

Trustee Report

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, as well as diversifying our approach to training and engagement.

During the year 2022, there was a significant demand for our Founder to increase her hours from 25 to 40 hours per week in the role of Chief Executive Officer/ Clinical Services Manager to support, facilitate and guide our fundraising and outreach projects. Subsequently, Steph left her employed role within the charity in October 2022 and resumed her voluntary trustee position to continue her contributions to Beyond Bea and the bereavement sector within healthcare.

Beyond Bea has continued to deliver online training sessions in the past 12 month period across the UK including university institutions and NHS trusts. We have maintained our excellent reputation with 98% of those who have attended a study session saying they would recommend us. We have successfully continued to distribute 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. Feedback from families using this resource has been extremely positive, with parents expressing gratitude for the compassionate guidance it provides, alongside healthcare professionals stating that it is an excellent supportive tool when caring for bereaved families.

We have also curated and hosted our second 'Small but Mighty' online conference to provide a platform for other small charities seeking to raise awareness to improve other provisions surrounding baby-loss care. Hosting a conference online further supported our beneficiaries with ease of accessibility and diversity of content.

We continue to promote baby loss awareness across different communities and we are constantly exploring how we can do this. We currently utilise instagram and Tiktok posts, focusing on a range of topics around baby loss. We also utilise social media and linkedin to advertise Trustee vacancies, and volunteer opportunities which continues to be successful to support the initial

application processes. Trustee applicants are then invited to attend a virtual zoom interview with two existing panel members, and a review is then presented to the rest of board prior to offering positions.

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.

We also hosted a 'Baby Vest Project' in the past year which raised national awareness for baby loss and was a great success.

All accounts have been appropriately reviewed and are corrected at the date of submission.

BEYOND BEA CHARITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

BEYOND BEA CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs K Holmes Mrs S Lloyd Mrs F Trundle-Martin Mrs D Wild Mrs S Wild	(Appointed 3 October 2022)
Charity number	1182305	
Principal address	Unit 3 Jones Court Jones Square Stockport SK1 4LJ	
Independent examiner	Chadwick & Company (Manchester) Limited Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW	

BEYOND BEA CHARITY

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BEYOND BEA CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year ended 31 December 2022.

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

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During the year 2022, there was a significant demand for our Founder to increase her hours from 25 to 40 hours per week in the role of Chief Executive Officer/ Clinical Services Manager to support, facilitate and guide our fundraising and outreach projects.

Beyond Bea has continued to deliver online training sessions in the past 12 month period across the UK including university institutions and NHS trusts. We have maintained our excellent reputation with 98% of those who have attended a study session saying they would recommend us. We have successfully continued to distribute 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. Feedback from families using this resource has been extremely positive, with parents expressing gratitude for the compassionate guidance it provides, alongside healthcare professionals stating that it is an excellent supportive tool when caring for bereaved families.

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BEYOND BEA CHARITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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Financial review

During the year, the total incoming resources £116,536 as compared to £122,158 in the previous year.

Total resources expended in the year were £121,194 compared to £120,962 in the previous year.

The deficit in the year was £4,658 compared to a surplus of £1,196 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

Mrs S Lloyd

Mrs F Trundle-Martin

Mrs K Brennan (Resigned 7 September 2022)

Mrs D Wild

Mrs S Wild (Appointed 3 October 2022)

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.

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Mrs D Wild

Trustee

Dated:

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 2022.

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:

BEYOND BEA CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies		48,183	75,667
Incoming resources from charitable activities	2	68,353	46,491
Total income		116,536	122,158
<u>Expenditure on:</u>			
Charitable activities	3	121,194	120,962
Net (expenditure)/income for the year/ Net movement in funds		(4,658)	1,196
Fund balances at 1 January 2022		31,827	30,631
Fund balances at 31 December 2022		27,169	31,827

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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	5		4,972		5,424
Current assets					
Stocks	6	15,987		14,208	
Debtors	7	3,988		2,274	
Cash at bank and in hand		3,622		10,921	
		<u>23,597</u>		<u>27,403</u>	
Creditors: amounts falling due within one year	8	<u>(1,400)</u>		<u>(1,000)</u>	
Net current assets			22,197		26,403
Total assets less current liabilities			<u>27,169</u>		<u>31,827</u>
Income funds					
Unrestricted funds			27,169		31,827
			<u>27,169</u>		<u>31,827</u>

The financial statements were approved by the Trustees on

.....
Mrs D Wild
Trustee

BEYOND BEA CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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.

BEYOND BEA CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

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.

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.

BEYOND BEA CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

2 Charitable activities

	2022 £	2021 £
Sales within charitable activities	68,353	46,491

3 Charitable activities

	2022 £	2021 £
Staff costs	41,974	13,482
Depreciation and impairment	1,407	1,700
Training	(1)	9,848
Expenses	707	2,656
Printing postage and stationery	11,562	10,530
Office equipment	6,338	4,376
Merchandise	20,400	46,381
Subscriptions	3,440	3,083
Rent	16,897	13,610
Insurance	528	831
Fees and charges	259	1,645
Advertising	4,659	2,018
Legal and professional	5,046	7,338
Travelling	757	834
Cost of sales	6,221	1,630
	120,194	119,962
Share of governance costs	1,000	1,000
	121,194	120,962

Governance costs includes payments to the independent examiner of £1,000 (2021-: £1,000) for the independent examiner's report.

4 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	3	1
Employment costs	2022 £	2021 £

BEYOND BEA CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4	Employees			(Continued)
	Wages and salaries		40,612	13,382
	Other pension costs		1,362	100
			<u>41,974</u>	<u>13,482</u>
5	Tangible fixed assets			
		Fixtures and fittings	Computers	Total
		£	£	£
	Cost			
	At 1 January 2022	3,616	3,508	7,124
	Additions	490	464	954
		<u>4,106</u>	<u>3,972</u>	<u>8,078</u>
	At 31 December 2022			
		4,106	3,972	8,078
	Depreciation and impairment			
	At 1 January 2022	542	1,158	1,700
	Depreciation charged in the year	516	890	1,406
		<u>1,058</u>	<u>2,048</u>	<u>3,106</u>
	At 31 December 2022			
		1,058	2,048	3,106
	Carrying amount			
	At 31 December 2022	3,048	1,924	4,972
		<u>3,074</u>	<u>2,350</u>	<u>5,424</u>
	At 31 December 2021			
		3,074	2,350	5,424
6	Stocks		2022	2021
			£	£
	Finished goods and goods for resale		15,987	14,208
			<u>15,987</u>	<u>14,208</u>
7	Debtors		2022	2021
			£	£
	Amounts falling due within one year:			
	Trade debtors		3,988	2,274
			<u>3,988</u>	<u>2,274</u>
8	Creditors: amounts falling due within one year		2022	2021
			£	£
	Accruals and deferred income		1,400	1,000
			<u>1,400</u>	<u>1,000</u>

BEYOND BEA CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2022*

9 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Beyond Bea Charity
Regent House
Heaton Lane
Stockport
Cheshire
SK4 1BS

31/10/2023

Chadwick & Company
Chartered Accountants
Capital House
272 Manchester Road
Droylsden
Manchester
M43 6PW

Dear Sirs

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with your independent examination of the charity's financial statements for the year ended 31 December 2022.

1. General

We acknowledge as trustees our responsibility under the Charities Act 2011 for the financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your independent examination and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of trustees, members and management meetings, have been made available to you.

The accounts fully include all aspects of Beyond Bea Charity.

2. Accounting policies

The accounting policies used are detailed in the financial statements.

3. Income and Expenditure

Except as disclosed in the financial statements, the results for the year were not materially affected by:-

- (a) Transactions of a sort not usually undertaken by the charity,
- (b) Circumstances of an exceptional or non-recurrent nature,
- (c) Charges or credits relating to prior periods or
- (d) Any change in the basis of accounting.

Any expenditure included in the financial statements (where receipts or vouchers were not available) was properly made in connection with the carrying on of the charity's activity.

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Beyond Bea Charity

4. Fixed Assets

The charity has a satisfactory title to all fixed assets included in the financial statements.

All amounts of expenditure capitalised in respect of fixed assets as detailed in the financial statements represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure capitalised is of a revenue nature. All capital expenditure which was previously written off to expenses has now been identified and included in tangible fixed assets.

5. Liabilities

All known liabilities of material amount at 31 December 2022 are shown in the financial statements.

6. Capital commitments

At 31 December 2021 there were no commitments for capital expenditure.

7. Contingent Liabilities

No contingent liabilities existed at 31 December 2022.

8. Post Balance Sheet Events

There have been no further events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto other than those already noted in the accounts. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

9. Transactions with Governors/Directors

There were no transactions with the trustees for the year ended 31 December 2022 except as noted in the accounts.

10. Other Related Party Transactions

All transactions with related parties have been disclosed in the financial statements. We have made available to you all relevant information concerning such transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Charities Act 2011, the SORP or accounting standards.

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Beyond Bea Charity

11. Going Concern

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs for the next twelve months and foreseeable future. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

12. Law and Regulations

We are not aware of any irregularities, including fraud, involving management or employees of the charity; nor are we aware of any breaches or possible breaches of statute, regulations, contracts, or agreements which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

13. Loan and arrangements

The charity has not had nor entered into any time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit facilities) for trustees or officers nor to guarantee or provide security for such matters.

14. Grants and donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Donated goods and services have been fully included in the accounts at the Trustees valuation in accordance with the SORP.

Yours faithfully

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Signed on behalf of the board of Trustees of Beyond Bea Charity

Date: