

REGISTERED COMPANY NUMBER: 04074646 (England and Wales)
REGISTERED CHARITY NUMBER: 1084066

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
FOR
BELIEVE TO ACHIEVE

BELIEVE TO ACHIEVE

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FOR THE YEAR ENDED 31ST MARCH 2024

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BELIEVE TO ACHIEVE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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).

The Charity also trades under the names B2A (Working name) and Lisa Potts Children's Trust (Former name).

OBJECTIVES AND ACTIVITIES

Policies and objectives

Our mission is to work with communities to enable children and their families to realise their potential. The outcomes we aim to achieve are:

- To raise the self-esteem of children (by providing a range of new experiences)
- To raise the aspirations of children (by offering opportunities which build confidence and self-esteem)
- To improve school attainment and attendance (by providing support for children experiencing barriers to learning and increasing creativity across the curriculum)
- To increase the amount of positive parent and child interactions (by providing 'Parent Nurturing Groups' and encouraging the increasing involvement of parents and carers in B2A activities)
- To encourage families to have positive feelings about their community (by promoting wider community involvement and building on crucial links with other community organisations).

The following operational objectives have been identified:

- To deliver our core business (after-school clubs, holiday activities, creative activities, counselling and mentoring, family links and parent nurturing groups) to new audiences in other locations
- To deliver high quality counselling, mentoring and creative activities across the Black Country Borough's, in order to overcome childrens' barriers to learning and build capacity of mainstream service providers in the area
- To ensure Peer Support is a part of the mainstream practice of schools in the Black Country.
- The Trustees develop a robust monitoring/evaluation framework approach; including an exit strategy for the contingency that aim 5 is not achieved
- To secure sufficient resources to sustain the planned activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

BELIEVE TO ACHIEVE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2024**

ACHIEVEMENT AND PERFORMANCE

Review of activities

B2A offers a wide variety of activities and services in schools across the Black Country B2A is a children's charity that aims to enhance the self-esteem, personal development, educational experience and future aspirations of children aged 5 to 14 primarily but not exclusively resident in the Black Country Borough's.. The objectives are achieved through a variety of educational activities (including drama, music, art, dance, sport and adventurous activities), counselling and mentoring interventions, workshops and parenting support. Since January 2016 B2A has expanded its services into the Dudley/Sandwell and Walsall.

An extensive range of activities are now run by B2A including the following:-

- Healthy living workshops
- Summer holiday activity camps
- Lunchtime/afterschool activities
- Arts psychotherapy
- Counselling/therapy services
- Peer mentoring delivering the Heads-up and Heroes programmes
- E-safety/Gangs workshops
- Anti-bullying workshops
- Mid-Day Supervisor training
- Parenting workshops
- Mentoring/Behaviour work
- Family therapy/work

General Update

A successful year has seen B2A develop its service offer into the Borough's Sandwell/Walsall via Police Violence Reduction Unit funding. Counselling/mentoring work has grown by 71% in the last year across the Black Country with 8,128 counselling sessions delivered. Government HAF funding has allowed B2A to offer activity programmes in two local Dudley Primary schools throughout the year with 5,760 children attending. The charity has continued to support local families via our Big Lottery funded Family therapy work in the Dudley area with 215 family therapy sessions delivered. Peer support/resilience and behaviour programmes have proved very popular across the Black Country. Major partnerships have been formed with schools across Wolverhampton/Dudley. B2A have supported 25 children/families with mentoring support in Sandwell via funding from West Midlands Police Violence Reduction Partnership and 242 children have been supported via transition programmes.

FINANCIAL REVIEW

Reserves policy

The Charity has developed a policy whereby unrestricted reserves should be equivalent to three months running costs. This is to enable legal obligations to be met should we experience a funding shortage, at the year end the free reserves available to the Charity were £80,197.

The Trustees will develop a robust monitoring/evaluation framework and approach; including an exit strategy for the contingency that sufficient resources to sustain the planned activities are not forthcoming.

Financial review

Income this year has decreased to £165,080 from £238,109. Overall unrestricted income has decreased during the year by £64,019. Last year included one-off donations of £16,109. Funds from Big Lottery totalled £43,170 for the year. Expenditure of £194,372 (2023: £218,753) has resulted in a deficit of £29,292 (2023: surplus £19,356).

BELIEVE TO ACHIEVE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2024**

FUTURE PLANS

B2A will continue to deliver high quality counselling, mentoring and creative activities across the city of Wolverhampton and in the neighbouring boroughs of Dudley/Walsall and Sandwell.

Holiday activities and after-school clubs can be delivered in any area if funded by schools or by grants obtained from specific charitable trusts which could lead to more targeted work via the HAF programme.

B2A is also continuing to develop and deliver the Heads-up and Heros Peer Support Programmes within primary schools in across the Black Country.

B2A has continued to deliver a wide range of online e-safety courses to children, parents and teachers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Charity is registered as a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association.

The objects of the Charity as set out in the memorandum of association are to advance the education of children, for the public benefit, primarily amongst those aged between 7 and 11 resident in the West Midlands with a particular reference to the Borough of Wolverhampton through play, drama, music, art, dance, sport and outdoor pursuits so that their personal development may be enhanced.

Method of appointment or election of Trustees

The Articles of Association state that until otherwise determined by members in general meeting the number of Board members shall not be less than 6 nor more than 12.

At any one time the Board members shall comprise:

- as an ex-officio member, the Mayor for the time being of Wolverhampton
- those directors elected by the member of the company
- those directors co-opted to the board.

All directors, other than the ex-officio member, must be members of the charity. Any directors co-opted to the board may only hold office until the next annual general meeting but are eligible for re-election.

The board may appoint relevant persons to attend and participate in any meeting without power to vote.

Junior members (persons between the ages of 12 and 17 inclusive who are interested in the furtherance of the objects of the charity) may elect two Junior members to attend meetings of the Board when invited to do so by the Board. Junior members do not have a power to vote and not counted for the purposes of a quorum.

New Board members are inducted through an informal meeting with representatives of the Board and charity management.

Organisational structure and decision making

The Charity is governed by the Board of Trustees and meeting regularly throughout the year. The day to day running of the Charity and management of the staff is delegated to the Project Manager who reports directly to the Board and attends Board meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04074646 (England and Wales)

Registered Charity number

1084066

BELIEVE TO ACHIEVE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

Registered office

The Workspace
All Saints Road
Wolverhampton
West Midlands
WV2 1EL

Trustees

Mr J Crockett
M A Moorhouse
R H Marris
L V Webb
S Harris

Company Secretary

Mr N Pratt

Independent Examiner

Guy & Co Chartered Certified Accountants
12 Johnson Street
Woodcross
Coseley
West Midlands
WV14 9RL

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr J Crockett - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BELIEVE TO ACHIEVE**

Independent examiner's report to the trustees of Believe to Achieve ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr David Guy
F.C.C.A
Guy & Co Chartered Certified Accountants
12 Johnson Street
Woodcross
Coseley
West Midlands
WV14 9RL

Date:

BELIEVE TO ACHIEVE**STATEMENT OF FINANCIAL ACTIVITIES**
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,550	-	1,550	17,499
Charitable activities					
Provision of service		118,910	43,170	162,080	220,227
Investment income	2	1,450	-	1,450	383
Other income		-	-	-	-
Total		121,910	43,170	165,080	238,109
EXPENDITURE ON					
Charitable activities					
Provision of service		153,812	40,560	194,372	218,753
NET INCOME/(EXPENDITURE)		(31,902)	2,610	(29,292)	19,356
RECONCILIATION OF FUNDS					
Total funds brought forward		71,186	38,303	109,489	90,133
TOTAL FUNDS CARRIED FORWARD		<u>39,284</u>	<u>40,913</u>	<u>80,197</u>	<u>109,489</u>

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	7	350	-	350	300
CURRENT ASSETS					
Debtors	8	15,303	-	15,303	17,238
Cash at bank and in hand		<u>25,550</u>	<u>43,180</u>	<u>68,730</u>	<u>96,507</u>
		40,853	43,180	84,033	113,745
CREDITORS					
Amounts falling due within one year	9	(4,186)	-	(4,186)	(4,556)
NET CURRENT ASSETS		<u>36,667</u>	<u>43,180</u>	<u>79,847</u>	<u>109,189</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>37,017</u>	<u>43,180</u>	<u>80,197</u>	<u>109,489</u>
NET ASSETS		<u>37,017</u>	<u>43,180</u>	<u>80,197</u>	<u>109,489</u>
FUNDS	10				
Unrestricted funds				39,284	71,186
Restricted funds				<u>40,913</u>	<u>38,303</u>
TOTAL FUNDS				<u>80,197</u>	<u>109,489</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mr J Crockett - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

BELIEVE TO ACHIEVE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2024**2. INVESTMENT INCOME**

	31.3.24	31.3.23
	£	£
Investment income	<u>1,450</u>	<u>383</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u>159</u>	<u>128</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

31.3.24	31.3.23
<u>7</u>	<u>7</u>

There are no employees who received total employee benefits of more than £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,499	-	17,499
Charitable activities			
Provision of service	168,047	52,180	220,227
Investment income	383	-	383
Other income	<u>-</u>	<u>-</u>	<u>-</u>
Total	185,929	52,180	238,109
EXPENDITURE ON			
Charitable activities			
Provision of service	178,281	40,472	218,753

BELIEVE TO ACHIEVE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2024**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME	7,648	11,708	19,356
RECONCILIATION OF FUNDS			
Total funds brought forward	63,538	26,595	90,133
TOTAL FUNDS CARRIED FORWARD	<u>71,186</u>	<u>38,303</u>	<u>109,489</u>

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st April 2023	48,740
Additions	<u>209</u>
At 31st March 2024	<u>48,949</u>
DEPRECIATION	
At 1st April 2023	48,440
Charge for year	<u>159</u>
At 31st March 2024	<u>48,599</u>
NET BOOK VALUE	
At 31st March 2024	<u>350</u>
At 31st March 2023	<u>300</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	14,498	16,382
Prepayments	<u>805</u>	<u>856</u>
	<u>15,303</u>	<u>17,238</u>

BELIEVE TO ACHIEVE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2024**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24 £	31.3.23 £
Social security and other taxes	2,554	2,924
Accrued expenses	<u>1,632</u>	<u>1,632</u>
	<u>4,186</u>	<u>4,556</u>

10. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	71,186	(31,902)	39,284
Restricted funds			
Restricted Fund	38,303	2,610	40,913
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>109,489</u>	<u>(29,292)</u>	<u>80,197</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,910	(153,812)	(31,902)
Restricted funds			
Restricted Fund	43,170	(40,560)	2,610
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>165,080</u>	<u>(194,372)</u>	<u>(29,292)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	63,538	7,648	71,186
Restricted funds			
Restricted Fund	26,595	11,708	38,303
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>90,133</u>	<u>19,356</u>	<u>109,489</u>

BELIEVE TO ACHIEVE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2024**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,929	(178,281)	7,648
Restricted funds			
Restricted Fund	52,180	(40,472)	11,708
TOTAL FUNDS	<u>238,109</u>	<u>(218,753)</u>	<u>19,356</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	63,538	(24,254)	39,284
Restricted funds			
Restricted Fund	26,595	14,318	40,913
TOTAL FUNDS	<u>90,133</u>	<u>(9,936)</u>	<u>80,197</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	307,839	(332,093)	(24,254)
Restricted funds			
Restricted Fund	95,350	(81,032)	14,318
TOTAL FUNDS	<u>403,189</u>	<u>(413,125)</u>	<u>(9,936)</u>

BELIEVE TO ACHIEVE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2024**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2024.

12. ULTIMATE CONTROLLING PARTY

During the year the organisation was under the control of the Trustees.

13. RESTRICTED FUNDS

	1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	31 March 2024 £
Restricted	38,303	43,170	40,560	-	40,913
	<u>38,303</u>	<u>43,170</u>	<u>40,560</u>	<u>-</u>	<u>40,913</u>

Income received from restricted funds is used for the purpose of the organisations charitable objects.

BELIEVE TO ACHIEVE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST MARCH 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,550	17,499
Investment income		
Investment income	1,450	383
Charitable activities		
Provision of service	118,910	168,047
Grants	<u>43,170</u>	<u>52,180</u>
	165,080	238,109
Other income		
Other income	<u>-</u>	<u>-</u>
Total incoming resources	165,080	238,109
EXPENDITURE		
Charitable activities		
Wages and salaries	177,416	189,552
National insurance	5,463	12,193
Rental costs	1,200	1,700
Activity costs	1,321	500
Consultancy and supervision	920	3,310
Depreciation	<u>159</u>	<u>128</u>
	186,479	207,383
Support costs		
Management		
Office costs	3,378	6,107
Advertising	993	1,700
Training costs	<u>78</u>	<u>-</u>
	4,449	7,807
Governance costs		
Accountancy fees	2,653	2,653
Payroll costs	<u>791</u>	<u>910</u>
	<u>3,444</u>	<u>3,563</u>
Total resources expended	<u>194,372</u>	<u>218,753</u>
Net income	<u>(29,292)</u>	<u>19,356</u>

This page does not form part of the statutory financial statements