

## **Go Beyond Charity**

(A company limited by guarantee)

### **Annual Report and Financial Statements Year Ended 31 December 2021**

Company registration number: 03985540

Charity registration number: England & Wales: 1080953



# **Go Beyond Charity**

## **Contents**

Reference and Administrative Details	1 to 2
Chair's Report	3 to 4
Trustees' Report	5 to 14
Statement of Trustees' Responsibilities	15
Independent Auditors' Report	16 to 20
Consolidated Statement of Financial Activities	21 to 22
Consolidated Balance Sheet	23
Balance Sheet	24
<i>Consolidated Statement of Cash Flows</i>	25
Notes to the Financial Statements	26 to 47

# **Go Beyond Charity**

## **Reference and Administrative Details**

### **Trustees**

Barbara Peacock  
Simon Boss  
Stephen Brearley  
Regina Clement  
Graham Horner  
Dawn Carter-McDonald  
Anisha Reed  
Andrew Ryde  
Jessica Swinfen  
Richard Wilson  
Andrew Wright

### **Senior Management Team**

Michele Farmer (appointed Aug 21), Chief Executive Officer  
Victoria Aspinall (resigned Jul 21), Interim Chief Executive Office  
Debs McIver, Financial Director  
Sarah Harrison (appointed Jul 21)  
Suzi McGoldrick (resigned Oct 21)  
Sara Shearman (appointed Oct 21)

### **Principal Office**

Suite B1 Higher Mill  
Buckfast Abbey  
Buckfastleigh  
Devon  
TQ11 0EE

The Charity is incorporated in England & Wales.

## **Go Beyond Charity**

### **Reference and Administrative Details**

**Company Registration Number** 03985540

**Charity Registration Number** England & Wales: 1080953

**Solicitors** Parnalls Solicitors  
15-19 Westgate Street  
Launceston  
Cornwall  
PL15 7AB

**Bankers** Barclays Bank Plc  
PO Box 330  
3 Bedford Street  
Exeter  
Devon  
EX1 1LX

**Auditor** PKF Francis Clark  
Statutory Auditor  
North Quay House  
Sutton Harbour  
Plymouth  
Devon  
PL4 0RA

# Go Beyond Charity

## Chair's Report

### A message from the Chair of Trustees

The coronavirus pandemic continued further into 2021 than any of us expected. While we continued to offer day breaks at our Coastal Centre in Cornwall, we were unable to have children to stay overnight with us until the second half of August. Our Daleside Centre in the Peak District remained closed, and our shops couldn't trade until restrictions were lifted. Consequently, some staff remained on furlough and our income remained low for the first half of the year.

All activity picked up at the end of the Summer. With the easing of lockdown restrictions, we were able to re-start our residential offer. By mid-October both Coastal and Daleside centres were welcoming children on overnight breaks. Opening Daleside was a big milestone and the start of our return to post-pandemic normality.

We redoubled our fundraising efforts as soon as we could demonstrate we were open for business and ready to welcome children. Since then, there has been no shortage of referrals and we have been grateful for the generous support of many funders, large and small, who understand just how much children need a break after the years of disruption brought about by the pandemic.

This was in many senses, a year of two halves. Our new Chief Executive joined in August 2021, a new Senior Leadership team was created, and we began to fill vacancies as the centres re-opened. A structure of Senior Breaks Leaders and Centre Managers in each gives us confidence that there is good oversight of the safety and security of our sites, while giving clear leadership over the quality of our breaks offer.

As we expanded our income streams, we recruited into relevant fundraising posts, specialising in Trusts and Foundations, corporate income and community fundraising. We began to reconnect with our donors and supporters who had been involved with the charity before the pandemic. Our appeals were re-written to resonate with the needs of children, many of whom have had limited access to time away from home, or out in the countryside.

During 2021 we conducted a Supporter Survey to provide us with insights into the many individuals who have continued to support us over the years, and to help us attract new supporters.

Covid continued to cause disruption throughout the year, with breaks cancelled and staff sickness that meant we had to adapt and change our plans, including our shop hours. Despite the operational challenges, I am nevertheless pleased to report that the Charity managed to achieve a great deal in 2021:

- We welcomed 353 children to enjoy a break with us at one of our two centres
- Day Breaks continued from our Coastal Centre in Cornwall from April, providing much needed opportunities for local children.
- Residential breaks began again at Coastal in August, once restrictions were lifted.
- Daleside re-opened for residential breaks in mid-October.
- We completed recruitment and onboarding of two new breaks teams, new fundraisers and retail staff.
- A new senior leadership team took the lead from the late Summer and continues to lead with ambition.
- Working together, the team has refined the breaks model to have a clear focus on the benefits to physical and mental wellbeing offered by spending time in the countryside.
- Using the Stirling Scale, we have begun to build a more rigorous model for our impact and evaluation.
- A new Fundraising Strategy is leading to new and greater income streams.
- A new three year business plan was created, focusing on Children First.

## **Go Beyond Charity**

The pandemic and its repeated lockdowns have disrupted children's lives and education, and increased poverty for many families. We are committed to making sure our breaks are available to children who need them the most and we are working with our referral agents to achieve this. A high percentage of the children referred to us experience neglect. Our data shows an increase in anxiety amongst children. We know our breaks have never been more important.

We have created a more structured journey for children during their stay with us, made up of times for play, challenge and rest, all in the beautiful countryside, under open skies.

There is still more work to be done to raise awareness of our brand. The change from CHICKS to Go Beyond began in 2020, immediately before the pandemic but the formal changes were only finalised in January 2021. We are taking the advice of external marketing experts to help put a strategy in place to increase brand awareness.

At the end of a busy year, of many changes, we now have every confidence that we can look forward to a more sustainable and exciting future where children are at the centre of everything we do. As ever, I'd like to thank all our supporters, volunteers and donors, without whose generosity, loyalty and kindness the Charity would not be where it is today.

The Board of Trustees is working effectively with the Senior Leaders and wider team and as we look ahead to 2022, we are looking forward to celebrating our 30th Year. We are incredibly proud that over three decades the Charity has provided breaks for over 18,000 children.

Plans are now in place that will mean many more thousands of children will benefit in the future, I am proud that the Charity has come through all the challenges of the last two years and is in a stronger place than ever.

Barbara Peacock  
**Chair of Trustees**

# Go Beyond Charity

## Trustees' Report

The Trustees are pleased to present their annual report together with the consolidated financial statements of the Charity and its subsidiary for the year ending 31 December 2021, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011 (England and Wales), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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) (second edition - October 2019) marked "SORP".

### Reference and Administrative details

Name: The formal name of the organisation is Go Beyond Charity, which was changed on the 29 January 2021. The charity formerly operated under the name of Country Holidays for Inner City Kids, which was more commonly known and referred to as CHICKS.

Charitable status: Go Beyond is a registered Charity in accordance with the Charities Act 1993, Registration numbers 1080953 and SCO40536. Registered as of 31 May 2000. The charity ceased to be registered with the Scottish Charity Commission (OSCR) on 20 December 2021.

Company status: Company registered number 03985540

### Directors and Trustees

The Trustees of the charitable company are also directors for the purposes of company law. The Trustees who served during the year and since the year end are as follows:

Simon Boss (appointed 17 February 2022)

Stephen David Brearley

Dawn Carter-McDonald

Regina Clement

Graham Horner

Barbara Peacock

Anisha Reed

Andrew Ryde

Jessica Swinfen

Richard Wilson

Andrew Wright

# **Go Beyond Charity**

## **Trustees' Report**

### **Company Secretary**

Debs McIver

### **Chief Executive Officer**

Michele Farmer (appointed August 2021)

Victoria Aspinall (resigned July 2021)

The Trustees delegate the day-to-day management of the Charity to the Chief Executive Officer and the Senior Leadership Team. During 2021 the Senior Leadership Team were as follows:

Michele Farmer (appointed August 2021)

Sara Shearman (appointed October 2021)

Sarah Harrison (appointed July 2021)

Debs McIver

Victoria Aspinall (resigned July 2021)

Suzi McGoldrick (resigned October 2021)

## **Go Beyond 2021**

Go Beyond exists to provide breaks for children aged 8-15 from England and Wales who would benefit from a break from their difficult home lives and would otherwise not have a holiday throughout the year.

The children we help come from a variety of backgrounds and are referred for a range of reasons. They might be young carers, living in poverty, victims of bullying or abuse or have experienced bereavement. The one thing they all have in common is that they could benefit from time away from their circumstances.

Research across the UK during the pandemic shows disadvantaged young people and children living in poverty have been hardest hit by COVID-19 and could face consequences that affect them for years. There were 3.9 million children living in poverty in the UK in 2020-21. That's 27 per cent of children, or eight in a classroom of 30 (Office of National Statistics) The need for children to have a break is more significant than ever.

## **Breaks**

Throughout 2021 we welcomed 353 children: 280 children on a day break and 73 on a residential in Coastal from April and both Coastal and Daleside from October.

During these breaks the children enjoyed a wide range of activities, all designed to help increase their confidence, improve their mental wellbeing, and encourage them to realise their potential. From cookery, art, and music sessions to splashing in the river at Dovedale or cosy stories around the campfire, they put aside their worries and transformed into lively, outgoing groups forming meaningful friendships.



# Go Beyond Charity

## Trustees' Report

Liz Edge, Break Leader - *"Isabelle\*, age 8, was incredibly anxious about rock climbing for the first time in her life. She watched everyone go up the climbing wall, even helped belay them up and down, with the help of an instructor. I think this spurred her on to give it a go herself. She placed her hands on the climbing wall holds, and you could see tears begin to well in her eyes. I took her aside, and we had a little empowerment chat. I encouraged her to give everything a go at least once, that she's fully capable of completing the wall, and I'd be beside her every climb of the way. Together, we ventured up the climbing wall. Isabelle\* didn't look down and made it all the way up and abseiled back down. She was totally thrilled! The best bit of my day was how hard I tried on the climbing wall; I think I've overcome my fear of heights' Isabelle\* age 8*

*\*Names changed to protect identity*

The Breaks team structure has been changed and now has clear leadership of the management of the two centres, separated from oversight of the breaks themselves. We have continued to adhere to all COVID guidelines and have gradually seen our numbers return to their usual level of 12-15 in a group.

Day breaks were operated from April onwards and continue to be part of our offer in Cornwall. They include a variety of adventurous, imaginative, creative, and reflective experiences. Treasure hunts, magic tricks, painting, gardening, bush-craft sessions and team-building activities have all been on the agenda. The wide-open space around the centre has been thoroughly enjoyed by all the children with games of football golf, creating obstacle courses for each other and taking trips to nearby Par Beach.

*"We referred the children to Go Beyond for a break because this is an experience they will never get at home. We wanted to give our children an experience that would change their lives. On break our children learnt to be independent, they've built resilience - which a lot of them did not have before. I've seen children smile, be happy and let go of their worries and anxieties from home. Quite simply they've enjoyed themselves, which is fantastic to see."* Amelia Connolly, Teacher.

As the year developed, we have been able to reinstate residential breaks at both centres and through our assessment tools we know that both residential and day breaks are making the following impact:

Go Beyond breaks are specifically designed to enable the children to:

- Outcome 1 - improve their emotional wellbeing and positive outlook
- Outcome 2 - increase their confidence, resilience & sense of self
- Outcome 3 - increase their confidence in making friends and improve their communication skills with peers and adults
- Outcome 4 - develop and learn new skills (such as cookery, vegetable & fruit growing, environmental & conservation learning)

# Go Beyond Charity

## Trustees' Report

### Educational Benefits

As well as our four outcomes above, Go Beyond is registered as an ASDAN accredited centre. In this capacity, Go Beyond works with ASDAN (Award Scheme Development and Accreditation Network) to enable young people who may not thrive in a normal educational setting to positively contribute towards their academic record through their experiences with us. Certificates and points are awarded for the children's learning and development whilst on break, and the children are also marked 'present' on the school registers, so their attendance record is not affected.

### Our Breaks help to tackle the following areas:

Food Poverty - Our breaks give children the opportunity to grow, pick and cook vegetables. We have vegetable patches and various fruit and vegetables growing wild. Using picture cards, the children learn to forage, identifying herbs, berries, and more. We give them a recipe card to take home and make something they have learnt to cook with us. We show children experiencing food poverty how to make basic healthy recipes and we encourage them to try new foods, and we educate them on where their food comes from.

Improving Physical and Mental Wellbeing - Our breaks make time for children to be more active and have time away from screens. Our centres are surrounded by beautiful countryside, and we have plenty of outdoor activities such as football, hiking, trampolining, and surfing. As well as games barns with snooker tables, table tennis and darts. Children can get creative building dens or have some quiet time in the Craft Barn or lounge.

Teaching children about the Environment - Many children that join us are from inner-cities. Some have never seen the sea or farm animals. We take children foraging, shell hunting, paddling, and swimming. We teach them bushcraft activities, how to identify plants, and encourage them to learn about the environment and its benefits. Children learn new skills and gain confidence bonding over something as simple as picking blackberries.

We know that our breaks are working. From our latest impact report from Referral Agents they all agree:

100% Agreed the break improved the child's confidence  
100% Agreed it helped them develop a sense of hope  
97% Agreed their general wellbeing improved after the break  
97% Agreed they created happy memories on the break  
93% Agreed that their relationship with others had improved

*"I truly had never seen him be so animated and excited, it was the most heart-warming sight to see; referring him for a break was the best thing I could have done. At the end of his break Archie\* said that for the whole week he hadn't felt angry or upset. Coming from a child who struggled to keep his head up and stay calm just the week before, the transformation was clear to see." - Claire, a class teacher.*

*\*Names changed to protect identity*

# **Go Beyond Charity**

## **Trustees' Report**

### **From CHICKS to Go Beyond - Our Rebrand**

We continue to invest in our new brand. We have put in place a marketing strategy which includes increasing social media presence allowing increased exposure to our new brand. We have started to develop marketing assets and improve our brand messaging, making it stronger and more effective. We have reconnected with old funders, supporters and referral agents to make sure our new name is known and we are hugely grateful for Peak Digital and the Professional Marketeers Forum for their pro bono support.

In 2021 we updated our centres, vehicles and our shops with a fresh new Go Beyond identity and signage.

### **Go Beyond's Charity Shops**

Our three charity shops remained closed for the first part of the year in line with government restrictions. Thanks to the government's COVID business assistance schemes including furlough we were able to retain our Retail staff and support them through the lockdowns and restrictions.

The shops reopened in March and we received lots of donations which have helped keep our income high.

During the first quarter of 2022 we made the difficult decision to close our shop in Newton Abbot due to rising costs. We still have our other two shops in Torquay and Exeter which remain profitable and sales are increasing.

### **Fundraising**

As our breaks re-opened our fundraising also began to bounce back from the effects of the pandemic and lockdown. Our priority was to consolidate our existing supporter base and expand our income streams.

Strong appeals letters combined with a supporter survey helped us reconnect with our loyal supporters. We learnt that they love the work we do and wanted to hear more about how the children enjoy their break.

Funding from our Trusts and Foundations continues to be essential to our income. We would like to thank the many loyal Trusts that have helped fund our breaks. We recruited a Senior Trusts Fundraiser to develop a new system to steward and expand our current portfolio.

We continue to enjoy corporate support from partners as such as Hermes, Mid Counties Co-op Travel and CIBC. At the end of 2021 we recruited a Senior Corporate Fundraiser to concentrate on expanding this income stream in 2022.

We identified the need to develop a philanthropy income stream attracting supporters that could help us both strategically and financially.

One of the highlights of the year was seeing the return of our community supporters, an army of volunteers who go above and beyond to raise funds for us. We welcomed Jeremy Elliot who cycled from Holgate to Holkam, and Fiona Ruttle took on the mammoth challenge of cycling from Lands End to John o' Groats. These supporters helped raise the profile of our new brand in local communities while raising thousands of pounds to help support our breaks.

# Go Beyond Charity

## Trustees' Report

	31/12/21
Donations from individuals, trusts & corporations	£747,742
Legacies	£30,000
Gift aid reclaimed	£35,330
Grants	£119,377
Charitable activities	£15,575
Other trading activities	£169,950
Investment income	£13,887
	<b>£1,131,861</b>

### Volunteers

Once our residential breaks re-started we were thrilled to start welcoming back our volunteers. Our volunteers are hugely important to us, as well as bringing much need extra capacity, they help to create the feeling of a family holiday, especially when they are different ages and have different life experiences. It means the children always have an adult they can talk to.

Volunteers also help us look after our centres, this year we welcomed groups from Tesco and Wincanton who helped with painting, gardening and maintenance. And of course, we are also grateful to the regular volunteers in our shops who are an important part of our team.

As part of our work on a Volunteer Strategy we sent a Volunteer Survey out to over 300 volunteers. They told us their main reason for volunteering was to 'make a difference', and 90% of those who replied would like to volunteer again.

*"Go Beyond's volunteering role has hidden and long-lasting benefits for disadvantaged children nationwide in that it allows young adults who are thinking of a career working with children to gain very important experience. Being a volunteer when I was 18-21 was instrumental in my decision to train as a social worker and I know from others I am not alone in that experience."*

Our volunteers also play a vital role in supporting our shops. They help us create beautiful window displays, sort and put out stock and provide a warm and friendly customer experience.

### Plans for the future

#### Strategy

In May 2020, the Go Beyond Board of Trustees launched a three-year strategy to set the Charity up for success in the coming decade. Our simple approach identified four strategic themes:

1. Operating Model
2. Breaks
3. Finances
4. Marketing

# **Go Beyond Charity**

## **Trustees' Report**

During 2021, under the leadership of the new Chief Executive, we have turned this strategy into a deliverable business plan for the next three years. Our operational plan focuses on three key areas:

- Our Children - being a Children First organisation
- Our People - being one team, the best place to work for staff and volunteers
- Our Finances and Resources - being efficient, looking after our centres and the people that use them.

Over the course of 2021 we have made good progress against our strategy and plans, with attention having been given to refining the best breaks offer for children, based on data and experience. We've looked carefully at our offer and designed activities that will bring positive outcomes which we can measure. These insights, along with case studies, and weekly feedback reassure us we are doing the right thing and provide good quality evaluation for supporters.

In 2022, as we celebrate our 30th year, we do more work to bring together the strategy and business planning under a longer term vision for the next 10 years.

We end 2021 in a stronger position, with more children now returning to breaks, a stronger financial position and clear plans for the future.

### **Moorland Retreat**

The trustees agreed to put Moorland back on the market after the previous sale fell through in 2020. On 31 May 2022 the property was sold for £825,000, the proceeds after sale fees amounted to £800,455.

### **Financial Report**

#### **Summary of Financial Position**

The results for the year are shown in the Consolidated Statement of Financial Activities on page 20.

- Surplus £13,100
- Donations and Legacies £932,449 (2020 £1,244,814) a reduction of 25%

The total reserves of the Charity at 31 December 2021 were £3,069,913 (2020: £3,056,813) of which £644,673 (2020: £491,169) related to unrestricted funds and £2,425,240 (2020: £2,565,644) related to restricted reserves. At 31 December 2021 the charity had unrestricted free reserves of £271,303 (2020: £94,523) and designated reserves of £373,370 (2020: £396,646).

#### **Reserves Policy**

The Trustees believe that establishing a level of reserves equivalent to between two and six months trading will provide sufficient resources to withstand any short-term adverse trading conditions the Charity may encounter. At 31 December 2021 the Charity had unrestricted free reserves of £271,303 (2020: £94,523). The Trustees are continuing to monitor the position and aim to continue to build free reserves in the coming year.

# **Go Beyond Charity**

## **Trustees' Report**

### **Mitigating the Financial Impact of Covid**

We have received £119,377 in government grants throughout 2021 to support wages and other business costs. This support and our actions have provided stability to the management of our cash resources.

We, like the rest of the world have been affected by covid and while our level of free reserves are within our policy, steps are being taken to increase our levels.

As we come out of the covid pandemic, our income is increasing and we keep a tight control over our costs whilst delivering our strategy to support more children.

Any funds additional to our policy will be invested in an endowment to support any future bumps in the road.

### **Public Benefit**

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Charity's Trustees have complied with their duty in Section 4 of the Charities Act 2011 to have due regard to Public Benefit guidance issued by the Charity Commission. The Trustees do not receive any private benefit from the Charity.

### **Going Concern**

In assessing our going concern status, we have prepared forecasts for 2023 which assume breaks will be operational throughout the year at both our Coastal and Daleside centres, our two retail stores will continue to trade, and there will be no change in staffing structure. This indicates we will remain cash positive with a cash headroom that is sustained throughout the next twelve months, using the current annual run rate of income and costs.

We have also prepared financial models to estimate the level to which our income could drop before we become unable to provide breaks at our centres. We are satisfied that any drop in our income would need to be substantial for this to happen. However, we have identified further potential mitigating actions, should this pessimistic view of income prevail, to ensure we continue to provide as full a service as possible to vulnerable young people and the other beneficiaries of our programmes.

As we emerge from the covid pandemic, our trustees agreed to the selling of our Moorland retreat. The centre has been vacant since 2019 and costs us a considerable amount of money each year to keep it in good repair. We are fully operational at our other two centres in Cornwall and Derbyshire.

An offer of £825,000 was received which was within the valuation range we commissioned from independent surveyors. Contracts were exchanged and the sale was completed on the 31st May 2022 with net sale proceeds of £800,455.

There were no loans secured against the property and it's net book value in the accounts was £636,031.

## **Go Beyond Charity**

### **Trustees' Report**

The Board have confidence that there is a sound understanding of the financial position and sufficient scope to take these mitigating actions to preserve the long-term future of the Charity if required. Accordingly, the Board of Trustees do not consider there to be any material uncertainties and have prepared the accounts on a going concern basis.

#### **Governance Update**

The Trustees recognise that good governance is critical to the success of the Charity and adopted the Charity Governance Code in 2018. We believe we have upheld this commitment throughout 2021.

Our revised Trustee recruitment and onboarding process has resulted in a Board that is significantly more diverse than before, with an impressive depth and range of relevant experience amongst our members. In keeping with the code, the newly composed Board undertook a comprehensive skills audit early in 2021, which confirmed no major gaps in the knowledge and experience needs of the Charity.

Our subcommittees focus on Finance, People and Governance, with all Trustees participating in at least one group. Trustees continue to give their time freely, and no Trustee received remuneration during 2021; details of Trustees' expenses and related party transactions are disclosed in the notes to the accounts.

## Go Beyond Charity

### Trustees' Report

#### Provision of Information to Auditors

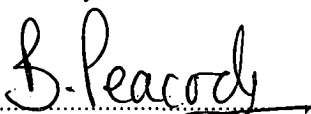
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- So far as each Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- Each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

#### Small Company Provisions

This report has been prepared in accordance with the small companies regime under s419(2) of the Companies Act 2006.

The annual report was approved by the Trustees of the Charity on 3/8/22 and signed on its behalf by:



Barbara Peacock  
Chair of Trustees



## Go Beyond Charity

### Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Go Beyond Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's, and the group's, transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees of the Charity on 3/8/22 and signed on its behalf by:



Barbara Peacock  
Chair of Trustees

# **Go Beyond Charity**

## **Independent Auditor's Report to the Trustees of Go Beyond Charity**

### **Opinion**

We have audited the financial statements of Go Beyond Charity (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 December 2021, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent Charity's affairs as at 31 December 2021 and of the group's results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **Basis for opinion**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those acts.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## **Go Beyond Charity**

### **Independent Auditor's Report to the Trustees of Go Beyond Charity**

#### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

# **Go Beyond Charity**

## **Independent Auditor's Report to the Trustees of Go Beyond Charity**

### **Responsibilities of Trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 15), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our audit planning, through discussions with management, we obtained an understanding of the legal and regulatory framework that is applicable to the group and the sector in which it operates to identify the key laws and regulations affecting the group.

The key laws and regulations we identified were General Data Protection Regulations (GDPR), Fundraising Regulations for charities, health and safety, and employment laws. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, primarily the Companies Act 2006, the Charities Act, relevant tax compliance regulations in the UK, and reporting framework (Charities SORP - FRS 102).

We discussed with management how the compliance with these laws and regulations is monitored and we discussed the policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the entity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the group's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and those charged with governance regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements;
- Review of legal and professional costs to identify any possible non compliance or legal costs in respect of non compliance;
- Review of Board minutes; and
- Review of whistleblowing records.

## Go Beyond Charity

### Independent Auditor's Report to the Trustees of Go Beyond Charity

As part of our enquiries we discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none.

We also evaluated the risk of fraud through management override including that arising from management's incentives. The key risks we identified were misappropriation of cash, and we determined that the principal risks were related to misallocation of restricted funds.

In response to the identified risk, as part of our audit work we:

- Used data analytics to test journal entries throughout the year, for appropriateness;
- Evaluated the rationale of significant transfers between restricted and unrestricted reserves;
- Reviewed income supporting documentation for any restrictions and compared this to how it had been recognised in the financial statements;
- Reviewed estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making the estimates;
- Used data analytics to identify common bank details for suppliers and staff; and
- Tested a sample of till receipts through to cash banked.

In the year, we identified an additional risk associated with fraudulent or erroneous CJRS (Coronavirus Job Retention Scheme) claims. In response to the identified risk, as part of our audit work we obtained an understanding of how the claims were prepared and assessed the risk associated with this, obtained an understanding of how the terms and conditions of furlough were communicated to employees, reconciled all claims back to cash received, and tested a sample of individuals by recalculating the amount of grant the group were entitled to claim. No issues were identified.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.

## Go Beyond Charity

### Independent Auditor's Report to the Trustees of Go Beyond Charity

- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or the parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charitable parent charity's Members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's Members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its charity's Members as a body, for our audit work, for this report, or for the opinions we have formed.



.....  
Duncan Leslie (Senior Statutory Auditor)  
PKF Francis Clark, Statutory Auditor

North Quay House  
Sutton Harbour  
Plymouth  
Devon  
PL4 0RA

Date: 04/08/2022.....

## Go Beyond Charity

### Consolidated Statement of Financial Activities

Year Ended 31 December 2021

(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	820,803	111,646	932,449
Charitable activities	4	15,575	-	15,575
Other trading activities	5	169,950	-	169,950
Investment income	6	13,887	-	13,887
Total income		<u>1,020,215</u>	<u>111,646</u>	<u>1,131,861</u>
<b>Expenditure on:</b>				
Raising funds	7	(237,409)	-	(237,409)
Charitable activities	8	<u>(629,302)</u>	<u>(252,050)</u>	<u>(881,352)</u>
Total expenditure		<u>(866,711)</u>	<u>(252,050)</u>	<u>(1,118,761)</u>
Net income/(expenditure)		<u>153,504</u>	<u>(140,404)</u>	<u>13,100</u>
Net movement in funds		153,504	(140,404)	13,100
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>491,169</u>	<u>2,565,644</u>	<u>3,056,813</u>
Total funds carried forward	20	<u><u>644,673</u></u>	<u><u>2,425,240</u></u>	<u><u>3,069,913</u></u>

The notes on pages 26 to 47 form an integral part of these financial statements.

## Go Beyond Charity

### Consolidated Statement of Financial Activities

Year Ended 31 December 2021

(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	1,060,160	184,654	1,244,814
Charitable activities	4	33,810	-	33,810
Other trading activities	5	120,971	-	120,971
Investment income	6	18,022	-	18,022
Total income		<u>1,232,963</u>	<u>184,654</u>	<u>1,417,617</u>
<b>Expenditure on:</b>				
Raising funds	7	(316,556)	-	(316,556)
Charitable activities	8	<u>(844,165)</u>	<u>(141,722)</u>	<u>(985,887)</u>
Total expenditure		<u>(1,160,721)</u>	<u>(141,722)</u>	<u>(1,302,443)</u>
Net income		72,242	42,932	115,174
Transfers between funds		<u>55,356</u>	<u>(55,356)</u>	-
Net movement in funds		127,598	(12,424)	115,174
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>363,571</u>	<u>2,578,068</u>	<u>2,941,639</u>
Total funds carried forward	20	<u>491,169</u>	<u>2,565,644</u>	<u>3,056,813</u>

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 and 2020 is shown in note 20.



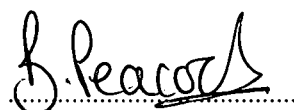
# Go Beyond Charity

## Consolidated Balance Sheet

31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	13	2,672,708	2,736,269
<b>Current assets</b>			
Stocks	15	237	266
Debtors	16	126,918	65,959
Cash at bank and in hand		<u>381,093</u>	<u>396,222</u>
		508,248	462,447
<b>Creditors: Amounts falling due within one year</b>	17	<u>(111,043)</u>	<u>(141,903)</u>
<b>Net current assets</b>		<u>397,205</u>	<u>320,544</u>
<b>Net assets</b>		<u>3,069,913</u>	<u>3,056,813</u>
<b>Funds of the group:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	2,425,240	2,565,644
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>644,673</u>	<u>491,169</u>
<b>Total funds</b>	20	<u>3,069,913</u>	<u>3,056,813</u>

The financial statements on pages 21 to 47 were approved by the Trustees, and authorised for issue on 3/8/22... and signed on their behalf by:



Barbara Peacock  
Chair of Trustees

Company Registration Number: 03985540

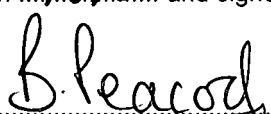
# Go Beyond Charity

## Balance Sheet

31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	13	2,672,708	2,736,269
Investments		<u>1</u>	<u>1</u>
		<u>2,672,709</u>	<u>2,736,270</u>
<b>Current assets</b>			
Stocks	15	237	266
Debtors	16	128,597	81,960
Cash at bank and in hand		<u>378,985</u>	<u>380,162</u>
		507,819	462,388
<b>Creditors: Amounts falling due within one year</b>	17	<u>(110,393)</u>	<u>(141,703)</u>
<b>Net current assets</b>		<u>397,426</u>	<u>320,685</u>
<b>Net assets</b>		<u>3,070,135</u>	<u>3,056,955</u>
<b>Funds of the Charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	2,425,240	2,565,644
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>644,895</u>	<u>491,311</u>
<b>Total funds</b>	20	<u>3,070,135</u>	<u>3,056,955</u>

The financial statements on pages 21 to 47 were approved by the Trustees, and authorised for issue on 3/8/22 and signed on their behalf by:

  
Barbara Peacock  
Chair of Trustees

Company Registration Number: 03985540

## Go Beyond Charity

### Consolidated Statement of Cash Flows

Year Ended 31 December 2021

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net income for the reporting period		13,100	115,174
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	85,670	86,235
Investment income	6	<u>(13,887)</u>	<u>(18,022)</u>
		84,883	183,387
<b>Working capital adjustments</b>			
Decrease in stocks	15	29	1,314
Increase in debtors	16	(60,959)	(22,349)
Decrease in creditors	17	(35,106)	(33,481)
Increase in deferred income		<u>4,246</u>	<u>-</u>
Net cash flows from operating activities		<u>(6,907)</u>	<u>128,871</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	13,887	18,022
Purchase of tangible fixed assets	13	<u>(22,109)</u>	<u>(4,004)</u>
Net cash flows from investing activities		<u>(8,222)</u>	<u>14,018</u>
Net (decrease)/increase in cash and cash equivalents		(15,129)	142,889
Cash and cash equivalents at 1 January		<u>396,222</u>	<u>253,333</u>
Cash and cash equivalents at 31 December		<u><u>381,093</u></u>	<u><u>396,222</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

# **Go Beyond Charity**

## **Notes to the Financial Statements**

**Year Ended 31 December 2021**

### **1 Charity status**

The Charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102) second edition - October 2019). They also comply with the Companies Act 2006 and Charities Act 2011.

#### **Basis of preparation**

Go Beyond Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Basis of consolidation**

The consolidated financial statements consolidate the financial statements of the Charity and its subsidiary undertaking drawn up to 31 December 2021.

No Statement of Financial Activities is presented for the Charity as permitted by section 408 of the Companies Act 2006. No Cash Flow statement has been presented for the Charity as permitted by FRS102. The Charity made a surplus after tax for the financial year of £13,018 (2020 - surplus of £120,080).

A subsidiary is an entity controlled by the Charity. Control is achieved where the Charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the Charity and its subsidiaries, which are related parties, are eliminated in full.

# **Go Beyond Charity**

## **Notes to the Financial Statements**

### **Year Ended 31 December 2021**

#### **Going concern**

In assessing their going concern status, the Charity have prepared forecasts for 2023 which assume Breaks will be operational throughout the year at both their Coastal and Daleside centres, their two retail stores will continue to trade, and no change in staffing structure. This indicates they will remain cash positive with a cash headroom that is sustained throughout the next twelve months, using the current annual run rate of income and costs.

The Group have also prepared financial models to estimate the level to which our income could drop before we become unable to provide Breaks at our centres. They are satisfied that any drop in our income would need to be substantial for this to happen. However, they have identified further potential mitigating actions, should this pessimistic view of income prevail, to ensure the Charity continues to provide as full a service as possible to vulnerable young people and the other beneficiaries of our programmes.

As we emerge from the covid pandemic, our trustees agreed to the selling of our Moorland retreat. The centre has been vacant since 2019 and costs us a considerable amount of money each year to keep it in good repair. We are fully operational at our other two centres in Cornwall and Derbyshire.

An offer of £825,000 was received which was within the valuation range we commissioned from independent surveyors. Contracts were exchanged and the sale was completed on the 31st May 2022 with net sale proceeds of £800,455.

There were no loans secured against the property and it's net book value in the accounts was £636,031.

The Board have confidence that there is a sound understanding of the financial position and sufficient scope to take these mitigating actions to preserve the long-term future of the charity if required. Accordingly, the Board of Trustees do not consider there to be any material uncertainties and have prepared the accounts on a going concern basis.

#### **Income and endowments**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### **Donations and legacies**

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

# **Go Beyond Charity**

## **Notes to the Financial Statements**

### **Year Ended 31 December 2021**

#### ***Grants receivable***

Grants are recognised when the group has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the Charity has unconditional entitlement.

#### ***Donated services and facilities***

Donated professional services and donated facilities are recognised as income when the Charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time is not recognised. Please refer to the Trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity. This is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### ***Gift aid***

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

Costs of raising funds comprise of fundraising staff salaries, and costs associated with fundraising events which the Charity organises in order to raise funds for respite breaks.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2021

### Support costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include Head Office costs, finance, personnel, payroll and governance costs which supports the Charity's respite breaks. These costs have been disclosed separately in note 8 to the financial statements and have been included within expenditure on charitable activities on the Statement of Financial Activities.

### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets costing £2,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold buildings	2-10% straight line
Freehold land	Not depreciated
Plant & machinery	10-20% straight line
Motor vehicles	14% straight line
Office equipment	20% straight line

# **Go Beyond Charity**

## **Notes to the Financial Statements**

**Year Ended 31 December 2021**

### **Impairment of fixed assets**

At each reporting date an assessment will be made of whether there is any indicator of impairment. If there is an indicator of impairment properties will either be individually assessed or assessed as part of a scheme.

Where there is evidence of impairment, the recoverable amount of the asset is estimated which will be the higher of value in use and fair value less costs to sell. SORP 2019 states that the definition of EUV-SH in the RICS Valuation Standards indicates that this method of valuation would provide a fair value as defined in FRS 102 and therefore this is used to determine fair value. The SORP considers that depreciated replacement costs will provide a reasonable estimate of value in use, this is calculated as the lower of the cost of constructing an equivalent asset or acquiring an equivalent asset on the open market.

The recoverable amount is compared to the carrying amount of the property or scheme. The carrying amount is calculated as the net book value less any unamortised grant in the Statement of Financial Position relating to the property or scheme.

If the recoverable amount of a property or scheme is less than the carrying value the difference (the impairment) will be charged to the Statement of Financial Activity and split between the relevant reserves.

If in future years the impairment no longer applies, it will be taken out from the Statement of Financial Activity. The amount reinstated will be limited to an amount that brings the property or scheme back to its original carrying value.

### **Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks.

### **Trade debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.



# **Go Beyond Charity**

## **Notes to the Financial Statements**

**Year Ended 31 December 2021**

### **Fund structure**

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the group.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the Trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### **Pensions and other post retirement obligations**

The Charity operates a money purchase defined contribution scheme. The contributions made for the accounting period and treated as an expenses were £12,396 (2020: £12,354).

### **Financial instruments**

#### ***Classification***

The Charity holds the following financial instruments:

- Short term trade and other debtors and creditors;
- Cash and bank balances.

All financial instruments are classified as basic.

#### ***Recognition and measurement***

The Charity has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the company's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2021

### 3 Income from donations and legacies

	Unrestricted general funds £	Restricted £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals, trusts and corporations	636,096	111,646	747,742	893,153
Legacies	30,000	-	30,000	10,000
Gift aid reclaimed	35,330	-	35,330	41,548
Grants, including capital grants;				
Government grants	119,377	-	119,377	300,113
	<u>820,803</u>	<u>111,646</u>	<u>932,449</u>	<u>1,244,814</u>

The income from donations and legacies was £932,449 (2020: £1,244,814) of which £820,803 was unrestricted (2020: £1,060,160) and £111,646 was restricted to other funds (2020: £184,654).

### 4 Income from charitable activities

	Unrestricted general funds £	Total 2021 £	Total 2020 £
Fundraising events	15,575	15,575	33,699
Trading income	-	-	111
	<u>15,575</u>	<u>15,575</u>	<u>33,810</u>

The income from charitable activities was £15,575 (2020: £33,810) of which all was unrestricted (2020: all unrestricted).

### 5 Income from other trading activities

	Unrestricted general funds £	Total 2021 £	Total 2020 £
Trading income;			
Shop income from sale of donated goods and services	164,568	164,568	116,721
Other income	5,382	5,382	4,250
	<u>169,950</u>	<u>169,950</u>	<u>120,971</u>

## Go Beyond Charity

### Notes to the Financial Statements

#### Year Ended 31 December 2021

The income from other trading activities was £169,950 (2020: £120,971) of which all was unrestricted (2020: all unrestricted).

#### Net income from trading activities of subsidiaries

The taxable profits of CHICKS (Trading) Limited (company number 03993081) arise from the operation of a lottery and general trading and are wholly donated to Country Holidays for Inner City Kids. Accounts are filed with the Registrar of Companies. A summary of the trading results is shown below:

Profit and loss account	2021	2020
	£	£
Turnover	-	-
Administrative expenses	(82)	(818)
Operating profit	(82)	(818)
Other interest receivable and similar income	1	1
Loss before tax	(81)	(817)
Loss for the financial year	(81)	(817)
Profit and loss account brought forward	(142)	4,774
Gift aid distribution to parent charity	-	(4,099)
Profit and loss account carried forward	(223)	(142)

Balance sheet	2021	2020
	£	£
Assets	2,108	16,060
Creditors	(2,330)	(16,201)
Net assets	(222)	(141)
Capital	1	1
Reserves	(223)	(142)
Equity	(222)	(141)

No provision is included for any potential tax liability arising on the company's profits for the year because the directors propose that a Gift Aid donation to the parent charity will be paid within 9 months of the balance sheet date at an amount sufficient to reduce any such potential tax liability to £nil.

## Go Beyond Charity

### Notes to the Financial Statements

Year Ended 31 December 2021

#### 6 Investment income

	Unrestricted general funds £	Total 2021 £	Total 2020 £
Other investment income	5	5	173
Income from rents	13,882	13,882	17,849
	<u>13,887</u>	<u>13,887</u>	<u>18,022</u>

The income from investments was £13,887 (2020: £18,022) of which all was unrestricted (2020: all unrestricted).

#### 7 Expenditure on raising funds

	Unrestricted general funds £	Total 2021 £	Total 2020 £
Materials	5,460	5,460	3,493
Events	1,161	1,161	434
Travel	323	323	1,155
Office costs	66,164	66,164	61,564
Training and networking	19	19	15
Staff costs	162,968	162,968	238,663
Marketing and publicity	114	114	297
Other direct costs of generating voluntary income	1,200	1,200	10,935
	<u>237,409</u>	<u>237,409</u>	<u>316,556</u>

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2021

### 8 Expenditure on charitable activities

	Unrestricted			Total 2021	Total 2020
	Designated £	General £	Restricted £	£	£
Provision of respite breaks	-	223,164	189,766	412,930	471,848
Depreciation, amortisation and other similar costs	23,276	110	62,284	85,670	86,235
Allocated support costs	-	382,752	-	382,752	427,804
	<u>23,276</u>	<u>606,026</u>	<u>252,050</u>	<u>881,352</u>	<u>985,887</u>

	Activity undertaken directly £	Support & governance costs £	Total 2021 £	Total 2020 £
Children's activities	1,075	-	1,075	5,620
Rent and utilities	37,448	2,618	40,066	47,982
Equipment and maintenance	17,347	-	17,347	23,385
Buildings and ground maintenance	20,430	-	20,430	6,982
Insurance	33,166	-	33,166	32,293
Advertising and promotions	19,222	-	19,222	20,531
Printing, postage and stationery	2,043	15,691	17,734	25,392
Vehicle running costs and travel	35,139	-	35,139	15,651
Food running costs and travel	4,336	169	4,505	3,996
Other holiday costs	9,703	-	9,703	7,896
Training, recruitment and agency	2,071	19,465	21,536	10,701
Wages and salaries	230,950	269,530	500,480	612,648
Depreciation	85,670	-	85,670	86,235
Legal and professional fees	-	14,455	14,455	23,236
Office overheads	-	5,793	5,793	7,103
Sundry expenses	-	3,581	3,581	9,043
Software upgrades and support	-	39,050	39,050	34,068
Bank charges and interest	-	2,502	2,502	2,762
Employee support	-	262	262	920
Auditor's remuneration	-	9,309	9,309	7,809
Trustees meetings	-	327	327	215
Hire of assets	-	-	-	1,419
	<u>498,600</u>	<u>382,752</u>	<u>881,352</u>	<u>985,887</u>

## Go Beyond Charity

### Notes to the Financial Statements

#### Year Ended 31 December 2021

##### 9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Operating leases - other assets	61,342	74,007
Audit fees	7,750	7,059
Other non-audit services	1,559	750
Depreciation of fixed assets	<u>85,670</u>	<u>86,235</u>

*Operating leases - other assets* includes £49,267 (2020: £60,926) on land and buildings and £12,075 (2020: £13,081) on other assets.

##### 10 Trustees' remuneration and expenses

During the year the group made the following transactions with Trustees:

###### **Stephen Brearley**

£327 (2020: £128) of expenses were reimbursed to Stephen Brearley during the year.

The expenses reimbursed were travel expenses for a Board matter.

###### **Regina Clement**

£Nil (2020: £788) of expenses were reimbursed to Regina Clement during the year.

The expenses reimbursed were travel expenses for a Board matter.

###### **Anisha Reed**

£Nil (2020: £87) of expenses were reimbursed to Anisha Reed during the year.

The expenses reimbursed were costs associated with a Charity event.

No Trustees, nor any persons connected with them, have received any remuneration from the group during the year.

No trustees have received any other benefits from the Charity during the year.

Donations made by the Trustees without any conditions attached totalled £2,190 for the year (2020 - £2,070).

## Go Beyond Charity

### Notes to the Financial Statements

#### Year Ended 31 December 2021

##### 11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	599,645	772,027
Social security costs	51,407	60,772
Pension costs	12,396	18,512
	<u>663,448</u>	<u>851,311</u>

The monthly average number of persons (including Senior Management Team) employed by the group during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Fundraising	4	7
Operations	12	14
Support	8	8
Retail	6	7
	<u>30</u>	<u>36</u>

The number of employees whose emoluments fell within the following bands was:

	2021 No
£60,001 - £70,000	<u>1</u>

The total employee benefits of the key management personnel of the group were £127,864 (2020 - £248,388). Key management personnel comprises of the Chief Executive Officer, Director of Finance & Commerce, Director of Fundraising & Communications and the Director of Operations (2020: Chief Executive Officer, Director of Finance, Head of YP Hub and other Senior Leadership Team).

## Go Beyond Charity

### Notes to the Financial Statements

Year Ended 31 December 2021

#### 12 Taxation

The Charity is registered with the Charity Commission and is therefore exempt from taxation. Any profits achieved by the trading company are gift aided to the Charity.

#### 13 Tangible fixed assets

##### Group and Charity

	Freehold land and buildings £	Motor vehicles £	Office equipment £	Plant & machinery £	Total £
<b>Cost</b>					
At 1 January 2021	3,347,662	202,757	109,596	56,651	3,716,666
Additions	-	-	-	22,109	22,109
At 31 December 2021	<u>3,347,662</u>	<u>202,757</u>	<u>109,596</u>	<u>78,760</u>	<u>3,738,775</u>
<b>Depreciation</b>					
At 1 January 2021	680,792	175,060	74,012	50,533	980,397
Charge for the year	<u>55,836</u>	<u>11,135</u>	<u>11,266</u>	<u>7,433</u>	<u>85,670</u>
At 31 December 2021	<u>736,628</u>	<u>186,195</u>	<u>85,278</u>	<u>57,966</u>	<u>1,066,067</u>
<b>Net book value</b>					
At 31 December 2021	<u>2,611,034</u>	<u>16,562</u>	<u>24,318</u>	<u>20,794</u>	<u>2,672,708</u>
At 31 December 2020	<u>2,666,870</u>	<u>27,697</u>	<u>35,584</u>	<u>6,118</u>	<u>2,736,269</u>



## Go Beyond Charity

### Notes to the Financial Statements

Year Ended 31 December 2021

#### 14 Fixed asset investments

##### Charity

##### Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
<b>Cost</b>		
At 1 January 2021	<u>1</u>	<u>1</u>
<b>Net book value</b>		
At 31 December 2021	<u>1</u>	<u>1</u>
At 31 December 2020	<u>1</u>	<u>1</u>

##### Details of undertakings

Details of the investments in which the Charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held	Principal activity
<b>Subsidiary undertakings</b>				
CHICKS (Trading) Limited	England and Wales	Ordinary shares	100%	To generate funds for the charitable parent company.

#### 15 Stock

	2021 £	Group 2020 £	2021 £	Charity 2020 £
Stocks	<u>237</u>	<u>266</u>	<u>237</u>	<u>266</u>

## Go Beyond Charity

### Notes to the Financial Statements

Year Ended 31 December 2021

#### 16 Debtors

	2021	Group 2020	2021	Charity 2020
	£	£	£	£
Trade debtors	145	-	145	-
Due from group undertakings	-	-	277	16,001
Prepayments and accrued income	34,021	23,190	34,021	23,190
Accrued income	75,000	-	75,000	-
VAT recoverable	-	-	1,402	-
Other debtors	17,752	42,769	17,752	42,769
	<u>126,918</u>	<u>65,959</u>	<u>128,597</u>	<u>81,960</u>

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

	2021	Group 2020	2021	Charity 2020
	£	£	£	£
Trade creditors	39,453	43,771	39,453	43,771
Other taxation and social security	11,940	8,356	11,940	8,356
VAT payable	450	225	-	225
Other creditors	10,250	42,570	10,250	42,570
Accruals	44,504	46,781	44,504	46,781
Deferred income	4,446	200	4,246	-
	<u>111,043</u>	<u>141,903</u>	<u>110,393</u>	<u>141,703</u>

#### Deferred income

	2021 £	Group 2020 £
Deferred income at 1 January 2021	(200)	-
Resources deferred in the period	<u>(4,246)</u>	<u>(200)</u>
Deferred income at year end	<u>(4,446)</u>	<u>(200)</u>
		2021 £
Resources deferred in the period		<u>(4,246)</u>

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2021

### 18 Analysis of changes in net cash

	1 January 2021	Cash flow	Other non-cash changes	31 December 2021
	£	£	£	£
Cash at bank and in hand	396,222	(15,129)	-	381,093
<b>Net cash</b>	<b>396,222</b>	<b>(15,129)</b>	<b>-</b>	<b>381,093</b>

### 19 Commitments

#### Group

#### Financial commitments

At 31 December 2021 the group had total commitments under non-cancellable operating leases as follows:

	Land and buildings	Other	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Not later than one year	61,833	729	62,562	68,475
Later than one year and not later than five years	29,635	-	29,635	45,558
Over five years	-	-	-	-
<b>Total</b>	<b>91,468</b>	<b>729</b>	<b>92,197</b>	<b>114,033</b>

#### Operating leases - lessor

The total of future minimum lease payments is as follows:

	2021	2020
	£	£
Not later than one year	-	-

Rental income recognised in the year was £5,100 (2020: £5,100).

The Charity leases an area of land to an external party for a fixed amount per annum. The contract expired 31 December 2020.

## Go Beyond Charity

### Notes to the Financial Statements

Year Ended 31 December 2021

#### 20 Funds

##### Group

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>General</b>				
General funds	94,523	1,020,215	(843,435)	271,303
<b>Designated</b>				
Property fund	396,646	-	(23,276)	373,370
<b>Total unrestricted</b>	<u>491,169</u>	<u>1,020,215</u>	<u>(866,711)</u>	<u>644,673</u>
<b>Restricted</b>				
Coastal Retreat	301,560	-	(6,837)	294,723
Moorland Retreat	340,670	-	(10,271)	330,399
Barn development	40,678	-	(1,041)	39,637
Sports barn development	48,348	-	(1,158)	47,190
Solar panels	10,643	-	(261)	10,382
Daleside Appeal	1,545,214	-	(27,535)	1,517,679
Daleside equipment	5,954	-	(4,687)	1,267
Daleside Appeal minibuses	22,389	-	(7,386)	15,003
Daleside courtyard challenge - capital	24,168	-	(528)	23,640
Provision of respite breaks	185,695	60,985	(183,575)	63,105
Daleside Appeal - revenue	18,328	-	-	18,328
SJP 2019	21,997	-	(2,579)	19,418
SJP 2020	-	50,661	(6,192)	44,469
<b>Total restricted</b>	<u>2,565,644</u>	<u>111,646</u>	<u>(252,050)</u>	<u>2,425,240</u>
<b>Total funds</b>	<u>3,056,813</u>	<u>1,131,861</u>	<u>(1,118,761)</u>	<u>3,069,913</u>

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2021

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
General funds	(38,081)	1,232,963	(1,136,475)	36,116	94,523
<i><b>Designated</b></i>					
Property fund	401,652	-	(24,246)	19,240	396,646
<b>Total unrestricted funds</b>	<u>363,571</u>	<u>1,232,963</u>	<u>(1,160,721)</u>	<u>55,356</u>	<u>491,169</u>
<b>Restricted funds</b>					
Coastal Retreat	292,857	-	7,723	980	301,560
Moorland Retreat	365,918	-	(10,271)	(14,977)	340,670
Barn development	35,999	-	(1,041)	5,720	40,678
Sports barn development	43,167	-	(1,158)	6,339	48,348
Solar panels	9,411	-	(261)	1,493	10,643
Minibuses	12,359	-	(12,809)	450	-
Daleside Appeal	1,590,669	-	(21,335)	(24,120)	1,545,214
Daleside equipment	8,324	-	(13,217)	10,847	5,954
Daleside Appeal minibuses	31,481	-	(9,092)	-	22,389
Daleside courtyard challenge - capital	26,663	-	(528)	(1,967)	24,168
Miscellaneous	11,045	-	-	(11,045)	-
Staff costs fund - SJP	97	-	-	(97)	-
Provision of respite breaks	88,954	184,654	(61,244)	(26,669)	185,695
Fit and Fed	2,132	-	-	(2,132)	-
Daleside Appeal - revenue	18,328	-	-	-	18,328
SJP 2019	40,486	-	(18,489)	-	21,997
Daleside courtyard challenge - revenue	178	-	-	(178)	-
<b>Total restricted funds</b>	<u>2,578,068</u>	<u>184,654</u>	<u>(141,722)</u>	<u>(55,356)</u>	<u>2,565,644</u>
<b>Total funds</b>	<u>2,941,639</u>	<u>1,417,617</u>	<u>(1,302,443)</u>	<u>-</u>	<u>3,056,813</u>

# Go Beyond Charity

## Notes to the Financial Statements

Year Ended 31 December 2021

### Charity

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General funds	94,665	1,020,214	(843,354)	271,525
<i><b>Designated</b></i>				
Property fund	396,646	-	(23,276)	373,370
<b>Total unrestricted funds</b>	<u>491,311</u>	<u>1,020,214</u>	<u>(866,630)</u>	<u>644,895</u>
<b>Restricted funds</b>				
Coastal Retreat	301,560	-	(6,837)	294,723
Moorland Retreat	340,670	-	(10,271)	330,399
Barn development	40,678	-	(1,041)	39,637
Sports barn development	48,348	-	(1,158)	47,190
Solar panels	10,643	-	(261)	10,382
Daleside Appeal	1,545,214	-	(27,535)	1,517,679
Daleside equipment	5,954	-	(4,687)	1,267
Daleside Appeal minibuses	22,389	-	(7,386)	15,003
Daleside courtyard challenge - capital	24,168	-	(528)	23,640
Provision of respite breaks	185,695	60,985	(183,575)	63,105
Daleside Appeal - revenue	18,328	-	-	18,328
SJP 2019	21,997	-	(2,579)	19,418
SJP 2020	-	50,661	(6,192)	44,469
<b>Total restricted funds</b>	<u>2,565,644</u>	<u>111,646</u>	<u>(252,050)</u>	<u>2,425,240</u>
<b>Total funds</b>	<u>3,056,955</u>	<u>1,131,860</u>	<u>(1,118,680)</u>	<u>3,070,135</u>

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
General funds	(42,855)	1,232,962	(1,131,558)	36,116	94,665
<i><b>Designated</b></i>					
Property fund	<u>401,652</u>	<u>-</u>	<u>(24,246)</u>	<u>19,240</u>	<u>396,646</u>

## Go Beyond Charity

### Notes to the Financial Statements

Year Ended 31 December 2021

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
<b>Total unrestricted funds</b>	<u>358,797</u>	<u>1,232,962</u>	<u>(1,155,804)</u>	<u>55,356</u>	<u>491,311</u>
<b>Restricted funds</b>					
Coastal Retreat	292,857	-	7,723	980	301,560
Moorland Retreat	365,918	-	(10,271)	(14,977)	340,670
Barn development	35,999	-	(1,041)	5,720	40,678
Sports barn development	43,167	-	(1,158)	6,339	48,348
Solar panels	9,411	-	(261)	1,493	10,643
Minibuses	12,359	-	(12,809)	450	-
Daleside Appeal	1,590,669	-	(21,335)	(24,120)	1,545,214
Daleside equipment	8,324	-	(13,217)	10,847	5,954
Daleside Appeal minibuses	31,481	-	(9,092)	-	22,389
Daleside courtyard challenge - capital	26,663	-	(528)	(1,967)	24,168
Miscellaneous	11,045	-	-	(11,045)	-
Staff costs - SJP	97	-	-	(97)	-
Provision of respite breaks	88,954	184,654	(61,244)	(26,669)	185,695
Fit and Fed	2,132	-	-	(2,132)	-
Daleside Appeal - revenue	18,328	-	-	-	18,328
SJP 2019	40,486	-	(18,489)	-	21,997
Daleside courtyard challenge - revenue	<u>178</u>	<u>-</u>	<u>-</u>	<u>(178)</u>	<u>-</u>
<b>Total restricted funds</b>	<u>2,578,068</u>	<u>184,654</u>	<u>(141,722)</u>	<u>(55,356)</u>	<u>2,565,644</u>
<b>Total funds</b>	<u>2,936,865</u>	<u>1,417,616</u>	<u>(1,297,526)</u>	<u>-</u>	<u>3,056,955</u>

# Go Beyond Charity

## Notes to the Financial Statements

### Year Ended 31 December 2021

The specific purposes for which the funds are to be applied are as follows:

#### Designated Funds

Property Fund - The property fund represents the net book value of unrestricted fixed assets held by the Charity.

#### Restricted Funds

Coastal Retreat - This fund was set up to purchase the Coastal Retreat. During the year a depreciation provision of £6,837 has been made and the balance carried forward of £294,723 represents the fixed asset value at the year end.

Moorland Retreat - This fund was set up to purchase the Moorland Retreat. During the year a depreciation provision of £10,271 has been made and the balance of £330,399 represents the fixed asset value at the year end.

Barn Development - This fund was set up to fund the development of a play barn at Moorland Retreat. During the year a depreciation provision of £1,041 has been made, the balance of £39,637 represents the fixed asset value at the year end.

Sports Barn Development - This fund was set up to fund a sports barn at Moorland Retreat. During the year a depreciation provision of £1,158 has been made, the balance of £47,190 represents the fixed asset value at the year end.

Solar Panels - This fund was set up to fund the solar panels at Moorland Retreat. During the year a depreciation provision of £261 has been made, the balance of £10,382 represents the fixed asset value at the year end.

Daleside Appeal - This fund was set up to purchase and renovate a site in the Midlands. During the year a depreciation provision of £27,535 has been made, the balance of £1,517,680 represents the fixed asset value at the year end.

Daleside Equipment - This fund was set up to purchase equipment at Daleside. During the year a depreciation provision of £4,687 has been made, the balance of £1,266 represents the fixed asset value at the year end.

Daleside Appeal - Minibuses - This fund was set up to purchase minibuses at Daleside. During the year a depreciation provision of £7,386 has been made, the balance of £15,003 represents the fixed asset value at the year end.

Daleside Courtyard challenge - This fund was set up to purchase matting and equipment. During the year a depreciation provision of £528 has been made, the balance of £23,640 represents the fixed asset value at the year end.

Provision of Respite Breaks and Young Start - This fund is restricted to respite break costs. During the year income of £60,985 was received and costs of £183,575 incurred providing various breaks, the balance of £63,105 will be carried forward for use in future years.

Daleside Appeal - revenue - This fund is restricted towards various Daleside costs. There has been no movement on this fund during the year and the balance of £18,328 will be carried forward for use in future years.



## Go Beyond Charity

### Notes to the Financial Statements

#### Year Ended 31 December 2021

SJP 2019 - This fund is restricted and has been used to purchase a boiler. The balance carried forward of £19,418 is included in the accounts as a fixed asset and a depreciation charge of £2,579 has been included in the accounts.

SJP 2020 - This fund is restricted to pay the Head of Young Person's Hub salary and Referral Agent Development. During the year income of £50,661 was received and salary expenses incurred of £6,192, the balance of £44,469 will be carried forward for use in future years.

#### 21 Analysis of net assets between funds

##### Group

	Unrestricted funds		Restricted funds	Total funds at 31 December 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	373,370	2,299,338	2,672,708
Current assets	382,346	-	125,902	508,248
Current liabilities	(111,043)	-	-	(111,043)
Total net assets	<u>271,303</u>	<u>373,370</u>	<u>2,425,240</u>	<u>3,069,913</u>

	Unrestricted funds		Restricted funds	Total funds at 31 December 2020
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	396,646	2,339,623	2,736,269
Current assets	236,426	-	226,021	462,447
Current liabilities	(141,903)	-	-	(141,903)
Total net assets	<u>94,523</u>	<u>396,646</u>	<u>2,565,644</u>	<u>3,056,813</u>

#### 22 Related party transactions

##### Charity

During the year the Charity made the following related party transactions:

##### CHICKS (Trading) Limited

(Wholly owned subsidiary)

During the year the Charity received donations from CHICKS (Trading) Limited of £nil (2020: £4,099). At the balance sheet date the amount due from CHICKS (Trading) Limited was £277 (2020 - £16,001). Amounts due are repayable on demand and no interest is charged on the outstanding balance.

##### Post balance sheet events

On 31 May 2022 the charity received proceeds of £800,455 from the sale of the Moorland property which had a net book value of £636,031.