Beyond The Horizon Charity

Trustees Report and Financial Statements for the year ended 31 March 2026

Registered Charity number 1155755

Beyond the Horizon Charity
Trustees' Annual Report
For the year ended 31 March 2026

Index

	Page
Report of the Trustees	3–9
Statement of Trustees' responsibilities	10
Report of the independent examiner	11
Statement of financial activities	12
Balance sheet	13
Principal Accounting Policies	14–15
Notes to the financial statements	16–22

Beyond the Horizon Charity
Trustees' Annual Report
For the year ended 31 March 2026

Report of the Trustees

The Trustees of Beyond the Horizon Charity ("the Charity") have pleasure in presenting their report and financial statements for the year ended 31 March 2026. The financial statements comply with the Charities Act, the Charity's Constitution 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 (FRS102) (updated 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Charity's objects are to relieve the distress and/or to protect the good health of children and their families who have experienced bereavement, domestic abuse or relationship breakdown.

The Charity undertakes the following activities in order to fulfill its objectives:

Service Provision

- Counselling
- Play Therapy
- Child Parent Relationship Therapy and Parent Support Sessions (The Penguin Project)
- Art Therapy
- Family Sessions following bereavement (The BEAR project)
- Therapeutic groups for children
- Crisis support, advice and training to schools and other professionals

Our therapists travel to the communities where children and young people are based, seeing them within a mile of their own home. We offer appointments in and out of school time to maximise the opportunities for young people to access our support.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Report of the Trustees (continued)

ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS

Our Goals for 2025-2026 were:

- To continue delivering Counselling, Play Therapy and family support to Birmingham's most marginalised children.
- To identify and secure additional funding.
- Continue to listen to children and families, ensuring that we are providing a service that reflects their needs and improves life chances.
- Embed a new client management system, rolling out to all team members to enable more efficient monitoring and increasing the security of our record keeping.
- Plan for the implementation of actions suggested in the Fundraising Review in order to diversify income.
- Continue to prioritise the mental health and wellbeing of our team.

Key achievements of the charity in the period included:

- We responded to 549 new requests for support during the year, (459 in 2025).
- We are proud to have supported 283 children/parents during the year. 251 of these received a therapeutic intervention (176 children/young people, 75 parents/carers).
- We are proud to have secured the income needed to continue all our projects at their existing levels this year without a reduction in services.
- We have continued to listen to and learn from those we support ensuring that we provide a service that reflects the needs of our community and that includes them in shaping our services.
- We have successfully rolled out a new client management system to our team which will enable us to monitor our services more efficiently and extract more detailed data easily.
- We have implemented the actions from the fundraising review carried out in 2024/25 and made changes to our website, improved our Social Media output and planned a fundraising campaign to promote community fundraising and donations.
- We have continued to prioritise the mental health and wellbeing of staff, providing opportunities for staff to be together, regular supervision and considering work load carefully.
- We have successfully used translation services to enable families to fully engage with our projects.

Report of the Trustees (continued)

Fundraising and Grant Applications:

We are extremely grateful to our funders and donors, whose support enables us to continue and develop our services. Thanks to them, we can continue to protect the mental health and emotional wellbeing of children and families across Birmingham.

During this financial year we received grants and donations from the following:

29th May Charitable Trust

Ann Rylands Trust (Sir Jules Thorn)

Baron Davenport Charity

Birmingham City Council (Domestic Abuse Community Grant)

Birmingham Hospital Saturday Fund Charitable Trust

Children In Need

Claverdon Fields Charitable Trust

Cole Charitable Trust

DMF Ellis Charitable Trust

Edward and Dorothy Cadbury Trust

Edward Cadbury Charitable Trust

Elizabeth Way Charitable Trust

Eveson Trust

Forte Charitable Foundation (previously Trusthouse Foundation)

George Fentham Birmingham Charity

GJW Turner Charitable Trust

Green Hall Foundation

Grimmitt Trust

Grocers Charity

Harvest Fields Community Church

Henry Smith Charity

Report of the Trustees (continued)

James Tudor Foundation

Joseph Hopkins and Henry James Sayer Charities

Kelly Family Charitable Trust

Leathersellers Foundation

Lillie Johnson Charitable Trust

Lord Mayor of Birmingham Charity

Marsh Charitable Trust

Masonic Charitable Foundation

Patrick Trust

Richard Kilcuppes Charity

Roger and Douglas Turner Charitable Trust

Roughley Trust

Saintbury Trust

Souter Trust

Sutton Coldfield Charitable Trust

Tesco Community Fund (Sutton Coldfield)

Tesco Community Fund (Kings Heath)

The Sparkhill Trust

TNLCF – Reaching Communities

WE Dunn Charitable Trust

WLG Gowling

Report of the Trustees (continued)

Future Plans – 2026-2027

Over the next 12 months it is essential that the charity continues to focus on identifying and securing additional funding, diversifying income where possible, in order to continue delivering Counselling, Play Therapy and family support to Birmingham's most marginalised children.

We will also:
Work alongside our community partners in the voluntary and public sector to ensure that the challenges faced by families in accessing appropriate and timely support are heard and understood with the aim of influencing systemic change.
Secure funding to further develop our Youth panel and to begin a Parent/Carer panel.
Continue to develop our database to improve efficiency and detail of our monitoring.
Increase the opportunities for children and young people to come together in groups.
Support our team and monitor wellbeing through supervision, team events, offering CPD where funding allows, careful consideration of case loads and annual check in with the CEO.

FINANCIAL REVIEW

The accounts for the year show net income of £13,417 for the year (2025: £13,824). The total income amounted to £416,970 (2025: £390,904), whilst expenditure for the year amounted to £403,553 (2025: £377, 080).

Certain grants have been given for specific purposes and these are shown as restricted funds, however 40% (2025: 40%) of our total income for the year was unrestricted.

Based on the expected income and expenditure levels, Trustees consider that the Charity has adequate resources to maintain its ongoing work.

Reserves policy

The calculation of the required level of reserves is an integral part of the Charity's planning, budget and forecast cycle. It takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisational commitments

Report of the Trustees (continued)

During the year, the trustees have reviewed their reserves policy which is as follows:

The charity requires free reserves to cover 3-6 months of its annual budgeted core costs, not covered by secured income, of around £46,640-93,280.
Report of the Trustees (continued)

Unrestricted reserves at the end of year amount to £141,214 and from this the trustees have designated £47,424 to cover committed costs. Therefore, our free reserves for the year (after deducting £6,863 spent on fixed assets) are £86,927 which represents 5.6 months of annual budgeted costs not covered by secured income.
The charity's free reserves are therefore in line with policy.

Trustees will review this policy annually and the level of reserves will be reviewed throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Beyond The Horizon Charity is a Charitable Incorporated Organisation and a registered Charity governed by its Constitution. The only voting members are its Trustees.

The Charity was registered on 7 February 2014 when it became a legal organisation. It commenced activity on 1 April 2014 following the transfer of its staff and activities from another Charity. Prior to that date the charitable activity had been carried out by the same members of staff as a separate project within a larger Charity, namely Spurgeons.

Appointment of Trustees, induction & training

The Trustees who served during the year are detailed below.

New Trustees may be appointed by invitation to join the Board given that they have the necessary skills and experience to contribute to the Charity's activities and to be able to discharge their obligations as Trustees.

New Trustees will be provided with copies of the Charity's Constitution and all relevant policies and procedures and will be given the necessary training to enable them to carry out their duties as Trustees.

Report of the Trustees (continued)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:
Trustees are as follows:
Alan Clee (Chair)
Scott Dale
Rev Paul Nash (Vice Chair)
Fidelis Navas
Carmen Butler-Hunter
Emma Ambler
Julie Bennett
Caroline Gaskin (Resigned 29th September 2025)

Charity Number: 1155755

Registered Office:
The Moseley Exchange
149-153 Alcester Road
Birmingham
B13 8JP

Independent Examiner:
Shruti Soni FCCA FCIE
Shruti Soni Ltd
Chartered Certified Accountants
117A St. John's Hill
Sevenoaks TN13 3PE

Bankers:
Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Report of the Trustees (continued)

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit incurred by the Charity for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to exist.

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorized use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

Approved by the Board and signed on its behalf by:

Alan Clee, *Chair of Trustees* Date

Independent Examiner's Report to the Trustees of Beyond The Horizon

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2026 which are set out on pages 12 to 22.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Shruti Soni FCCA ACIE
Shruti Soni Ltd ● Chartered Certified Accountants
117a St Johns Hill, Sevenoaks TN13 3PL

Date:

Beyond The Horizon Charity
Statement of financial activities

For the year ended 31 March 2026

	Note	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Income from:							
Donations and legacies	2	126,535	210,270	336,805	103,737	171,867	275,604
Charitable activities	3	31,827	42,208	74,035	46,454	62,166	108,620
Investments - bank interest		6,130	-	6,130	6,680	-	6,680
Total income		164,492	252,478	416,970	156,871	234,033	390,904
Expenditure on:	4						
Raising funds		26,048	-	26,048	18,128	-	18,128
Charitable activities		132,187	245,318	377,505	133,688	225,264	358,952
Total expenditure		158,235	245,318	403,553	151,816	225,264	377,080
Net income / (expenditure)		6,257	7,160	13,417	5,055	8,769	13,824
Transfers between funds		-	-	-	6,686	(6,686)	-
Net movement in funds		6,257	7,160	13,417	11,741	2,083	13,824
Reconciliation of funds:							
Total funds brought forward		134,957	9,716	144,673	123,216	7,633	130,849
Total funds carried forward		141,214	16,876	158,090	134,957	9,716	144,673

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

Beyond The Horizon Charity
Balance sheet

As at 31 March 2026

	Note	£	2026 £	£	2025 £
Fixed assets:					
Tangible assets	10		6,863		7,183
			6,863		7,183
Current assets:					
Debtors	11	14,459		16,536	
Cash at bank and in hand		234,927		215,343	
		249,386		231,879	
Liabilities:					
Creditors: amounts falling due within one year	12	98,159		94,389	
Net current assets			151,227		137,490
Total net assets			158,090		144,673
The funds of the charity:	15				
Restricted income funds			16,876		9,716
Unrestricted income funds:					
General funds		141,214		134,957	
Total unrestricted funds			141,214		134,957
Total charity funds			158,090		144,673

These financial statements were approved by the Trustees on and signed on their behalf by

Name:
Trustee

1 Accounting policies

a) Basis of preparation
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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity
The charity meets the definition of a public benefit entity under FRS 102.

c) Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. In forming this opinion, they have considered income and expenditure for at least a period of twelve months from the date of approval of these financial statements.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. 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

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support advice/ performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Donations of gifts, services and facilities
On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which 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.

f) Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1 Accounting policies (continued)

g) Fund accounting
Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, including staff cost, which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable
Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of projects undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Operating leases
Rental charges are charged on a straight line basis over the term of the lease.

j) Tangible fixed assets
Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer equipment over 3 years

k) 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 trade discounts due.

l) Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of 180 days or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

m) Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1 Accounting policies (continued)

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pensions

The charity's contribution to employees' personal pension is charged to revenue on accrual basis.

p) Taxation

As a registered charity no provision is considered necessary for taxation.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2026 Total £	2025 Total £
Donations and Legacies	15,115	-	15,115	12,833
Funds raised through sponsored activities	22,645	-	22,645	9,904
Grants from trusts and foundations				
The Leathersellers Foundation	27,575	-	27,575	27,500
The Trusthouse Foundation	30,000	-	30,000	12,500
Masonic Charitable Foundation	5,000	-	5,000	5,000
The Roughly Trust	8,000	-	8,000	8,000
Henry Smith Charitable Trust	-	60,000	60,000	100,000
Eveson Charitable Trust	-	21,980	21,980	12,500
The James Tudor Foundation	-	5,833	5,833	10,000
The Clothworkers Foundation	-	-	-	6,000
Sutton Coldfield Charitable Trust	-	23,472	23,472	-
Grocers Trust	-	5,000	5,000	-
The 29th May Charitable Trust	-	5,000	5,000	-
The Grimmitt Trust	6,000	-	6,000	-
Children in Need – Administrator salaries	-	25,000	25,000	4,167
The National Lottery Community Fund	-	36,172	36,172	40,192
Penguin Project	-	3,000	3,000	1,600
Bear Project	-	13,700	13,700	16,270
Other grants under £5k	12,200	11,113	23,313	53,497
	126,535	210,270	336,805	319,963

3 Charitable Activities

	Unrestricted £	Restricted £	2026 Total £	2025 Total £
School contracts	31,827	-	31,827	36,037
Postcode Lottery	-	-	-	10,417
Children in Need – Bear Project	-	-	-	1,587
Birmingham City Council	-	42,208	42,208	14,002
Comic Relief	-	-	-	2,218
	31,827	42,208	74,035	64,261

4 Analysis of expenditure

	Unrestricted £	Restricted £	Total 2026 £
Fundraising costs:			
Staff costs	8,493	–	8,493
Fundraising consulting fees	17,555	–	17,555
Total Fundraising cost	26,048	–	26,048
Charitable expenditure:			
Staff costs	77,259	210,502	287,761
Staff training	2,010	–	2,010
Staff travel & expenses	1,860	1,690	3,550
Settlement costs	4,877	–	4,877
Counselling costs	3,568	7,646	11,214
Venue hire and insurance	932	2,396	3,328
Freelance counsellors costs	6,690	9,235	15,925
Activity & group work costs	1,480	4,871	6,351
Office costs	30,339	1,920	32,259
Equipment repairs & renewals	371	–	371
Professional fees & accountancy	829	4,480	5,309
Independent Examiners fee	1,300	–	1,300
Bank charges & ICO fee	318	–	318
Depreciation	354	2,578	2,932
Total Charitable activities cost	132,187	245,318	377,505

Analysis of expenditure (for previous year)

	Unrestricted £	Restricted £	Total 2025 £
Fundraising costs:			
Staff costs	8,088	–	8,088
Fundraising consulting fees	10,040	–	10,040
Total Fundraising cost	18,128	–	18,128
Charitable expenditure:			
Staff costs	84,590	207,932	292,522
Staff training	691	–	691
Staff travel & expenses	1,675	2,129	3,804
Counselling costs	3,846	7,880	11,726
Venue hire and insurance	322	2,044	2,366
Freelance counsellors costs	13,442	662	14,104
Activity & group work costs	259	1,812	2,071
Office costs	23,147	2,067	25,214
Equipment repairs & renewals	1,087	–	1,087
Professional fees & accountancy	2,464	–	2,464
Independent Examiners fee	1,275	–	1,275
Bank charges & ICO fee	302	–	302
Depreciation	588	738	1,326
Total Charitable activities cost	133,688	225,264	358,952

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2026	2025
	£	£
Salaries and wages	261,534	268,457
Social security costs	17,553	14,452
Employer's contribution to defined contribution pension schemes	17,167	17,701
	296,254	300,610

No employee earned more than £60,000 during the year (2025: none).

The key management personnel of the charity comprise the trustees and the CEO. The total employee benefits including pension contributions of the key management personnel were £47,372 (2025: £45,991).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2025: £nil). No charity trustee received payment for professional or other services supplied to the charity (2025: £nil).
Trustees' expenses represents the payment or reimbursement of travel and subsistence costs is nil (2025: £nil) relating to attendance at meetings of the trustees.

7 Staff numbers

The average number of employees (full-time equivalent) during the period was as follows:

	2026	2025
	No.	No.
Charitable activities	6.6	7.3
	6.6	7.3

8 Related party transactions

No related party donations were received that fall outside the normal course of business, and no restricted donations were received from related parties.

9 Taxation

The charity is exempt from income tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Computer Equipment	Total
	£	£
Cost or valuation		
At 1 April 2025	17,165	17,165
Additions in year	2,612	2,612
At 31 March 2026	19,777	19,777
Depreciation		
At 1 April 2025	9,982	9,982
Charge for the year	2,932	2,932
At 31 March 2026	12,914	12,914
Net book value		
At 31 March 2026	6,863	6,863
At 1 April 2025	7,183	7,183

11 Debtors

	2026	2025
	£	£
Trade debtors	1,200	–
Prepayments	4,256	2,788
Accrued income	9,003	13,748
	14,459	16,536

12 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	7,337	7,365
Taxation and social security	5,199	–
Other creditors	136	4,186
Accruals	3,220	1,465
Deferred income	82,267	81,373
	98,159	94,389

13 Deferred income

Deferred income comprises grants received in advance for the coming year

	2026	2025
	£	£
Balance at the beginning of the year	81,374	92,203
Amount released to income in the year	(81,374)	(92,203)
Amount deferred in the year	82,267	81,374
Balance at the end of the year	82,267	81,374

14 Analysis of net assets between funds

2026	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	6,863	–	–	6,863
Net current assets	134,351	–	16,876	151,227
Net assets at the end of the year	141,214	–	16,876	158,090

2025	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	7,183	–	–	7,183
Net current assets	127,774	–	9,716	137,490
Net assets at the end of the year	134,957	–	9,716	144,673

15 Movements in funds

2026	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
Restricted funds:					
Henry Smith Improving Lives	–	60,000	(60,000)	–	–
National Lottery Community Fund	–	36,172	(36,172)	–	–
Children in Need – Administrator salaries	(13)	25,000	(24,987)	–	–
Eveson Charitable Trust	–	21,980	(13,230)	–	8,750
Cornerstone Projects	2,997	–	(2,997)	–	–
Birmingham City Council	–	42,208	(42,208)	–	–
Penguin project	–	3,000	(3,000)	–	–
Bear project	3,168	13,700	(14,868)	(2,000)	–
Sutton Coldfield Charitable Trust	7	23,472	(23,479)	–	–
Rowlands Trust	417	–	–	(417)	–
Small grants towards therapist salaries	3,140	26,946	(24,377)	2,417	8,126
Total restricted funds	9,716	252,478	(245,318)	–	16,876
Unrestricted funds:					
General funds	134,957	164,492	(158,235)	–	141,214
Total unrestricted funds	134,957	164,492	(158,235)	–	141,214
Total funds	144,673	416,970	(403,553)	–	158,090

2025	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
Restricted funds:					
Henry Smith Improving Lives	–	60,000	(60,000)	–	–
Henry Smith Covid Long Term Support	–	40,000	(40,000)	–	–
National Lottery Community Fund	–	40,192	(40,192)	–	–
Children in Need – Administrator salaries	–	4,167	(4,180)	–	(13)
Eveson Charitable Trust	–	12,500	(12,500)	–	–
Cornerstone Projects	7,633	–	(4,636)	–	2,997
Comic Relief	–	2,218	(2,218)		–
Birmingham City Council	–	14,002	(14,002)	–	–
Penguin project	–	1,600	(1,600)	–	–
Bear project (Inc Children in Need)	–	17,857	(14,689)	–	3,168
Sutton Coldfield Charitable Trust	–	3,912	(3,905)	–	7
Clothworkers Foundation	–	6,000	–	(6,000)	–
Rowlands Trust	–	1,400	(297)	(686)	417
Small grants towards therapist salaries	–	30,185	(27,045)	–	3,140
Total restricted funds	7,633	234,033	(225,264)	(6,686)	9,716
Unrestricted funds:					
General funds	123,216	156,871	(151,816)	6,686	134,957
Total unrestricted funds	123,216	156,871	(151,816)	6,686	134,957
Total funds	130,849	390,904	(377,080)	–	144,673

15 Movements in funds (continued)

Purpose of restricted funds

Henry Smith Improving Lives grant – A 3 year grant was awarded in September 2022 for core costs, this funds management salaries.

National Lottery Community Fund (Reaching Communities) – Grant to deliver our Safe Harbour project, one to one therapy for children and young people experiencing complex loss, Child Parent Relationship Therapy and parent support. A 5 year grant was awarded and started in April 2023.

BBC Children in Need – Grant towards core costs, specifically administrators salaries.

Eveson Charitable Trust – Grant towards the costs of a Children's Therapist.

Cornerstone Projects – grant towards the cost of providing 100 therapists kits.

Birmingham City Council – Domestic Abuse Community Grant – to fund an 18 month project providing group support for children impacted by domestic abuse. This grant ended in November 2024.

Penguin Project – Funded by various trusts – Child Parent Relationship Therapy courses and individual parent support.

Bear Project – Funded by various trusts – Bereavement support to families within the first 6 months of bereavement.

Sutton Coldfield Charitable Trust – Funding from February 2025 for the cost of a therapist for 2 years working in Sutton Coldfield.

Clothworkers Foundation – Funding towards the cost of setting up a cloud based CRM system. The cost has been treated as a fixed asset & hence shown as a transfer of funds.

The Rowlands Trust – funding for new laptops – again treated as fixed assets shown as a transfer of funds.

Small grants – funds raised towards the cost of therapist salaries.