

**BEYOND REFLECTIONS CIO**  
**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

## **BEYOND REFLECTIONS CIO**

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# BEYOND REFLECTIONS CIO

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their report and accounts for the year ended 31 March 2023.

### **Structure, governance and management**

The charity was established under its constitution on 14 January 2020 and registered as a charity with the Charity Commission on that date.

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

P Draycott  
S Cartwright  
W Perks  
M Tilling  
J Harvey  
S Johnson

The appointment of trustees is set out in the Constitution.

The recruitment of new trustees is periodically undertaken by the Board, which follows an open and fair recruitment process taking due account of both the skills and needs of the charity and the desire for its membership to reflect the diversity of the local population.

The Charity and its property are managed and administered by a board of trustees.

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.

### **Objectives and activities**

The objects of the Beyond Reflections CIO include, but are not limited by, the following:

1) To relieve the needs of gender diverse (transgender or questioning) adults and those who are the significant others (adult family members, partners, carers, and close friends) of someone who is gender diverse, by such means as determined by the charity, including:

- a) Providing guidance for gender diverse individuals and significant others
- b) Providing forums with counsellors and trained advisors
- c) Providing opportunity for beneficiaries to meet like-minded individuals
- d) Providing opportunities for such people to learn independent living skills so that they may participate better in mainstream society

2) To advance education for the public benefit of those who are gender diverse and their significant others; particularly in gender related issues by:

- a) Provision of 'Life Skills' workshops at the Support Meetings
- b) Providing speakers on topics of interest at the Support Meetings.

3) To advance the education of the public in gender related issues by providing an Awareness Training service to:

- a) Educate those who may employ or come into contact with gender diverse people through their work,
- b) Provide education to other organisations, agencies and statutory authorities through Training Workshops,
- c) Provide workshops aimed at addressing prejudice.

4) To promote equality and diversity for the public benefit by:

- a) Working to raise transgender awareness
- b) Working to eliminate discrimination on the grounds of gender diversity

## **BEYOND REFLECTIONS CIO**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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5) To promote social inclusion for the public benefit by preventing gender diverse people from becoming socially excluded (by discrimination on the grounds of their gender diversity), relieving the needs of those people who are socially excluded and assisting them to integrate into society.

#### **Achievements and performance**

During this year we continued with our core aim of finding new ways and expanding existing ways to support our trans+ beneficiaries.

Our work seeks to widen and enhance the health and wellbeing of trans+ people by creating opportunity as well as helping with mental health interventions to minimise the risks that come from social exclusion, isolation and being part of a minority community under threat from an increasingly unsupportive social context.

Our objectives include the widening of reach, the increase of beneficiary's services and a number of outcomes ranging from enhanced life chances and reduced mental health risk. Our progress against these metrics set by the Trustees has been more than satisfactory with all stated objectives achieved for the full year.

We report our public benefit at our AGM to the members of the charity, through the external funding organisations and in regular reports to the Trustees and beneficiaries.

Because of the impact of Covid and many of the prevailing media themes and new articles, many in our community have been particularly hit in terms of being able to go out, widen job finding chances and engage in an enriched and productive life. Therefore, much of our support has been tailored into a more online offering and the hosting of many more online groups and one to one counselling services.

However, we have continued to expand this service through a wider and more engaged volunteer group so that we can run more groups and ensure there are more sources for group support. These range from online 'social and wellbeing' groups to more therapeutic groups as well as groups for family, friends and allies.

We are particularly proud of our track record in attracting volunteers to help and work with us. We found our engagement and 'reach' improved through some of the extra external events we attended during the period, including a number of Pride events across the South Coast – many volunteers seem to want to engage with an organisation that seeks to quietly and practically 'support' trans+ people rather than those that simply campaign.

Many of our successes included widening our reach during this period through a more extensive series of social media campaigns. This allowed us to increase the number of beneficiaries we were able to help overall.

In addition to increasing the number of beneficiaries we supported, we were able to widen the level of support to all those beneficiaries through a wider range of skills and experience within the counselling team. We are justifiably proud in being able to offer counselling placements to a range of students from a number of local counselling qualification schemes – and help widen the role and awareness of trans+ people into the counselling community.

Our Trustees were active in bringing to bear their specialist perspectives into the charity during this period and were instrumental in supporting the operational team with some challenges across the year – this shows the maturity and engagement of a Trustee Board that can hold the operational team to account as critical friends, but also be engaged and supportive at a practical level, this practical support also allows the Trustees to better fulfil their governance role through a deeper understanding of the charity operational challenges and opportunities.

## **BEYOND REFLECTIONS CIO**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Financial review**

Our income is heavily reliant on the generosity of external funding bodies including (but not restricted to) The National Lottery Communities fund and the Tudor Trust. However, we are beginning to build more sustainability by continuing to source external fundraising and carrying out training and development awareness projects to external organisations. At the moment, the percentage of income from non-funding bodies is less than 10% of our overall income, but we have ambitious plans to address this in the coming year.

We have spent the bulk of our income in staff costs as well as increasing our reach and the amount of service delivery we can support for our beneficiaries. We have a number of part time employees that attend to: project delivery; volunteer recruitment and training; beneficiary support and the supervision, recruitment and development of our counselling team as well as admin and financial control. We also have a full-time CEO who runs the charity and manages outreach and the counselling team. Our cost base is show in our accounts.

During this period that CEO decided (after 5 years plus service) to leave the organisation and move to the next stage of their own career journey. We wish to place on record our thanks to that CEO – they left the charity in a significantly different place to that they took over as CEO.

Ongoing costs also include rental of office space, meeting and group meeting spaces and the associated costs of IT support and the various services needed to operate a small charity.

We have a reserves policy that states we retain enough money to ethically 'wind-up' the charity and pay all its debts and dues in the event of significant financial distress or failure. No funds are held as custodian trustees.

The year has been particularly challenging in terms of financial performance and a need exists to further widen and deepen the income streams which is an immediate priority.

#### **Plans for the future**

Plans for the future are underway – the Chair of the Trustees has stepped into the role as an interim CEO (and left the Trustee Board) and has carried out a review of costs, activities and a method to seek to source fresh funding opportunities.

A new operational plan generated by the review has been examined and approved by the Board and this will significantly speed up new plans and activities over the coming months, both to build funding streams and innovate the way we deliver services.

This new plan will build greater sustainability and a wider range of options and positive results for our beneficiaries from a significantly reduced cost base.

We move into the next financial year with a greater sense of purpose and optimism.

On behalf of the board of trustees

Chair of Trustee – P Draycott

Dated



## BEYOND REFLECTIONS CIO

### INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BEYOND REFLECTIONS CIO

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I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 4 to 6.

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

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

It is my responsibility to:

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

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

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

#### **Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

#### **P Killen**

Stokoe Rodger LLP  
15 Bankside  
The Watermark  
Gateshead  
Tyne & Wear  
NE11 9SY

Date:

## BEYOND REFLECTIONS

CHARITY NUMBER 1187351

ANNUAL ACCOUNTS for the YEAR ENDED 31st MARCH 2023

STATEMENT of FINANCIAL ACTIVITIES	NOTE	2023 Unrestricted	2023 Restricted	2023 Total	2022
INCOME					
Donations and legacies	3	23646	98355	122001	116391
Charitable activities	3				
Other trading activities	3	6332		6332	5502
Interest received		180		180	7
Other					
		<u>30158</u>	<u>98355</u>	<u>128513</u>	<u>121900</u>
EXPENDITURE on:					
Staff costs	4	13290	79655	92945	85262
Other	4	40728		40728	35522
		<u>54018</u>	<u>79655</u>	<u>133673</u>	<u>120784</u>
Net income/(expenditure)		-23860	18700	-5160	1116
Extraordinary items		0			0
Other gains/(losses)		0			0
Net movement in funds		<u>-23860</u>	<u>18700</u>	<u>-5160</u>	<u>1116</u>
RECONCILIATION OF FUNDS					
Total funds b/fwd		52601	1500	54101	52985
TOTAL FUNDS c/fwd		<u>£28,741</u>	<u>£20,200</u>	<u>£48,941</u>	<u>£54,101</u>

**BEYOND REFLECTIONS****CHARITY NUMBER** 1187351**ANNUAL ACCOUNTS for the YEAR ENDED 31st MARCH 2023**

<b>BALANCE SHEET</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>FIXED ASSETS</b>			
Intangible Assets	5	2731	0
Tangible Assets	6	3909	4959
Total fixed asset s		<u>6640</u>	<u>4959</u>
<b>CURRENT ASSETS</b>			
Debtors and prepayments	7	0	2592
Stocks		2507	2078
Cash at bank and in hand	8	47229	48669
Total current assets		<u>49736</u>	<u>53339</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	7435	4197
NET CURRENT ASSETS		<u>42301</u>	<u>49142</u>
TOTAL NET ASSETS		<u>£48,941</u>	<u>£54,101</u>
<b>CHARITY FUNDS</b>			
<b>RESERVES</b>			
Restricted funds		20200	1500
Unrestricted funds		28741	52601
TOTAL FUNDS		<u>£48,941</u>	<u>£54,101</u>

Signed by on behalf of all the trustees:

Signature

Print name

Date of approval



## BEYOND REFLECTIONS

CHARITY NUMBER 1187351

### ANNUAL ACCOUNTS for the YEAR ENDED 31st MARCH 2023

#### NOTES TO THE ACCOUNTS

##### NOTE 1 1.1 BASIS OF ACCOUNTING

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

##### 1.2 GOING CONCERN

There are no material uncertainties relating to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

##### NOTE 2 2.1 INCOME

###### Recognition of income

These are included in the Statement of Financial Activities (SoFA) when: the charity becomes entitled to the resources and it is more than likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

###### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

###### Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

###### Tax reliefs on donations and gift

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

###### Volunteer help

The value of any voluntary help received is not included in the accounts but is included in the trustees annual report.

###### Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

##### 2.2 EXPENDITURE

###### Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable clarity.

###### Deferred income

No material item of deferred income has been included in the accounts.

###### Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

###### Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

##### 2.4 ASSETS

###### Intangible Assets

These are investment costs in website development and the installation of new IT systems and are to be amortised over their expected useful life at an annual rate of: 33%

###### Tangible fixed assets

These are capitalised if they can be used for more than one year and are depreciated over their expected useful lives at the following annual rates:

fixtures and fittings	20%
equipment	15%
computers	33%

###### Stocks

Stocks held for sale as part of non-charitable trade are measured at net realisable value.

###### Debtors

Debtors are measured at the cash or other consideration expected to be received.

# BEYOND REFLECTIONS

CHARITY NUMBER 1187351

ANNUAL ACCOUNTS for the YEAR ENDED 31st MARCH 2023

## NOTES TO THE ACCOUNTS

NOTE 3	ANALYSIS OF INCOME	Unrestricted funds £	Restricted funds £	Total 2023 £	2022 £
	Donations and legacies :				
	Donations and gifts	10596		10596	10515
	Gift Aid	1515		1515	
	General grants				11838
	the National lottery Community Fund				
	Reaching Communities		59655	59655	54900
	Tudor Trust		20000	20000	30000
	Community Action Against Cancer		3700	3700	
	Awards for All		10000	10000	
	Hampshire IOW Comm Fund		5000	5000	
	Membership subscriptions	11335		11335	8620
	(which are, in substance, donations )				
	Other	200		200	518
		<u>23646</u>	<u>98355</u>	<u>122001</u>	<u>116391</u>
	Charitable activities				
	Other trading activities:				
	Merchandise sales	1105		1105	496
	Fundraising events	1636		1636	0
	Training and counselling	3591		3591	5006
		<u>6332</u>	<u>0</u>	<u>6332</u>	<u>5502</u>
	TOTAL INCOME	<u>£29,978</u>	<u>£98,355</u>	<u>£128,333</u>	<u>£121,893</u>

# BEYOND REFLECTIONS

CHARITY NUMBER 1187351

ANNUAL ACCOUNTS for the YEAR ENDED 31st MARCH 2023

## NOTES TO THE ACCOUNTS

### NOTE 4 ANALYSIS OF EXPENDITURE

	2023 £	2023 £	2023 £	2022 £
	Unrestricted	Restricted	Total	
Staff costs:				
Salaries and wages	13290	79655	92945	81770
Social security costs	0		0	1394
Pension costs (defined contribution scheme)	1320		1320	1258
Recruitment costs	0		0	840
	<u>14610</u>	<u>79655</u>	<u>94265</u>	<u>85262</u>
Other:				
Staff and volunteer training	119		119	1492
Rent, rates and service charge	18724		18724	15884
Meeting centre	773		773	442
Insurance	938		938	844
Legal and professional fees	3422		3422	6204
Telephone	706		706	1045
Printing, postage and stationery	717		717	442
Equipment	0		0	60
Computer licenses and web hosting services	1043		1043	1495
Website development	1107		1107	1500
Software development	6088		6088	2270
Computer consumables	46		46	1088
Marketing, promotions and projects	3863		3863	1086
Less: stock	-2506		-2506	-2078
Travel costs	981		981	329
Miscellaneous expenses	322		322	968
Sundry expenses	17		17	606
	<u>36360</u>	<u>0</u>	<u>36360</u>	<u>33677</u>
Financial costs;				
Bank charges	329		329	61
Fundraising platform fees	28		28	217
	<u>357</u>	<u>0</u>	<u>357</u>	<u>278</u>
Depreciation & Amortisation:				
Fixtures and fittings	364		364	286
Equipment	145		145	196
Computer	816		816	1085
IT Systems and website development	1366		1366	0
	<u>2691</u>	<u>0</u>	<u>2691</u>	<u>1567</u>
TOTAL EXPENDITURE	<u>£54,018</u>	<u>£79,655</u>	<u>£133,673</u>	<u>£120,784</u>

CHARITY NUMBER 1187351

ANNUAL ACCOUNTS for the YEAR ENDED 31st MARCH 2023

NOTES TO THE ACCOUNTS

NOTE 5 INTANGIBLE FIXED ASSET

	IT Systems & Website etc	TOTAL
<b>COST or VALUATION</b>		
Balance b/fwd		
Additions during year	4097	4097
Disposals during year		
Balance c/fwd	<u>4097</u>	<u>4097</u>
<b>AMORTISATION</b>		
Balance b/wfd		
Provision during year	1366	1366
Provision on disposal		
Balance c/fwd	<u>1366</u>	<u>1366</u>
NBV as at :		
31st March 2023	<u>£2,731</u>	<u>£2,731</u>
31st March 2022	<u>£0</u>	<u>£0</u>

NOTE 6 TANGIBLE FIXED ASSETS

	Fixtures & fittings	Equipment	Computers	TOTAL
<b>COST or VALUATION</b>				
Balance b/fwd	2654	1335	3899	7888
Additions during year		-	275	275
Disposals during year				
Balance c/fwd	<u>2654</u>	<u>1335</u>	<u>4174</u>	<u>8163</u>
<b>DEPRECIATION</b>				
Balance b/wfd	834	370	1725	2929
Provision during year	364	145	816	1325
Provision on disposal				
Balance c/fwd	<u>1198</u>	<u>515</u>	<u>2541</u>	<u>4254</u>
NBV as at :				
31st March 2023	<u>£1,456</u>	<u>£820</u>	<u>£1,633</u>	<u>£3,909</u>
31st March 2022	<u>£1,820</u>	<u>£965</u>	<u>£2,174</u>	<u>£4,959</u>

	2023 £	2022 £
<b>NOTE 7 DEBTORS AND PREPAYMENTS</b>		
Prepayments accrued income	0	2430
Other debtors	0	162
	<u>£0</u>	<u>£2,592</u>

	2023 £	2022 £
<b>NOTE 8 CASH AND BANK IN HAND</b>		
Deposit account	36237	40594
Current account	9776	6115
Paypal	1152	1941
Petty cash	64	19
	<u>£47,229</u>	<u>£48,669</u>

	2023 £	2022 £
<b>NOTE 9 CREDITORS AND ACCRUALS</b>		
Sundry creditors	312	2995
Accruals and deferred income	6449	24
Taxation and social security	674	1178
	<u>£7,435</u>	<u>£4,197</u>

NOTE 10 TRUSTEES

None of the Trustees (or any person connected with them) received any remuneration or benefits from the Charity during the year.