

BEYOND BEA CHARITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 APRIL 2024

BEYOND BEA CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs K Holmes Mrs S Lloyd Mrs F Trundle-Martin Mrs D Wild Mrs S Wild
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 PERIOD ENDED 30 APRIL 2024

The trustees present their annual report and financial statements for the period ended 30 April 2024.

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

Public benefit

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

Activities

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

Significant activities and achievements against objectives

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.

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.

BEYOND BEA CHARITY

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2024

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.

Financial review

During the period, the total incoming resources £82,663 as compared to £116,536 in the previous year.

Total resources expended in the period were £109,831 compared to £121,194 in the previous year.

The deficit in the period was £27,168 compared to £4,658 in the prior year.

Going concern

The charity ceased on 30th April 2024.

Reserves policy

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 period.

Major risks

The trustees have 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 period and up to the date of signature of the financial statements were:

Mrs K Holmes

Mrs S Lloyd

Mrs F Trundle-Martin

Mrs D Wild

Mrs S Wild

BEYOND BEA CHARITY

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2024

Recruitment and appointment of trustees

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

11 September 2024

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 period ended 30 April 2024.

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: 11 September 2024

BEYOND BEA CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 APRIL 2024

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<u>Income from:</u>			
Donations and legacies		38,885	48,183
Incoming resources from charitable activities	2	43,778	68,353
		<hr/>	<hr/>
Total income		82,663	116,536
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	3	105,648	121,194
		<hr/>	<hr/>
Other	6	4,183	-
		<hr/>	<hr/>
Total resources expended		109,831	121,194
		<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds		(27,168)	(4,658)
Fund balances at 1 January 2023		27,169	31,827
		<hr/>	<hr/>
Fund balances at 30 April 2024		1	27,169
		<hr/> <hr/>	<hr/> <hr/>

BEYOND BEA CHARITY

BALANCE SHEET

AS AT 30 APRIL 2024

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		-		4,972
Current assets					
Stocks	9	-		15,987	
Debtors	10	-		3,988	
Cash at bank and in hand		1		3,622	
		<u>1</u>		<u>23,597</u>	
Creditors: amounts falling due within one year	11	-		(1,400)	
Net current assets			1		22,197
Total assets less current liabilities			<u>1</u>		<u>27,169</u>
Net assets excluding pension liability			1		27,169
			<u><u>1</u></u>		<u><u>27,169</u></u>
The funds of the Charity					
Unrestricted funds			1		27,169
			<u>1</u>		<u>27,169</u>
			<u><u>1</u></u>		<u><u>27,169</u></u>

The financial statements were approved by the trustees on 11 September 2024

Mrs D Wild
Trustee

BEYOND BEA CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 APRIL 2024

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 PERIOD ENDED 30 APRIL 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 the statement of financial activities.

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.

BEYOND BEA CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 APRIL 2024

1 Accounting policies (Continued)

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.

2 Charitable activities

	2023 £	2022 £
Sale of goods	43,778	68,353

BEYOND BEA CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 APRIL 2024

3 Charitable activities

	2023 £	2022 £
Staff costs	17,047	41,974
Depreciation and impairment	1,119	1,407
Training	-	(1)
Expenses	1,448	707
Printing postage and stationery	12,184	11,562
Office equipment	4,737	6,338
Merchandise	41,332	20,400
Subscriptions	6,534	3,440
Rent	14,313	16,897
Insurance	797	528
Fees and charges	584	259
Advertising	3,271	4,659
Legal and professional	250	5,046
Travelling	352	757
Cost of sales	-	6,221
	<u>103,968</u>	<u>120,194</u>
Share of governance costs	1,680	1,000
	<u>105,648</u>	<u>121,194</u>

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

4 Net movement in funds	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	1,119	1,406
Loss on disposal of tangible fixed assets	4,183	-
	<u>5,302</u>	<u>1,406</u>

5 Employees

The average monthly number of employees during the period was:

2023 Number	2022 Number
<u>3</u>	<u>3</u>

BEYOND BEA CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 APRIL 2024

5 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	16,835	40,612
Other pension costs	212	1,362
	<u>17,047</u>	<u>41,974</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

6 Other expenditure

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net loss on disposal of tangible fixed assets	<u>4,183</u>	<u>-</u>

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

8 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
At 1 January 2023	4,106	3,972	8,078
Additions	332	-	332
Disposals	(4,438)	(3,972)	(8,410)
At 1 January 2023	1,059	2,048	3,107
Depreciation charged in the period	484	635	1,119
Eliminated in respect of disposals	(1,543)	(2,683)	(4,226)
Carrying amount			
At 31 December 2022	<u>3,048</u>	<u>1,924</u>	<u>4,972</u>

9 Stocks

	2023 £	2022 £
Finished goods and goods for resale	<u>-</u>	<u>15,987</u>

BEYOND BEA CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 APRIL 2024

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	-	3,988

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	-	1,400

12 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	212	1,362

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 30 April 2024 £
General funds	27,169	82,663	(109,831)	1
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	At 31 December 2022 £
General funds	31,827	116,536	(121,194)	27,169

14 Related party transactions

There were no disclosable related party transactions during the period (2022 - none).