

Company registration number: **09444792**

Beyond Recovery CIC
Company limited by guarantee
UNAUDITED FINANCIAL STATEMENTS
for the year ended 28 February 2019



Murtagh & Co Limited

**36 Arden Close, Balsall Common, COVENTRY, West Midlands,
CV7 7NY, United Kingdom**

Beyond Recovery CIC

Unaudited Financial Statements

Year ended 28 February 2019

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Beyond Recovery CIC

Officers and Professional Advisers

Year ended 28 February 2019

Directors

Mrs Jacqueline Hollows

Mr Russell Johnson

Mr Paul O'Connell

Registered office

C/O The Moseley Exchange
149-153 Alcester Road
Birmingham
B13 8JP
United Kingdom

Accountant

Murtagh & Co Limited

36 Arden Close
Balsall Common
COVENTRY
West Midlands
CV7 7NY
United Kingdom

Beyond Recovery CIC

Directors' Report

Year ended 28 February 2019

The directors present their report and the unaudited financial statements of the company for the year ended 28 February 2019.

DIRECTORS

The directors who served the company during the year were as follows:

Mrs Jacqueline Hollows

Mr Russell Johnson

Mr Paul O'Connell

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 22 October 2019 and signed on behalf of the board by:



Mrs Jacqueline Hollows

Director

Beyond Recovery CIC

Chartered accountant's report to the board of directors on the preparation of the unaudited statutory financial statements of Beyond Recovery CIC

Year ended 28 February 2019

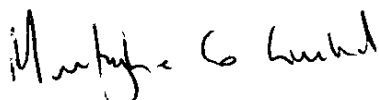
In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the financial statements of Beyond Recovery CIC for the year ended 28 February 2019 which comprise the income statement, statement of financial position and related notes from the company's accounting records and from information and explanations you have given me.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), I am subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the Board of Directors of Beyond Recovery CIC, as a body. My work has been undertaken solely to prepare for your approval the financial statements of Beyond Recovery CIC and state those matters that I have agreed to state to the Board of Directors of Beyond Recovery CIC, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Beyond Recovery CIC and its Board of Directors, as a body, for my work or for this report.

It is your duty to ensure that Beyond Recovery CIC has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Beyond Recovery CIC. You consider that Beyond Recovery CIC is exempt from the statutory audit requirement for the year.

I have not been instructed to carry out an audit or a review of the financial statements of Beyond Recovery CIC. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.



Murtagh & Co Limited

36 Arden Close
Balsall Common
COVENTRY
West Midlands
CV7 7NY
United Kingdom

Date: 22 October 2019

Beyond Recovery CIC

Income Statement

Year ended 28 February 2019

	2019	2018
	£	£
Turnover	28,270	144,576
Cost of sales	(54,216)	(95,682)
Gross (loss)/profit	(25,946)	48,894
Administrative expenses	(58,811)	(71,152)
Other operating income	86,750	25,874
Operating profit	1,993	3,616
Profit before tax	1,993	3,616
Tax on profit	(495)	(223)
Profit for the financial year	1,498	3,393

The company has no other recognised items of income or expense other than the results for the year as set out above.

The notes on pages 7 to 10 form part of these financial statements.

Beyond Recovery CIC

Statement of Financial Position

28 February 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	5	1,838	2,450
Current assets			
Debtors	6	4,349	12,525
Cash at bank and in hand		61,156	59,862
		<u>65,505</u>	<u>72,387</u>
Creditors: amounts falling due within one year	7	<u>(62,149)</u>	<u>(71,141)</u>
Net current assets		<u>3,356</u>	<u>1,246</u>
Total assets less current liabilities		<u>5,194</u>	<u>3,696</u>
Capital and reserves			
Profit and loss account		<u>5,194</u>	<u>3,696</u>
Members funds		<u>5,194</u>	<u>3,696</u>

For the year ending 28 February 2019, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

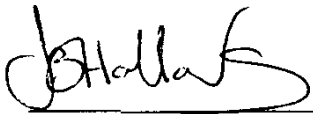
The notes on pages 7 to 10 form part of these financial statements.

Beyond Recovery CIC

Statement of Financial Position (continued)

28 February 2019

These financial statements were approved by the board of directors and authorised for issue on 22 October 2019, and are signed on behalf of the board by:



Mrs Jacqueline Hollows

Director

Company registration number: 09444792

The notes on pages 7 to 10 form part of these financial statements.

Beyond Recovery CIC

Notes to the Financial Statements

Year ended 28 February 2019

1 General information

The company is a private company limited by guarantee and is registered in England and Wales. The address of the registered office is C/O The Moseley Exchange, 149-153 Alcester Road, Birmingham, B13 8JP, United Kingdom.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

CURRENT TAX

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated

Beyond Recovery CIC

Notes to the Financial Statements (continued)

Year ended 28 February 2019

revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment	25% straight line
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IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price and are subsequently measured as follows: Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

All other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4 Average number of employees

The average number of persons employed by the company during the year was 1 (2018: 1).

Beyond Recovery CIC

Notes to the Financial Statements (continued)

Year ended 28 February 2019

5 Tangible assets

	Plant and machinery etc. £
Cost	
At 1 March 2018 and 28 February 2019	2,450
Depreciation	
At 1 March 2018	-
Charge	612
At 28 February 2019	612
Carrying amount	
At 28 February 2019	1,838
At 28 February 2018	2,450

6 Debtors

	2019 £	2018 £
Trade debtors	4,041	12,525
Other debtors	308	-
	4,349	12,525

Beyond Recovery CIC

Notes to the Financial Statements (continued)

Year ended 28 February 2019

7 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	4,162	872
Taxation and social security	951	2,146
Other creditors	57,036	68,123
	<u>62,149</u>	<u>71,141</u>

8 Related party transactions

During the year the company entered into the following transactions with related parties:

	2019	2018
	£	£
Mr R Hollows - Husband of Director, Consultancy Services	4,362	6,221
Mr D Williams - Son of Director, IT Services	-	7,583

9 Controlling party

The Company is limited by guarantee and has no share capital. Every member of the Company undertakes to contribute to the assets of the Company, in the event of a winding up, such an amount as may be required not exceeding £1.

Beyond Recovery CIC

Detailed Income Statement

Year ended 28 February 2019

TURNOVER

	2019	2018
	£	£
Sales	28,270	143,063
Other income	-	1,513
	<u>28,270</u>	<u>144,576</u>

COST OF SALES

	2019	2018
	£	£
Subcontracted staff	53,086	93,637
Other direct costs	1,130	2,045
	<u>54,216</u>	<u>95,682</u>

Gross (loss)/profit

<u>(25,946)</u>	<u>48,894</u>
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ADMINISTRATIVE EXPENSES

	2019	2018
	£	£
Employers NI	1,380	3,222
Directors remuneration	18,400	31,505
Training costs	4,041	3,500
Rent	1,375	3,624
Motor expenses	2,403	2,175
Travelling	13,626	15,809
Staff entertainment	-	33
Advertising	2,364	2,394
Printing, postage and stationery	435	1,265
Telephone	1,778	978

Beyond Recovery CIC

Detailed Income Statement (continued)

Year ended 28 February 2019

Computer costs	3,360	2,165
Accountancy fees	2,463	1,975
General insurance	311	188
Bank charges	82	221
Depreciation of tangible assets	612	-
Charitable donations	5,114	391
Subscriptions	380	368
Sundry expenses	687	1,339
	<u>58,811</u>	<u>71,152</u>

OTHER OPERATING INCOME

	2019	2018
	£	£
Other operating income	86,750	25,874
Operating profit	<u>1,993</u>	<u>3,616</u>
Profit before tax	<u>1,993</u>	<u>3,616</u>

TAX ON PROFIT

	2019	2018
	£	£
Corporation tax charge	495	223
Profit for the financial year	<u>1,498</u>	<u>3,393</u>

CIC 34

Community Interest Company Report

For official use
(Please leave blank)

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*Please
complete in
typescript, or
in bold black
capitals.*

**Company Name in
full**

Beyond Recovery CIC

Company Number

09444792

Year Ending

28.2.19

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

Beyond Recovery (BR) works with people impacted by addictions, mental health issues and those involved in the criminal justice system (offending behaviour). The organisation runs group workshops and one2one coaching sessions teaching a psychosocial understanding called the Three Principles – it is a new paradigm that points to state of mind being the cause of suffering rather than any external issue. Our programmes are evaluated and reviewed for impact on a regular basis.

During the last 12 months Beyond Recovery has impacted the community in the following ways:

- Supporting prisoners who have been transferred to D Cat in Sudbury with regular mentoring, provision of books, and consulting on their needs; including supporting an event for people with PTSD
- Working with HMP Onley & HMNP Rye Hill – running workshops for over 100 men in custody and also running one2one sessions for those with specific requirements. The impacts include an increase in well-being and purpose in life such as finding peace of mind; forgiveness; improved relationships; desire for change; increased access to education; decreased anxiety, depression and anger.
- In partnership with HMP Onley we ran a Smoking Ceasation programme about cravings to assist with the prison going smoke free
- The Apprenticeship programme ran two more times with 8 graduates who are now trained to lead groups and support other prisoners with one to ones and listening.
- The monthly Academy programme runs for released prisoners who have graduated our programmes in custody, as a way of them staying in the conversation, creating new social bonds and over coming challenges they face in new positive ways.
- One of our graduates was invited to speak at a conference in London with over 1000 delegates, this gave him confidence and increased his wider networking opportunities
- We continue to work with prison staff and others in the wider community running workshops for them to find their own peace of mind and keep updated on the work of BR.
- Spoke at various conferences and universities in our mission to eliminate stigma
- Ran a short programme for female ex offenders in partnership with SACRO in Edinburgh, working with 6 participants and mentoring a female with lived experience to run her own groups

(Please continue on separate continuation sheet if necessary.)

PART 2 – CONSULTATION WITH STAKEHOLDERS – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

BR's stakeholders are: the board of directors and supporters; the beneficiaries of our programmes (men in custody and who have been released from prison); and the staff of the prison service. They have been consulted as follows:

- BR attends the following forum's at HMP Onley and implements feedback: Drug Strategy, Reducing Reoffending Committee, Rehabilitative Culture committee;
- Beneficiaries – the Apprentice programme (mentioned above) includes consultation on delivery of programmes, debriefing post programme, ideas for other programmes.
- Beneficiaries – the Academy programme meets with released graduates of our programmes and is designed to incorporate feedback and co-production of ideas moving forward

BR attended a number of events, conferences and speaking events during 2018/19 updated the community on the work carried out in HMP Onley & Rye Hill and the social impact.

PART 3 – DIRECTORS' REMUNERATION – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received you must state that "no remuneration was received" below.

The remuneration received by Jacqueline Hollows (Director) in respect of qualifying services was £18,400.

There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed.

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

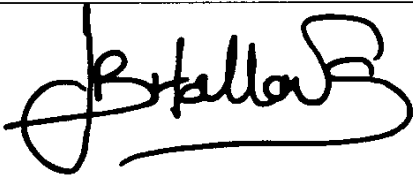
No transfer of assets other than for full consideration has been made

(Please continue on separate continuation sheet if necessary.)

PART 5 – SIGNATORY

The original report must be signed by a director or secretary of the company

Signed



Date

2.10.19

Office held (delete as appropriate) Director/Secretary

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Jacqueline Hollows

Tel 07502227988

DX Number

DX Exchange

When you have completed and signed the form, please attach it to the accounts and send both forms by post to the Registrar of Companies at:

For companies registered in England and Wales: Companies House, Crown Way, Cardiff, CF14 3UZ
DX 33050 Cardiff

For companies registered in Scotland: Companies House, 4th Floor, Edinburgh Quay 2, 139
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

For companies registered in Northern Ireland: Companies House, 2nd Floor, The Linenhall, 32-38
Linenhall Street, Belfast, BT2 8BG

The accounts and CIC34 **cannot** be filed online

(N.B. Please enclose a cheque for £15 payable to Companies House)