

Charity Registration No. 1182305

BEYOND BEA CHARITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

BEYOND BEA CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs K Holmes Mrs S Lloyd Mrs F Trundle-Martin Mrs D Wild	(Appointed 1 September 2021)
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Charity number	1182305
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Principal address	Regent House Heaton Lane Stockport Cheshire SK4 1BS
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Independent examiner	Tracey Connor Bsc (Hons) FCA Chadwick & Company (Manchester) Limited Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW
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BEYOND BEA CHARITY

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BEYOND BEA CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Beyond Bea is a charity focusing on raising awareness about baby loss and educating healthcare professionals in order to improve bereavement care. We are based in Stockport but offer training across the UK. Our founder and CEO is a midwife who always had a specialist interest in Bereavement Care and was aware that this was an area her generic training didn't adequately cover. Beyond Bea was created just 67 days after the loss of Bea, Steph's daughter at 23 weeks and 4 days gestation. Since then we have been developing free, accessible and high quality baby loss awareness training not only to midwives but other healthcare professionals, such as doctors, therapists, neonatal nurses and paramedics.

Our vision is to create a world where every bereaved parent whose baby has died receives the same high standard care from all health professionals and we seek to do this by making high quality bereavement care training available to as many health professionals as possible and to raise awareness of the importance of bereavement care and support to families who have had babies that have died.

Our main activities are the provision of accessible training to healthcare professionals to ensure that every family receives adequate bereavement care when their baby dies but we also raise awareness around baby loss. We are keen to develop our aftercare offer, supporting bereaved parents in their recovery.

Achievements and performance

Beyond Bea has continued to grow and build on our previous success; initially we were unsure how we would be able to continue to deliver effective training when the pandemic first hit but this has actually proved to be a great opportunity for growth and has allowed us to go from strength to strength and have a much bigger reach. We have taken the next step in our growth and our Founder has recently started a Fixed Term Contract as our Chief Executive Officer/ Clinical Services Manager, working 25 hours per week.

Beyond Bea has delivered 70 online training sessions in the past 12 month period, with over 2500 health care professionals and students attending our sessions. We have continued to build our excellent reputation with 98% of those who have attended a study session saying they would recommend us. We have successfully launched our 'Alternative Birth Bag' appeal, which is a resource families can use to support them to navigate the birth of a baby when it has died. We have sent out over 2500 copies of the resource to 73 hospitals across the country. We continue to promote baby loss awareness across different communities and we are constantly exploring how we can do this. We currently run weekly Instagram live sessions, focusing on a range of topics around baby loss, averaging around 800 views for each session. We also run a parent speaker programme, giving bereaved parents the opportunity to talk about their child and what effective bereavement care means to them.

Our online shop has continued to grow with more lines being added each month, helping us build our brand and ensure our long-term financial sustainability. Due to our growth we have had to move to bigger premises twice in the past year and now have somewhere that gives us the flexibility to develop our current service offer further.

BEYOND BEA CHARITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

During the year, the total incoming resources £122,158 as compared to £81,095 in the previous year.

Total resources expended in the year were £120,962 compared to £65,610 in the previous year.

The surplus in the year was £1,196 compared to £15,485 in the prior year.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Beyond Bea is a Charitable Incorporated Organisation and operates under a constitution dated 4th March 2019. It became a registered charity in England and Wales on 3rd January 2019.

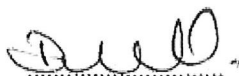
The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J S Rooney	(Appointed 10 January 2022 and resigned 7 September 2022)
Mrs K Holmes	(Appointed 1 September 2021)
Mrs S Lloyd	
Mrs F Trundle-Martin	
Mrs K Brennan	(Resigned 7 September 2022)
Mrs D Wild	

The charity seeks to maintain on the Board of Trustees a balance of skills, knowledge and experience needed for the effective administration. The first charity trustees are appointed indefinitely. New trustees are appointed by the existing trustees and are also appointed indefinitely. The charity must have a minimum of 3 trustees and a maximum of 12 trustees. All trustees give their time freely and no trustee remuneration was paid in the period.

The members of the CIO are solely the trustees and all trustees are members.

The trustees' report was approved by the Board of Trustees.



Mrs D Wild

Trustee

Dated: 31/10/22

BEYOND BEA CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEYOND BEA CHARITY

I report to the trustees on my examination of the financial statements of Beyond Bea Charity (the Charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. 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 confirm that no 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Tracey Connor Bsc (Hons) FCA
Chadwick & Company (Manchester) Limited
Chartered Accountants
Statutory Auditors
Capital House
272 Manchester Road
Droylsden
M43 6PW
Manchester

Dated: 31/12/22.

BEYOND BEA CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income from:</u>			
Donations and legacies		75,667	25,372
Incoming resources from charitable activities	2	46,491	17,048
Other trading activities	3	-	38,675
Total income		<u>122,158</u>	<u>81,095</u>
<u>Expenditure on:</u>			
Charitable activities	4	<u>120,962</u>	<u>65,610</u>
Net income for the year/ Net movement in funds		1,196	15,485
Fund balances at 1 January 2021		<u>30,631</u>	<u>15,146</u>
Fund balances at 31 December 2021		<u><u>31,827</u></u>	<u><u>30,631</u></u>

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

All income and expenditure derive from continuing activities.

BEYOND BEA CHARITY

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	6		5,424		2,795
Current assets					
Stocks	7	14,208		11,633	
Debtors	8	2,274		-	
Cash at bank and in hand		10,921		16,203	
		<u>27,403</u>		<u>27,836</u>	
Creditors: amounts falling due within one year	9	<u>(1,000)</u>		<u>+</u>	
Net current assets			26,403		27,836
Total assets less current liabilities			<u>31,827</u>		<u>30,631</u>
Income funds					
Unrestricted funds			31,827		30,631
			<u>31,827</u>		<u>30,631</u>

The financial statements were approved by the Trustees on

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Mrs D Wild
Trustee

BEYOND BEA CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Beyond Bea Charity is charitable incorporated organisation governed by its constitution adopted on 4 March 2019.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BEYOND BEA CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accruals basis.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% reducing balance
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Taxation

The charity is exempt from taxation on its charitable activities.

BEYOND BEA CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Charitable activities

	2021 £	2020 £
Sales within charitable activities	46,491	17,048

3 Other trading activities

	2021 £	2020 £
Fundraising events	-	38,675

BEYOND BEA CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	2021 £	2020 £
Staff costs	13,482	-
Depreciation and impairment	1,700	-
Training	9,848	9,500
Expenses	2,656	6,208
Printing postage and stationery	10,530	5,548
Office equipment	4,376	2,669
Events	-	1,586
Merchandise	46,381	32,213
Subscriptions	3,083	1,488
Rent	13,610	4,288
Insurance	831	414
Fees and charges	1,645	1,696
Advertising	2,018	-
Legal and professional	7,338	-
Travelling	834	-
Cost of sales	1,630	-
	<u>119,962</u>	<u>65,610</u>
Share of governance costs	1,000	-
	<u>120,962</u>	<u>65,610</u>

Governance costs includes payments to the independent examiner of £1,000 (2020:- £nil) for the independent examiner's report.

5 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	1	-
	<u>1</u>	<u>-</u>
Employment costs	2021 £	2020 £
Wages and salaries	13,382	-
Other pension costs	100	-
	<u>13,482</u>	<u>-</u>

BEYOND BEA CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 January 2021	-	2,795	2,795
Additions	3,616	713	4,329
At 31 December 2021	3,616	3,508	7,124
Depreciation and impairment			
Depreciation charged in the year	542	1,158	1,700
At 31 December 2021	542	1,158	1,700
Carrying amount			
At 31 December 2021	3,074	2,350	5,424
At 31 December 2020	-	2,795	2,795

7 Stocks

	2021 £	2020 £
Finished goods and goods for resale	14,208	11,633

8 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	2,274	-

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,000	-

10 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).