

Go Beyond Charity
formerly known as Country Holidays for Inner City Kids

(A company limited by guarantee)

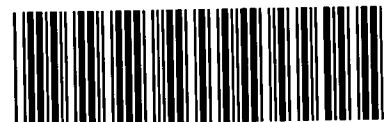
Annual Report and Financial Statements
Year Ended 31 December 2020

Company registration number: 03985540

Charity registration number: England & Wales: 1080953

Charity registration number: Scotland: SCO40536

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Go Beyond Charity

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Go Beyond Charity

Trustees' Report

A Message From The Chair of Trustees

2020 was a year without precedent for the Charity. For the first time in our history, national lockdowns and social distancing restrictions brought on by Covid-19 meant our centres remained closed for much of the year, drastically reducing the number of young people we could welcome on Breaks. The pandemic also impacted fundraising, with non-essential retail closures and the ban on community events cutting off key income streams.

Despite the huge operational challenges presented by Covid and disappointment at not being able to serve our young people as normal, I am nevertheless pleased to report that the Charity managed to achieve a great deal in 2020:

- We completed recruitment and onboarding of seven new highly experienced trustees, taking our Board to 10 members.
- We restructured the team and rebalanced our overheads to create a leaner, more efficient organisation that is more financially sustainable.
- We took our Moorland centre on Dartmoor off the market, with a view to getting it back in operation for young people by 2022.
- We articulated and rolled out a new three-year strategy that will anchor decision-making going forward and guide our growth and development.
- We innovated a Day Breaks programme at our Coastal centre in Cornwall, enabling local young people to enjoy Covid-secure Breaks between the summer and November lockdowns.
- We successfully applied for and received £100k grant from Barclays, alongside securing a new partnership with Midcounties Cooperative Travel worth £50k per year.
- We rebranded as Go Beyond, a name that far better reflects the aspirations of our Charity and our young people, and one that is fit for the digital future.

With young people's problems compounded by months of lockdowns, social isolation and disrupted schooling, never has our purpose felt more relevant. Accordingly, our priority in the first half of 2021 is on getting Breaks up and running again. We will move in line government social distancing restrictions, restarting Day Breaks at Coastal from mid-April and residential Breaks at Coastal or Daleside in the summer.

As we re-operationalise, we will work to evolve the types of Breaks we offer to maximise the potential of our centres, with a view to trialling new concepts and reaching more types of young people in need. We will also turn our attention to our brand and ensure that we leverage the full benefit of our new name, engaging all our stakeholders in its potential.

So, despite a year of disruption and anguish, I end this introductory letter on an upbeat note. With the critical groundwork undertaken, we now look to an ambitious, more sustainable and exciting future. 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. But this year more than ever, I would like to thank the Go Beyond staff for achieving so much in the most trying of times; their positivity and dedication is an inspiration and myself and the Board look forward to working with them in a brighter 2021.

Stephen Brearley
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 2020, 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.
Company status:	Company registered number 03985540
Registered office	Go Beyond Charity, Moorland Retreat, Brentor, Tavistock, Devon, PL19 0LX
Auditors:	PKF Francis Clark, North Quay House, Sutton Harbour, Plymouth, PL4 0RA
Bankers:	Barclays Bank Plc, PO Box 330, 3 Bedford Street, Exeter, EX1 1ZN
Solicitors:	Parnalls Solicitors, 15-19 Westgate Street, Launceston, Cornwall, PL15 7AB

Directors and Trustees

The Directors of the charitable company (the company) are its Trustees for the purpose of Charity law. The Trustees and officers serving during the year and since the year end were as follows:

Stephen David Brearley (appointed Chair May 2019)

Barbara Peacock (appointed 29 April 2020 and appointed Deputy Chair April 2020)

Richard Wilson (appointed 29 April 2020 and appointed Treasurer April 2020)

Dawn Carter-McDonald (appointed 29 April 2020)

Regina Clement (appointed 29 April 2020)

Graham Horner

Anisha Reed (appointed 29 April 2020)

Andrew Ryde

Jessica Swinfen (appointed 29 April 2020)

Andrew Wright (appointed 29 April 2020)

Robin Barlow (resigned 29 April 2020)

Kenneth Cherrett (resigned 29 April 2020)

Andrew Fraser (resigned 12 May 2020)

Stephen Paul Williams (resigned 29 April 2020)

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Trustees' Report

Company Secretary

Emily Jepson (appointed 31 March 2020)

Andrew Dean (resigned 6 March 2020)

Chief Executive Officer

Andrew Dean (resigned March 2020)

Victoria Aspinall (appointed March 2020 as interim CEO, permanent from November 2020)

The Trustees delegate the day-to-day management of the Charity to the Chief Executive Officer and the Senior Leadership Team. During 2020 the Senior Leadership Team were as follows:

Victoria Aspinall (appointed March 2020)

Debs McIver (appointed May 2020)

Suzi McGoldrick (appointed July 2020)

Andrew Dean (resigned March 2020)

Sarah Smith (resigned March 2020)

Oliver Boyce (resigned July 2020)

Go Beyond 2020

Go Beyond exists to provide Breaks to young people aged 8-17 from all over the UK who would really benefit from a break from their home lives and would otherwise not have a holiday throughout the year.

The young people 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 been bereaved. The one thing they all have in common is that they could really benefit from time away from their circumstances.

Research across the UK during the pandemic shows that the situations of vulnerable children have worsened during lockdown. A study by the Carer's Trust (Jul 2020) reports that 56% of young carers said that their education was suffering and 40% said that their mental health had worsened. With restrictions easing, the need for Go Beyond Breaks is more significant than ever before.

Go Beyond Charity

Trustees' Report

Breaks

Up to March 2020 we operated six residential Break weeks at our Daleside centre in Derbyshire for 76 children and young people. 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.

One of the children who enjoyed a Daleside Break was 9-year-old Demelza* who was described by Break Leader Alice as being blown away by her experience of horse riding, *"She relished the mundane tasks such as mucking out as she wanted to make the stable clean and tidy for her pony. She smiled from ear to ear for the entire morning, it was the best sight to see"*. When asked to describe her 'I will remember forever moment' Demelza* said, *"I just really loved horse riding, I couldn't believe it was real - I thought I was dreaming"*.

**Name changed to protect identity*

At the start of the first lockdown, we had to make the difficult decision to close our centres for the first time in 28 years. We were delighted the relaxation of restrictions enabled us to reopen our Coastal centre in Cornwall in October 2020 and welcome back children and young people living within safe travel distance from the centre.

The Breaks team created a new model of Covid-safe Day Breaks with teachers referring eligible children to come and visit within their existing school bubbles. Groups were kept smaller than on our traditional residential Breaks to maintain social distancing practices and a higher staff-to-child ratio for additional support.

Day Breaks 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.

"I greeted the young people every afternoon on their return to school. They returned smiling, laughing, relaxed and exhausted," said DDSL Therapeutic Lead and Thrive Practitioner, Jane Truscott. "In school during the following weeks they were able to reflect on their positive experiences and had something to discuss with other young people about their own lives. This gave them a new-found confidence."

Jane added: *"One girl came back and couldn't wait to tell me about her day at the beach jumping the waves. This girl had never been given the opportunity to play in the waves without getting a negative response from her carers. She told me 'I didn't get told off. We all just laughed and laughed and then they helped me to get dry.'"*

Whilst our Breaks looked different from previous years, the experience for the children has still been as incredible as ever for each young person. *"We were all thrilled to see the first football game take place in the outdoor sports barn and our trampolines being bounced on once more; with smiles shining all around as new friendships are formed and confidence flourishes."* Kate, Coastal Centre Manager.

Go Beyond Charity

Trustees' Report

The Go Beyond Break Leaders working with referral agents recorded the following outcomes for children on Day Breaks:

- Increased confidence and sense of self-worth.
- Created new friendships, including among groups in the same class.
- Tried new experiences such as going to the beach, taking part in a drumming workshop.
- Developed a new skill including learning to bake, to light a fire, to fly a kite, perform magic tricks and cook around the campfire.
- Increased their physical activity levels and enjoyed time outside.
- Contributed as part of a team during challenges and games.

Throughout their Break, young people collect 'I will remember forever' moments, which are shared and celebrated at the end of each day. For 12-year-old Alice*, creating a huge 'slip and slide' down one of the hills at the Centre was her 'I will remember forever' moment. Break Leader Beth said, *"The water slide was an amazing activity, which proved to be a massive hit with the children. It was lovely to see everyone joining in and cheering each other on, watching some of the quieter children grow their confidence with each turn was just a brilliant sight to see."*

Sadly, the third national lockdown yet again required Breaks to be paused; however, we used the time to start building a new area on our website called Go Beyond at Home, part of our longer-term strategy to extend our support to children and families before they arrive onsite and beyond the one week they spend at our Centres.

As restrictions lift with the roadmap out of lockdown, we will reopen Day Breaks at Coastal in April 2021 and will work towards launching Day Breaks at Daleside, leading up to a return to residential Breaks in the summer. This is an exciting move that will be the first time in over two years that we've been able to operate Breaks from two centres simultaneously. It also means that in 2021 we are looking to support more children and young people than ever before at our centres.

From CHICKS to Go Beyond - Our Rebrand

After many years of preparation and consultation with key stakeholders and the children we support, in October 2020 we were able to launch our new name, Go Beyond. Our rebrand work was supported by businesses and professionals giving their time and expertise pro bono resulting in the project being completed under budget. We are managing the rebrand carefully and replacing collateral on a natural wastage basis. We aim to have uniforms for Break Leaders and the signage for our shops and centres updated during 2021.

The new logo and brand identity have been very positively received by children and referral agents who have let us know that they feel it communicates the warmth and hope of Breaks, with a name that they feel more connected to.

Go Beyond Charity

Trustees' Report

Go Beyond's Charity Shops

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

The shops reopened in June for four months and briefly again in December 2020 and were eagerly welcomed back by customers. December was a particularly successful trading period with some of our highest sales achieved since first opening.

We will be creating a new Retail strategy in 2021 to build upon the success of our shops and evaluate the potential to grow our offering.

Fundraising

As with many charities, the pandemic has had an impact on our fundraising activities. We operated with a small core team of staff working remotely from March to October 2020 but needed to maintain income levels and communications with our donors and funders.

In spite of this, the team received a positive reaction and support from the public who responded generously to our June and October Appeals. In June, our additional Champions for Children appeal reached its target in just 72 hours with match funding from The Big Give resulting in £8,000 being raised.

In July, our charity Ambassador Adrian Edmondson agreed to front a BBC Radio 4 Charity Appeal on our behalf, which invited listeners to consider their time in lockdown this year and imagine what it must be like for children referred for a Break who, lockdown or not, never have time to 'lark about or have fun with chums'. The appeal raised £18,000 to give children affected by the coronavirus pandemic the certainty that days full of fun, laughter and sunshine do lie ahead.

At Christmas, we were able to send gifts and support packages to all children who had been on a Break that year thanks to the generosity of The Fence Club and also Devon and Cornwall Police whose staff gave gifts and made a donation of £5,000 after naming Go Beyond the Chief Constable's charity of the year. Our Corporate Partner, Hermes, once again delivered the gift packages for us.

In December, we received the welcome news that our application to the Barclays Covid-19 Community Aid Package was successful. The generous donation of £100,000 enabled us to provide specialist Day Breaks for over 150 vulnerable children who had been particularly affected throughout lockdown.

We also welcomed a new Corporate Partner for 2021, Midcounties Co-operative Travel who will be supporting our work and offering expertise and volunteers throughout the year.

Unfortunately, the majority of our community events and Go Beyond fundraising events such as the annual Golf Day had to be cancelled in 2020, which significantly impacted income in this area.

Throughout the pandemic, we approached existing Trust and Foundation funders to request that their donation be unrestricted. Some Trusts were able to agree to unrestrict their funding to enable us to maintain some financial security through the lockdown periods.

Go Beyond Charity

Trustees' Report

Income in 2020 reached over £1.4m, highlights included:

- Trusts raised over £453,272
- Individual giving income raised £381,000 from donations and community events
- Income from corporates raised £220,000, an increase of 29% on 2019

Volunteers

Our residential Breaks are only possible thanks to the support of our volunteers who provide essential support with activities, mealtimes and wellbeing care for children and young people. During 2020, we were supported by groups and individuals who volunteered on Breaks, in our shops, with fundraising, maintenance at our centres and administration.

We will be launching a new Volunteer strategy to ensure that our volunteers are given all the support they need from the initial recruitment enquiry and training to their time on Breaks and make sure that they receive the recognition they deserve for their essential contribution.

Strategy

In May 2020, the Go Beyond Board of Trustees worked with the CEO and Senior Leadership Team to launch a three-year strategy to set the Charity up for success in the coming decade. Our simple approach builds on our vision to inspire all young people and leverages the strengths that have underpinned our achievements so far.

Framed in the context of the pandemic, we considered how we could emerge stronger after Covid as the newly invigorated *Go Beyond*.

We identified four strategic themes and the critical tasks aligned to them:

1. Operating Model

- Transform human resources
- Nurture leaders and team behaviours
- Improve policies and processes
- Enhance through-life colleague development
- Embrace new technology to improve efficacy and compliance

2. Breaks

- Re-establish operations at all the of our centres
- Refocus on outdoor activities
- Broaden our Break portfolio
- Promote physical, social, and emotional wellbeing
- Enhance virtual support for practical activity

3. Finances

- Align fiscal policy to our reality
- Rebuild reserves and ensure liquidity
- Increase transparency to inform decision making
- Reduce risk by sweating assets
- Secure sustainability

Go Beyond Charity

Trustees' Report

4. Marketing

- Complete rebrand to Go Beyond
- Sharpen brand identity and stakeholder communications
- Build strong national reputation from our strong base in SW England
- Expand digital presence and capabilities

In a challenging year, we have made encouraging progress against this strategy, consolidating our financial position, reviewing and updating our policies, introducing Covid-secure Day Breaks and completing our rebrand to Go Beyond. Going forward, our strategy will be our anchor, helping us to prioritise and allocate resources and ensure the resilience and future growth of the Charity.

Next Steps

In 2021, we will be updating our centres and shops with a fresh new Go Beyond identity and signage. Our Retail results have proven that we have a strong proposition, and we will be investigating opportunities to grow our offering, on new high streets, online and via pop up shops.

We will be working to extend the reach of our Breaks beyond the time that children and young people are at our centre. We are creating videos and introductory packs to help children and young people know what to expect, feel comfortable and look forward to when they arrive onsite. We will investigate opportunities to connect them with resources and activities in their area once they return home to maintain support and encourage interests and talents long after their Break ends.

Finally, as a Charity that is passionate about helping young people reach their potential, we will continue to seek opportunities to support apprenticeships and career-based training.

Financial Report

Summary of Financial Position

The results for the year are shown in the Consolidated Statement of Financial Activities on page 18.

- Surplus £115,174
- Donations and Legacies £1,244,814 (2019: £1,288,095) a reduction of 3%

Mitigating the Financial Impact of Covid

We have been pleased to note that our donors and supporters have remained committed to us through these difficult times. We have received £300,000 of government grants throughout 2020 to support wages and other business costs and have taken a number of steps to reduce fixed costs. This support and our actions have provided stability to the management of our cash resources so far in 2020 and we expect this to continue into 2021.

Actions include:

- COVID Job retention scheme value of £209,113
- Business support grants value of £91,000
- Rate relief value of £727
- Expenditure reduced by 30%

Go Beyond Charity

Trustees' Report

Going Concern

In assessing our going concern status, we have prepared forecasts for 2022 which assume Breaks will be operational throughout the year at both our Coastal and Daleside centres, our three retail stores will continue to trade, and staffing levels remain per the recent restructure. 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.

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.

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.

Currently the free cash reserves are still outside of the level of reserves believed to be sufficient and working to increase this figure is a priority for the Board of Trustees.

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 2020.

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.

New subcommittees were formed around 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 2020; 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 ^{14th} ~~15th~~ ²⁰²¹ ~~JUNE~~ and signed on its behalf by:



Stephen Brearley
Chair of Trustees

Go Beyond Charity

Statement of Trustees' Responsibilities

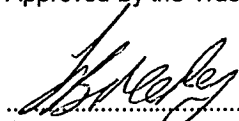
The Trustees (who are also the directors of Go Beyond Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable 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 7 June 2021 and signed on its behalf by:


.....
Stephen Breakey
Chair of Trustees

Go Beyond Charity

Independent Auditor's Report to the Members 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 2020, 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 2020 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 Members 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 have 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.

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Independent Auditor's Report to the Members of Go Beyond Charity

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 11), 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;
- Reviewed legal and professional costs to identify any possible non compliance or legal costs in respect of non compliance;
- Reviewed Board minutes; and
- Reviewed whistleblowing records.

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Independent Auditor's Report to the Members 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 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 Members 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: 06/07/21.....

Go Beyond Charity

Consolidated Statement of Financial Activities

Year Ended 31 December 2020

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

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
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>
Expenditure on:				
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
Reconciliation of funds				
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>

Go Beyond Charity

Consolidated Statement of Financial Activities

Year Ended 31 December 2020

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

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	971,271	316,824	1,288,095
Charitable activities	4	96,141	-	96,141
Other trading activities	5	171,491	-	171,491
Investment income	6	7,143	-	7,143
Total income		<u>1,246,046</u>	<u>316,824</u>	<u>1,562,870</u>
Expenditure on:				
Raising funds	7	(546,729)	-	(546,729)
Charitable activities	8	(911,610)	(367,419)	(1,279,029)
Other expenditure		<u>(32,885)</u>	<u>(72,000)</u>	<u>(104,885)</u>
Total expenditure		<u>(1,491,224)</u>	<u>(439,419)</u>	<u>(1,930,643)</u>
Net expenditure		(245,178)	(122,595)	(367,773)
Transfers between funds		<u>(13,301)</u>	<u>13,301</u>	<u>-</u>
Net movement in funds		(258,479)	(109,294)	(367,773)
Reconciliation of funds				
Total funds brought forward		<u>622,050</u>	<u>2,687,362</u>	<u>3,309,412</u>
Total funds carried forward	20	<u>363,571</u>	<u>2,578,068</u>	<u>2,941,639</u>

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

The funds breakdown for 2019 and 2020 is shown in note 20.


Go Beyond Charity

Consolidated Balance Sheet

31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	13	2,736,269	2,818,500
Current assets			
Stocks	15	266	1,580
Debtors	16	65,959	47,522
Cash at bank and in hand		<u>396,222</u>	<u>253,333</u>
		462,447	302,435
Creditors: Amounts falling due within one year	17	<u>(141,903)</u>	<u>(179,296)</u>
Net current assets		<u>320,544</u>	<u>123,139</u>
Net assets		<u>3,056,813</u>	<u>2,941,639</u>
Funds of the group:			
Restricted funds		2,565,644	2,578,068
Unrestricted income funds			
Unrestricted funds		<u>491,169</u>	<u>363,571</u>
Total funds	20	<u>3,056,813</u>	<u>2,941,639</u>

The financial statements on pages 17 to 42 were approved by the Trustees, and authorised for issue on 4th Jan 2021 and signed on their behalf by:


 Stephen Brearley
 Trustee

Company Registration Number: 03985540

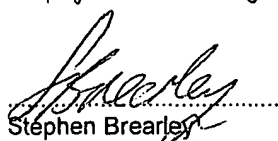
Go Beyond Charity

Balance Sheet

31 December 2020

	Note	Charity 2020 £	Charity 2019 £
Fixed assets			
Tangible assets	13	2,736,269	2,818,500
Investments		<u>1</u>	<u>1</u>
		<u>2,736,270</u>	<u>2,818,501</u>
Current assets			
Stocks	15	266	1,580
Debtors	16	81,960	55,849
Cash at bank and in hand		<u>380,162</u>	<u>240,031</u>
		462,388	297,460
Creditors: Amounts falling due within one year	17	<u>(141,703)</u>	<u>(179,096)</u>
Net current assets		<u>320,685</u>	<u>118,364</u>
Net assets		<u>3,056,955</u>	<u>2,936,865</u>
Funds of the Charity:			
Restricted funds		2,565,644	2,578,068
Unrestricted income funds			
Unrestricted funds		<u>491,311</u>	<u>358,797</u>
Total funds	20	<u>3,056,955</u>	<u>2,936,865</u>

The financial statements on pages 17 to 42 were approved by the Trustees, and authorised for issue on 14 June 2021 and signed on their behalf by:


 Stephen Brearley
 Trustee

Company Registration Number: 03985540

Go Beyond Charity

Consolidated Statement of Cash Flows

Year Ended 31 December 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net income/(expenditure) for the reporting period		115,174	(367,773)
Adjustments to cash flows from non-cash items			
Depreciation	7	86,235	95,733
Investment income	6	(18,022)	(7,143)
Loss on disposal of tangible fixed assets		-	2,977
Impairment loss on disposal of fixed assets held for the group's own use		-	104,885
		<u>183,387</u>	<u>(171,321)</u>
Working capital adjustments			
Decrease in stocks	15	1,314	-
(Increase)/decrease in debtors	16	(18,437)	12,151
(Decrease)/increase in creditors	17	(37,393)	66,150
Decrease in deferred income		-	(15,520)
Net cash flows from operating activities		<u>128,871</u>	<u>(108,540)</u>
Cash flows from investing activities			
Interest receivable and similar income	6	18,022	7,143
Purchase of tangible fixed assets	13	(4,004)	(82,317)
Net cash flows from investing activities		<u>14,018</u>	<u>(75,174)</u>
Net increase/(decrease) in cash and cash equivalents		142,889	(183,714)
Cash and cash equivalents at 1 January		<u>253,333</u>	<u>437,047</u>
Cash and cash equivalents at 31 December		<u><u>396,222</u></u>	<u><u>253,333</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 2020

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.

The principal place of business is:
Suite B1 Higher Mill
Buckfast Abbey
Buckfastleigh
Devon
TQ11 0EE

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 undertakings drawn up to 31 December 2020.

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 £120,080 (2019 - deficit of £368,988).

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 2020

Going concern

In assessing our going concern status, we have prepared forecasts for 2022 which assume Breaks will be operational throughout the year at both our Coastal and Daleside centres, our three retail stores will continue to trade, and staffing levels remain per the recent restructure. 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.

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.

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.

Go Beyond Charity

Notes to the Financial Statements

Year Ended 31 December 2020

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 2020

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 2020

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 2020

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees's 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 £12,354 (2019: £14,527).

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 2020

3 Income from donations and legacies

	Unrestricted general funds £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and legacies;				
Donations from individuals, trusts and corporations	708,499	184,654	893,153	1,215,170
Legacies	10,000	-	10,000	8,160
Gift aid reclaimed	41,548	-	41,548	44,315
Grants, including capital grants;				
Government grants	300,113	-	300,113	-
Grants from other charities	-	-	-	20,450
	<u>1,060,160</u>	<u>184,654</u>	<u>1,244,814</u>	<u>1,288,095</u>

The income from donations and legacies was £1,244,814 (2019: £1,288,095) of which £1,060,160 was unrestricted (2019: £971,271) and £184,654 was restricted to other funds (2019: £316,824).

4 Income from charitable activities

	Unrestricted general funds £	Total 2020 £	Total 2019 £
Fundraising events	33,699	33,699	94,245
Trading income	111	111	1,896
	<u>33,810</u>	<u>33,810</u>	<u>96,141</u>

The income from charitable activities was £33,810 (2019: £96,141) of which all was unrestricted (2019: all unrestricted).

5 Income from other trading activities

	Unrestricted general funds £	Total 2020 £	Total 2019 £
Trading income;			
Shop income from sale of donated goods and services	116,721	116,721	160,488
Lottery	-	-	2,437
Sponsorship income	-	-	4,904
Other income	4,250	4,250	3,662
	<u>120,971</u>	<u>120,971</u>	<u>171,491</u>

Go Beyond Charity

Notes to the Financial Statements

Year Ended 31 December 2020

The income from other trading activities was £120,971 (2019: £171,491) of which all was unrestricted (2019: 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	2020	2019
	£	£
Turnover	-	4,904
Administrative expenses	(818)	(811)
Operating profit	(818)	4,093
Other interest receivable and similar income	1	6
Profit / (loss) before tax	(817)	4,099
Profit / (loss) for the financial year	(817)	4,099
Profit and loss account brought forward	4,774	3,552
Gift aid distribution to parent charity	(4,099)	(2,877)
Profit and loss account carried forward	(142)	4,774

Balance sheet	2020	2019
	£	£
Assets	809	13,302
Creditors	(950)	(8,527)
Net assets	(141)	4,775
Capital	1	1
Reserves	(142)	4,774
Equity	(141)	4,775

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 2020

6 Investment income

	Unrestricted general funds £	Total 2020 £	Total 2019 £
Other investment income	173	173	1,353
Income from rents	17,849	17,849	5,790
	<u>18,022</u>	<u>18,022</u>	<u>7,143</u>

The income from investments was £18,022 (2019: £7,143) of which all was unrestricted (2019: all unrestricted).

7 Expenditure on raising funds

	Unrestricted general funds £	Total 2020 £	Total 2019 £
Materials	3,493	3,493	15,135
Events	434	434	19,420
Travel	1,155	1,155	15,433
Office costs	61,564	61,564	94,784
Training and networking	15	15	3,934
Staff costs	238,663	238,663	373,908
Marketing and publicity	297	297	8,598
Other direct costs of generating voluntary income	10,935	10,935	12,540
(Profit)/loss on disposal of tangible fixed assets	-	-	2,977
	<u>316,556</u>	<u>316,556</u>	<u>546,729</u>

Go Beyond Charity

Notes to the Financial Statements

Year Ended 31 December 2020

8 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	General £	funds £	£	£
Provision of respite breaks	392,115	79,733	471,848	767,770
Depreciation, amortisation and other similar costs	24,246	61,989	86,235	95,733
Allocated support costs	427,804	-	427,804	415,526
	<u>844,165</u>	<u>141,722</u>	<u>985,887</u>	<u>1,279,029</u>
	Activity undertaken directly £	Support & governance costs £	Total 2020 £	Total 2019 £
Children's activities	5,620	-	5,620	31,353
Rent and utilities	45,625	2,357	47,982	48,567
Equipment and maintenance	23,385	-	23,385	40,896
Buildings and ground maintenance	6,982	-	6,982	15,506
Insurance	32,293	-	32,293	28,006
Advertising and promotions	20,531	-	20,531	49,387
Printing, postage and stationery	2,500	22,892	25,392	27,035
Vehicle running costs and travel	15,651	-	15,651	48,454
Food running costs and travel	3,603	393	3,996	40,364
Other holiday costs	7,896	-	7,896	18,417
Training, recruitment and agency	3,387	7,314	10,701	49,121
Wages and salaries	304,375	308,273	612,648	684,751
Depreciation	86,235	-	86,235	95,733
Legal and professional fees	-	23,236	23,236	24,000
Office overheads	-	7,103	7,103	8,428
Sundry expenses	-	9,043	9,043	7,181
Software upgrades and support	-	34,068	34,068	37,732
Bank charges and interest	-	2,762	2,762	2,947
Employee support	-	920	920	1,073
Auditor's remuneration	-	7,809	7,809	14,227
Trustees meetings	-	215	215	1,939
Hire of assets	-	1,419	1,419	3,912
	<u>558,083</u>	<u>427,804</u>	<u>985,887</u>	<u>1,279,029</u>

Go Beyond Charity

Notes to the Financial Statements

Year Ended 31 December 2020

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2020 £	2019 £
Operating leases - other assets	74,007	60,967
Audit fees	7,059	13,477
Other non-audit services	750	750
Loss on disposal of tangible fixed assets	-	2,977
Impairment loss on disposal of fixed assets held for the group's own use	-	(104,885)
Depreciation of fixed assets	<u>86,235</u>	<u>95,733</u>

Operating leases - other assets includes £60,926 (2019: £45,855) on land and buildings and £13,081 (2019: £15,112) on other assets.

10 Trustees' remuneration and expenses

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

Stephen Brearley

£128 (2019: £Nil) of expenses were reimbursed to Stephen Brearley during the year.

The expenses reimbursed were travel expenses for a Board matter.

Regina Clement

£788 (2019: £Nil) of expenses were reimbursed to Regina Clement during the year.

The expenses reimbursed were travel expenses for a Board matter.

Anisha Reed

£87 (2019: £Nil) 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 £2,070 for the year (2019 - £2,632).

Go Beyond Charity

Notes to the Financial Statements

Year Ended 31 December 2020

11 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	772,027	953,236
Social security costs	60,772	83,905
Pension costs	18,512	21,519
	<u>851,311</u>	<u>1,058,660</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:

	2020 No	2019 No
Fundraising	7	12
Operations	14	19
Support	8	6
Retail	7	6
	<u>36</u>	<u>43</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the group were £248,388 (2019 - £301,955). Key management personnel comprises of the Chief Executive Officer, Director of Finance, Head of YP Hub, and other Senior Leadership Team listed in the Trustees' Report (2019: Chief Executive Officer, Director of Finance, Head of YP Hub, and other Senior Leadership Team listed in the Trustees' Report).

The Chief Executive Officer, as the highest paid member of staff, received benefits totalling £58,591 (2019 - £74,993).

Go Beyond Charity

Notes to the Financial Statements

Year Ended 31 December 2020

12 Taxation

The group is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

Group

	Freehold land and buildings £	Motor vehicles £	Office equipment £	Plant & machinery £	Total £
Cost					
At 1 January 2020	3,343,658	202,757	109,596	56,651	3,712,662
Additions	<u>4,004</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,004</u>
At 31 December 2020	<u>3,347,662</u>	<u>202,757</u>	<u>109,596</u>	<u>56,651</u>	<u>3,716,666</u>
Depreciation					
At 1 January 2020	655,333	145,701	57,917	35,211	894,162
Charge for the year	<u>25,459</u>	<u>29,359</u>	<u>16,095</u>	<u>15,322</u>	<u>86,235</u>
At 31 December 2020	<u>680,792</u>	<u>175,060</u>	<u>74,012</u>	<u>50,533</u>	<u>980,397</u>
Net book value					
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>
At 31 December 2019	<u>2,688,325</u>	<u>57,056</u>	<u>51,679</u>	<u>21,440</u>	<u>2,818,500</u>

Go Beyond Charity

Notes to the Financial Statements

Year Ended 31 December 2020

Charity

	Freehold land and buildings £	Motor vehicles £	Office equipment £	Plant & machinery £	Total £
Cost					
At 1 January 2020	3,343,658	202,757	109,596	56,651	3,712,662
Additions	<u>4,004</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,004</u>
At 31 December 2020	<u>3,347,662</u>	<u>202,757</u>	<u>109,596</u>	<u>56,651</u>	<u>3,716,666</u>
Depreciation					
At 1 January 2020	655,333	145,701	57,917	35,211	894,162
Charge for the year	<u>25,459</u>	<u>29,359</u>	<u>16,095</u>	<u>15,322</u>	<u>86,235</u>
At 31 December 2020	<u>680,792</u>	<u>175,060</u>	<u>74,012</u>	<u>50,533</u>	<u>980,397</u>
Net book value					
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>
At 31 December 2019	<u>2,688,325</u>	<u>57,056</u>	<u>51,679</u>	<u>21,440</u>	<u>2,818,500</u>

Go Beyond Charity

Notes to the Financial Statements

Year Ended 31 December 2020

14 Fixed asset investments

Charity

	2020 £	2019 £
Shares in group undertakings and participating interests	<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
Subsidiary undertakings				
CHICKS (Trading) Limited	England and Wales	Ordinary shares	100%	To generate funds for the charitable parent company.

15 Stock

	2020 £	Group 2019 £	2020 £	Charity 2019 £
Stocks	<u>266</u>	<u>1,580</u>	<u>266</u>	<u>1,580</u>

16 Debtors

	2020 £	Group 2019 £	2020 £	Charity 2019 £
Trade debtors	-	150	-	150
Due from group undertakings	-	-	16,001	8,327
Prepayments and accrued income	23,190	20,486	23,190	20,486
VAT recoverable	-	3,912	-	3,912
Other debtors	<u>42,769</u>	<u>22,974</u>	<u>42,769</u>	<u>22,974</u>
	<u>65,959</u>	<u>47,522</u>	<u>81,960</u>	<u>55,849</u>

Go Beyond Charity

Notes to the Financial Statements

Year Ended 31 December 2020

17 Creditors: amounts falling due within one year

	2020 £	Group 2019 £	2020 £	Charity 2019 £
Trade creditors	43,771	64,663	43,771	64,663
Other taxation and social security	8,356	44,182	8,356	44,182
VAT payable	225	-	225	-
Other creditors	42,570	5,783	42,570	5,783
Accruals	46,781	64,468	46,781	64,468
Deferred income	200	200	-	-
	<u>141,903</u>	<u>179,296</u>	<u>141,703</u>	<u>179,096</u>

Deferred income

	2020 £	Group 2019 £
Resources deferred in the period	<u>(200)</u>	<u>(200)</u>

18 Analysis of changes in net debt

	1 January 2020 £	Cash flow £	Other non-cash changes £	31 December 2020 £
Cash at bank and in hand	253,333	142,889	-	396,222
Net debt	<u>253,333</u>	<u>142,889</u>	<u>-</u>	<u>396,222</u>

Go Beyond Charity

Notes to the Financial Statements

Year Ended 31 December 2020

19 Commitments

Group

Financial commitments

At 31 December 2020 the group had total commitments under non-cancellable operating leases as follows:

	Land and buildings	Other	Total	Total
	2020	2020	2020	2019
	£	£	£	£
Not later than one year	58,334	10,141	68,475	73,697
Later than one year and not later than five years	45,558	-	45,558	107,235
Over five years	-	-	-	6,798
Total	<u>103,892</u>	<u>10,141</u>	<u>114,033</u>	<u>187,730</u>

Operating leases - lessor

The total of future minimum lease payments is as follows:

	2020	2019
	£	£
Not later than one year	<u>-</u>	<u>5,100</u>

Rental income recognised in the year was £5,100 (2019: £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 2020

20 Funds

Group	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
General					
General funds	(38,081)	1,232,963	(1,136,475)	36,116	94,523
Designated					
Property fund	<u>401,652</u>	<u>-</u>	<u>(24,246)</u>	<u>19,240</u>	<u>396,646</u>
Total unrestricted funds	<u>363,571</u>	<u>1,232,963</u>	<u>(1,160,721)</u>	<u>55,356</u>	<u>491,169</u>
Restricted funds					
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	<u>178</u>	<u>-</u>	<u>-</u>	<u>(178)</u>	<u>-</u>
Total restricted funds	<u>2,578,068</u>	<u>184,654</u>	<u>(141,722)</u>	<u>(55,356)</u>	<u>2,565,644</u>
Total funds	<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 2020

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted funds					
<i>General</i>					
General funds	210,777	1,246,046	(1,431,714)	(63,190)	(38,081)
<i>Designated</i>					
Property fund	411,273	-	(59,510)	49,889	401,652
Total unrestricted funds	622,050	1,246,046	(1,491,224)	(13,301)	363,571
Restricted funds					
Coastal Retreat	299,694	-	(6,837)	-	292,857
Moorland Retreat	434,509	-	(68,591)	-	365,918
Barn development	42,761	-	(6,762)	-	35,999
Sports barn development	50,664	-	(7,497)	-	43,167
Solar panels	11,167	-	(1,756)	-	9,411
Minibuses	17,079	-	(4,720)	-	12,359
Daleside Appeal	1,621,164	-	(30,495)	-	1,590,669
Daleside equipment	11,099	-	(2,775)	-	8,324
Daleside Appeal minibuses	12,522	-	(10,494)	29,453	31,481
Daleside courtyard challenge - capital	27,846	-	(1,183)	-	26,663
Christmas present fund	5,323	-	(5,323)	-	-
Christmas breaks	8,974	9,353	(18,327)	-	-
Staff costs funds (Children in Need)	-	19,804	(24,592)	4,788	-
Miscellaneous	37,310	3,938	(18,957)	(11,246)	11,045
Staff costs fund - SJP	20,007	-	(19,910)	-	97
Provision of respite breaks	68,521	196,860	(166,733)	(9,694)	88,954
Fit and Fed	-	22,250	(20,118)	-	2,132
Daleside Appeal - revenue	18,544	-	(216)	-	18,328
SJP 2019	-	48,248	(7,762)	-	40,486
Daleside courtyard challenge - revenue	178	-	-	-	178
Pilot Projects	-	16,371	(16,371)	-	-
Total restricted funds	2,687,362	316,824	(439,419)	13,301	2,578,068
Total funds	3,309,412	1,562,870	(1,930,643)	-	2,941,639

Go Beyond Charity

Notes to the Financial Statements

Year Ended 31 December 2020

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.

Moorland Retreat - This fund was set up to purchase the Moorland Retreat.

Barn Development - This fund was set up to fund the development of a play barn at Moorland Retreat.

Sports Barn Development - This fund was set up to fund a sports barn at Moorland Retreat.

Solar Panels - This fund was set up to fund the solar panels at Moorland Retreat.

Minibuses - This fund was set up to fund new minibuses.

Daleside Appeal - This fund was set up to purchase and renovate a site in the Midlands.

Daleside Equipment - This fund was set up to purchase equipment at Daleside.

Daleside Appeal - Minibuses - This fund was set up to purchase minibuses at Daleside.

Daleside Courtyard Challenge - capital - This fund was set up to develop a courtyard space at Daleside.

Christmas Present Fund - This fund was set up to purchase Christmas presents for children.

Christmas Breaks - This fund is restricted to respite break costs for children on breaks around Christmas time.

Staff Costs Fund - This fund supports the costs of Respite Break Leaders on the respite breaks.

Provision of Respite Breaks; and Young Start - This fund is restricted to the respite break costs.

Fit and Fed - This fund is restricted to deliver Fit and Fed Holiday club in 2019 for children on free school meals.

SJP 2019 - This fund is restricted to pay the Young Person's Hub salary and Referral Agent Development.

Go Beyond Charity

Notes to the Financial Statements

Year Ended 31 December 2020

21 Analysis of net assets between funds

Group

	Unrestricted funds			Total funds
	General	Designated	Other	
	£	£	£	£
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>

	Unrestricted funds			Total funds at 31 December 2019
	General	Designated	Other	
	£	£	£	£
Tangible fixed assets	-	401,652	2,416,848	2,818,500
Current assets	141,015	-	161,420	302,435
Current liabilities	(179,096)	-	(200)	(179,296)
Total net assets	<u>(38,081)</u>	<u>401,652</u>	<u>2,578,068</u>	<u>2,941,639</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 £4,099 (2019: £2,877). At the balance sheet date the amount due from CHICKS (Trading) Limited was £16,001 (2019 - £8,327). Amounts due are repayable on demand and no interest is charged on the outstanding balance.