

# BEYOND THE WALL

England & Wales · Charity number 292229

## Details

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Other names	BEYOND THE WALL, THORNHAM FIELD CENTRE TRUST, THORNHAM FIELD CENTRE, THORNHAM WALLED GARDEN
Status	Registered
Legal form	Trust
Registered	1985-07-22
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	The Walled Garden Thornham Magna Eye Suffolk IP23 8HA
Phone	01379788700
Email	<a href="mailto:admin@beyondthewall.org.uk">admin@beyondthewall.org.uk</a>
Website	<a href="http://www.beyondthewall.org.uk">www.beyondthewall.org.uk</a>

## Activities

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**Objects:** TO PROMOTE MAINTAIN IMPROVE AND ADVANCE PUBLIC EDUCATION IN NORFOLK AND SUFFOLK BY THE PROVISION OF EDUCATIONAL FACILITIES AT THORNHAM MAGNA IN SUFFOLK.

**Activities:** Day provision providing education for people with mixed disabilities and disaffected young people. We specialise in personal development through horticultural skills and promoting life long learning with access to nature.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Disability, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** People With Disabilities

## Geography

- **Area of benefit:** 1. NORFOLK AND SUFFOLK
- Essex
- Norfolk
- Suffolk

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£237,597	£206,572	-	-
2024-03-31	£117,936	£101,119	-	-
2023-08-31	£172,787	£169,043	-	-
2022-08-31	£158,128	£132,538	-	-
2021-08-31	£156,315	£122,727	-	-

## Trustees

Name	Role	Appointed
<b>Alison Jane Hosford</b>	Chair	2013-10-18
Cavan Davidson		2021-05-01
Gillian Davidson		2021-05-01
Ralph Moore		2025-06-27

**BEYOND THE WALL**

England & Wales - Charity number 292229

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# Accounts

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Charity registration number 292229 (England and Wales)

THORNHAM FIELD CENTRE TRUST

T/A BEYOND THE WALL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs A Hosford Cavan Davidson Gillian Davidson
<b>Charity number (England and Wales)</b>	292229
<b>Principal address</b>	Beyond The Wall Thornham Field Centre The Walled Garden, Thornham Magna Eye Suffolk IP23 8HA
<b>Independent examiner</b>	Waveney Accountants Limited T/as Newman & Co Chartered Accountants 4b Church Street Diss Norfolk IP22 4DD

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THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
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THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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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 trust'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**

#### **Aim and Purpose**

Beyond the Wall is a charity providing day opportunities for individuals with additional needs aged 18+. The charity offers purposeful work related activities combining developments of skills, physical and mental wellbeing all achieved through a carefully planned programme of therapeutic and purposeful activities.

#### **Objectives and Activities**

We are committed to providing a purposeful, safe and supported environment for our clients to develop their skills through meaningful activities in accordance with their particular needs. These needs are assessed either by our trained and qualified staff, by Service Level agreements with the referring statutory bodies or institutions for the students and with the involvement of clients, parents and carers.

In consideration of the Charity Commission's guidance on Public Benefit, our activities focus upon skills for life and the application of practical and theoretical teaching of students to meet the range of identified need. Our guiding principal is to facilitate transition of students into jobs or occupations, voluntary or otherwise, by our interaction with associates and providers.

#### *Criteria used for assessing success*

##### **Our Mission**

Is the pursuit of the following principles:

- Commitment -Beyond The Wall encourages and supports development of friendships, interpersonal skills, and a sense of hope in the future
- Responsibility the focus of Beyond The Wall is to empower individuals in establishing goals and following through on commitments
- Possibility Beyond The Wall desires to expand the perspective of all people to make them aware of life's possibilities
- Support Beyond The Wall recognises how an individual is influenced by their support system and aims to surround individuals in a safe, inclusive learning environment

#### *Public benefit*

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

### **Significant activities**

#### **What we do and where we do it**

The late Lord Henniker was ahead of his time as he set up provision on his estate alongside his surviving widow because he believed that the 'outside classroom' developed three main lessons for life:

- 1 - love and respect for the environment
- 2 - a journey away from home that develops confidence, self-esteem, allowing the less academic to shine, encouraging individual learning
- 3 - communication and risk - ideas developed with teams creating good communication, leadership and reciprocity (give in return)

#### *Grant making policy*

##### **Grantmaking**

The Trust does not make grants unless a benefactor or grantor requires grant making as a restriction.

#### *Volunteers*

##### **Volunteers**

We would like to thank all of our supporters and partners who we have worked with this year. A full list of these can be found on our website [www.beyondthewall.org.uk](http://www.beyondthewall.org.uk) and it is truly heartening that so many recognise the value of the charity's work.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### **Achievements and performance**

*Significant activities and achievements against objectives*

#### **Charitable activities**

The Charity has held four fundraising events in the twelve months from April 2024 to March 2025 which raised in the region of £3,000 after costs. The events are very well attended and go a long way in promoting inclusion and raising awareness about what the charity does. Parents, carers and clients are some of the main attenders who see the events as an opportunity to see the work being carried out at the garden.

#### **Clients**

Numbers: clients come and go but numbers are generally around 28. Client rates reflect the amount of support and personal care, this is carefully monitored and adjusted as required. We currently facilitate 58 placements over five days. During this time there were no new referrals, the project currently has space for four low support placements.

#### **Local Authority Contracts**

The charity holds framework agreements with both Suffolk and Norfolk local authorities to provide adult social care placements. Social care is at a pivotal point and both Local authorities have been transparent that there are difficult times.

##### **Suffolk Local Authority**

The organisation retendered for the existing Suffolk framework contract in 2023 and remains on the framework until 2030. During that time the day service may be subject to inspections and will need to adhere to the framework legislation.

##### **Norfolk Local Authority**

The organisation tendered for the Norfolk life opportunities framework in 2022 which they were successful in joining. The day service then further tendered for the skills and employment framework at the end of 2023 which creates more opportunities for diversification of what can be offered to clients.

#### **Staffing**

Trustees are very conscious of the loyal and competent service provided by all current members of staff and volunteers who numbers have risen in the past year to 3 full-time workers and 4 part-time workers.

#### *Fundraising performance*

The charity has been fortunate to obtain restricted funding from the following grant giving organisations/funds

- Coop community fund
- Green party
- Gardening with disabilities
- Harleston Ladies group

The charity is incredibly grateful for these invaluable sources of funding which have enabled the organisation to achieve many things in this period.

#### **Resources**

The organisation is embarking on the replacement of the dilapidated glasshouses, a project that has needed attention for some time. Complexities relating to heritage, planning and long standing defects have meant getting to planning stage has been drawn out. The charity is working closely with the landowners to ensure a sustainable way forward that benefits both the garden overall and the charity. Repairs and maintenance of the site and buildings are always a priority and draw on resources.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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**Financial review**

*Reserves policy*

The last financial year has been productive with donations increasing as well as ventures such as plant sales and a cafe operated by our clients. This has helped to increase our income a little but the uplift applied to all our clients' accounts by all local authorities for the last 2 years has been the main contribution to our income.

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The Board consider this amounts to at least £84,000.

*Principal funding sources*

**Principal funding sources**

Income is principally raised through client fees from individuals, local authorities, health providers and other local organisations. Beyond the Wall partners include Suffolk and Norfolk County Councils and the charity receives regular referrals from social workers; private and family sources and Social Services.

We are very much self sufficient in our day to day based on client income and enterprise income, however we do rely on support from grants and fundraising events for additional costs such as glasshouses, major repairs etc.

*Major risks*

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Plans for future periods**

The future holds many challenges for the project with the continuing economic situation particularly impacting on individual budgets and the voluntary sector as a whole. To combat this we aim to keep building up our local networks, establish more links with local schools and to continue to look at more collaborative relationships with organisations in the private, public and third sectors. Only by doing this will we continue to achieve our objectives of helping disadvantaged individuals realise their aspirations in the form of mainstream education, supported volunteering or employment.

**Structure, governance and management**

The trust is constructed under a trust deed dated 10th July 1985.

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

Mrs A Hosford  
Cavan Davidson  
Gillian Davidson

*Recruitment and appointment of trustees*

Trustees are elected by the Board of Trustees and are expected to be conversant with the Trustee Induction process and to undergo safeguarding training. Trustees are also involved in the PQASSO programme of Quality Assurance.

*Organisational structure*

**Governance**

The Board of Trustees has overall responsibility for governance of the Project and ensuring that all activities are in line with the agreed Aims and Objectives of the Project. The Trustees meet a minimum of four times per year and receive reports from key personnel, including financial accounts, for the purpose of monitoring progress and initiatives promoting the Project.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

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*Other matters*

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

.....  
Mrs A Hosford  
**Trustee**

Date: .....

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THORNHAM FIELD CENTRE TRUST

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I report to the trustees on my examination of the financial statements of Thornham Field Centre Trust (the trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 trust as required by section 130 of the Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

W T Goddard FCCA ACA CTA  
Waveney Accountants Limited

T/as Newman & Co  
Chartered Accountants  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

Dated: .....

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
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						
<b>Income from:</b>							
Donations and legacies	3	5,231	7,103	12,334	6,023	5,718	11,741
Charitable activities	4	221,810	-	221,810	102,305	-	102,305
Investments	5	3,453	-	3,453	3,890	-	3,890
<b>Total income</b>		<u>230,494</u>	<u>7,103</u>	<u>237,597</u>	<u>112,218</u>	<u>5,718</u>	<u>117,936</u>
<b>Expenditure on:</b>							
Raising funds	6	403	-	403	125	-	125
Charitable activities	7	205,011	1,158	206,169	96,532	4,462	100,994
<b>Total expenditure</b>		<u>205,414</u>	<u>1,158</u>	<u>206,572</u>	<u>96,657</u>	<u>4,462</u>	<u>101,119</u>
Net gains/(losses) on investments	12	-	2,876	2,876	-	(2,347)	(2,347)
<b>Net income and movement in funds</b>		25,080	8,821	33,901	15,561	(1,091)	14,470
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		215,468	48,936	264,404	199,907	50,027	249,934
<b>Fund balances at 31 March 2025</b>		<u>240,548</u>	<u>57,757</u>	<u>298,305</u>	<u>215,468</u>	<u>48,936</u>	<u>264,404</u>

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

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	15		30,833		16,574
Investments	16		34,175		31,299
			<u>65,008</u>		<u>47,873</u>
<b>Current assets</b>					
Debtors	17	13,431		13,782	
Cash at bank and in hand		224,145		207,833	
		<u>237,576</u>		<u>221,615</u>	
<b>Creditors: amounts falling due within one year</b>	18	(4,279)		(5,084)	
<b>Net current assets</b>			<u>233,297</u>		<u>216,531</u>
<b>Total assets less current liabilities</b>			<u>298,305</u>		<u>264,404</u>
<b>The funds of the trust</b>					
Restricted income funds	20		57,757		48,936
Unrestricted funds	21		240,548		215,468
			<u>298,305</u>		<u>264,404</u>

The financial statements were approved by the trustees on .....

.....  
Mrs A Hosford  
**Trustee**

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

**1 Accounting policies**

**Charity information**

Thornham Field Centre Trust is a charitable trust constructed under a trust deed dated 10th July 1985.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the trust'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)" (as amended for accounting periods commencing from 1 January 2016). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

**1.4 Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust 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.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**1.6 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.

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:

Website	20% straight line
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**1.7 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:

Freehold land and buildings	10% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	25% reducing balance
Motor vehicles	25% reducing balance

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.

**1.8 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.9 Impairment of fixed assets**

At each reporting end date, the trust 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.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

**1 Accounting policies**

**(Continued)**

**1.11 Financial instruments**

The trust 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 trust's balance sheet when the trust 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.

***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 trust'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 trust 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 trust'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.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

**3 Donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds general</b>	<b>Total</b>	Unrestricted funds	Restricted funds general	Total
	<b>2025</b>	<b>2025</b>	<b>2025</b>	2024	2024	2024
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	5,231	-	5,231	6,023	-	6,023
Grants receivable	-	7,103	7,103	-	5,718	5,718
	<u>5,231</u>	<u>7,103</u>	<u>12,334</u>	<u>6,023</u>	<u>5,718</u>	<u>11,741</u>
<b>Grants receivable for core activities</b>						
Conrad Energy	-	-	-	-	3,000	3,000
Green Party	-	-	-	-	700	700
Yorkshire Building Society	-	-	-	-	1,000	1,000
Co-op Community Grant	-	-	1,103	-	718	718
Jordan Freight	-	-	-	-	300	300
Wealthy People Healthy Places Fund	-	5,000	5,000	-	-	-
Harleston Ladies	-	500	500	-	-	-
Other	-	500	500	-	-	-
	<u>-</u>	<u>7,103</u>	<u>7,103</u>	<u>-</u>	<u>5,718</u>	<u>5,718</u>

**4 Income from charitable activities**

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Educational activities and associated services	201,875	96,964
Trading income	19,935	5,341
	<u>221,810</u>	<u>102,305</u>

**5 Income from investments**

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Income from unlisted investments	569	1,880
Interest receivable	2,884	2,010
	<u>3,453</u>	<u>3,890</u>

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

**6 Expenditure on raising funds**

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
<b>Fundraising and publicity</b>		
Advertising	403	125
	<u>          </u>	<u>          </u>

**7 Expenditure on charitable activities**

	<b>Field Centre 2025 £</b>	<b>Field Centre 2024 £</b>
<b>Direct costs</b>		
Staff costs	142,383	66,484
Depreciation and impairment	8,262	3,705
Rates and water	1,450	211
Light and heat	3,882	2,995
Motor expenses: fuel	188	50
Motor expenses: other	467	637
Insurance	9,191	5,172
Client training resources	2,440	1,183
Hort. resources	6,107	2,952
Rent	8,000	5,430
Tutor costs	1,470	900
Telephone	1,066	361
Major repairs	3,627	1,170
Cleaning	3,361	1,272
Other charitable expenditure	8,193	6,181
	<u>          </u>	<u>          </u>
	200,087	98,703
	<u>          </u>	<u>          </u>
<b>Share of support and governance costs (see note 8)</b>		
Governance	6,082	2,291
	<u>          </u>	<u>          </u>
	206,169	100,994
	<u>          </u>	<u>          </u>
<b>Analysis by fund</b>		
Unrestricted funds	205,011	96,532
Restricted funds	1,158	4,462
	<u>          </u>	<u>          </u>
	206,169	100,994
	<u>          </u>	<u>          </u>

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

**8 Support costs allocated to activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Governance costs	6,082	2,291
	<u>6,082</u>	<u>2,291</u>
<b>Analysed between:</b>		
Field Centre	6,082	2,291
	<u>6,082</u>	<u>2,291</u>

**9 Net movement in funds**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,920	1,850
Depreciation of owned tangible fixed assets	8,263	3,705
	<u>10,183</u>	<u>5,555</u>

**10 Trustees**

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

**11 Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	7	6
	<u>7</u>	<u>6</u>

**Employment costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	133,633	61,244
Social security costs	4,901	3,399
Other pension costs	2,308	852
	<u>140,842</u>	<u>65,495</u>

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

**Remuneration of key management personnel**

The remuneration of key management personnel was as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	29,000	36,000
	<u>29,000</u>	<u>36,000</u>

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

**12 Gains and losses on investments**

	<b>Restricted funds 2025 £</b>	<b>Restricted funds 2024 £</b>
Gains/(losses) arising on:		
Revaluation of investments	2,876	(2,347)
	<u>          </u>	<u>          </u>

**13 Taxation**

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

**14 Intangible fixed assets**

	<b>Website £</b>
<b>Cost</b>	
At 1 April 2024 and 31 March 2025	2,000
	<u>          </u>
<b>Amortisation and impairment</b>	
At 1 April 2024 and 31 March 2025	2,000
	<u>          </u>
<b>Carrying amount</b>	
At 31 March 2025	-
	<u>          </u>
At 31 March 2024	-
	<u>          </u>

**15 Tangible fixed assets**

	<b>Freehold land and buildings £</b>	<b>Plant and equipment £</b>	<b>Fixtures and fittings £</b>	<b>Computers £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>						
At 1 April 2024	11,298	32,755	3,449	4,776	4,400	56,678
Additions	-	21,923	-	598	-	22,521
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	11,298	54,678	3,449	5,374	4,400	79,199
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>						
At 1 April 2024	8,120	24,458	1,825	1,887	3,813	40,103
Depreciation charged in the year	318	6,520	406	872	147	8,263
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	8,438	30,978	2,231	2,759	3,960	48,366
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>						
At 31 March 2025	2,860	23,700	1,218	2,615	440	30,833
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	3,178	8,297	1,624	2,888	587	16,574
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

**16 Fixed asset investments**

	<b>Listed investments £</b>
<b>Cost or valuation</b>	
At 1 April 2024 & 31 March 2025	31,299
	<hr/>
<b>Carrying amount</b>	
At 31 March 2025	31,299
	<hr/> <hr/>
At 31 March 2024	31,299
	<hr/> <hr/>

**17 Debtors**

	<b>2025 £</b>	<b>2024 £</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	4,381	5,533
Prepayments and accrued income	9,050	8,249
	<hr/>	<hr/>
	13,431	13,782
	<hr/> <hr/>	<hr/> <hr/>

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

	<b>2025 £</b>	<b>2024 £</b>
Other taxation and social security	2,075	2,217
Trade creditors	284	1,267
Other creditors	1,920	1,600
	<hr/>	<hr/>
	4,279	5,084
	<hr/> <hr/>	<hr/> <hr/>

**19 Retirement benefit schemes**

	<b>2025 £</b>	<b>2024 £</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	2,308	852
	<hr/> <hr/>	<hr/> <hr/>

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

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

**20 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.

	<b>At 1 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 31 March 2025</b>
	£	£	£	£	£
General Restricted	48,936	7,103	(1,158)	2,876	57,757
	<u>48,936</u>	<u>7,103</u>	<u>(1,158)</u>	<u>2,876</u>	<u>57,757</u>
<b>Previous Period:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
General Restricted	50,027	5,718	(4,462)	(2,347)	48,936
	<u>50,027</u>	<u>5,718</u>	<u>(4,462)</u>	<u>(2,347)</u>	<u>48,936</u>

**21 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.

	<b>At 1 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2025</b>
	£	£	£	£
General funds	215,468	230,494	(205,414)	240,548
	<u>215,468</u>	<u>230,494</u>	<u>(205,414)</u>	<u>240,548</u>
<b>Previous Period:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	£	£	£	£
General funds	199,907	112,218	(96,657)	215,468
	<u>199,907</u>	<u>112,218</u>	<u>(96,657)</u>	<u>215,468</u>

**22 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>
	£	£	£
<b>At 31 March 2025:</b>			
Tangible assets	26,506	4,327	30,833
Investments	-	34,175	34,175
Current assets/(liabilities)	214,042	19,255	233,297
	<u>240,548</u>	<u>57,757</u>	<u>298,305</u>

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

**22 Analysis of net assets between funds**

**(Continued)**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 31 March 2024:</b>			
Tangible assets	9,577	6,997	16,574
Investments	1,682	29,617	31,299
Current assets/(liabilities)	204,209	12,322	216,531
	<hr/>	<hr/>	<hr/>
	<b>215,468</b>	<b>48,936</b>	<b>264,404</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**23 Related party transactions**

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

**BEYOND THE WALL**

England & Wales - Charity number 292229

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# Accounts

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Charity registration number 292229 (England and Wales)

THORNHAM FIELD CENTRE TRUST

T/A BEYOND THE WALL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2024



THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs A Hosford Cavan Davidson Gillian Davidson	(Appointed 1 September 2023)
<b>Charity number (England and Wales)</b>	292229	
<b>Principal address</b>	Beyond The Wall Thornham Field Centre The Walled Garden, Thornham Magna Eye Suffolk IP23 8HA	
<b>Independent examiner</b>	Waveney Accountants Limited T/as Newman & Co Chartered Accountants 4b Church Street Diss Norfolk IP22 4DD	

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THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
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Statement of financial activities	6
Balance sheet	7
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THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2024

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The trustees present their annual report and financial statements for the Period 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 trust'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**

#### **Aim and Purpose**

Beyond the Wall is a charity providing day opportunities for individuals with additional needs aged 18+. The charity offers purposeful work related activities combining developments of skills, physical and mental wellbeing all achieved through a carefully planned programme of therapeutic and purposeful activities.

#### **Objectives and Activities**

We are committed to providing a purposeful, safe and supported environment for our clients to develop their skills through meaningful activities in accordance with their particular needs. These needs are assessed either by our trained and qualified staff, by Service Level agreements with the referring statutory bodies or institutions for the students and with the involvement of clients, parents and carers.

In consideration of the Charity Commission's guidance on Public Benefit, our activities focus upon skills for life and the application of practical and theoretical teaching of students to meet the range of identified need. Our guiding principal is to facilitate transition of students into jobs or occupations, voluntary or otherwise, by our interaction with associates and providers.

#### *Criteria used for assessing success*

##### **Our Mission**

Is the pursuit of the following principles:

- Commitment beyond THE WALL encourages and supports development of friendships, interpersonal skills, and a sense of hope in the future
- Responsibility the focus of beyond THE WALL is to empower individuals in establishing goals and following through on commitments
- Possibility beyond THE WALL desires to expand the perspective of all people to make them aware of life's possibilities
- Support beyond THE WALL recognises how an individual is influenced by their support system and aims to surround individuals in a safe, inclusive learning environment

#### *Public benefit*

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

### **Significant activities**

#### **What we do and where we do it**

The late Lord Henniker was ahead of his time as he set up provision on his estate alongside his surviving widow because he believed that the 'outside classroom' developed three main lessons for life:

- 1 - love and respect for the environment
- 2 - a journey away from home that develops confidence, self-esteem, allowing the less academic to shine, encouraging individual learning
- 3 - communication and risk - ideas developed with teams creating good communication, leadership and reciprocity (give in return)

#### *Grant making policy*

##### **Grantmaking**

The Trust does not make grants unless a benefactor or grantor requires grant making as a restriction.

#### *Volunteers*

##### **Volunteers**

We would like to thank all of our supporters and partners who we have worked with this year. A full list of these can be found on our website [www.beyondthewall.org.uk](http://www.beyondthewall.org.uk) and it is truly heartening that so many recognise the value of the charity's work.



THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

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**Achievements and performance**

*Significant activities and achievements against objectives*

**Charitable activities**

The Charity has held two fundraising events in the six months from August 2023 to March 2024 which raised in the region of £1,000 after costs. The events are very well attended and go a long way in promoting inclusion and raising awareness about what the charity does. Parents, carers and clients are some of the main attenders who see the events as an opportunity to see the work being carried out at the garden.

**Clients**

Numbers: clients come and go but numbers are generally around 30. Client rates reflect the amount of support and personal care, this is carefully monitored and adjusted as required. We currently facilitate 60 placements over 5 days. The service has seen 1 client leave during the 6 months due to being offered paid employment which is really positive. During this time there were no new referrals, the project currently has space for 4 low support placements.

**Local Authority Contracts**

The charity holds framework agreements with both Suffolk and Norfolk local authorities to provide adult social care placements. Social care is at a pivotal point and both Local authorities have been transparent that there are difficult times.

**Suffolk Local Authority**

The organisation tendered for the existing Suffolk framework contract in 2023 and remains on the framework until 2030. During that time the day service may be subject to inspections and will need to adhere to the framework legislation.

**Norfolk Local Authority**

The organisation tendered for the Norfolk life opportunities framework in 2022 which they were successful in joining. The day service then further tendered for the skills and employment framework at the end of 2023 which creates more opportunities for diversification of what can be offered to clients.

**Staffing**

Trustees are very conscious of the loyal and competent service provided by all current members of staff and volunteers who numbers have risen in the past year to 3 full-time workers and 4 part-time workers.

*Fundraising performance*

The charity has been fortunate to obtain restricted funding from the following grant giving organisations/funds

- Coop community fund
- Conrad Energy
- Green party
- Yorkshire building society
- Jordan freight

The charity is incredibly grateful for these invaluable sources of funding which have enabled the organisation to achieve many things in this period.

The organisation has also been named as the green parties charity of the year and funds will be raised throughout the year as unrestricted funding.

**Resources**

The organisation is embarking on the replacement of the dilapidated glasshouses, a project that has needed attention for some time. Complexities relating to heritage, planning and long standing defects have meant getting to planning stage has been drawn out. The charity is working closely with the landowners to ensure a sustainable way forward that benefits both the garden overall and the charity. Repairs and maintenance of the site and buildings are always a priority and draw on resources.



THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
TRUSTEES' REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 MARCH 2024

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**Financial review**

*Reserves policy*

The last financial year has been productive with donations increasing as well as ventures such as plant sales and a cafe operated by our clients. This has helped to increase our income a little but the uplift applied to all our clients' accounts by all local authorities for the last 2 years has been the main contribution to our income.

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The Board consider this amounts to at least £84,000.

*Principal funding sources*

**Principal funding sources**

Income is principally raised through client fees from individuals, local authorities, health providers and other local organisations. Beyond the Wall partners include Suffolk and Norfolk County Councils and the charity receives regular referrals from social workers and brokers such as West Suffolk College; private and family sources and Social Services.

We are very much self sufficient in our day to day based on client income and enterprise income, however we do rely on support from grants and fundraising events for additional costs such as glasshouses, major repairs etc.

*Major risks*

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Plans for future periods**

The future holds many challenges for the project with the continuing economic situation particularly impacting on individual budgets and the voluntary sector as a whole. To combat this we aim to keep building up our local networks, establish more links with local schools and to continue to look at more collaborative relationships with organisations in the private, public and third sectors. Only by doing this will we continue to achieve our objectives of helping disadvantaged individuals realise their aspirations in the form of mainstream education, supported volunteering or employment.

**Structure, governance and management**

The trust is constructed under a trust deed dated 10th July 1985.

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

Mrs A Hosford

Cavan Davidson

Gillian Davidson

(Appointed 1 September 2023)

*Recruitment and appointment of trustees*

Trustees are elected by the Board of Trustees and are expected to be conversant with the Trustee Induction process and to undergo safeguarding training. Trustees are also involved in the PQASSO programme of Quality Assurance.

*Organisational structure*

**Governance**

The Board of Trustees has overall responsibility for governance of the Project and ensuring that all activities are in line with the agreed Aims and Objectives of the Project. The Trustees meet a minimum of four times per year and receive reports from key personnel, including financial accounts, for the purpose of monitoring progress and initiatives promoting the Project.



THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
TRUSTEES' REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 MARCH 2024

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*Other matters*

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

.....  
Mrs A Hosford  
Trustee

Date: .....



A handwritten signature in blue ink, appearing to read 'A. Hosford', is written over the printed name. Below the signature, the date '22/1/2025' is written in blue ink.



THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THORNHAM FIELD CENTRE TRUST

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I report to the trustees on my examination of the financial statements of Thornham Field Centre Trust (the trust) for the Period ended 31 March 2024.

**Responsibilities and basis of report**

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

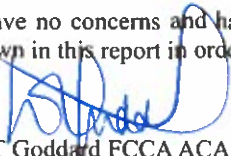
**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 trust as required by section 130 of the Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.



W T Goddard FCCA ACA CTA  
Waveney Accountants Limited

T/as Newman & Co  
Chartered Accountants  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

Dated: ..... 22/1/2025 .....



**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE PERIOD ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	6,023	5,718	11,741	2,666	5,000	7,666
Charitable activities	4	102,305	-	102,305	163,481	-	163,481
Investments	5	3,890	-	3,890	1,640	-	1,640
<b>Total income</b>		<b>112,218</b>	<b>5,718</b>	<b>117,936</b>	<b>167,787</b>	<b>5,000</b>	<b>172,787</b>
<b>Expenditure on:</b>							
Raising funds	6	125	-	125	1,165	-	1,165
Charitable activities	7	96,532	4,462	100,994	160,852	7,026	167,878
<b>Total expenditure</b>		<b>96,657</b>	<b>4,462</b>	<b>101,119</b>	<b>162,017</b>	<b>7,026</b>	<b>169,043</b>
Net gains/(losses) on investments	12	-	(2,347)	(2,347)	-	(553)	(553)
<b>Net income/(expenditure) and movement in funds</b>		<b>15,561</b>	<b>(1,091)</b>	<b>14,470</b>	<b>5,770</b>	<b>(2,579)</b>	<b>3,191</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 September 2023		199,907	50,027	249,934	194,137	52,606	246,743
<b>Fund balances at 31 March 2024</b>		<b>215,468</b>	<b>48,936</b>	<b>264,404</b>	<b>199,907</b>	<b>50,027</b>	<b>249,934</b>

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



**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**BALANCE SHEET**

**AS AT 31 MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	15		16,574		16,933
Investments	16		31,299		31,964
			<u>47,873</u>		<u>48,897</u>
<b>Current assets</b>					
Debtors	17	13,782		20,028	
Cash at bank and in hand		207,833		190,733	
		<u>221,615</u>		<u>210,761</u>	
<b>Creditors: amounts falling due within one year</b>	18	(5,084)		(9,724)	
<b>Net current assets</b>			<u>216,531</u>		<u>201,037</u>
<b>Total assets less current liabilities</b>			<u>264,404</u>		<u>249,934</u>
<b>The funds of the trust</b>					
Restricted income funds	20		48,936		50,027
Unrestricted funds	21		215,468		199,907
			<u>264,404</u>		<u>249,934</u>

The financial statements were approved by the trustees on 22/1/2025

  
 Mrs A Hosford  
 Trustee



THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2024

**1 Accounting policies**

**Charity information**

Thornham Field Centre Trust is a charitable trust constructed under a trust deed dated 10th July 1985.

**1.1 Reporting period**

These accounts are prepared for the five month period to 31 March 2024. The period end has been shortened to coincide with the school terms times, funding periods and the annual budget. The comparatives relates to a full twelve month period and are therefore not entirely comparable.

**1.2 Accounting convention**

The financial statements have been prepared in accordance with the trust'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)" (as amended for accounting periods commencing from 1 January 2016). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.3 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust 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.

**1.4 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

**1.5 Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust 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.



THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

**1 Accounting policies**

**(Continued)**

**1.6 Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**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.

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:

Website	20% straight line
---------	-------------------

**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:

Freehold land and buildings	10% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	25% reducing balance
Motor vehicles	25% reducing balance

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 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.10 Impairment of fixed assets**

At each reporting end date, the trust 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).

**1.11 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.



THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE PERIOD ENDED 31 MARCH 2024

**1 Accounting policies**

**(Continued)**

**1.12 Financial instruments**

The trust 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 trust's balance sheet when the trust 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.

***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 trust'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 trust 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 trust'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.



**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

**3 Donations and legacies**

	Unrestricted funds	Restricted funds general	Total	Unrestricted funds	Restricted funds general	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	6,023	-	6,023	2,666	-	2,666
Grants receivable	-	5,718	5,718	-	5,000	5,000
	<u>6,023</u>	<u>5,718</u>	<u>11,741</u>	<u>2,666</u>	<u>5,000</u>	<u>7,666</u>
<b>Grants receivable for core activities</b>						
Conrad Energy	-	3,000	3,000	-	-	-
Green Party	-	700	700	-	-	-
Yorkshire Building Society	-	1,000	1,000	-	5,000	5,000
Co-op Community Grant	-	718	718	-	-	-
Jordan Freight	-	300	300	-	-	-
	<u>-</u>	<u>5,718</u>	<u>5,718</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>

**4 Income from charitable activities**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Educational activities and associated services	96,964	148,668
Trading income	5,341	14,813
	<u>102,305</u>	<u>163,481</u>

**5 Income from investments**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from unlisted investments	1,880	545
Interest receivable	2,010	1,095
	<u>3,890</u>	<u>1,640</u>



**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

**6 Expenditure on raising funds**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
<b>Fundraising and publicity</b>		
Advertising	125	1,165

**7 Expenditure on charitable activities**

	<b>Heading #ac982 2024 £</b>	<b>Field Centre 2024 £</b>	<b>Total 2024 £</b>	<b>Field Centre 2023 £</b>
<b>Direct costs</b>				
Staff costs	-	66,484	66,484	101,057
Depreciation and impairment	1,512	2,193	3,705	4,861
Rates and water	-	211	211	768
Light and heat	-	2,995	2,995	7,750
Motor expenses: fuel	-	50	50	130
Motor expenses: other	-	637	637	602
Sanitary, sharps, nappy	-	-	-	494
Insurance	-	5,172	5,172	8,068
Client training resources	-	1,183	1,183	2,559
Hort. resources	-	2,952	2,952	6,683
Rent	-	5,430	5,430	7,173
Tutor costs	-	900	900	2,390
Telephone	-	361	361	763
Major repairs	-	1,170	1,170	6,476
Cleaning	-	1,272	1,272	1,304
Other charitable expenditure	-	6,181	6,181	11,061
	<u>1,512</u>	<u>97,191</u>	<u>98,703</u>	<u>162,139</u>
<b>Share of support and governance costs (see note 8)</b>				
Governance	-	2,291	2,291	5,739
	<u>1,512</u>	<u>99,482</u>	<u>100,994</u>	<u>167,878</u>
<b>Analysis by fund</b>				
Unrestricted funds	-	96,532	96,532	160,852
Restricted funds	1,512	2,950	4,462	7,026
	<u>1,512</u>	<u>99,482</u>	<u>100,994</u>	<u>167,878</u>



THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE PERIOD ENDED 31 MARCH 2024

**8 Support costs allocated to activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Governance costs	2,291	5,739
<b>Analysed between:</b>		
Field Centre	2,291	5,739

**9 Net movement in funds**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,850	1,710
Depreciation of owned tangible fixed assets	3,705	4,861

**10 Trustees**

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

**11 Employees**

The average monthly number of employees during the Period was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	6	6
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	61,244	97,296
Social security costs	3,399	2,050
Other pension costs	852	1,693
	65,495	101,039

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

**Remuneration of key management personnel**

The remuneration of key management personnel was as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	36,000	36,000



**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

**12 Gains and losses on investments**

	<b>Restricted funds 2024 £</b>	<b>Restricted funds 2023 £</b>
Gains/(losses) arising on:		
Revaluation of investments	(2,347)	(553)
	<u>          </u>	<u>          </u>

**13 Taxation**

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

**14 Intangible fixed assets**

	<b>Website £</b>
<b>Cost</b>	
At 1 September 2023 and 31 March 2024	2,000
	<u>          </u>
<b>Amortisation and impairment</b>	
At 1 September 2023 and 31 March 2024	2,000
	<u>          </u>
<b>Carrying amount</b>	
At 31 March 2024	-
	<u>          </u>
At 31 August 2023	-
	<u>          </u>

**15 Tangible fixed assets**

	<b>Freehold land and buildings £</b>	<b>Plant and equipment £</b>	<b>Fixtures and fittings £</b>	<b>Computers £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>						
At 1 September 2023	11,298	31,741	2,778	3,116	4,400	53,333
Additions	-	1,014	671	1,660	-	3,345
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	11,298	32,755	3,449	4,776	4,400	56,678
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>						
At 1 September 2023	7,767	22,029	1,508	1,478	3,617	36,399
Depreciation charged in the Period	353	2,429	317	410	196	3,705
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	8,120	24,458	1,825	1,888	3,813	40,104
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>						
At 31 March 2024	3,178	8,297	1,624	2,888	587	16,574
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2023	3,531	9,711	1,270	1,638	783	16,933
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>



**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

**16 Fixed asset investments**

	<b>Listed investments £</b>
<b>Cost or valuation</b>	
At 1 September 2023 & 31 March 2024	31,964
<b>Carrying amount</b>	
At 31 March 2024	31,964
At 31 August 2023	31,964

**17 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	5,533	17,002
Prepayments and accrued income	8,249	3,026
	<u>13,782</u>	<u>20,028</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	2,217	2,260
Trade creditors	1,267	5,564
Other creditors	1,600	1,900
	<u>5,084</u>	<u>9,724</u>

**19 Retirement benefit schemes**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	852	1,693
	<u>852</u>	<u>1,693</u>

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



**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

**20 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 September 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
General Restricted	50,027	5,718	(4,462)	(2,347)	48,936
<b>Previous year:</b>	<b>At 1 September 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Gains and losses £</b>	<b>At 31 August 2023 £</b>
General Restricted	52,606	5,000	(7,026)	(553)	50,027

**21 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 September 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	199,907	112,218	(96,657)	215,468
<b>Previous year:</b>	<b>At 1 September 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 August 2023 £</b>
General funds	194,137	167,787	(162,017)	199,907

**22 Analysis of net assets between funds**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	9,577	6,997	16,574
Investments	1,682	29,617	31,299
Current assets/(liabilities)	204,209	12,322	216,531
	215,468	48,936	264,404



**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

**22 Analysis of net assets between funds**

**(Continued)**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
<b>At 31 August 2023:</b>			
Tangible assets	9,936	6,997	16,933
Investments	-	31,964	31,964
Current assets/(liabilities)	189,971	11,066	201,037
	<u>199,907</u>	<u>50,027</u>	<u>249,934</u>

**23 Related party transactions**

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



**BEYOND THE WALL**

England & Wales - Charity number 292229

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# Accounts

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Charity registration number 292229

THORNHAM FIELD CENTRE TRUST

T/A BEYOND THE WALL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

Mrs A Hosford  
Dr J Gowland  
C Davidson

**Charity number**

292229

**Principal address**

Beyond The Wall  
Thornham Field Centre  
The Walled Garden, Thornham Magna  
Eye  
Suffolk  
IP23 8HA

**Independent examiner**

Waveney Accountants Limited  
T/as Newman & Co  
Chartered Accountants  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

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**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
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**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 AUGUST 2023**

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The trustees present their annual report and financial statements for the year ended 31 August 2023.

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 trust'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**

**Aim and Purpose**

Beyond the Wall is a charitable educational project based on the Thornham Estate in North Suffolk. We work primarily with people of differing disabilities who continue to face barriers to learning and living in the community.

**Objectives and Activities**

We are committed to providing a calm, safe and supervised environment for our students and their mentors or carers to advance their education and development in accordance with their particular needs. These needs are assessed either by our trained and qualified staff, by Service Level agreements with the referring statutory bodies or institutions for the students and with the consultation of parents and mentors.

In consideration of the Charity Commission's guidance on Public Benefit, our activities focus upon skills for life and the application of practical and theoretical teaching of students to meet the range of identified need. Our guiding principal is to facilitate transition of students into jobs or occupations, voluntary or otherwise, by our interaction with associates and providers.

*Criteria used for assessing success*

**Our Mission**

Is the pursuit of the following principles:

- Commitment beyond THE WALL encourages and supports development of friendships, interpersonal skills, and a sense of hope in the future
- Responsibility the focus of beyond THE WALL is to empower individuals in establishing goals and following through on commitments
- Possibility beyond THE WALL desires to expand the perspective of all people to make them aware of life's possibilities
- Support beyond THE WALL recognises how an individual is influenced by their support system and aims to surround individuals in a safe, inclusive learning environment

*Public benefit*

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

**Significant activities**

**What we do and where we do it**

The late Lord Henniker was ahead of his time as he set up provision on his estate alongside his surviving widow because he believed that the 'outside classroom' developed three main lessons for life:

- a - love and respect for the environment
- b - a journey away from home that develops confidence, self-esteem, allowing the less academic to shine, encouraging individual learning
- c - communication and risk - ideas developed with teams creating good communication, leadership and reciprocity (give in return)

*Grant making policy*

**Grantmaking**

The Trust does not make grants unless a benefactor or grantor requires grant making as a restriction.

*Volunteers*

**Volunteers**

We would like to thank all of our supporters and partners who we have worked with this year. A full list of these can be found on our website [www.beyondthewall.org.uk](http://www.beyondthewall.org.uk) and it is truly heartening that so many recognise the value of the charity's work.

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**Achievements and performance**

*Significant activities and achievements against objectives*

**Charitable activities**

**Clients**

Numbers: clients come and go but numbers generally around 30. We have planned for an overall increase of weekly attendance of 50+ sessions to at least 65 sessions over the next 3 years. Client rates have been adjusted to reflect the amount of support and personal care needed and transport costs have also been rationalised to properly cover the pick-up distance from point to delivery at our premises.

**Suffolk Dynamic Purchasing**

The above Service Plans will be employed in this to show progression, targets and courses completed before SCC inspections. Accreditation to this scheme has been applied for and granted. We shall thereafter be obliged to tender for client-funding from the provider Suffolk County Council.

Accreditation to this scheme has been applied for and granted. We shall thereafter be obliged to tender for client-funding from the provider Suffolk County Council.

We have just retendered for the Suffolk framework which will now be in place for the next 7 years, all providers are in the final framework negotiations stage.

We tendered for the Norfolk life opportunities framework in 2022 which we were successful in joining. We further tendered for the skills and employment framework at the end of 2023 which creates more opportunities for diversification of what we offer clients.

**Staffing**

Trustees are very conscious of the loyal and competent service provided by all current members of staff and volunteers who numbers have risen in the past year to 3 full-time workers and 3 part-time workers.

*Fundraising performance*

**Resources**

Glasshouse repairs, café equipment always need funding as do the running repairs and maintenance to the buildings and grounds.

**Financial review**

*Reserves policy*

The last financial year has been productive with donations increasing as well as ventures such as plant sales and a café operated by our clients. This has helped to increase our income a little but the uplift applied to all our clients' accounts by all local authorities for the last 2 years has been the main contribution to our income.

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The Board consider this amounts to at least £88,000 (2022 - £84,000).

*Principal funding sources*

**Principal funding sources**

Income is principally raised through client fees from individuals, local authorities, health providers and other local organisations. Beyond the Wall partners include Suffolk and Norfolk County Councils and the charity receives regular referrals from social workers and brokers such as West Suffolk College; private and family sources and Social Services.

We are very much self sufficient in our day to day based on client income and enterprise income, however we do rely on support from grants and fundraising events for additional costs such as glasshouses, major repairs etc.

*Major risks*

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

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**Plans for future periods**

The future holds many challenges for the project with the continuing economic situation particularly impacting on individual budgets and the voluntary sector as a whole. To combat this we aim to keep building up our local networks, establish more links with local schools and to continue to look at more collaborative relationships with organisations in the private, public and third sectors. Only by doing this will we continue to achieve our objectives of helping disadvantaged individuals realise their aspirations in the form of mainstream education, supported volunteering or employment.

**Structure, governance and management**

The trust is constructed under a trust deed dated 10th July 1985.

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

Mrs A Hosford

Dr J Gowland

C Davidson

*Recruitment and appointment of trustees*

Trustees are elected by the Board of Trustees and are expected to be conversant with the Trustee Induction process and to undergo safeguarding training. Trustees are also involved in the PQASSO programme of Quality Assurance.

*Organisational structure*

**Governance**

The Board of Trustees has overall responsibility for governance of the Project and ensuring that all activities are in line with the agreed Aims and Objectives of the Project. The Trustees meet a minimum of four times per year and receive reports from key personnel, including financial accounts, for the purpose of monitoring progress and initiatives promoting the Project.

*Other matters*

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



Mrs A Hosford

Trustee

Date: 27/06/24

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF THORNHAM FIELD CENTRE TRUST**

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I report to the trustees on my examination of the financial statements of Thornham Field Centre Trust (the trust) for the year ended 31 August 2023.

**Responsibilities and basis of report**

As the trustees of the trust 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 trust'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**

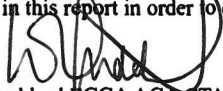
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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 trust 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.

  
W T Goddard FCCA ACA CTA  
Waveney Accountants Limited

T/as Newman & Co  
Chartered Accountants  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

Dated: 28/6/24

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 AUGUST 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	2,666	5,000	7,666	8,103	4,559	12,662
Charitable activities	4	163,481	-	163,481	144,909	-	144,909
Investments	5	1,640	-	1,640	557	-	557
<b>Total income</b>		<u>167,787</u>	<u>5,000</u>	<u>172,787</u>	<u>153,569</u>	<u>4,559</u>	<u>158,128</u>
<b>Expenditure on:</b>							
Raising funds	6	1,165	-	1,165	246	-	246
Charitable activities	7	160,852	7,026	167,878	129,093	3,104	132,197
Other expenditure	12	-	-	-	-	95	95
<b>Total expenditure</b>		<u>162,017</u>	<u>7,026</u>	<u>169,043</u>	<u>129,339</u>	<u>3,199</u>	<u>132,538</u>
Net gains/(losses) on investments	13	-	(553)	(553)	-	-	-
<b>Net income/(expenditure) and movement in funds</b>		5,770	(2,579)	3,191	24,230	1,360	25,590
<b>Reconciliation of funds:</b>							
Fund balances at 1 September 2022		<u>194,137</u>	<u>52,606</u>	<u>246,743</u>	<u>169,907</u>	<u>51,246</u>	<u>221,153</u>
<b>Fund balances at 31 August 2023</b>		<u>199,907</u>	<u>50,027</u>	<u>249,934</u>	<u>194,137</u>	<u>52,606</u>	<u>246,743</u>

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

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**BALANCE SHEET**  
**AS AT 31 AUGUST 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	16		16,933		13,973
Investments	17		31,964		32,517
			<u>48,897</u>		<u>46,490</u>
<b>Current assets</b>					
Debtors	18	20,028		11,588	
Cash at bank and in hand		190,733		196,716	
		<u>210,761</u>		<u>208,304</u>	
<b>Creditors: amounts falling due within one year</b>	19	(9,724)		(8,051)	
<b>Net current assets</b>			<u>201,037</u>		<u>200,253</u>
<b>Total assets less current liabilities</b>			<u>249,934</u>		<u>246,743</u>
<b>Net assets excluding pension liability</b>			<u>249,934</u>		<u>246,743</u>
<b>The funds of the trust</b>					
Restricted income funds	21		50,027		52,606
Unrestricted funds			199,907		194,137
			<u>249,934</u>		<u>246,743</u>

The financial statements were approved by the trustees on 27/6/24

  
 Mrs A Hosford  
 Trustee

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**1 Accounting policies**

**Charity information**

Thornham Field Centre Trust is a charitable trust constructed under a trust deed dated 10th July 1985.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the trust'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)" (as amended for accounting periods commencing from 1 January 2016). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

**1.4 Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust 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.

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**1 Accounting policies**

**(Continued)**

**1.11 Financial instruments**

The trust 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 trust's balance sheet when the trust 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.

***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 trust'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 trust 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 trust'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.

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**3 Donations and legacies**

	Unrestricted funds	Restricted funds general	Total	Unrestricted funds	Restricted funds general	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	2,666	-	2,666	8,103	-	8,103
Grants receivable	-	5,000	5,000	-	4,559	4,559
	<u>2,666</u>	<u>5,000</u>	<u>7,666</u>	<u>8,103</u>	<u>4,559</u>	<u>12,662</u>
<b>Grants receivable for core activities</b>						
Axis Foundation	-	5,000	5,000	-	-	-
Rention Grant	-	-	-	-	450	450
Suffolk County Council	-	-	-	-	(436)	(436)
WRR	-	-	-	-	150	150
Norfolk Councy Council						
ICF	-	-	-	-	3,552	3,552
VACR	-	-	-	-	843	843
	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>4,559</u>	<u>4,559</u>

**4 Income from charitable activities**

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Educational activities and associated services	148,668	138,307
Trading income	14,813	6,602
	<u>163,481</u>	<u>144,909</u>

**5 Income from investments**

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Income from unlisted investments	545	493
Interest receivable	1,095	64
	<u>1,640</u>	<u>557</u>

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**6 Expenditure on raising funds**

	<b>Unrestricted funds 2023 £</b>	<b>Unrestricted funds 2022 £</b>
<b>Fundraising and publicity</b>		
Advertising	1,165	246

**7 Expenditure on charitable activities**

	<b>Field Centre 2023 £</b>	<b>Field Centre 2022 £</b>
<b>Direct costs</b>		
Staff costs	101,057	88,522
Depreciation and impairment	4,861	3,786
Rates and water	768	484
Light and heat	7,750	6,237
Motor expenses: fuel	130	131
Motor expenses: services and repairs	602	767
Sanitary, sharps, nappy disposal	494	439
Insurance	8,068	6,991
Client training resources	2,559	2,809
Hort. resources	6,683	1,312
Rent	7,173	4,985
Tutor costs	2,390	1,700
Consumables	763	857
Major repairs	6,476	2,371
Cleaning	1,304	1,660
Other charitable expenditure	11,061	5,315
	<u>162,139</u>	<u>128,366</u>
<b>Share of support and governance costs (see note 8)</b>		
Governance	5,739	3,831
	<u>167,878</u>	<u>132,197</u>
<b>Analysis by fund</b>		
Unrestricted funds	160,852	129,093
Restricted funds	7,026	3,104
	<u>167,878</u>	<u>132,197</u>

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

<b>8</b>	<b>Support costs allocated to activities</b>		
		<b>2023</b>	<b>2022</b>
		£	£
	Governance costs	5,739	3,831
		<u>          </u>	<u>          </u>
	<b>Analysed between:</b>		
	Field Centre	5,739	3,831
		<u>          </u>	<u>          </u>
<b>9</b>	<b>Net movement in funds</b>		
		<b>2023</b>	<b>2022</b>
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	4,861	3,786
		<u>          </u>	<u>          </u>
<b>10</b>	<b>Trustees</b>		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.		
<b>11</b>	<b>Employees</b>		
	The average monthly number of employees during the year was:		
		<b>2023</b>	<b>2022</b>
		Number	Number
		6	6
		<u>          </u>	<u>          </u>
	<b>Employment costs</b>		
		<b>2023</b>	<b>2022</b>
		£	£
	Wages and salaries	97,296	81,883
	Social security costs	2,050	1,838
	Other pension costs	1,693	1,397
		<u>          </u>	<u>          </u>
		101,039	85,118
		<u>          </u>	<u>          </u>
	There were no employees whose annual remuneration was more than £60,000.		
	<b>Remuneration of key management personnel</b>		
	The remuneration of key management personnel was as follows:		
		<b>2023</b>	<b>2022</b>
		£	£
	Aggregate compensation	36,000	-
		<u>          </u>	<u>          </u>

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**12 Other**

	<b>Total</b>	<b>Restricted funds</b>
	<b>£</b>	<b>general</b>
	<b>2023</b>	<b>2022</b>
Other expenditure	-	95
	<u>-</u>	<u>95</u>
	<u>-</u>	<u>95</u>

**13 Gains and losses on investments**

	<b>Restricted funds</b>	<b>Restricted funds</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gains/(losses) arising on:		
Revaluation of investments	(553)	-
	<u>(553)</u>	<u>-</u>

**14 Taxation**

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

**15 Intangible fixed assets**

	<b>Website</b>
	<b>£</b>
<b>Cost</b>	
At 1 September 2022 and 31 August 2023	2,000
	<u>2,000</u>
<b>Amortisation and impairment</b>	
At 1 September 2022 and 31 August 2023	2,000
	<u>2,000</u>
<b>Carrying amount</b>	
At 31 August 2023	-
	<u>-</u>
At 31 August 2022	-
	<u>-</u>

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**16 Tangible fixed assets**

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>						
At 1 September 2022	11,298	24,854	2,778	2,182	4,400	45,512
Additions	-	6,887	-	934	-	7,821
<b>At 31 August 2023</b>	<b>11,298</b>	<b>31,741</b>	<b>2,778</b>	<b>3,116</b>	<b>4,400</b>	<b>53,333</b>
<b>Depreciation and impairment</b>						
At 1 September 2022	7,375	18,791	1,085	932	3,356	31,539
Depreciation charged in the year	392	3,239	423	546	261	4,861
<b>At 31 August 2023</b>	<b>7,767</b>	<b>22,030</b>	<b>1,508</b>	<b>1,478</b>	<b>3,617</b>	<b>36,400</b>
<b>Carrying amount</b>						
At 31 August 2023	3,531	9,711	1,270	1,638	783	16,933
At 31 August 2022	3,923	6,063	1,693	1,250	1,044	13,973

**17 Fixed asset investments**

	Listed investments £
<b>Cost or valuation</b>	
At 1 September 2022 & 31 August 2023	32,517
<b>Carrying amount</b>	
At 31 August 2023	32,517
At 31 August 2022	32,517

**18 Debtors**

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	17,002	8,883
Prepayments and accrued income	3,026	2,705
	<b>20,028</b>	<b>11,588</b>

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**19 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	2,260	2,123
Trade creditors	5,564	4,308
Other creditors	1,900	1,620
	<u>9,724</u>	<u>8,051</u>

**20 Retirement benefit schemes**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>1,693</u>	<u>1,397</u>

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

**21 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.

	<b>At 1 September 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 31 August 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Restricted	<u>52,606</u>	<u>5,000</u>	<u>(7,026)</u>	<u>(553)</u>	<u>50,027</u>
<b>Previous year:</b>					
	<b>At 1 September 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 31 August 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General restricted	51,180	4,559	(3,199)	-	52,540
Disabled Access	66	-	-	-	66
	<u>51,246</u>	<u>4,559</u>	<u>(3,199)</u>	<u>-</u>	<u>52,606</u>

**22 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.

	<b>At 1 September 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 August 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	<u>194,137</u>	<u>167,787</u>	<u>(162,017)</u>	<u>199,907</u>

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**22 Unrestricted funds** **(Continued)**

<b>Previous year:</b>	<b>At 1 September 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 August 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	169,907	153,569	(129,339)	194,137
	<u>169,907</u>	<u>153,569</u>	<u>(129,339)</u>	<u>194,137</u>

**23 Analysis of net assets between funds**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
<b>At 31 August 2023:</b>			
Tangible assets	9,936	6,997	16,933
Investments	-	31,964	31,964
Current assets/(liabilities)	189,971	11,066	201,037
	<u>199,907</u>	<u>50,027</u>	<u>249,934</u>

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
<b>At 31 August 2022:</b>			
Tangible assets	4,995	8,978	13,973
Investments	-	32,517	32,517
Current assets/(liabilities)	189,142	11,111	200,253
	<u>194,137</u>	<u>52,606</u>	<u>246,743</u>

**24 Related party transactions**

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

**BEYOND THE WALL**

England & Wales - Charity number 292229

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# Accounts

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Charity registration number 292229

THORNHAM FIELD CENTRE TRUST

T/A BEYOND THE WALL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs A Hosford Dr J Gowland C Davidson
<b>Charity number</b>	292229
<b>Principal address</b>	Beyond The Wall Thornham Field Centre The Walled Garden, Thornham Magna Eye Suffolk IP23 8HA
<b>Independent examiner</b>	Waveney Accountants Limited T/as Newman & Co Chartered Accountants 4b Church Street Diss Norfolk IP22 4DD

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THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
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THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust'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**

#### **Aim and Purpose**

Beyond the Wall is a charitable educational project based on the Thornham Estate in North Suffolk. We work primarily with people of differing disabilities who continue to face barriers to learning and living in the community.

#### **Objectives and Activities**

We are committed to providing a calm, safe and supervised environment for our students and their mentors or carers to advance their education and development in accordance with their particular needs. These needs are assessed either by our trained and qualified staff, by Service Level agreements with the referring statutory bodies or institutions for the students and with the consultation of parents and mentors.

In consideration of the Charity Commission's guidance on Public Benefit, our activities focus upon skills for life and the application of practical and theoretical teaching of students to meet the range of identified need. Our guiding principal is to facilitate transition of students into jobs or occupations, voluntary or otherwise, by our interaction with associates and providers.

#### **Our Mission**

Is the pursuit of the following principles:

- Commitment beyond THE WALL encourages and supports development of friendships, interpersonal skills, and a sense of hope in the future
- Responsibility the focus of beyond THE WALL is to empower individuals in establishing goals and following through on commitments
- Possibility beyond THE WALL desires to expand the perspective of all people to make them aware of life's possibilities
- Support beyond THE WALL recognises how an individual is influenced by their support system and aims to surround individuals in a safe, inclusive learning environment

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

#### **Significant activities**

##### **What we do and where we do it**

The late Lord Henniker was ahead of his time as he set up provision on his estate alongside his surviving widow because he believed that the 'outside classroom' developed three main lessons for life:

- a - love and respect for the environment
- b - a journey away from home that develops confidence, self-esteem, allowing the less academic to shine, encouraging individual learning
- c - communication and risk - ideas developed with teams creating good communication, leadership and reciprocity (give in return)

#### **Grantmaking**

The Trust does not make grants unless a benefactor or grantor requires grant making as a restriction.

#### **Volunteers**

We would like to thank all of our supporters and partners who we have worked with this year. A full list of these can be found on our website [www.beyondthewall.org.uk](http://www.beyondthewall.org.uk) and it is truly heartening that so many recognise the value of the charity's work.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

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## **Achievements and performance**

### **Charitable activities**

#### **Clients**

Numbers: clients come and go but numbers generally around 30. We have planned for an overall increase of weekly attendance of 50+ sessions to at least 65 sessions over the next 3 years. Client rates have been adjusted to reflect the amount of support and personal care needed and transport costs have also been rationalised to properly cover the pick-up distance from point to delivery at our premises.

#### **Suffolk Dynamic Purchasing**

The above Service Plans will be employed in this to show progression, targets and courses completed before SCC inspections. Accreditation to this scheme has been applied for and granted. We shall thereafter be obliged to tender for client-funding from the provider Suffolk County Council.

#### **Staffing**

Trustees are very conscious of the loyal and competent service provided by all current members of staff and volunteers who numbers have risen in the past year to 3 full-time workers and 3 part-time workers.

#### **Resources**

Glasshouse repairs, café equipment always need funding as do the running repairs and maintenance to the buildings and grounds.

#### **Financial review**

The last financial year has been productive with donations increasing as well as ventures such as plant sales and a cafe operated by our clients. This has helped to increase our income a little but the uplift applied to all our clients' accounts by all local authorities for the last 2 years has been the main contribution to our income.

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The Board consider this amounts to at least £84,000 (2021 - £84,000).

#### **Principal funding sources**

Income is principally raised through client fees from individuals, local authorities, health providers and other local organisations. Beyond the Wall partners include Suffolk and Norfolk County Councils and the charity receives regular referrals from social workers and brokers such as West Suffolk College; private and family sources and Social Services. The project also relies on significant support from a network of external funders including charitable trusts, local businesses and individual supporters, who provide voluntary grants and donations, co-ordinated by the Commercial Officer. Without this additional network of funding support the project would struggle to operate.

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

The future holds many challenges for the project with the continuing economic situation particularly impacting on individual budgets and the voluntary sector as a whole. To combat this we aim to keep building up our local networks, establish more links with local schools and to continue to look at more collaborative relationships with organisations in the private, public and third sectors. Only by doing this will we continue to achieve our objectives of helping disadvantaged individuals realise their aspirations in the form of mainstream education, supported volunteering or employment.

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

The trust is constructed under a trust deed dated 10th July 1985.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022

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

Mrs A Hosford

Dr J Gowland

C Davidson

Gill Davidson

(Resigned 31 August 2022)

Deborah Griffiths

(Resigned 31 August 2022)

Trustees are elected by the Board of Trustees and are expected to be conversant with the Trustee Induction process and to undergo safeguarding training. Trustees are also involved in the PQASSO programme of Quality Assurance.

**Governance**

The Board of Trustees has overall responsibility for governance of the Project and ensuring that all activities are in line with the agreed Aims and Objectives of the Project. The Trustees meet a minimum of four times per year and receive reports from key personnel, including financial accounts, for the purpose of monitoring progress and initiatives promoting the Project.

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

.....

Mrs A Hosford

**Trustee**

Date: .....

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THORNHAM FIELD CENTRE TRUST

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I report to the trustees on my examination of the financial statements of Thornham Field Centre Trust (the trust) for the year ended 31 August 2022.

**Responsibilities and basis of report**

As the trustees of the trust 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 trust'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 trust 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.

W T Goddard FCCA ACA CTA  
Waveney Accountants Limited

T/as Newman & Co  
Chartered Accountants  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

Dated: .....

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b><u>Income from:</u></b>							
Donations and legacies	3	8,103	4,559	12,662	25,302	20,948	46,250
Charitable activities	4	144,909	-	144,909	109,272	-	109,272
Investments	5	557	-	557	793	-	793
<b>Total income</b>		<u>153,569</u>	<u>4,559</u>	<u>158,128</u>	<u>135,367</u>	<u>20,948</u>	<u>156,315</u>
<b><u>Expenditure on:</u></b>							
Raising funds	6	246	-	246	88	-	88
Charitable activities	7	129,093	3,104	132,197	110,319	11,502	121,821
Other	11	-	95	95	-	818	818
<b>Total expenditure</b>		<u>129,339</u>	<u>3,199</u>	<u>132,538</u>	<u>110,407</u>	<u>12,320</u>	<u>122,727</u>
Net gains/(losses) on investments	12	-	-	-	-	6,147	6,147
Gross transfers between funds		-	-	-	(345)	345	-
<b>Net movement in funds</b>		<u>24,230</u>	<u>1,360</u>	<u>25,590</u>	<u>24,615</u>	<u>15,120</u>	<u>39,735</u>
Fund balances at 1 September 2021		<u>169,907</u>	<u>51,246</u>	<u>221,153</u>	<u>145,292</u>	<u>36,126</u>	<u>181,418</u>
<b>Fund balances at 31 August 2022</b>		<u><u>194,137</u></u>	<u><u>52,606</u></u>	<u><u>246,743</u></u>	<u><u>169,907</u></u>	<u><u>51,246</u></u>	<u><u>221,153</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	15		13,973		16,941
Investments	16		32,517		32,517
			<u>46,490</u>		<u>49,458</u>
<b>Current assets</b>					
Debtors	17	11,588		11,065	
Cash at bank and in hand		196,716		165,855	
		<u>208,304</u>		<u>176,920</u>	
<b>Creditors: amounts falling due within one year</b>	<b>18</b>	<b>(8,051)</b>		<b>(5,225)</b>	
Net current assets			<u>200,253</u>		<u>171,695</u>
<b>Total assets less current liabilities</b>			<u><u>246,743</u></u>		<u><u>221,153</u></u>
<b>Income funds</b>					
Restricted funds - general	19		52,606		51,246
Unrestricted funds			194,137		169,907
			<u>246,743</u>		<u>221,153</u>

The financial statements were approved by the Trustees on .....

.....  
Mrs A Hosford  
**Trustee**

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022

**1 Accounting policies**

**Charity information**

Thornham Field Centre Trust is a charitable trust constructed under a trust deed dated 10th July 1985.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the trust'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)" (as amended for accounting periods commencing from 1 January 2016). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust 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 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

**1.4 Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust 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.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**1.6 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.

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:

Website	20% straight line
---------	-------------------

**1.7 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:

Freehold land and buildings	10% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	25% reducing balance
Motor vehicles	25% reducing balance

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.

**1.8 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.9 Impairment of fixed assets**

At each reporting end date, the trust 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.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022

**1 Accounting policies**

**(Continued)**

**1.11 Financial instruments**

The trust 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 trust's balance sheet when the trust 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.

***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 trust'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 trust 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 trust'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.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

**3 Donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds general</b>	<b>Total</b>	Unrestricted funds	Restricted funds general	Total
	<b>2022</b>	<b>2022</b>	<b>2022</b>	2021	2021	2021
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	8,103	-	8,103	4,001	-	4,001
Grants receivable	-	4,559	4,559	21,301	20,948	42,249
	<u>8,103</u>	<u>4,559</u>	<u>12,662</u>	<u>25,302</u>	<u>20,948</u>	<u>46,250</u>
<b>Grants receivable for core activities</b>						
MSDC	-	-	-	-	3,150	3,150
Rention Grant	-	450	450	-	-	-
Suffolk County Council	-	(436)	(436)	21,301	-	21,301
WRR	-	150	150	-	-	-
Norfolk Councy Council						
ICF	-	3,552	3,552	-	17,798	17,798
VACR	-	843	843	-	-	-
	<u>-</u>	<u>4,559</u>	<u>4,559</u>	<u>21,301</u>	<u>20,948</u>	<u>42,249</u>

**4 Charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Educational activities and associated services	138,307	105,216
Trading income	6,602	4,056
	<u>144,909</u>	<u>109,272</u>

**5 Investments**

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income from unlisted investments	493	784
Interest receivable	64	9
	<u>557</u>	<u>793</u>

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022

**6 Raising funds**

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Advertising	246	88
	<u>246</u>	<u>88</u>

**7 Charitable activities**

	2022	2021
	£	£
Staff costs	88,522	81,412
Depreciation and impairment	3,786	5,078
Rates and water	484	-
Light and heat	6,237	3,226
Motor expenses: fuel	131	969
Motor expenses: services and repairs	767	1,128
Sanitary, sharps, nappy disposal	439	460
Insurance	6,991	5,232
Client training resources	2,809	2,193
Hort. resources	1,312	1,118
Rent	4,985	3,960
Tutor costs	1,700	2,030
Consumables	857	1,537
Major repairs	2,371	4,320
Cleaning	1,660	1,716
Other charitable expenditure	5,315	4,033
	<u>128,366</u>	<u>118,412</u>
Share of governance costs (see note 8)	3,831	3,409
	<u>132,197</u>	<u>121,821</u>
<b>Analysis by fund</b>		
Unrestricted funds	129,093	110,319
Restricted funds - general	3,104	11,502
	<u>132,197</u>	<u>121,821</u>

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022

**8 Support costs**

	Support costs	Governance costs	2022	2021
	£	£	£	£
Legal and professional	-	1,710	1,710	1,620
Post and stationery	-	897	897	479
I.T.	-	1,224	1,224	1,310
	-----	-----	-----	-----
	-	3,831	3,831	3,409
	=====	=====	=====	=====
Analysed between Charitable activities	-	3,831	3,831	3,409
	-----	-----	-----	-----

**9 Trustees**

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

**10 Employees**

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	6	5
	-----	-----

**Employment costs**

	2022	2021
	£	£
Wages and salaries	81,883	75,985
Social security costs	1,838	-
Other pension costs	1,397	1,437
	-----	-----
	85,118	77,422
	=====	=====

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

**11 Other**

	Restricted funds general 2022	Restricted funds general 2021
Other expenditure	95	818
	-----	-----
	95	818
	=====	=====

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022

**12 Net gains/(losses) on investments**

	<b>Total</b>	<b>Restricted funds general</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Revaluation of investments	-	6,177
Gain/(loss) on sale of investments	-	(30)
	<u>          </u>	<u>          </u>
	-	6,147
	<u>          </u>	<u>          </u>

**13 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**14 Intangible fixed assets**

	<b>Website £</b>
<b>Cost</b>	
At 1 September 2021 and 31 August 2022	2,000
	<u>          </u>
<b>Amortisation and impairment</b>	
At 1 September 2021 and 31 August 2022	2,000
	<u>          </u>
<b>Carrying amount</b>	
At 31 August 2022	-
	<u>          </u>
At 31 August 2021	-
	<u>          </u>

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

**15 Tangible fixed assets**

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>						
At 1 September 2021	11,298	24,854	2,080	2,060	4,400	44,692
Additions	-	-	697	122	-	819
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2022	11,298	24,854	2,777	2,182	4,400	45,511
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation and impairment</b>						
At 1 September 2021	6,939	16,770	520	515	3,008	27,752
Depreciation charged in the year	436	2,021	564	417	348	3,786
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2022	7,375	18,791	1,084	932	3,356	31,538
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>						
At 31 August 2022	3,923	6,063	1,693	1,250	1,044	13,973
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2021	4,360	8,084	1,560	1,545	1,392	16,941
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022

15 Tangible fixed assets (Continued)

16 Fixed asset investments

**Listed  
investments  
£**

**Cost or valuation**

At 1 September 2021 & 31 August 2022

32,517

**Carrying amount**

At 31 August 2022

32,517

At 31 August 2021

32,517

17 Debtors

**Amounts falling due within one year:**

**2022**

**£**

**2021**

**£**

Trade debtors

8,883

9,157

Prepayments and accrued income

2,705

1,908

11,588

11,065

18 Creditors: amounts falling due within one year

**2022**

**£**

**2021**

**£**

Other taxation and social security

2,123

1,100

Trade creditors

4,308

2,185

Other creditors

1,620

1,940

8,051

5,225

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

**19 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 September 2020	Incoming resources	Movement in funds			Balance at 1 September 2021	Movement in funds		
			Resources expended	Transfers	Revaluations, gains and losses		Incoming resources	Resources expended	Balance at 31 August 2022
	£	£	£	£	£	£	£	£	
General restricted	36,060	20,948	(12,320)	345	6,147	51,180	4,559	(3,199)	52,540
Disabled Access	66	-	-	-	-	66	-	-	66
	<u>36,126</u>	<u>20,948</u>	<u>(12,320)</u>	<u>345</u>	<u>6,147</u>	<u>51,246</u>	<u>4,559</u>	<u>(3,199)</u>	<u>52,606</u>

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022

**20 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 August 2022 are represented by:						
Tangible assets	13,973	-	13,973	6,205	10,736	16,941
Investments	32,517	-	32,517	240	32,277	32,517
Current assets/(liabilities)	200,253	-	200,253	163,480	8,215	171,695
	<u>246,743</u>	<u>-</u>	<u>246,743</u>	<u>169,925</u>	<u>51,228</u>	<u>221,153</u>

**21 Related party transactions**

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

**BEYOND THE WALL**

England & Wales - Charity number 292229

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# Accounts

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Charity registration number 292229

THORNHAM FIELD CENTRE TRUST

T/A BEYOND THE WALL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs A Hosford Dr J Gowland Cav Davidson Gill Davidson Deborah Griffiths	(Appointed 31 August 2021) (Appointed 31 July 2021) (Appointed 31 July 2021)
<b>Charity number</b>	292229	
<b>Principal address</b>	Thornham Field Centre Trust Thornham Magna Eye Suffolk IP23 8HH	
<b>Independent examiner</b>	Waveney Accountants Limited T/as Newman & Co Chartered Accountants 4b Church Street Diss Norfolk IP22 4DD	

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
CONTENTS

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Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 17

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

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The trustees present their annual report and financial statements for the year ended 31 August 2021.

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 trust'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**

**Aim and Purpose**

Beyond the Wall is a charitable educational project based on the Thornham Estate in North Suffolk. We work primarily with young people with mixed disabilities but do not preclude adults who continue to face barriers to learning and living in the community.

**Objectives and Activities**

We are committed to providing a calm, safe and supervised environment for our students and their mentors or carers to advance their education and development in accordance with their particular estimated needs. These needs are assessed either by our trained and qualified staff, by Service Level agreements with the referring statutory bodies or institutions for the students and with the consultation of parents and mentors.

Considering the Charity Commission's guidance on Public Benefit, our activities focus upon skills for life and the application of practical and theoretical teaching of students to enable a measurable degree of social, intellectual and coordination facility for various levels of need. Our avowed objective, in addition, is to facilitate transition of students into jobs or occupations, voluntary or otherwise, by our interaction with associates and providers. We are very aware of the increasing need to focus on the transition from schools to higher learning or supported and/or volunteer employment and in the last year we have made progress towards this.

**Our Mission**

Is the pursuit of the following principles:

- Commitment beyond THE WALL encourages and supports development of friendships, interpersonal skills, and a sense of hope in the future
- Responsibility the focus of beyond THE WALL is to empower individuals in establishing goals and following through on commitments
- Possibility beyond THE WALL desires to expand the perspective of all people to make them aware of life's possibilities
- Support beyond THE WALL recognises how an individual is influenced by their support system and aims to surround individuals in a safe, inclusive learning environment

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

**Significant activities**

**What we do and where we do it**

The late Lord Henniker was ahead of his time as he set up provision on his estate alongside his surviving widow because he believed that the 'outside classroom' developed three main lessons for life:

- a - love and respect for the environment
- b - a journey away from home that develops confidence, self-esteem, allowing the less academic to shine, encouraging individual learning
- c - communication and risk - ideas developed with teams creating good communication, leadership and reciprocity (give in return)

**Grantmaking**

The Trust does not make grants unless a benefactor or grantor requires grant making as a restriction.

**Volunteers**

We would like to thank all of our supporters and partners who we have worked with this year. A full list of these can be found on our website [www.beyondthewall.org.uk](http://www.beyondthewall.org.uk) and it is truly heartening that so many recognise the value of the charity's work.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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**Achievements and performance**

**Charitable activities**

**Clients**

Numbers: clients come and go but numbers generally remain similar from year to year. This year we have increased our client base by 3 currently. Our target is to achieve an overall increase of up to 8 new members. Client rates have been adjusted to reflect the amount of support and personal care needed and transport costs have also been rationalised to properly cover the pick-up distance from point to delivery at our premises. Service Plan examples tailored for each client are in the process of preparation and will provide comprehensive information and feedback. We are working to ensure we are an efficient and sustainable organisation.

**Suffolk Dynamic Purchasing**

The above Service Plans will be employed in this to show progression, targets and courses completed before SCC inspections. Accreditation to this scheme has been applied for and granted. We shall thereafter be obliged to tender for client-funding from the provider Suffolk County Council.

**Staffing**

Trustees are very conscious of the loyal and competent service provided by all current members of staff and volunteers who numbers have risen in the past year to 3 full-time workers and 3 part-time workers.

**Resources**

Glasshouse repairs, café equipment always need funding as do the running repairs and maintenance to the buildings and grounds.

**Financial review**

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The Board consider this amounts to at least £84,000 (2020 - £84,000).

**Principal funding sources**

Income is principally raised through client fees from individuals, local authorities, health providers and other local organisations. Beyond the Wall partners include Suffolk and Norfolk County Councils and the charity receives regular referrals from social workers and brokers such as 'Lapwing' Suffolk; West Suffolk College; private and family sources and Social Services. The project also relies on significant support from a network of external funders including charitable trusts, local businesses and individual supporters, who provide voluntary grants and donations, co-ordinated by the Commercial Officer. Without this additional network of funding support the project would struggle to operate.

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Plans for future periods**

The future holds many challenges for the project with the continuing economic situation particularly impacting on individual budgets and the voluntary sector as a whole. To combat this we aim to keep building up our local networks, establish more links with local schools and to continue to look at more collaborative relationships with organisations in the private, public and third sectors. Only by doing this will we continue to achieve our objectives of helping disadvantaged individuals realise their aspirations in the form of mainstream education, supported volunteering or employment.

**Structure, governance and management**

The trust is constructed under a trust deed dated 10th July 1985.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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

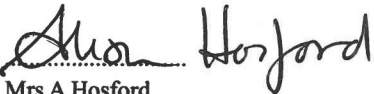
D Erith	(Deceased 31 March 2021)
Mrs A Hosford	
D Kearsley	(Retired 31 July 2021)
Dr J Gowland	
Mrs W Missons	(Resigned 31 August 2021)
Cav Davidson	(Appointed 31 August 2021)
Gill Davidson	(Appointed 31 July 2021)
Deborah Griffiths	(Appointed 31 July 2021)

Trustees are elected by the Board of Trustees and are expected to be conversant with the Trustee Induction process and to undergo safeguarding training. Trustees are also involved in the PQASSO programme of Quality Assurance.

**Governance**

The Board of Trustees has overall responsibility for governance of the Project and ensuring that all activities are in line with the agreed Aims and Objectives of the Project. The Trustees meet a minimum of four times per year and receive reports from key personnel, including financial accounts, for the purpose of monitoring progress and initiatives promoting the Project.

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



Mrs A Hosford  
Trustee

Date: 29 July 2022

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
INDEPENDENT EXAMINER'S REPORT

---

I report to the trustees on my examination of the financial statements of Thornham Field Centre Trust (the trust) for the year ended 31 August 2021.

**Responsibilities and basis of report**

As the trustees of the trust 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 trust'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 trust 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.



Wayne Goddard FCCA ACA CTA

T/as Newman & Co  
Chartered Accountants  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

Dated: .....5/7/22.....

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 AUGUST 2021**

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	25,302	20,948	46,250	25,329	6,800	32,129
Charitable activities	4	109,272	-	109,272	100,146	-	100,146
Investments	5	793	-	793	1,675	-	1,675
Other income	6	-	-	-	-	614	614
<b>Total income</b>		<b>135,367</b>	<b>20,948</b>	<b>156,315</b>	<b>127,150</b>	<b>7,414</b>	<b>134,564</b>
<b>Expenditure on:</b>							
Raising funds	7	88	-	88	161	-	161
Charitable activities	8	110,319	11,502	121,821	114,103	5,470	119,573
Other	12	-	818	818	-	-	-
<b>Total expenditure</b>		<b>110,407</b>	<b>12,320</b>	<b>122,727</b>	<b>114,264</b>	<b>5,470</b>	<b>119,734</b>
Net gains/(losses) on investments	13	-	6,147	6,147	-	88	88
<b>Net incoming resources before transfers</b>		<b>24,960</b>	<b>14,775</b>	<b>39,735</b>	<b>12,886</b>	<b>2,032</b>	<b>14,918</b>
Gross transfers between funds		(345)	345	-	(3,898)	3,898	-
<b>Net movement in funds</b>		<b>24,615</b>	<b>15,120</b>	<b>39,735</b>	<b>8,988</b>	<b>5,930</b>	<b>14,918</b>
Fund balances at 1 September 2020		145,292	36,126	181,418	136,304	30,196	166,500
<b>Fund balances at 31 August 2021</b>		<b>169,907</b>	<b>51,246</b>	<b>221,153</b>	<b>145,292</b>	<b>36,126</b>	<b>181,418</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**BALANCE SHEET**

**AS AT 31 AUGUST 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets	14		-		400
Tangible assets	15		16,941		9,681
Investments	16		32,517		26,054
			<u>49,458</u>		<u>36,135</u>
<b>Current assets</b>					
Debtors	18	11,065		15,371	
Cash at bank and in hand		165,855		133,708	
		<u>176,920</u>		<u>149,079</u>	
<b>Creditors: amounts falling due within one year</b>	19	<u>(5,225)</u>		<u>(3,796)</u>	
Net current assets			171,695		145,283
<b>Total assets less current liabilities</b>			<u>221,153</u>		<u>181,418</u>
<b>Income funds</b>					
Restricted funds - general	20		51,246		36,126
Unrestricted funds			169,907		145,292
			<u>221,153</u>		<u>181,418</u>

The financial statements were approved by the Trustees on .....

*29th June 2022*

*Ausa Hosford*

Mrs A Hosford  
Trustee

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

**1 Accounting policies**

**Charity information**

Thornham Field Centre Trust is a charitable trust constructed under a trust deed dated 10th July 1985.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the trust'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)" (as amended for accounting periods commencing from 1 January 2016). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust 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 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

**1.4 Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust 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.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

**1 Accounting policies**

(Continued)

**1.5 Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**1.6 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.

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:

Website	20% straight line
---------	-------------------

**1.7 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:

Freehold land and buildings	10% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	25% reducing balance
Motor vehicles	25% reducing balance

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.

**1.8 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.9 Impairment of fixed assets**

At each reporting end date, the trust 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.

THORNHAM FIELD CENTRE TRUST  
T/A BEYOND THE WALL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

**1 Accounting policies**

(Continued)

**1.11 Financial instruments**

The trust 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 trust's balance sheet when the trust 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.

***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 trust'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 trust 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 trust'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.

**THORNHAM FIELD CENTRE TRUST**  
**T/A BEYOND THE WALL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

**3 Donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds general</b>	<b>Total</b>	<b>Total</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising/donations	4,001	-	4,001	1,289
Grants receivable	21,301	20,948	42,249	30,840
	<u>25,302</u>	<u>20,948</u>	<u>46,250</u>	<u>32,129</u>
<b>For the year ended 31 August 2020</b>	<u>25,329</u>	<u>6,800</u>		<u>32,129</u>
<b>Grants receivable for core activities</b>				
Alfred Williams C T	-	-	-	500
MSDC	-	3,150	3,150	20,426
Norfolk County Council	-	-	-	3,614
Suffolk Community Foundation	-	-	-	2,141
Suffolk County Council	21,301	-	21,301	-
C.T Ganzoni	-	-	-	1,000
Norfolk County Council ICF	-	17,798	17,798	3,159
	<u>21,301</u>	<u>20,948</u>	<u>42,249</u>	<u>30,840</u>

**4 Charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Educational activities and associated services	105,216	93,251
Trading income	4,056	6,895
	<u>109,272</u>	<u>100,146</u>

**THORNHAM FIELD CENTRE TRUST**  
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**5 Investments**

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Income from unlisted investments	784	1,589
Interest receivable	9	86
	<u>793</u>	<u>1,675</u>

**6 Other income**

	<b>Total</b>	<b>Restricted funds general</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net gain on disposal of tangible fixed assets	-	614
	<u>-</u>	<u>614</u>

**7 Raising funds**

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<u>Fundraising and publicity</u>		
Advertising	88	161
	<u>88</u>	<u>161</u>

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8

	Charitable activities			
	2021	2021	Total 2021	Total 2020
	£	£	£	£
Staff costs	81,412	-	81,412	82,803
Depreciation and impairment	3,192	1,886	5,078	2,552
Rates and water	-	-	-	105
Light and heat	-	3,226	3,226	1,234
Motor expenses: fuel	-	969	969	962
Motor expenses: services and repairs	-	1,128	1,128	3,043
Sanitary, sharps, nappy disposal	-	460	460	346
Insurance	-	5,232	5,232	2,807
Client training resources	-	2,193	2,193	3,737
Hort. resources	-	1,118	1,118	568
Rent	-	3,960	3,960	3,960
Tutor costs	-	2,030	2,030	1,760
Consumables	-	1,537	1,537	1,329
Major repairs	-	4,320	4,320	3,020
Cleaning	-	1,716	1,716	3,981
Other charitable expenditure	-	4,033	4,033	3,361
	<u>84,604</u>	<u>33,808</u>	<u>118,412</u>	<u>115,568</u>
Share of governance costs (see note 9)	3,409	-	3,409	4,005
	<u>88,013</u>	<u>33,808</u>	<u>121,821</u>	<u>119,573</u>
<b>Analysis by fund</b>				
Unrestricted funds	84,477	25,842	110,319	114,103
Restricted funds - general	3,536	7,966	11,502	5,470
	<u>88,013</u>	<u>33,808</u>	<u>121,821</u>	<u>119,573</u>
<b>For the year ended 31 August 2020</b>				
Unrestricted funds	86,808	27,295		114,103
Restricted funds - general	285	5,185		5,470
	<u>87,093</u>	<u>32,480</u>		<u>119,573</u>

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**FOR THE YEAR ENDED 31 AUGUST 2021**

**9 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2021</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Legal and professional	-	1,620	1,620	-	1,740	1,740
Post and stationery	-	479	479	-	969	969
I.T.	-	1,310	1,310	-	1,296	1,296
	<u>-</u>	<u>3,409</u>	<u>3,409</u>	<u>-</u>	<u>4,005</u>	<u>4,005</u>
Analysed between						
Charitable activities	-	3,409	3,409	-	4,005	4,005
	<u>-</u>	<u>3,409</u>	<u>3,409</u>	<u>-</u>	<u>4,005</u>	<u>4,005</u>

**10 Trustees**

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

**11 Employees**

The average monthly number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
	5	5
	<u>5</u>	<u>5</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	75,985	76,754
Other pension costs	1,437	1,860
	<u>77,422</u>	<u>78,614</u>

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

**12 Other**

	<b>Restricted funds</b>	<b>Total</b>
	<b>general</b>	<b>£</b>
	<b>2021</b>	<b>2020</b>
Other expenditure	818	-
	<u>818</u>	<u>-</u>

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**FOR THE YEAR ENDED 31 AUGUST 2021**

**13 Net gains/(losses) on investments**

	<b>Restricted funds general 2021 £</b>	<b>Restricted funds general 2020 £</b>
Revaluation of investments	6,177	88
Gain/(loss) on sale of investments	(30)	-
	<u>6,147</u>	<u>88</u>

**14 Intangible fixed assets**

	<b>Website £</b>
<b>Cost</b>	
At 1 September 2020 and 31 August 2021	2,000
<b>Amortisation and impairment</b>	
At 1 September 2020	1,600
Amortisation charged for the year	400
At 31 August 2021	2,000
<b>Carrying amount</b>	
At 31 August 2021	-
At 31 August 2020	400

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**15 Tangible fixed assets**

	Freehold land and buildings	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 September 2020	11,298	17,056	-	-	4,400	32,754
Additions	-	7,798	2,080	2,060	-	11,938
At 31 August 2021	11,298	24,854	2,080	2,060	4,400	44,692
<b>Depreciation and impairment</b>						
At 1 September 2020	6,454	14,075	-	-	2,544	23,073
Depreciation charged in the year	484	2,695	520	515	464	4,678
At 31 August 2021	6,938	16,770	520	515	3,008	27,751
<b>Carrying amount</b>						
At 31 August 2021	4,360	8,084	1,560	1,545	1,392	16,941
At 31 August 2020	4,844	2,981	-	-	1,856	9,681

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

**16 Fixed asset investments**

	<b>Listed investments £</b>
<b>Cost or valuation</b>	
At 1 September 2020	26,054
Additions	46
Valuation changes	6,177
At 31 August 2021	<u>32,277</u>
<b>Carrying amount</b>	
At 31 August 2021	<u>32,277</u>
At 31 August 2020	<u>26,054</u>

<b>17 Financial instruments</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	32,517	26,054
	<u>32,517</u>	<u>26,054</u>

<b>18 Debtors</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	9,157	14,891
Prepayments and accrued income	1,908	480
	<u>11,065</u>	<u>15,371</u>

<b>19 Creditors: amounts falling due within one year</b>	<b>2021 £</b>	<b>2020 £</b>
Other taxation and social security	1,100	1,408
Trade creditors	2,185	223
Other creditors	1,940	2,165
	<u>5,225</u>	<u>3,796</u>

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**20 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>Movement in funds</b>					<b>Balance at 31 August 2021</b>
	<b>Balance at 1 September 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Revaluations, gains and losses</b>	
	£	£	£	£	£	£
General restricted	36,060	20,948	(12,320)	345	6,147	51,180
Disabled Access	66	-	-	-	-	66
	<u>36,126</u>	<u>20,948</u>	<u>(12,320)</u>	<u>345</u>	<u>6,147</u>	<u>51,246</u>

**21 Analysis of net assets between funds**

	<b>Unrestricted funds 2021</b>	<b>Restricted funds 2021</b>	<b>Total 2021</b>	<b>Unrestricted funds 2020</b>	<b>Restricted funds 2020</b>	<b>Total 2020</b>
	£	£	£	£	£	£
Fund balances at 31 August 2021 are represented by:						
Intangible fixed assets	-	-	-	400	-	400
Tangible assets	6,205	10,736	16,941	7,381	2,300	9,681
Investments	240	32,277	32,517	-	26,054	26,054
Current assets/(liabilities)	163,480	8,215	171,695	137,511	7,772	145,283
	<u>169,925</u>	<u>51,228</u>	<u>221,153</u>	<u>145,292</u>	<u>36,126</u>	<u>181,418</u>

**22 Related party transactions**

There were no disclosable related party transactions during the year (2020 - none).

