

# **BR Strategic Planning Document**

## **Contents**

|            |                            |               |
|------------|----------------------------|---------------|
| <b>1.0</b> | <b>Vision etc</b>          | <b>Page 2</b> |
| <b>2.0</b> | <b>Impact</b>              | <b>Page 2</b> |
| <b>3.0</b> | <b>Trustee Changes</b>     | <b>Page 2</b> |
| <b>4.0</b> | <b>Monitoring</b>          | <b>Page 4</b> |
| <b>5.0</b> | <b>Risk</b>                | <b>Page 5</b> |
| <b>6.0</b> | <b>Structure - Current</b> | <b>Page 7</b> |
| <b>7.0</b> | <b>Sustainability</b>      | <b>Page 8</b> |

## 1.0 Vision and Objectives

TBD - Growth in terms of Impact and Sustainability – this can be incremental or based around more innovative approaches

## 2.0 Impact

### 2.1 Project beneficiaries

Summary - We aim that every person should achieve the goals they set for themselves in each of these areas.

| Objective   | Measure   |
|---|---|
| Achievement of personal goals through individual effort and the support of Beyond Reflections         | 100% of people should receive the support they need from the charity to achieve their goals. A minimum of 90% satisfaction should be our aim with our provision. We aim that 80% of people achieve their initial goals and a minimum of 90% achieve any revised goals |
| Increases in confidence, resilience, mental health and overall wellbeing                              | We expect that each person would report a minimum of 75% improvement in their score across a one-year period with us  |
| Reductions in suicide ideation and in the factors that 'drive' or lead to it                          | For those identifying with issues and engaging with us, we want 100% of those to avoid the process of suicide   |
| Improvements in overall emotional and cognitive wellbeing, including coping with Trauma and Dysphoria | We expect improvements for each person in coping with dysphoria etc dependent partly on the access to NHS healthcare services – each person will report complete confidence in our ability to support them. (A minimum score of 90% good or great satisfaction)       |
| Specific reductions in loneliness, anxiety, depression and stress                                     | We aim to reduce individual scores in these factors by over 70% per person over a one-year period   |
| Improving outcomes in return to work, access to housing and benefits etc                              | We aim to help 90% of those people signing up for Return-to-Work support achieve their employment goals as well as all those needing advice and guidance to be able to access the practical support they need   |
| Building more productive family and parental environments   | We aim to reduce those losing access to family members and physical housing by at least 50% using our mediation process   |
| Achieving greater satisfaction with the process of parenthood and pregnancy                           | We expect every member of our group to achieve 90% satisfaction with their journey (assuming no medical   |

|  |                |
|--|----------------|
|  | complications) |
|--|----------------|

## 2.2 Staff Team

| Objective  | Measure  |
|--|--|
| Staff will be capable of achieving their roles                               | Every person will have access to and will attend all of the training required by their role  |
| Staff will feel fulfilled, valued and able to give their best to the charity | Every person will achieve a minimum 90% satisfaction score on the Employee Survey  |
| Staff feel motivated to carry out their role                                 | Every person will achieve a minimum 90% satisfaction score on the Employee Survey. There will be a zero incidence of non-attributed sickness |

## 2.3 Volunteer Team

| Objective   | Measure   |
|---|---|
| Volunteers will be capable of successfully carrying out their roles                       | Each person will have access to and will attend all the training required by their role and all will report positive wellbeing on their check-ins of at least 75% |
| Volunteers will feel fulfilled, valued and able to give their best to the charity         | Every person will achieve a minimum 90% satisfaction score on the Volunteer Survey  |
| Volunteers feel motivated to carry out their role and to be a proud member of the charity | Every person will achieve a minimum 90% satisfaction score on the Volunteer Survey. 50% of the volunteer base will recommend another volunteer                    |
| Volunteers are part of our community  | At least 80% of our volunteers will be part of the LGBTQIA+ community   |

## 2.4 Organisation

| Objective  | Measure  |
|--|--|
| Risk Management, safeguarding and onboarding processes operate effectively | We have satisfaction score over 80% for these factors and zero (unexpected) complaints   |
| Resource capability is constant  | All roles remain fully filled for at least 75% of the year. We will deliver 100% of the operational plan unless modified. The TNA is followed through attendance and impact from internal and external development and training. |
| Sustainability   | Our funding profile moves to a base of 50% funded by our own fundraising over the 5 year period. We recruit the proposed roles within the given time frame. Revenue  |

|                  |   |
|------------------|---|
|                  | generation meets targets to ensure no cash flow crises across the funding period.   |
| Brand Reputation | Our media exposure improves so that we receive at least 3 options to speak on national media per year. We receive a constant increase of people approaching us for membership (10% year on year growth). Job roles take under 30 days to recruit. We attract a 10% uplift from volunteer counselling students irrespective of marketing on an academic year basis. We build relationships and partnerships with at least half of the organisations on a target list |

### 3.0 Monitoring Methods

Currently, we monitor a range of members outcomes using two main methods.

We use individual progress monitoring to help people understand their progress against their own objectives as well as their satisfaction with the service they receive. We also check some broad Mental Health reactions including perceived issues with anxiety, loneliness, confidence, resilience and stress. It is often the case that these conditions are correlated most strongly with the process of transition, rather than being an issue in themselves - for example, someone receiving good healthcare and an appropriate treatment regime for transition tends to have lower anxiety and greater confidence.

In addition, we have an annual opinion survey we use to poll attitudes and feelings about the work of the charity. This survey is used for members as well as the volunteer and staff teams in addition to the regular 121 feedback sessions in regular management meetings for staff and wellbeing meetings carried out with volunteers.

However, this year we are piloting a new approach with our new Therapeutic Group, deploying the WEMWBS assessment process as part of the therapeutic work to a) see whether the process adds value for the members and b) to see how the facilitators can build on the results of the diagnostic. We will be assessing outcomes from the use of this over the next six-month period and have plans to widen its use if found to add value.

As a wider charity, we also operate a range of other audit and evaluation methods.

As part of our role as a BAC (the main body for Counselling in the UK) centre, we are audited to investigate our processes, competence and HR systems and our therapeutic and Counselling teams are assessed both against our internal processes as well as good practice as defined by the national body for professional standards.

We aim to have a strong governance culture within the charity and have a range of Trustees with a variety of professional skills and lived experience. They have an annual risk management audit process with forces the charity to review

and improve internal processes. An informal improvement plan is discussed by the Board, CEO and the Staff Team following this process.

In common with all charities, we have an external examiner that reviews the annual accounts.

However, we have also decided to engage with an independent evaluator during the life of this funding application to assess that we are delivering the outcomes initially proposed, learning opportunities are created, and to ensure all our stakeholders can be confident in our processes and that we are delivering our twin aims of improved outcomes and organisational sustainability.

## **4.0 Risks**

We have interpreted this question as linking to our ability to manage the project over the next 5 years.

We have a pragmatic approach to Risk Management, and this is a current example of our existing Risk Management template that is managed by the Trustees.

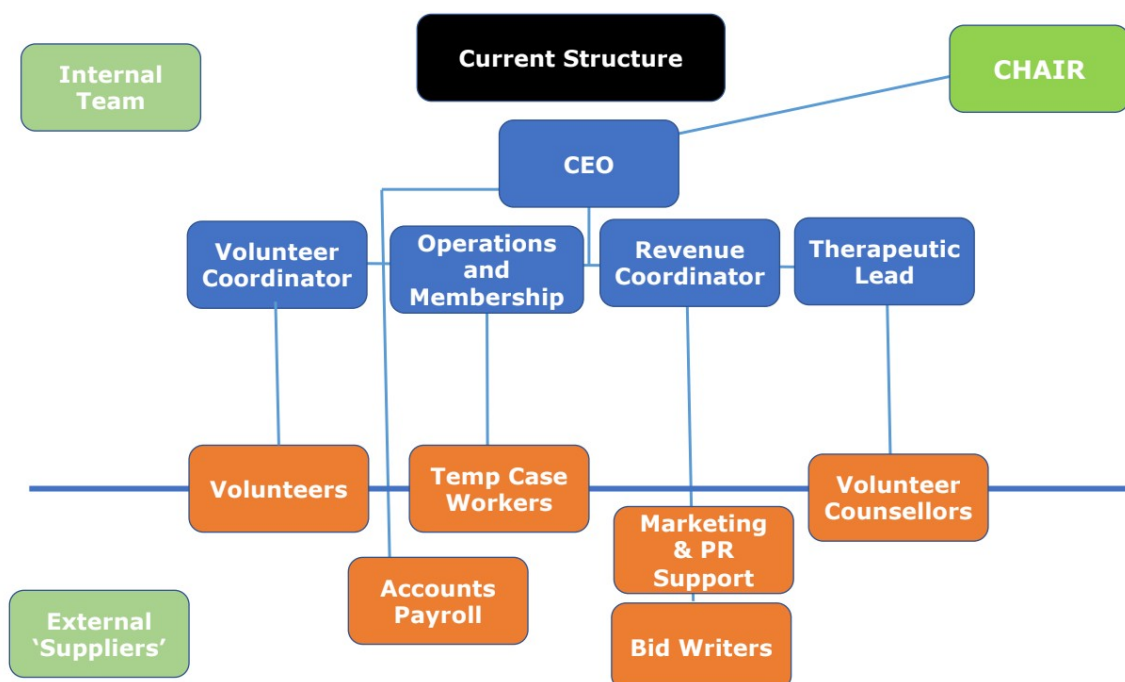
### **Risk Management Register**

| <i>Risk</i>                     | <i>Size</i> | <i>Comments</i>  |
|---------------------------------|-------------|--|
| Safeguarding Issues             | M           | Policy being re-written to align with good practice and the requirements of external funding bodies. All staff are trained in the policy as well as attending external annual training. Many of our trustees are safeguarding experts and they regularly audit the operation to ensure safeguarding is at the heart of all we do.  |
| Loss of Staff                   | M           | The loss of any current staff member would create an existential threat to the charity – pay has been raised – hours are being made more flexible – working hours are being grouped so a greater team approach – staff are being protected from unreasonable demands for flexibility and longer hours from volunteers – processes are being streamlined – payroll is now secure. New staff members needed to address workload as well as a better working environment in the event of growth of staff numbers needing a physical place of work |
| Unwanted Media Exposure         | L           | This can happen at any time – we now control access to our systems and social media internally, we can go ‘dark’ very quickly but maintain contact with members through our new software   |
| Litigation for service delivery | L           | We are improving service delivery as shown in this plan. All of our volunteers are trained, and all therapeutic services now operate at the levels defined by the relevant professional institutes (eg British Association of Counselling). We also have a full range of insurances  |
| Cashflow                        | M           | We now have regular financial oversight from a non-  |

|                            |   |  |
|----------------------------|---|--|
|                            |   | executive finance profession, an external firm of accounts as well as our internal QuickBooks software – regular cashflow information is generated.  |
| Insufficient reserves      | L | Although a rationale exists for reserves, we need to review this policy to balance the needs of external auditors with cashflow  |
| External IT Issues – AI eg | L | We need to continually develop to make use of technology – we currently use AI and moving to more secure and specialist digital solutions should help with IT security. All our hardware and software services are maintained by a third-party supplier ensuring compliance with data standards and external compliance standards  |
| Failure to meet plan       | M | This needs constant monitoring and a culture of learning between the trustees and the staff team. Regular good governance and a developed team will raise skill levels across the team   |
| Fraud                      | L | Using digital systems should help here – but ‘we don’t know what we don’t know’ in this area   |
| Legal issues               | M | We have signed up to an external body to supply us with ongoing legal expertise and insurance. They are able to give us practical guidance in terms of open recruitment and exist as well as legal advice and support if litigation were experienced or needed.  |
| Governance                 | M | We need to comply with external legislation and funding requirements. Good governance means having involved trustees that understand the charity well enough to add value...either through mature challenge but also in terms of ‘introductions’ and volunteering support where possible. Good governance is avoiding being involved in the detail of day-to-day operational decisions   |
| IT Cyber attack            | L | We now have plans in place via our external IT service provider to protect us from this risk including back-ups, modern virus checking and effective security protocols  |
| Resource Management        | H | Not having the right people at the right time is a key challenge – we need to be smarter in continually looking for people and ways to develop them. We have developed a strong funnel to recruit volunteers and have been able to develop our volunteers so that new staff roles (which have been piloted) can be carried out following open recruitment by people with lived experience from our community. All the staff team will have a development plan and training to ensure they can maximise their potential in their roles. |
| Change Management resource | M | The CEO should have specific expertise in Change Management to ensure that the charity can remain constantly agile and linked effectively with the large term trends and drivers in the market as well as sources of expertise and good practice.  |
| New Competition            | L | Whilst we would not see another trans+ service provider as a ‘threat’, we do reach out currently to  |

|             |   |  |
|-------------|---|--|
|             |   | other service providers in our community to ensure that members have choice, and that good practice is shared.   |
| Social Risk | L | We carry out a regular PESTLE analysis to evaluate the various risk factors and how our members are affected. We will continue to issue guidance and change our support against the external threats and potential opportunities created by social change. |

## Current Structure



## Sustainability

The current approach to funding and that which has been at the heart of the charity strategy since its inception has been to seek external funding and to generate revenues from:

- Selling merchandise at fundraising events (for example selling T-shirts and badges at Pride events or BR branded products through our website)
- Taking part in fundraising events usually involving a third party carrying this out on our behalf (for example a student union holding an event at their location)
- Asking for donations (for example, via the website)

- Charging for external training opportunities from organisations seeking trans awareness training (for example, delivering training for the Police and Hampshire council)

This historically produced a balance of 90/10 split in favour of external funding revenue to fund the activities of the charity based on the reliance of writing funding bids. Whilst the charity has been successful in securing external funding through bids, it is too risky a strategy to over-rely on this source of revenue.

It is the intention during the life of this project to rebalance revenue streams so that the charity can see external financial support as a more equitable part of the financial mix.

During the life of the project, we see the benefits of generating an incremental approach then a more radical strategy

## **7.1 Incremental Strategy One - Evolving Existing Memberships and Services**

We need to raise the level of service delivery so that members feel there is both tangible and perceived value in the services that we deliver. This involves listening closely and finding ways to serve our existing member base and ensure that their satisfaction with the charity and their progress toward their desired outcomes is achieved.

We have already launched new groups and 121 support based on the feedback from members and have a clear 'offer' for members to access within their monthly fee. We also expect that charging a small monthly fee will mean that we have fewer drop-outs or missed appointments so we do not lose capacity by holding spaces in groups or appointments for those that do not show up.

The amounts are suggested for a basic member to be around £15 per month per member, £10 for student members and £5 for the unwaged. The hardship fund is ringfenced so that specific fundraising can be created to support those members that cannot afford either the basic fee or for the more expensive therapeutic services to avoid any health inequalities. Members that want to pay more can see exactly that their money will go into this fund and this, we hope may stimulate more giving into the fund.

We will also have a 'friends' scheme which will allow people to make a regular contribution into the hardship fund in exchange for news, insights and discounts. We hope that a monthly fee of £5 per month will grow to have a relatively unambitious 50 members within the next 3 years.

We will also need to continue to raise overall numbers of members and find paid for services for 'non-members'.

The plan to achieve this will include a greater social media presence, physical attendance across our geographic regions at community events (such as Pride) and continued networking with organisations to raise our profile – as well as to attend areas of the country with there is limited supply of the types of service we deliver.



The next step would be to take some of the new service delivery solutions we have developed for our members and market those across the UK to non-members to be paid on a 'Pay as you Go' basis for those that would not want to be members and commit to a monthly fee. This would include the following services:

- High Risk Therapy Group for vulnerable trans people or those experiencing complex psychological issues
- Therapeutic support for trans people delivered by qualified people with lived experience
- Groups to support Friends and Family of trans people. This can also be built into professional mediation services from qualified people with lived experience
- A new non-member trans Masc group to support with pregnancy and birth – plus fostering and adoption.
- Social Groups for non-members
- Practical Groups offering help and support to deal with trans issues on a needs basis

Initially the plan would be to market these services to trans+ people directly, but we would also seek to create links and allegiances to commissioning bodies that do not have the capacity to deliver these services – these may include Mental Health charities with a larger, more generic offer and other health bodies.

## **7.2 Incremental Strategy Two - Evolving and Marketing our Skill Base**

Because of our extensive experience in providing Counsellor training to student counsellors as well as providing low to high risk personal and group therapeutic services, we aim to launch a new accreditation in trans+ counselling available to qualified counsellors and therapists with or without lived experience. As part of their accreditation, they will volunteer with us to support our therapeutic groups and receive ongoing supervision from us. We are already discussing how this scheme can be accredited from the appropriate accreditation bodies so that course and 'qualification' attracts CPD credits for qualified therapists and counsellors with an interest in serving this community.

This process will also allow our members to receive support from qualified counsellors and therapists, substantially improving our quality of care and working to achieve outcomes on a more rapid and sustainable basis.

We also have many researchers that 'poll' our member base as well as links to researchers in a range of Universities across the UK. Additionally, our linked podcast has interviewed authors and academics, and we want to create a project to bring together many of these researchers so we can act as a centre of excellence in trans+ research. Linking to a relevant University will help our credibility with this project and we aspire to have some form of fundraising project created during 2026 in this area.

This may also lead to the publication of research or even a book for commercial sale – particularly focusing a high quality rebuttal of the Cass Report for other campaigning organisations.

### **7.3 Incremental Strategy Three - Extending and Diversifying Current Activities**

We are exploring ways to generate income through products or services related to our mission. For example, selling merchandise such as hard to reach products including binders, blood testing or health products.

We want to make it easier for donors to give online through a new user-friendly donation page and aim to raise donations to £2000pa

We are looking at the opportunities to use crowdfunding more successfully – whilst the market for this idea is busy, a well-run campaign supported by social media can ‘cut through’ and gain attention and traction.

We also plan to run a range of fundraising events based on the success of recent smaller scale events

We want to run a conference during either 2025 or 2026 based on the success of the conference previously run in 2020. This conference would aim to bring together partners and allies of the community around some of the ground-breaking research conducted in this space as well as trans+ authors.

### **7.4 Incremental Strategy Four - Extending and Diversifying Current Bid Writing**

We are investigating bids to help us fund physical healthcare, fund academic research and bids from other, larger trans+ charities that have access to funds that they also distribute.

### **7.5 New Strategic Areas**

We will create a trading company to sit alongside the charity so that it has the flexibility to ‘trade’ and pass funds into the main charity. We are currently investigating methods to achieve this.

We currently do not do the following and plan to investigate all of these as part of our revenue ‘mix’ – each one of these will follow our existing process of having a feasibility, marketing, revenue and task plan created.

We have a relationship with a trans+ personality and we want to investigate creating links with higher profile people, both for publicity but to also represent us at events and drive direct revenues to us. We need to create a more substantial ‘Ambassadors’ or ‘Patron’ programme so that people can see tangible steps of how to support us.

We currently do not have a legacy programme, which is an oversight as we were fortunate to raise funds from our ex-chair following his untimely death. We aim to create a scheme during 2026.

We currently do not have an interesting or new development ‘offer’ for external organisations, and we are researching ideas and events that are wider and more relevant than the ‘trans+ awareness’ programmes we currently run. Partnering

with trans+ speakers to develop an offer will help us here – along with the impact we have in the wider ED&I world. We also have looked at launching a corporate ‘friends’ scheme, but this has not been adequately publicised at this point – again, a partnership approach is probably more likely to garner a return.

Whilst we do reach out to many of the organisations where we have delivered development and training, we need to create events that they may be more interested in sponsoring. We are testing this approach with some of the events due to run over the next 18 months, but we recognise the pressures on external organisations and the potential adverse publicity that being associated with a trans+ brand could bring if not managed and communicated well.

A final thought will be to investigate employee giving and payroll giving schemes with organisations that have some link to our community. We are at the early stage of investigating ‘how’ and ‘who’ to investigate to make such a scheme be relevant and produce a return.

We have many other initiatives and ideas that we are investigating and have established a set of criteria to allow us to evaluate the likelihood of us winning bids as well as how to focus our time in terms of resource allocation to investigate and research the many commercial ideas we have.

These include running a physical health clinic for trans+ people (this could have a dramatically positive affect on the physical and mental health of trans+ people and be marketed as a national service.

Linking to other ‘Queer’ university courses, both in terms of shared delivery and research but also to spread positive leadership ideas and innovation that springs from our community.

Many of our community are neuro-diverse and we are looking for ways to spread our expertise in this area. One of our team is currently delivering a small programme for scientists (most of whom are neurodiverse) and we will have experience to share. Additionally, we have links and contacts with other ND charities that also are centres of excellence but are focused more on services delivery than marketing and we could partner.

There undoubtedly exist opportunities in all ‘markets’ to grow through strategic partnerships, mergers and acquisitions. Having a CEO with plenty of experience in this area, it is inevitable we should look at potential opportunities to partner and/or merge/acquire if appropriate.

There are so many Queer and Trans+ people in the wider ‘Arts’ worlds that creating synergies between the performing arts and ourselves to foster new ideas, partnerships and channels.

Whilst many of these ideas are at different stages of fruition, we want to demonstrate that we have the commercial capability to build new (and maximise existing) revenue streams.

## **7.6 Marketing**

Our brand was changed 4 years ago and there is probably an opportunity over the next 5 years to refresh this, without distracting attention from our main purpose or seeking to make any sweeping changes. However, a modernised brand will help people find us more easily and engage with the work that we do. Many people have not heard of the charity in the local area – but remember the previous name!

Our digital presence is currently being improved, however we depend on volunteers to help us with this activity and this ultimately can limit our capacity to relentlessly carry out and improve both our Social Media, Content Strategy and Seo activities that need to be dramatically improved.

We are considering working with an external PR specialist to build more partnerships and press activity

### **7.7 Other Charity Aspects linked to Sustainability**

However, good charity management, financial management and cost/value investment is key to financial sustainability.

We will improve our budgeting processes so that we have a clearer idea of how to generate investment funds and how to measure the return on investment from those. We keep a very close eye on costs and over the previous 12 months have stripped thousands of pounds of expenses per month from our P&L. We recognise however that we cannot 'cost cut to growth', so having better financial acumen is vital for us, rather than simply bookkeeping or accounting skills.

Good charity management overall is key to sustainability, and we have a scorecard that ensures the trustees can measure and monitor performance on a more balanced manner – ensuring we can avoid to have a reliance on one quadrant than the others.

## BR Objectives



Another way to improve process and financial performance is to improve areas of reporting so that we can monitor and evaluate our work. We currently have good processes in this area, we have agreed KPI's for the organisation and a plan to deliver those so that there is accountability for the CEO and there are regular reviews of performance as well for all people working in the charity.

We also constantly check the satisfaction, impact and progress of our members and seek to create a virtuous feedback loop where these come together to give a strong picture for the organisation.

We also need to constantly invest in systems and processes that reduce administrative burdens and create agility in the team. We invested in membership, accounting and website automation tools during the previous 12 months which significantly reduce the 'cost of process', but we need to constantly be aware of and alive to further opportunities.

We need significant investment in IT hardware as many of our computers (often refurbished or gifted to us) have reached or are reaching the end of their useable lives. This is an issue when we have a need for productivity and a continuously increased online and virtual workload.

One of the ways to increase sustainability is to ensure we have a motivated and engaged Volunteer resource and we are constantly looking at ways to improve the methods we use to stimulate their engagement and harness their ideas – both through consultation and care with our existing volunteers, as well as constantly recruiting and seeking new volunteers.

We also recognise that the credibility, skills and relevance of our Trustees plays an important role in terms of 'checks and balances', strong governance, safeguarding and financial and commercial risk management and probity.

Again, building credibility is important as a charity and the Trustees are keen to ensure we maintain and improve our transparency. Our statutory requirements are always met, and we ensure that our key policies around safeguarding,

financial practice and complains are well publicised. The Trustees have engaged an external firm of accountants to ensure that the accounts are well run, and the CEO has a Finance Director 'coach' to help the organisation foresee risks and threats.

Excellent leadership and management skills are required to run any charity, especially one that is small and short of resource. So having a clear focus on this area is vital to make the most of the skills and talents of all the people in the organisation will allow the organisation to continue to innovate, implement and deliver great services for the members.

**Charity registration number 1187351**

**BEYOND REFLECTIONS**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

## BEYOND REFLECTIONS

### LEGAL AND ADMINISTRATIVE INFORMATION

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|                      |   |                           |
|----------------------|---|---------------------------|
| Trustees             | M Tilling   |                           |
|                      | J Harvey  |                           |
|                      | Mr S A Johnson  |                           |
|                      | Ms S Cartwright   | (Appointed 1 August 2023) |
| Charity number       | 1187351   |                           |
| Principal address    | Frobisher House<br>The Bulb<br>Southampton<br>Hampshire<br>SO15 1GX                   |                           |
| Independent examiner | Paul Killen<br>15 Bankside<br>The Watermark<br>Gateshead<br>Tyne and Wear<br>NE11 9SY |                           |

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## BEYOND REFLECTIONS

### CONTENTS

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees' report                  | 1 - 5       |
| Independent examiner's report     | 6           |
| Statement of financial activities | 7           |
| Balance sheet                     | 8           |
| Notes to the financial statements | 9 - 19      |

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## **BEYOND REFLECTIONS**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their annual report and financial statements for the year ended 31 March 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 '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 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
- 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.

#### ***Public benefit***

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

## BEYOND REFLECTIONS

### TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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#### Achievements and performance

##### *Significant activities and achievements against objectives*

This was a particularly troubling year for charities in our 'space'. There were continuous political initiatives aimed at reducing healthcare provision for trans+ people and a wider move to make the prevailing culture for trans+ people more difficult, leading to significant rises in gender-related Hate Crime reporting for the whole of our core region.

The Cass Report led to a government policy of ending gender treatments for younger trans+ people with direct and negative impacts on those people and their families. The report also saw the end of the existing process for gender treatment for adults without a suitable replacement.

As a result, the legal and health rights of trans+ people are now minimised and under still more threat.

Within this context, we continued with our core aim of finding new ways and expanding existing ways to support our trans+ community.

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 services and an improvement in 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 will 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.

We want to recognise the funding provided to us by the National Lottery, the Henry Smith charity and the Hants and Isle of Wight charity to help with our work.

Much of support has been tailored into a more online offerings and the hosting of many more online groups and one to one counselling services. We aim to return to more face to face meetings and support in due course.

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.

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 trans+ people we were able to help overall.

In addition to increasing the number of trans+ people we supported, we were able to widen the level of support to all those people through a wider range of skills and experience within our support teams. 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.

In addition, we have widened our approach to offering a wider therapeutic approach and our work now gives more options to those who need different types of support from us – from practical to in-depth therapeutic services.

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 many 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

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

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We were deeply saddened to lose two trustees during this period, both Melissa Tilling and Paul Draycott died before their time. The death of the chair, Paul Draycott led to a bequest to the charity, and we will use this to fund an event to mark his legacy as an ally that took action as well as being quietly supportive.

Our income is heavily reliant on the generosity of external funding bodies mentioned above, however, we are beginning to build more sustainability by continuing to source other funds, run our own fundraising events and by carrying out training and development awareness projects to external organisations. We will build on the work we have already started in this area.

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 trans+ people. We have a number of part time employees that attend to: project delivery; volunteer recruitment and training; 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 Therapy team. Our cost base is shown in our accounts and falls well within the guideline for administrative costs for a charity.

A number of other operational changes have seen a change of address and new approach to cost management and the investment in technology.

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.

A new operational plan generated by the review from the new CEO last year which was examined and approved by the Board will continue to 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 continue to build greater sustainability and a wider range of options and positive results for the people we support from a significantly reduced cost base.

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

## BEYOND REFLECTIONS

### TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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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 shown 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.

#### *Reserves policy*

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the '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.

#### **Plans for future periods**

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.

## BEYOND REFLECTIONS

### TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### **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 financial statements were:

|                 |                            |
|-----------------|----------------------------|
| Mr P D Draycott | (Deceased 26 January 2024) |
| Mr W Perks      | (Retired 9 January 2024)   |
| M Tilling       |                            |
| J Harvey        |                            |
| Mr S A Johnson  |                            |
| Ms S Cartwright | (Appointed 1 August 2023)  |

#### *Recruitment and appointment of trustees*

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.

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

Mr S A Johnson

**Trustee**

10 December 2024

## **BEYOND REFLECTIONS**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF BEYOND REFLECTIONS**

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I report to the trustees on my examination of the financial statements of Beyond Reflections (the ) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the trustees of the 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 '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**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 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.

**Paul Killen**

15 Bankside  
The Watermark  
Gateshead  
Tyne and Wear  
NE11 9SY

Dated: 10 December 2024

## BEYOND REFLECTIONS

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

|   |       | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|   | Notes |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income and endowments from:</b>                    |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                                | 3     | 19,984                             | 134,129                          | 154,113            | 23,646                             | 98,355                           | 122,001            |
| Charitable activities                                 | 4     | 9,342                              | -                                | 9,342              | 6,332                              | -                                | 6,332              |
| Investments   | 5     | 825                                | -                                | 825                | 180                                | -                                | 180                |
| Other income  | 6     | 86                                 | -                                | 86                 | -                                  | -                                | -                  |
| <b>Total income</b>                                   |       | <b>30,237</b>                      | <b>134,129</b>                   | <b>164,366</b>     | <b>30,158</b>                      | <b>98,355</b>                    | <b>128,513</b>     |
| <b>Expenditure on:</b>                                |       |                                    |                                  |                    |                                    |                                  |                    |
| Raising funds   | 7     | -                                  | -                                | -                  | 28                                 | -                                | 28                 |
| Charitable activities                                 | 8     | 16,231                             | 89,329                           | 105,560            | 53,990                             | 79,655                           | 133,645            |
| <b>Total expenditure</b>                              |       | <b>16,231</b>                      | <b>89,329</b>                    | <b>105,560</b>     | <b>54,018</b>                      | <b>79,655</b>                    | <b>133,673</b>     |
| <b>Net income/(expenditure) and movement in funds</b> |       | <b>14,006</b>                      | <b>44,800</b>                    | <b>58,806</b>      | <b>(23,860)</b>                    | <b>18,700</b>                    | <b>(5,160)</b>     |
| <b>Reconciliation of funds:</b>                       |       |                                    |                                  |                    |                                    |                                  |                    |
| Fund balances at 1 April 2023                         |       | 28,741                             | 20,200                           | 48,941             | 52,601                             | 1,500                            | 54,101             |
| <b>Fund balances at 31 March 2024</b>                 |       | <b>42,747</b>                      | <b>65,000</b>                    | <b>107,747</b>     | <b>28,741</b>                      | <b>20,200</b>                    | <b>48,941</b>      |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



**BEYOND REFLECTIONS****BALANCE SHEET****AS AT 31 MARCH 2024**

|   |              | <b>2024</b>    |                       | <b>2023</b>    |                      |
|---|--------------|----------------|-----------------------|----------------|----------------------|
|   | <b>Notes</b> | <b>£</b>       | <b>£</b>              | <b>£</b>       | <b>£</b>             |
| <b>Fixed assets</b>                                   |              |                |                       |                |                      |
| Intangible assets                                     | <b>14</b>    |                | 1,365                 |                | 2,731                |
| Tangible assets                                       | <b>15</b>    |                | 2,956                 |                | 3,909                |
|   |              |                | <u>4,321</u>          |                | <u>6,640</u>         |
| <b>Current assets</b>                                 |              |                |                       |                |                      |
| Stocks  | <b>16</b>    | -              |                       | 2,507          |                      |
| Debtors   | <b>17</b>    | 763            |                       | -              |                      |
| Cash at bank and in hand                              |              | 109,113        |                       | 47,229         |                      |
|   |              | <u>109,876</u> |                       | <u>49,736</u>  |                      |
| <b>Creditors: amounts falling due within one year</b> | <b>18</b>    | <u>(6,450)</u> |                       | <u>(7,435)</u> |                      |
| <b>Net current assets</b>                             |              |                | 103,426               |                | 42,301               |
| <b>Total assets less current liabilities</b>          |              |                | <u>107,747</u>        |                | <u>48,941</u>        |
| <b>Net assets excluding pension liability</b>         |              |                | <u>107,747</u>        |                | <u>48,941</u>        |
|   |              |                | <u><u>107,747</u></u> |                | <u><u>48,941</u></u> |
| <b>The funds of the</b>                               |              |                |                       |                |                      |
| Restricted income funds                               | <b>19</b>    |                | 65,000                |                | 20,200               |
| Unrestricted funds                                    |              |                | 42,747                |                | 28,741               |
|   |              |                | <u>107,747</u>        |                | <u>48,941</u>        |
|   |              |                | <u><u>107,747</u></u> |                | <u><u>48,941</u></u> |

The financial statements were approved by the trustees on 10 December 2024

Mr S A Johnson  
**Trustee**

## BEYOND REFLECTIONS

### NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### **1 Accounting policies**

##### **Charity information**

Beyond Reflections is a+ charity established under its constitution on 14 January 2020 and registered with the Charity Commission on that date

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the 's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### **1.4 Income**

Income is recognised when the 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.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

## BEYOND REFLECTIONS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the 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.

Membership subscriptions received in the nature of gift aid are recognised on Donations and legacies.

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

#### 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.

#### 1.6 Research and development expenditure

Research expenditure is written off against profits in the year in which it is incurred. Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

#### 1.7 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation 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:

|                   |          |
|-------------------|----------|
| Development Costs | 33% Cost |
|-------------------|----------|

## BEYOND REFLECTIONS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### 1.8 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:

|                                |          |
|--------------------------------|----------|
| Plant and machinery            | 20% Cost |
| Fixtures, fittings & equipment | 15% Cost |
| Computers                      | 33% Cost |

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.

##### 1.9 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible and intangible 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).

##### 1.10 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.

##### 1.11 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.

##### 1.12 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

## BEYOND REFLECTIONS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

#### **1.13 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 is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.14 Retirement benefits**

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

#### 2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**BEYOND REFLECTIONS****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****3 Income from donations and legacies**

|                     | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 19,984                             | 134,129                          | 154,113            | 23,646                             | 98,355                           | 122,001            |

**4 Income from charitable activities**

|                           | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|---------------------------|------------------------------------|------------------------------------|
| Merchandising sales       | 3,288                              | 1,105                              |
| Fundraising events        | 868                                | 1,636                              |
| Corporate training income | 5,186                              | 3,591                              |
|                           | 9,342                              | 6,332                              |

**5 Income from investments**

|                     | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 825                                | 180                                |

# BEYOND REFLECTIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 6 Other income

|                      | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|----------------------|------------------------------------|------------------------------------|
| Miscellaneous income | 86                                 | -                                  |
|                      | <u>86</u>                          | <u>-</u>                           |

### 7 Expenditure on raising funds

|                                  | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|----------------------------------|------------------------------------|------------------------------------|
| <b>Fundraising and publicity</b> |                                    |                                    |
| Staging fundraising events       | -                                  | 28                                 |
|                                  | <u>-</u>                           | <u>28</u>                          |

### 8 Expenditure on charitable activities

|   | 2024<br>£      | 2023<br>£      |
|---|----------------|----------------|
| <b>Direct costs</b>                                       |                |                |
| Depreciation and impairment                               | 2,319          | 2,691          |
| Direct charitable expenditure                             | 13,912         | 33,267         |
|   | <u>16,231</u>  | <u>35,958</u>  |
| <b>Share of support and governance costs (see note 9)</b> |                |                |
| Support   | 89,329         | 97,687         |
|   | <u>105,560</u> | <u>133,645</u> |
| <b>Analysis by fund</b>                                   |                |                |
| Unrestricted funds  | 16,231         | 53,990         |
| Restricted funds  | 89,329         | 79,655         |
|   | <u>105,560</u> | <u>133,645</u> |

## BEYOND REFLECTIONS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

#### 9 Support costs allocated to activities

|                  | 2024          | 2023          |
|------------------|---------------|---------------|
|                  | £             | £             |
| Staff costs      | 42,049        | 94,265        |
| Governance costs | 2,540         | 3,422         |
|                  | <u>44,589</u> | <u>97,687</u> |

#### 10 Net movement in funds

|   | 2024         | 2023         |
|---|--------------|--------------|
|   | £            | £            |
| The net movement in funds is stated after charging/(crediting):                 |              |              |
| Depreciation of owned tangible fixed assets                                     | 953          | 1,325        |
| Amortisation of intangible assets   | 1,366        | 1,366        |
|   | <u>1,366</u> | <u>1,366</u> |
| <i>Amortisation of intangibles: Total SOFA charge differs from BS notes by:</i> | 1,366        | 1,366        |
| <i>Depreciation of tangibles: Total SOFA charge differs from BS notes by:</i>   | (1,366)      | (1,366)      |

#### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

#### 12 Employees

The average monthly number of employees during the year was:

|  | 2024     | 2023     |
|--|----------|----------|
|  | Number   | Number   |
|  | 4        | 7        |
|  | <u>4</u> | <u>7</u> |

#### Employment costs

|                     | 2024          | 2023          |
|---------------------|---------------|---------------|
|                     | £             | £             |
| Wages and salaries  | 41,659        | 92,945        |
| Other pension costs | 390           | 1,320         |
|                     | <u>42,049</u> | <u>94,265</u> |

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



## BEYOND REFLECTIONS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

#### 13 Taxation

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

#### 14 Intangible fixed assets

|                                    | Development<br>Costs<br>£ |
|------------------------------------|---------------------------|
| <b>Cost</b>                        |                           |
| At 1 April 2023 and 31 March 2024  | 4,097                     |
| <b>Amortisation and impairment</b> |                           |
| At 1 April 2023                    | 1,366                     |
| Amortisation charged for the year  | 1,366                     |
| At 31 March 2024                   | 2,732                     |
| <b>Carrying amount</b>             |                           |
| At 31 March 2024                   | 1,365                     |
| At 31 March 2023                   | 2,731                     |

#### 15 Tangible fixed assets

|                                    | Plant and<br>machinery<br>£ | Fixtures, fittings<br>& equipment<br>£ | Computers<br>£ | Total<br>£ |
|------------------------------------|-----------------------------|--|----------------|------------|
| <b>Cost</b>                        |                             |  |                |            |
| At 1 April 2023                    | 1,335                       | 2,654                                  | 4,175          | 8,164      |
| At 31 March 2024                   | 1,335                       | 2,654                                  | 4,175          | 8,164      |
| <b>Depreciation and impairment</b> |                             |  |                |            |
| At 1 April 2023                    | 515                         | 1,198                                  | 2,542          | 4,255      |
| Depreciation charged in the year   | 123                         | 291                                    | 539            | 953        |
| At 31 March 2024                   | 638                         | 1,489                                  | 3,081          | 5,208      |
| <b>Carrying amount</b>             |                             |  |                |            |
| At 31 March 2024                   | 697                         | 1,165                                  | 1,094          | 2,956      |
| At 31 March 2023                   | 820                         | 1,456                                  | -              | 3,909      |

## BEYOND REFLECTIONS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

#### 16 Stocks

|                               | 2024<br>£ | 2023<br>£ |
|-------------------------------|-----------|-----------|
| Raw materials and consumables | -         | 2,507     |

#### 17 Debtors

|                                      | 2024<br>£ | 2023<br>£ |
|--------------------------------------|-----------|-----------|
| Amounts falling due within one year: |           |           |
| Other debtors                        | 763       | -         |

#### 18 Creditors: amounts falling due within one year

|                                    | 2024<br>£ | 2023<br>£ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | -         | 674       |
| Trade creditors                    | -         | 312       |
| Accruals and deferred income       | 6,450     | 6,449     |
|                                    | 6,450     | 7,435     |

#### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|                                 | At 1 April 2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | At 31 March<br>2024<br>£ |
|---------------------------------|----------------------|----------------------------|----------------------------|--------------------------|
| Hardship Fund                   | 1,500                | -                          | (1,500)                    | -                        |
| Community Action Against Cancer | 3,700                | 3,000                      | (6,700)                    | -                        |
| Awards For All                  | 10,000               | 71,129                     | (81,129)                   | -                        |
| Hants IOW Comm Fund             | 5,000                | -                          | -                          | 5,000                    |
| Henry Smith Charity             | -                    | 60,000                     | -                          | 60,000                   |
|                                 | 20,200               | 134,129                    | (89,329)                   | 65,000                   |

# BEYOND REFLECTIONS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 19 Restricted funds (Continued)

| Previous year:                  | At 1 April 2022 | Incoming resources | Resources expended | At 31 March 2023 |
|---------------------------------|-----------------|--------------------|--------------------|------------------|
|                                 | £               | £                  | £                  | £                |
| Hardship Fund                   | 1,500           | -                  | -                  | 1,500            |
| Community Action Against Cancer | -               | 3,700              | -                  | 3,700            |
| Awards For All                  | -               | 10,000             | -                  | 10,000           |
| Hants IOW Comm Fund             | -               | 5,000              | -                  | 5,000            |
| National Lottery Community      | -               | 59,655             | (59,655)           | -                |
| Tutor Trust                     | -               | 20,000             | (20,000)           | -                |
|                                 | <u>1,500</u>    | <u>98,355</u>      | <u>(79,655)</u>    | <u>20,200</u>    |

### 20 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 April 2023 | Incoming resources | Resources expended | At 31 March 2024 |
|----------------|-----------------|--------------------|--------------------|------------------|
|                | £               | £                  | £                  | £                |
| General funds  | <u>28,741</u>   | <u>30,237</u>      | <u>(16,231)</u>    | <u>42,747</u>    |
| Previous year: | At 1 April 2022 | Incoming resources | Resources expended | At 31 March 2023 |
|                | £               | £                  | £                  | £                |
| General funds  | <u>52,601</u>   | <u>30,158</u>      | <u>(54,018)</u>    | <u>28,741</u>    |

**BEYOND REFLECTIONS****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****21 Analysis of net assets between funds**

|                              | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
|------------------------------|--|--|-----------------------------|
| <b>At 31 March 2024:</b>     |  |  |                             |
| Intangible fixed assets      | 1,365  | -  | 1,365                       |
| Tangible assets              | 2,956  | -  | 2,956                       |
| Current assets/(liabilities) | 38,426                                       | 65,000                                     | 103,426                     |
|                              | <u>42,747</u>                                | <u>65,000</u>                              | <u>107,747</u>              |
|                              | <u><u>42,747</u></u>                         | <u><u>65,000</u></u>                       | <u><u>107,747</u></u>       |
|                              | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
| <b>At 31 March 2023:</b>     |  |  |                             |
| Intangible fixed assets      | 2,731  | -  | 2,731                       |
| Tangible assets              | 3,909  | -  | 3,909                       |
| Current assets/(liabilities) | 22,101                                       | 20,200                                     | 42,301                      |
|                              | <u>28,741</u>                                | <u>20,200</u>                              | <u>48,941</u>               |
|                              | <u><u>28,741</u></u>                         | <u><u>20,200</u></u>                       | <u><u>48,941</u></u>        |

**22 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).

## BEYOND REFLECTIONS

### INDEPENDENT EXAMINER'S REPORT

#### TO THE TRUSTEES OF BEYOND REFLECTIONS

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I report to the trustees on my examination of the financial statements of Beyond Reflections (the ) for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the trustees of the 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 '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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 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.



Paul Killen

15 Bankside  
The Watermark  
Gateshead  
Tyne and Wear  
NE11 9SY

Dated: 10 December 2024