £
Balance at beginning of year	25,090	10,385
Amount released to income earned from charitable activities	(25,090)	(10,385)
Amount deferred in year	30,087	25,090
	30,087	25,090
Balance at end of year	30,087	25,090

Deferred income relates to grants and contract income received in advance.

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Notes to the financial statements (continued)

9. Restricted funds

2021	Balance at beginning of year	Income	Expenditure	Transfers	Balance at end of year
	£	£	£	£	£
Restricted funds					
Children in Need –Main grant 2019-22 West Midlands Police & Crime Commissioner	800	19,178	(19,055)	-	923
Big Lottery Reaching Communities Fund	2,466	4,213	(6,246)	-	433
Children in Need – Bear project	1,953	35,131	(24,796)	(1,100)	11,188
Eveson Charitable Trust	581	9,226	(7,734)	-	2,073
Birmingham Voluntary Service Council	6,303	-	(6,303)	-	-
Heart of England	-	2,000	(2,185)	185	-
Big Lottery Emergency Covid 19 funding	-	4,000	(4,205)	205	-
Children in Need Covid 19 Emergency funding	-	32,551	(31,447)	(1,104)	-
Penguin project	-	14,749	(14,767)	18	-
Trust funding for 2021/22	-	11,000	(7,556)	-	3,444
Various Trusts to support counselling & supervision costs	-	12,250	-	-	12,250
	460	-	(460)	-	-
	12,563	144,298	(124,754)	(1,796)	30,311
Unrestricted funds					
General funds	60,480	107,708	(64,121)	1,796	105,863
Total funds	73,043	252,006	(188,875)	-	136,174

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Notes to the financial statements (continued)

2020	Balance at beginning of year	Income	Expenditure	Transfers	Balance at end of year
	£	£	£	£	£
Restricted funds					
Children in Need –Main grant 2019-22 West Midlands Police & Crime Commissioner	1,322	18,994	(19,516)	-	800
Big Lottery Reaching Communities Fund	-	12,640	(10,174)	-	2,466
Children in Need – Bear project	-	18,825	(16,872)	-	1,953
Eveson Charitable Trust	78	9,101	(8,598)	-	581
Various Trusts to support counselling & supervision costs	-	10,000	(3,697)	-	6,303
	-	6,500	(6,040)	-	460
	1,400	76,060	(64,897)		12,563
Unrestricted funds					
General funds	51,230	72,566	(63,316)	-	60,480
Total funds	52,630	148,626	(128,213)	-	73,043

BBC Children in Need – Main Grant to support out of school hours counselling services to children and young people. This grant ends in February 2022. An application for continuation funding has been made.

West Midlands Police & Crime Commissioner – Grant to deliver one to one therapy to children and young people affected by domestic abuse, ended June 2020.

BBC Children in Need – Small Grant for the BEAR project, support to families together after bereavement. This is a 3 year grant from June 2018 – May 2021. A successful application was made and this project will continue from June 2021 – May 2024.

National Lottery Community Fund (Reaching Communities) – Grant to deliver our Safe Harbour project, one to one therapy for children and young people experiencing complex loss.

Eveson Charitable Trust – Grant towards the costs of a family therapist.

BVSC, Children and Families COVID 19 Community Grants – Individual Play Kits and Resources

Heart of England Community Foundation, Coronavirus Resilience Fund - Therapist Salary

National Lottery Emergency Covid 19 funding – Therapist Salaries

Children in Need Emergency Covid 19 funding (Next Steps) – 4 months Therapy Services
Manager salary

Penguin Project, Funded by The Newby Trust, WA Cadbury, Richard Kilcuppe – Family Therapy and Child Parent relationship courses.

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Notes to the financial statements (continued)

10. Analysis of net assets between funds

Fund balances at 31 March 2021 are represented by:

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fixed Assets	3,516	261	3,777
Current assets	127,607	40,887	168,494
Liabilities	(25,260)	(10,837)	(36,097)
Total	105,863	30,311	136,174

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
31 March 2020 comparatives:			
Fixed Assets	837	501	1,338
Current assets	76,424	22,680	99,104
Liabilities	(16,781)	(10,618)	(27,399)
Total	60,480	12,563	73,043

11. Controlling Interest

The Charity is controlled by the Trustees.

Beyond The Horizon Charity
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for the year ended 31 March 2021

Notes to the financial statements (continued)

12. Comparative Statement of Financial Activities for 2020

Income:	Un- restricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations & legacies	51,178	16,500	67,678
Charitable activities	21,388	59,560	80,948
Total income	72,566	76,060	148,626
Expenditure			
Costs of raising funds	5,216	-	5,216
Charitable activities	58,100	64,897	122,997
Total expenditure	63,316	64,897	128,213
Net income and net movement in funds for year	9,250	11,163	20,413
Reconciliation of funds:			
Total funds brought forward	51,230	1,400	52,630
Total funds carried forward	60,480	12,563	73,043