

Charity registration number 1187351

BEYOND REFLECTIONS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

BEYOND REFLECTIONS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S A Johnson	
	C J Webb	(Appointed 11 January 2025)
	J Trigg	(Appointed 1 August 2024)
	L K Millerchip	(Appointed 1 August 2024)
	I Cardwell	(Appointed 1 October 2025)
	F Ridley	(Appointed 4 September 2025)
	E Hinton	(Appointed 4 September 2025)
Charity number	1187351	
Principal address	Frobisher House The Bulb Southampton Hampshire SO15 1GX	
Independent examiner	Paul Killen 15 Bankside The Watermark Gateshead Tyne and Wear NE11 9SY	

BEYOND REFLECTIONS

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BEYOND REFLECTIONS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 2025

Achievements and performance

Significant activities and achievements against objectives

This was another particularly troubling year for charities in the LGBTQIA+ space and particularly trans+ specific charities.

There were continuing 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 and across the UK.

Political changes in the US continue to have an impact in the political dialogue in the UK and this is having a negative effect on charitable giving for the sector, availability of DE&I training opportunities and general training for trans awareness – something that affects our revenue generation.

The upcoming legal review of law by the Supreme Court may well have a devastating effect on trans+ rights in the UK and we await this judgement with some trepidation.

Our continuing plan to widen and deepen our support for trans+ people has led to an increased take-up of our services. New and existing online groups show continued success and our new in-person groups have been successful in reducing isolation and loneliness and giving people a place to interact and live authentically.

Our new case working initiatives and 'practical support' services have been piloted and evaluated and early results are highly positive with a direct impact on outputs and outcomes for the members and the charity as a whole.

We have also focused on creating opportunity for trans+ people as well as acting as a form of 'safety net' and have helped people into work and provided opportunities for volunteering to build skills and confidence.

We are increasingly tackling more complex mental health situations and fostering strong links with local mental health services to create a more inclusive and joined up approach between ourselves and the public sector.

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, although not hitting the Balance Sheet within this financial period, we were successful in securing a continuation bid with the National Lottery for the next 5 years and fresh funding with the Fore charity. We thank them for their support.

BEYOND REFLECTIONS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We have continued to expand services through a wider and more engaged and developed volunteer group so that we can run more services 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.

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 continue 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. We have also been successful in securing more volunteer hours from qualified counsellors and therapists which allows us to support more complex cases.

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. Ongoing recruitment seeks to raise the number of trustees to over 8 people from across the wider LGBTQIA+ community.

We ran the first trans+ and allies awards in tribute to our previous Chair in December 2024 and aim to grow this event and make it an annual celebration.

BEYOND REFLECTIONS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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; risk management and safeguarding; volunteer recruitment and training; support and the supervision, recruitment and development of our counselling team as well as admin and financial control.

We now have an interim 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 interim 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 continuing and greater sense of purpose, passion and optimism.

BEYOND REFLECTIONS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

Our income is heavily reliant on the generosity of external funding bodies including (but not restricted to) The National Lottery Communities fund, Henry Smith and the Fore.

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. In addition, the appointment of an interim CEO has given us capacity to generate more paid work as part of research groups and collaborative projects.

The new interim CEO is very keen on building new external partnerships and structures – both the expand reach, but also to build on sector wide capabilities and avoid duplication of effort and expertise.

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 CEO who runs the charity and manages outreach and the counselling team.

Phase one of the change brought about by the new interim CEO was to put the charity on a sound financial footing by reducing costs – this year has been about investment and developing capacity – the financial results will show in the accounts after this year – but show positive outcomes in our forecasts and management accounts – with strong bank balances and revenue streams. In addition to this, a new operating model has been launched to help the charity create a 'membership group' so that people have expectations of a service, rather than being treated as beneficiaries. The hardship fund we run has also been expanded to ensure that everyone can have access to the services we provide for trans+ people.

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.

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

A new operational plan generated by the review by the interim CEO has been implemented and is already showing benefits in creating cost reduction and increased revenue generation.

We are now moving into a phase where we will be clearer in measuring some of our key outcomes including Safety, Mental Health, Mental Wellbeing, Goal Achievement and Managed Risks for those we support.

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

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.

BEYOND REFLECTIONS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

M Tilling	(Deceased 30 June 2024)
J Harvey	(Appointed 1 September 2025 and resigned 31 May 2025)
S A Johnson	
S Cartwright	(Resigned 31 May 2025)
C J Webb	(Appointed 11 January 2025)
J Trigg	(Appointed 1 August 2024)
L K Millerchip	(Appointed 1 August 2024)
I Cardwell	(Appointed 1 October 2025)
F Ridley	(Appointed 4 September 2025)
E Hinton	(Appointed 4 September 2025)

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.

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S A Johnson

Trustee

Date:

BEYOND REFLECTIONS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEYOND REFLECTIONS

I report to the trustees on my examination of the financial statements of Beyond Reflections (the) for the year ended 31 March 2025.

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:

BEYOND REFLECTIONS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	11,853	124,933	136,786	19,984	134,129	154,113
Charitable activities	4	20,327	-	20,327	9,342	-	9,342
Investments	5	1,226	-	1,226	825	-	825
Other income	6	-	-	-	86	-	86
Total income		33,406	124,933	158,339	30,237	134,129	164,366
Charitable activities	7	19,136	108,289	127,425	16,231	89,329	105,560
Net income and movement in funds		14,270	16,644	30,914	14,006	44,800	58,806
Reconciliation of funds:							
Fund balances at 1 April 2024		42,747	65,000	107,747	28,741	20,200	48,941
Fund balances at 31 March 2025		57,017	81,644	138,661	42,747	65,000	107,747

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 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	13		-		1,365
Tangible assets	14		2,253		2,956
			<u>2,253</u>		<u>4,321</u>
Current assets					
Debtors	15	451		763	
Cash at bank and in hand		138,601		109,113	
		<u>139,052</u>		<u>109,876</u>	
Creditors: amounts falling due within one year	16	(2,644)		(6,450)	
		<u></u>		<u></u>	
Net current assets			136,408		103,426
			<u></u>		<u></u>
Total assets less current liabilities			138,661		107,747
			<u></u>		<u></u>
Net assets excluding pension liability			138,661		107,747
			<u></u>		<u></u>
The funds of the					
Restricted income funds	17		81,644		65,000
Unrestricted funds			57,017		42,747
			<u>138,661</u>		<u>107,747</u>
			<u></u>		<u></u>

The financial statements were approved by the trustees on

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S A Johnson

Trustee

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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
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BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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:

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 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.

1.11 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.

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.

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

1.12 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.

1.13 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 2025****3 Income from donations and legacies**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	11,853	124,933	136,786	19,984	134,129	154,113

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Merchandising sales	8,729	3,288
Fundraising events	380	868
Corporate training income	11,218	5,186
	20,327	9,342

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,226	825

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Miscellaneous income	-	86

7 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Depreciation and impairment	2,068	2,319
Direct charitable expenditure	17,068	13,912
	19,136	16,231
Share of support and governance costs (see note 8)		
Support	108,289	89,329
	127,425	105,560
Analysis by fund		
Unrestricted funds	19,136	16,231
Restricted funds	108,289	89,329
	127,425	105,560

8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	67,311	42,049
Governance costs	4,676	2,540
	71,987	44,589

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	703	953
	Amortisation of intangible assets	1,365	1,366
		<u> </u>	<u> </u>

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	6	4
	<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£
Wages and salaries	66,266	41,659
Other pension costs	1,045	390
	<u> </u>	<u> </u>
	67,311	42,049
	<u> </u>	<u> </u>

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

12 Taxation

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

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Intangible fixed assets

	Development Costs £
Cost	
At 1 April 2024 and 31 March 2025	4,097
Amortisation and impairment	
At 1 April 2024	2,732
Amortisation charged for the year	1,365
At 31 March 2025	4,097
Carrying amount	
At 31 March 2025	-
At 31 March 2024	1,365

14 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings & equipment £	Computers £	Total £
Cost				
At 1 April 2024	1,335	2,654	4,175	8,164
At 31 March 2025	1,335	2,654	4,175	8,164
Depreciation and impairment				
At 1 April 2024	638	1,489	3,081	5,208
Depreciation charged in the year	105	237	361	703
At 31 March 2025	743	1,726	3,442	5,911
Carrying amount				
At 31 March 2025	592	928	733	2,253
At 31 March 2024	697	1,165	1,094	2,956

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	451	763
	<u>451</u>	<u>763</u>

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	844	-
Accruals and deferred income	1,800	6,450
	<u>2,644</u>	<u>6,450</u>

17 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 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
National Lottery Community Fund	-	64,933	(43,289)	21,644
Hants IOW Comm Fund	5,000	-	(5,000)	-
Henry Smith Charity	60,000	60,000	(60,000)	60,000
	<u>65,000</u>	<u>124,933</u>	<u>(108,289)</u>	<u>81,644</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
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
	<u>20,200</u>	<u>134,129</u>	<u>(89,329)</u>	<u>65,000</u>

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 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 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	42,747	33,406	(19,136)	57,017
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	28,741	30,237	(16,231)	42,747
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Tangible assets	2,253	-	2,253
Current assets/(liabilities)	54,764	81,644	136,408
	<u> </u>	<u> </u>	<u> </u>
	57,017	81,644	138,661
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Intangible fixed assets	1,365	-	1,365
Tangible assets	2,956	-	2,956
Current assets/(liabilities)	38,426	65,000	103,426
	<u> </u>	<u> </u>	<u> </u>
	42,747	65,000	107,747
	<u> </u>	<u> </u>	<u> </u>

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Charity registration number 1187351

BEYOND REFLECTIONS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

BEYOND REFLECTIONS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

S A Johnson	
C J Webb	(Appointed 11 January 2025)
J Trigg	(Appointed 1 August 2024)
L K Millerchip	(Appointed 1 August 2024)
I Cardwell	(Appointed 1 October 2025)
F Ridley	(Appointed 4 September 2025)
E Hinton	(Appointed 4 September 2025)

Charity number

1187351

Principal address

Frobisher House
The Bulb
Southampton
Hampshire
SO15 1GX

Independent examiner

Paul Killen
15 Bankside
The Watermark
Gateshead
Tyne and Wear
NE11 9SY

BEYOND REFLECTIONS

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BEYOND REFLECTIONS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 2025

Achievements and performance

Significant activities and achievements against objectives

This was another particularly troubling year for charities in the LGBTQIA+ space and particularly trans+ specific charities.

There were continuing 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 and across the UK.

Political changes in the US continue to have an impact in the political dialogue in the UK and this is having a negative effect on charitable giving for the sector, availability of DE&I training opportunities and general training for trans awareness – something that affects our revenue generation.

The upcoming legal review of law by the Supreme Court may well have a devastating effect on trans+ rights in the UK and we await this judgement with some trepidation.

Our continuing plan to widen and deepen our support for trans+ people has led to an increased take-up of our services. New and existing online groups show continued success and our new in-person groups have been successful in reducing isolation and loneliness and giving people a place to interact and live authentically.

Our new case working initiatives and 'practical support' services have been piloted and evaluated and early results are highly positive with a direct impact on outputs and outcomes for the members and the charity as a whole.

We have also focused on creating opportunity for trans+ people as well as acting as a form of 'safety net' and have helped people into work and provided opportunities for volunteering to build skills and confidence.

We are increasingly tackling more complex mental health situations and fostering strong links with local mental health services to create a more inclusive and joined up approach between ourselves and the public sector.

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, although not hitting the Balance Sheet within this financial period, we were successful in securing a continuation bid with the National Lottery for the next 5 years and fresh funding with the Fore charity. We thank them for their support.

BEYOND REFLECTIONS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We have continued to expand services through a wider and more engaged and developed volunteer group so that we can run more services 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.

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 continue 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. We have also been successful in securing more volunteer hours from qualified counsellors and therapists which allows us to support more complex cases.

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. Ongoing recruitment seeks to raise the number of trustees to over 8 people from across the wider LGBTQIA+ community.

We ran the first trans+ and allies awards in tribute to our previous Chair in December 2024 and aim to grow this event and make it an annual celebration.

BEYOND REFLECTIONS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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; risk management and safeguarding; volunteer recruitment and training; support and the supervision, recruitment and development of our counselling team as well as admin and financial control.

We now have an interim 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 interim 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 continuing and greater sense of purpose, passion and optimism.

BEYOND REFLECTIONS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

Our income is heavily reliant on the generosity of external funding bodies including (but not restricted to) The National Lottery Communities fund, Henry Smith and the Fore.

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. In addition, the appointment of an interim CEO has given us capacity to generate more paid work as part of research groups and collaborative projects.

The new interim CEO is very keen on building new external partnerships and structures – both the expand reach, but also to build on sector wide capabilities and avoid duplication of effort and expertise.

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 CEO who runs the charity and manages outreach and the counselling team.

Phase one of the change brought about by the new interim CEO was to put the charity on a sound financial footing by reducing costs – this year has been about investment and developing capacity – the financial results will show in the accounts after this year – but show positive outcomes in our forecasts and management accounts – with strong bank balances and revenue streams. In addition to this, a new operating model has been launched to help the charity create a 'membership group' so that people have expectations of a service, rather than being treated as beneficiaries. The hardship fund we run has also been expanded to ensure that everyone can have access to the services we provide for trans+ people.

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.

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

A new operational plan generated by the review by the interim CEO has been implemented and is already showing benefits in creating cost reduction and increased revenue generation.

We are now moving into a phase where we will be clearer in measuring some of our key outcomes including Safety, Mental Health, Mental Wellbeing, Goal Achievement and Managed Risks for those we support.

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

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.

BEYOND REFLECTIONS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

M Tilling	(Deceased 30 June 2024)
J Harvey	(Appointed 1 September 2025 and resigned 31 May 2025)
S A Johnson	
S Cartwright	(Resigned 31 May 2025)
C J Webb	(Appointed 11 January 2025)
J Trigg	(Appointed 1 August 2024)
L K Millerchip	(Appointed 1 August 2024)
I Cardwell	(Appointed 1 October 2025)
F Ridley	(Appointed 4 September 2025)
E Hinton	(Appointed 4 September 2025)

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.

.....

S A Johnson

Trustee

Date:

BEYOND REFLECTIONS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEYOND REFLECTIONS

I report to the trustees on my examination of the financial statements of Beyond Reflections (the) for the year ended 31 March 2025.

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:

BEYOND REFLECTIONS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	11,853	124,933	136,786	19,984	134,129	154,113
Charitable activities	4	20,327	-	20,327	9,342	-	9,342
Investments	5	1,226	-	1,226	825	-	825
Other income	6	-	-	-	86	-	86
Total income		33,406	124,933	158,339	30,237	134,129	164,366
Charitable activities	7	19,136	108,289	127,425	16,231	89,329	105,560
Net income and movement in funds		14,270	16,644	30,914	14,006	44,800	58,806
Reconciliation of funds:							
Fund balances at 1 April 2024		42,747	65,000	107,747	28,741	20,200	48,941
Fund balances at 31 March 2025		57,017	81,644	138,661	42,747	65,000	107,747

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 2025**

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	13		-		1,365
Tangible assets	14		2,253		2,956
			<u>2,253</u>		<u>4,321</u>
Current assets					
Debtors	15	451		763	
Cash at bank and in hand		138,601		109,113	
		<u>139,052</u>		<u>109,876</u>	
Creditors: amounts falling due within one year	16	(2,644)		(6,450)	
		<u></u>		<u></u>	
Net current assets			136,408		103,426
			<u></u>		<u></u>
Total assets less current liabilities			138,661		107,747
			<u></u>		<u></u>
Net assets excluding pension liability			138,661		107,747
			<u></u>		<u></u>
The funds of the					
Restricted income funds	17		81,644		65,000
Unrestricted funds			57,017		42,747
			<u>138,661</u>		<u>107,747</u>
			<u></u>		<u></u>

The financial statements were approved by the trustees on

.....

S A Johnson

Trustee

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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
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BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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:

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 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.

1.11 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.

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.

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

1.12 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.

1.13 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 2025****3 Income from donations and legacies**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	11,853	124,933	136,786	19,984	134,129	154,113

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Merchandising sales	8,729	3,288
Fundraising events	380	868
Corporate training income	11,218	5,186
	20,327	9,342

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,226	825

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Miscellaneous income	-	86

7 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Depreciation and impairment	2,068	2,319
Direct charitable expenditure	17,068	13,912
	19,136	16,231
Share of support and governance costs (see note 8)		
Support	108,289	89,329
	127,425	105,560
Analysis by fund		
Unrestricted funds	19,136	16,231
Restricted funds	108,289	89,329
	127,425	105,560

8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	67,311	42,049
Governance costs	4,676	2,540
	71,987	44,589

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	703	953
	Amortisation of intangible assets	1,365	1,366
		<u> </u>	<u> </u>

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	6	4
	<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£
Wages and salaries	66,266	41,659
Other pension costs	1,045	390
	<u> </u>	<u> </u>
	67,311	42,049
	<u> </u>	<u> </u>

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

12 Taxation

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

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Intangible fixed assets

	Development Costs £
Cost	
At 1 April 2024 and 31 March 2025	4,097
Amortisation and impairment	
At 1 April 2024	2,732
Amortisation charged for the year	1,365
At 31 March 2025	4,097
Carrying amount	
At 31 March 2025	-
At 31 March 2024	1,365

14 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings & equipment £	Computers £	Total £
Cost				
At 1 April 2024	1,335	2,654	4,175	8,164
At 31 March 2025	1,335	2,654	4,175	8,164
Depreciation and impairment				
At 1 April 2024	638	1,489	3,081	5,208
Depreciation charged in the year	105	237	361	703
At 31 March 2025	743	1,726	3,442	5,911
Carrying amount				
At 31 March 2025	592	928	733	2,253
At 31 March 2024	697	1,165	1,094	2,956

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	451	763
	<u>451</u>	<u>763</u>

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	844	-
Accruals and deferred income	1,800	6,450
	<u>2,644</u>	<u>6,450</u>

17 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 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
National Lottery Community Fund	-	64,933	(43,289)	21,644
Hants IOW Comm Fund	5,000	-	(5,000)	-
Henry Smith Charity	60,000	60,000	(60,000)	60,000
	<u>65,000</u>	<u>124,933</u>	<u>(108,289)</u>	<u>81,644</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
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
	<u>20,200</u>	<u>134,129</u>	<u>(89,329)</u>	<u>65,000</u>

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 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 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	42,747	33,406	(19,136)	57,017
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	28,741	30,237	(16,231)	42,747
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Tangible assets	2,253	-	2,253
Current assets/(liabilities)	54,764	81,644	136,408
	<u> </u>	<u> </u>	<u> </u>
	57,017	81,644	138,661
	<u> </u>	<u> </u>	<u> </u>

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Intangible fixed assets	1,365	-	1,365
Tangible assets	2,956	-	2,956
Current assets/(liabilities)	38,426	65,000	103,426
	<u> </u>	<u> </u>	<u> </u>
	42,747	65,000	107,747
	<u> </u>	<u> </u>	<u> </u>

BEYOND REFLECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

BEYOND REFLECTIONS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEYOND REFLECTIONS

I report to the trustees on my examination of the financial statements of Beyond Reflections (the) for the year ended 31 March 2025.

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: 28 October 2025