

BEAP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Company Registration No. 04615676 (England and Wales)
Charity Registration No. 1098088

BEAP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H Rahman D Hussain H Miah J Begum Ali M Islam M Azad
Charity number	1098088
Company number	04615676
Principal address	31 Cornwall Road Bradford BD8 7JN
Registered office	31 Cornwall Road Bradford BD8 7JN
Independent examiner	Alison Whalley FCA Azets Audit Services Ltd Carlton House Grammar School Street Bradford BD1 4NS
Bankers	National Westminster Bank Plc 1 Market Street Bradford BD1 1EG

BEAP

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BEAP

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) **FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 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) (effective 1 January 2019)"

Objectives and activities

To advance and deliver community projects based around education, health, sports, environment, and charitable needs.

To focus on meeting the needs of local people and to help the community to form action for positive change.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. BEAP's aims and objectives are for the betterment of quality of life for local residents in Bradford, in particular the Bangladeshi community. Our services meet the 2 principles of public benefit as stated by the Charity Commission.

There are clear tangible benefits from the projects and services that BEAP delivers.

Achievements and performance

2022-23 was an fantastic year with our launch of our new 'Midland Road Sport Complex' and our flagship 'Men Reaching Out' project going fully live!

Some of the projects delivered are mentioned below

Midland Road Sports Complex

In Partnership with Bradford Council, the Football Foundation, Power to Change & Sports England, our new Midland Road Sports Complex was officially opened by Mark Hughes, Bradford City FC Manager (at the time!).

A community day was also organised with members of the local community coming together to celebrate new community facility being opened with local councillors and MPs being present.

Men Reaching Out (MRO)

Male Domestic Abuse provision which specialises in supporting South Asian men. The MRO service provides a telephone helpline, 1 to 1 support and a peer support group. This has been a very much needed service and a lifeline for many of our service users.

MRO project is targeting men that are experiencing Domestic abuse by their partner. This could be in the form of Physical, mental, emotional or financial harm.

We have a referral system for clients to supporting organisations and council services.

Holiday programmes

Our holiday programme for children has been ongoing over the holiday periods. The project consisted of a range of sporting & wellbeing activities led by qualified staff & tutors ensuring sessions are well organised and enjoyable, followed by a healthy & nutritional lunch.

Youth Inspiring Futures

The aim will be to use sport to break down the barriers faced by BAME young people in Manningham and inspire, motivate and build their skills and aspiration

BEAP

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

BEAP Resilience Project

With Covid 19 impact still felt by the community, there have been specific projects to look at re-skilling local residents in preparation for a new world of work.

The project provided opportunities to people in the community to volunteer and an effective drop-in service for vulnerable people.

The project has a referral system and marketing is done through social media and flyers at local shops, libraries, medical centres, etc.

The services are targeting people within Bradford district that have been or experienced covid themselves or someone in their family. Once clients have been established social or physical activities/session would be developed and provided.

Healthy Holiday Activities

We delivered activities for vulnerable children and their parents within the local area of Manningham Bradford. The sessions took place across the summer holidays, Christmas holidays and Easter holidays. In addition we provided nutritional foods at the end of each session.

We provided cook meals to children during the holiday period.

Food Parcels

We provided monthly food parcels to vulnerable families and older people in the Manningham area of Bradford.

Bradford Resilience Fund – LCF

To help support with core running costs for BEAP during COVID 19 and delivery of food provision activity. Developing a marketing strategy for the new BEAP Midland Road Sports Complex.

Older People

Our older people projects looked at developing, helping, and supporting older people in the community. We delivered social activities including trips, physical activities, walking, and supporting vulnerable and isolated elderly (this includes home visits, shopping, cleaning and basic advice assistance).

Young People

Our youth projects looked at developing relationship and implement a number of young people friendly schemes.

We delivered a number of activities which are appropriate and address the social, emotional and life skills of young people.

Rounders Project

Our rounders project was designed to deliver a Rounders programme for women from South Asian backgrounds that are inactive and sedentary.

This project was delivered by sessional workers and activities at our Midland Road Sports Complex

Buildings Projects

Making our building accessible and disabled friendly has always been a priority for BEAP. Our Disability capital project looks at our facilities holistically at BEAP and improves building access and internal facilities for people with disability.

BEAP

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Fundraising

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as 'soliciting or otherwise procuring money or other property for charitable purposes'. The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

Given the nature of the funding of the charity the Trustees consider that it remains appropriate not to be voluntarily bound to be regulated by the Fundraising Regulator.

Financial review

Income for the year amounted to £368,119 (2022 £569,674), with expenditure amounting to £295,169 (2022 £524,991) leaving a net income of £72,950 (2022 net income £44,683).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure, £74,000 to £148,000. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. With unrestricted funds of £361,558 at 31 March 2023, this level of reserves has been reached.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a Private Limited Company without share capital incorporated on 12 December 2002, number 04615676. It was registered as a charity in England and Wales on 19 June 2003, number 1098088.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

H Rahman
D Hussain
H Miah
J Begum Ali
M Islam
M Azad

At each Annual General Meeting one third of the trustees retire by rotation and subject to eligibility may be re-elected. New trustees must have been members of BEAP for at least two years and are selected via interview with the existing board. Training is provided through mentoring by longer serving trustees.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Indemnity insurance is included in the insurance costs.

BEAP Trustees have complied with duty as outlined by the 2006 charities Act. A dedicated trustee has been responsible for presenting up to date information to the board in regards to Charity Commission Guidance, Public Benefit.

A dedicated trustee has also been responsible for looking at risk assessments and health and safety whilst delivering BEAP activities.

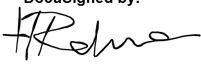
The Charity is run by the trustees as listed on the legal and administrative information page.

BEAP

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

The Trustees report was approved by the Board of Trustees.

DocuSigned by:



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H Rahman

Trustee

Dated: 10 December 2023

BEAP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEAP

I report to the Trustees on my examination of the financial statements of BEAP (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

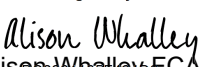
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

DocuSigned by:


Alison Whalley FCA

Azets Audit Services Ltd

Carlton House
Grammar School Street
Bradford
BD1 4NS

Dated: 10 December 2023

BEAP**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	12,920	300,522	313,442	70,892	445,781	516,673
Charitable activities	4	54,564	-	54,564	52,998	-	52,998
Investments	5	113	-	113	3	-	3
Total income		67,597	300,522	368,119	123,893	445,781	569,674
Expenditure on:							
Charitable activities	6	968	294,201	295,169	-	524,991	524,991
Net incoming resources before transfers		66,629	6,321	72,950	123,893	(79,210)	44,683
Gross transfers between funds		41,000	(41,000)	-	-	-	-
Net income/(expenditure) for the year/							
Net movement in funds		107,629	(34,679)	72,950	123,893	(79,210)	44,683
Fund balances at 1 April 2022		253,929	163,775	417,704	130,036	242,985	373,021
Fund balances at 31 March 2023		361,558	129,096	490,654	253,929	163,775	417,704

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BEAP**BALANCE SHEET****AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		4,489		8,895
Current assets					
Debtors	13	206,203		18,000	
Cash at bank and in hand		304,091		413,359	
		510,294		431,359	
Creditors: amounts falling due within one year	14	(24,129)		(22,550)	
Net current assets			486,165		408,809
Total assets less current liabilities			490,654		417,704
Income funds					
Restricted funds	16	129,096		163,775	
Unrestricted funds		361,558		253,929	
		490,654		417,704	

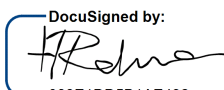
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on 10 December 2023

DocuSigned by:

 H Rahman
 Trustee

Company registration number 04615676

BEAP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	21		(109,381)		62,810
Investing activities					
Purchase of tangible fixed assets		-		(2,000)	
Investment income received		113		3	
Net cash generated from/(used in) investing activities			113		(1,997)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(109,268)		60,813
Cash and cash equivalents at beginning of year			413,359		352,546
Cash and cash equivalents at end of year			304,091		413,359

BEAP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

BEAP is a private company limited by guarantee incorporated in England and Wales. The registered office is 31 Cornwall Road, Bradford, BD8 7JN.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies**(Continued)****1.5 Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Support costs have been allocated to activity costs on an actual cost basis, plus a contribution to core costs if funds are available.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10% straight line
Fixtures and fittings	50% straight line
Computers	50% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £
Donations and gifts	2,920	2,474	5,394	465	465
Grants listed below	10,000	298,048	308,048	70,427	516,208
	<u>12,920</u>	<u>300,522</u>	<u>313,442</u>	<u>70,892</u>	<u>516,673</u>
Grants receivable for core activities					
Manningham Housing Association	-	-	-	-	400
Bradford Council	-	131,714	131,714	19,941	105,415
Bradford Council - Older People	-	-	-	-	30,000
BBC Children in Need	-	39,930	39,930	-	39,930
Henry Smith Foundation	-	65,667	65,667	-	22,500
Sport England	-	5,000	5,000	-	95,000
The Global Fund	-	22,500	22,500	-	-
Yorkshire Sport Foundation	-	6,020	6,020	-	-
Rounders England	-	7,470	7,470	-	-
Give Bradford & Leeds Community Foundation	-	-	-	-	10,000
The Charles and Elsie Sykes Trust	-	3,000	3,000	-	-
Yorkshire Cricket Club	-	-	-	-	2,536
Groundworks	-	11,747	11,747	-	-
Power to Change Capital	-	-	-	-	140,000
Power to Change	10,000	-	10,000	36,000	-
Heriot-Watt	-	5,000	5,000	-	-
Job Retention Scheme	-	-	-	14,486	-
	<u>10,000</u>	<u>298,048</u>	<u>308,048</u>	<u>70,427</u>	<u>516,208</u>

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Unrestricted 2023 £	Unrestricted 2022 £
Sports Hall hire	42,564	31,998
Services provided under contract	-	9,000
Nursery rental and contribution to costs	12,000	12,000
	<u>54,564</u>	<u>52,998</u>

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>113</u>	<u>3</u>

BEAP**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

6 Charitable activities	Activities and Advice 2023 £	Sports Early Years		Covid Support 2023 £	Total 2023 £	Activities and Advice 2022 £		Sports Early Years		Covid Support 2022 £	Total 2022 £
		2023 £	2023 £			2022 £	2022 £	2022 £	2022 £		
Staff costs	30,612	12,409	12,409	12,409	67,839	41,920	18,011	-	25,000	-	84,931
Project costs	72,048	16,454	36,740	26,200	151,442	37,217	20,421	-	24,084	-	81,722
Minibus and travel	2,442	2,441	-	2,441	7,324	2,267	2,267	-	2,267	-	6,801
Midland Road Sports Complex	6,763	-	-	-	6,763	305,000	-	-	-	-	305,000
	111,865	31,304	49,149	41,050	233,368	386,404	40,699	-	51,351	-	478,454
Share of support costs (see note 7)	58,831	-	-	-	58,831	44,227	-	-	-	-	44,227
Share of governance costs (see note 7)	2,970	-	-	-	2,970	2,310	-	-	-	-	2,310
	173,666	31,304	49,149	41,050	295,169	432,941	40,699	-	51,351	-	524,991
Analysis by fund											
Unrestricted funds	968	-	-	-	968	-	-	-	-	-	-
Restricted funds	172,698	31,304	49,149	41,050	294,201	432,941	40,699	-	51,351	-	524,991
	173,666	31,304	49,149	41,050	295,169	432,941	40,699	-	51,351	-	524,991

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	4,406	-	4,406	7,861	-	7,861
Rent and rates	6,843	-	6,843	9,106	-	9,106
Utilities	7,823	-	7,823	3,991	-	3,991
Insurance	2,799	-	2,799	1,512	-	1,512
Staff travel and communication and training	-	-	-	80	-	80
Repairs and renewals	19,136	-	19,136	8,673	-	8,673
Telephone	1,381	-	1,381	932	-	932
Computer costs	1,511	-	1,511	1,190	-	1,190
Print, postage and stationery	6,817	-	6,817	4,455	-	4,455
Sundry	1,378	-	1,378	1,712	-	1,712
Professional and consultancy fees	6,737	-	6,737	4,715	-	4,715
Independent examination	-	2,970	2,970	-	2,310	2,310
	<u>58,831</u>	<u>2,970</u>	<u>61,801</u>	<u>44,227</u>	<u>2,310</u>	<u>46,537</u>
Analysed between Charitable activities	<u>58,831</u>	<u>2,970</u>	<u>61,801</u>	<u>44,227</u>	<u>2,310</u>	<u>46,537</u>

Costs are allocated directly to early years. All other costs are classed as activities and advice.

Governance costs includes payments to the accountants of £2,970 for independent examination fees (2022-£2,310).

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the current or previous financial year.

BEAP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023
9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	4	8
	<u> </u>	<u> </u>
Employment costs	2023	2022
	£	£
Wages and salaries	67,000	83,016
Other pension costs	839	1,915
	<u> </u>	<u> </u>
	<u>67,839</u>	<u>84,931</u>

No employee earned more than £60,000 during the current or previous financial year.

10 Taxation

As a charity the company is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost				
At 1 April 2022	48,322	16,936	2,000	67,258
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2023	48,322	16,936	2,000	67,258
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 April 2022	42,869	14,994	500	58,363
Depreciation charged in the year	1,964	1,942	500	4,406
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2023	44,833	16,936	1,000	62,769
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 31 March 2023	3,489	-	1,000	4,489
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2022	5,453	1,942	1,500	8,895
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

BEAP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023
13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	180,000	-
Prepayments and accrued income	26,203	18,000
	<u>206,203</u>	<u>18,000</u>

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	1,349	1,237
Government grants	17,500	19,000
Accruals	5,280	2,313
	<u>24,129</u>	<u>22,550</u>

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

15 Government grants

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	17,500	19,000
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 April 2022	19,000	39,930
Released from previous periods	(19,000)	(39,930)
Resources deferred in the year	17,500	19,000
	<u> </u>	<u> </u>
Deferred income at 31 March 2023	17,500	19,000
	<u> </u>	<u> </u>

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Movement in funds			Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 31 March 2023 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £			
Activities and Advice	80,557	92,830	(77,900)		95,487	109,226	(109,107)		(25,000)	70,606
Sports and Education	11,398	3,536	(3,536)		11,398	15,964	(16,454)		-	10,908
Health	2,810	30,005	(30,005)		2,810	-	-		-	2,810
Early Years	27,240	-	-		27,240	22,500	(36,740)		(6,500)	6,500
Midland Road Sports Complex	91,028	235,000	(326,028)		-	5,000	(5,000)		-	-
Covid Support	29,952	-	(10,022)		19,930	27,167	(26,200)		-	20,897
Disability	-	16,910	(10,000)		6,910	16,910	(23,820)		-	-
Mental Health	-	22,500	(22,500)		-	69,309	(54,880)		(5,500)	8,929
Holiday Support	-	45,000	(45,000)		-	34,446	(22,000)		(4,000)	8,446
	242,985	445,781	(524,991)		163,775	300,522	(294,201)		(41,000)	129,096

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

16	Restricted funds	(Continued)
	Activities and advice were funded by:- Bradford Metropolitan District Council BBC Children in Needs for youth activities ESF Communit Grant for employment Herriot-Watt The Charles and Elise Sykes Trust	
	Sports activities were funded by The Yorkshire Cricket Club, Yorkshire Sports Foundation, Rounders England and The Football Association.	
	Early Years was funded by The National Lottery - Global Fund for Children.	
	The refurbishment of the Midland Road Sports Complex has been funded by Sports England.	
	Mental health has been funded by Henry Smith and Bradford Metropolitan District Council to fund a Male Domestic Abuse Service.	
	Holiday Support was funded by Bradford Council.	
	Disability was funded by Bradford Council.	

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

16	Restricted funds	(Continued)
	For the prior year:-	
	Activities and advice were funded by:- Bradford Metropolitan District Council BBC Children in Needs for youth activities Leeds Community Foundation Manningham Housing Association	
	Sports activities were funding Bradford Council and The Yorkshire Cricket Club.	
	Health was funded by Bradford Council.	
	Early Years was funded by Bradford Council.	
	The refurbishment of the Midland Road Sports Complex has been funded by Power to Change and Sports England.	
	Mental health has been funded by Henry Smith	
	Holiday Support was funded by Bradford Council.	
	Disability was funded by Bradford Council.	
	Transfers have been made in the year to cover core costs.	

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Funds	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
General funds	32,137	138,715	(40,816)	-	253,929	67,597	(968)	41,000	361,558
Restricted funds	30,850	379,358	(167,223)	-	163,775	300,522	(294,201)	(41,000)	129,096
	62,987	518,073	(208,039)	-	417,704	368,119	(295,169)	-	490,654

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of net assets between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Unrestricted Funds 2023 £	Restricted Funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	4,489	-	4,489	8,895	8,895
Current assets/(liabilities)	357,069	129,096	486,165	163,775	408,809
	<u>361,558</u>	<u>129,096</u>	<u>490,654</u>	<u>163,775</u>	<u>417,704</u>

BEAP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023
19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	5,947	4,390
Between two and five years	17,560	17,560
In over five years	65,850	70,240
	<u>89,357</u>	<u>92,190</u>

The building and pitches belong to Bradford Metropolitan Council, with a 25 year lease commencing 2018.

20 Related party transactions**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	<u>33,322</u>	<u>33,207</u>

No other transactions with related parties have taken place during the current or previous financial year which require disclosure.

21 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	72,950	44,683
Adjustments for:		
Investment income recognised in statement of financial activities	(113)	(3)
(Gain)/loss on disposal of tangible fixed assets	-	141
Depreciation and impairment of tangible fixed assets	4,406	7,720
Movements in working capital:		
(Increase)/decrease in debtors	(188,203)	33,680
Increase/(decrease) in creditors	3,079	(2,481)
(Decrease) in deferred income	(1,500)	(20,930)
Cash (absorbed by)/generated from operations	<u>(109,381)</u>	<u>62,810</u>