

BEAP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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

BEAP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H Rahman 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 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

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

2024-5 was successful year where all our projects made a real impact in the community, not only locally but nationally as well.

Key Achievements:

Healthy lifestyles

Our Healthy lifestyle programme supported a dedicated health and gym programme designed to improve wellbeing and fitness in the community. It enabled people of all ages to access structured physical activities that encourage healthier lifestyles, while also supporting mental health and emotional resilience.

By reducing barriers to participation such as cost, accessibility, and confidence. Our programme ensured local residents to take part in exercise opportunities that might otherwise be out of reach. In addition to improving physical health, the programme creates a safe and welcoming space for social connection, peer support, and long-term positive health habits.

Older People Services

We delivered a range of initiatives that aim to improve the quality of life for older residents, helping them remain active, connected, and independent for longer. These projects often focus on reducing social isolation, promoting good health, and ensuring access to vital services. Activities included lunch clubs, befriending schemes, exercise sessions, and community groups designed to bring older people together in safe, welcoming environments.

The support also extended to practical services such as advice on housing, benefits, and care, as well as promoting digital inclusion so older people can stay connected with family, friends, and services online. By funding these projects, we have investing in preventative measures that reduce loneliness, improve wellbeing, and help older people maintain their independence within their communities.

BEAP

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Men Reaching Out (MRO) - Male Domestic Abuse Project

Our flagship project, the MRO aimed at protecting and supporting victims of domestic abuse. The MRO provided confidential advice, support with finding emergency accommodation, and outreach work to help survivors escape abusive situations safely.

Our Male Domestic Abuse provision has specialised in supporting South Asian men by providing 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.

Our key focus is now how we sustain this provision and have developed fantastic partnerships and networks with key agencies including the police and health partners.

Household Support Project

The Household Support Fund provided targeted help for families and individuals facing financial hardship, especially with the rising cost of living. This project offered essential support such as food parcels, vouchers, help with energy and water bills, and assistance with other household essentials. The scheme ensures that vulnerable households have access to the basics they need to maintain stability and dignity.

Holiday Activities and Food Programme

The Holiday Activities and Food (HAF) programme provided free activities and meals during school holidays for children and young people from low-income families. Our project offered a wide variety of engaging opportunities such as sports, arts, cooking, and educational workshops. They are designed to keep children active, learning, and socially connected while ensuring access to nutritious food.

HAF also played a vital role in easing financial pressure on families during holiday periods and helping children return to school healthy and ready to learn. By working with schools, charities, and community groups, the programme creates inclusive, safe environments where children can thrive.

Sports and Life Skills Project

This project combined physical activity with personal development to create a holistic growth programme for young people. Using sport as the foundation, the project teaches confidence, teamwork, resilience, and leadership in a constructive and engaging way.

Beyond exercise, the project integrates essential life skills, supporting participants to build self-esteem and ambition. It provided a valuable pathway into healthier lifestyles, better decision-making, and opportunities for personal growth, while giving young people a positive focus and direction.

B Active Project

This initiative aimed at increasing participation in sports and physical activity. The programme helped to reduce inactivity and health inequalities by making physical activity accessible to everyone, regardless of background or circumstance.

The project supports inclusive sports opportunities that foster wellbeing, strengthen community ties, and promote active lifestyles. By creating welcoming environments, it encourages long-term engagement and helps embed physical activity into everyday life.

BEAP

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Community Employment Project

The project focused on training, skills development, and pathways into sustainable work. By addressing both unemployment and underemployment, the project helps local residents access meaningful opportunities.

Participants gained practical experience, confidence, and employability skills that prepare them for long-term careers. Beyond immediate outcomes, the project empowers individuals to envision and build brighter futures, while reducing barriers that may have previously limited access to work.

Sports & Engagement Events

A number of initiatives supported community football and tournament activities that engaged young people through sport. These events encourage discipline, teamwork, and healthy competition while fostering a sense of community spirit.

Beyond the physical benefits, the tournaments celebrate local heritage and culture by bringing communities together in a shared experience. This combination of sport and culture strengthens bonds across generations and backgrounds, linking health with heritage.

Curry Fest Project

Our flagship project *Bangladeshi Curry Fest*, a major cultural celebration that highlighted diversity, heritage, and local pride. The festival brings people together through food, music, and shared traditions, creating an inclusive and vibrant atmosphere.

More than a celebration, Curry Fest helps foster cross-cultural understanding and stronger community connections. By raising awareness of heritage and cultural identity, it builds pride and belonging while promoting unity across diverse groups.

Our heritage project has established a long-lasting understanding of the heritage of Britain's curry houses and the journey of the Bangladeshi diaspora, from seamen, to cooks in restaurants, to the women leading the 'street food' revolution.

We will deliver a programme of events, including cooking classes, school activities through a curry festival which will be an official part of Bradford's UK City of Culture celebrations.

Girls Sports Programme

Our girls sports aimed at encouraging participation in sport and promoting equality of opportunity. It offers safe, supportive, and inclusive sessions that might not otherwise be available.

Through sport, girls gain confidence, teamwork skills, and new aspirations. The programme challenges barriers to participation, inspires long-term engagement in physical activity, and nurtures the next generation of empowered young women.

Youth & Social Programme

Our youth and social development project created positive opportunities for young people. By offering safe, engaging activities, it helps reduce isolation, build life skills, and foster community connection.

The programme encouraged leadership, resilience, and active citizenship, equipping young people with the tools to thrive. It provides a constructive route away from negative influences and towards empowerment, growth, and community engagement.

BEAP

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Midland Road Sports Complex

Community days, Bradford City Development Centre, Women & Girls activities, boys football teams, walking football, adults fitness programmes, football tournaments have all been organised with members of the local community coming together to make this our flagship community project.

Buildings Projects

Making our building accessible and disabled friendly has always been a priority for BEAP. We continue to look at our facilities holistically at BEAP and improve building access and our facilities for people with disability so they can fully engage with our services.

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 £445,413 (2024 £351,733), with expenditure amounting to £426,796 (2024 £359,842) leaving a net income of £18,617 (2024 net expense £8,109).

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, £100,000 to £200,000. 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 general funds of £432,774 at 31 March 2025, 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.

BEAP

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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
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.

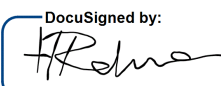
Indemnity insurance is included in the insurance costs.

BEAP Trustees have complied with their duties 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.

The Trustees report was approved by the Board of Trustees.

DocuSigned by:

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H Rahman

Trustee

Dated: 17 December 2025

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 2025.

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

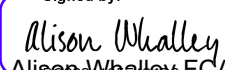
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Signed by:


Alison Whalley FCA
Azets Audit Services Ltd

Carlton House
Grammar School Street
Bradford
BD1 4NS

Dated: 17 December 2025

BEAP**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 31 MARCH 2025***

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	1,044	314,785	315,829	4,200	256,778	260,978
Charitable activities	4	114,050	-	114,050	73,168	-	73,168
Other trading activities	5	14,990	-	14,990	16,941	-	16,941
Investments	6	544	-	544	646	-	646
Total income		130,628	314,785	445,413	94,955	256,778	351,733
<u>Expenditure on:</u>							
Raising funds	7	9,632	-	9,632	19,240	-	19,240
Charitable activities	8	73,302	336,116	409,418	44,447	296,155	340,602
Other	13	7,746	-	7,746	-	-	-
Total expenditure		90,680	336,116	426,796	63,687	296,155	359,842
Net income/(expenditure) for the year/ Net movement in funds							
		39,948	(21,331)	18,617	31,268	(39,377)	(8,109)
Fund balances at 1 April 2024							
		392,826	89,719	482,545	361,558	129,096	490,654
Fund balances at 31 March 2025							
		432,774	68,388	501,162	392,826	89,719	482,545

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 2025**

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		367,434		16,598
Current assets					
Debtors	15	161,943		193,959	
Cash at bank and in hand		246,279		292,838	
		408,222		486,797	
Creditors: amounts falling due within one year	17	(184,474)		(20,850)	
Net current assets			223,748		465,947
Total assets less current liabilities			591,182		482,545
Creditors: amounts falling due after more than one year	18		(90,020)		-
Net assets			501,162		482,545
Income funds					
Restricted funds	20		68,388		89,719
<u>Unrestricted funds</u>					
Designated funds	21	110,000		110,000	
General unrestricted funds		322,774		282,826	
			432,774		392,826
			501,162		482,545

BEAP

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

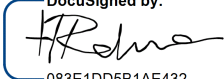
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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 17 December 2025

DocuSigned by:

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H Rahman
Trustee

Company registration number 04615676

BEAP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	26		218,439		5,558
Investing activities					
Purchase of tangible fixed assets		(365,704)		(17,457)	
Investment income received		544		646	
Net cash used in investing activities			(365,160)		(16,811)
Financing activities					
Repayment of bank loans		100,162		-	
Net cash generated from/(used in) financing activities			100,162		-
Net decrease in cash and cash equivalents			(46,559)		(11,253)
Cash and cash equivalents at beginning of year			292,838		304,091
Cash and cash equivalents at end of year			246,279		292,838

BEAP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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.

1.4 Income

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.

1.5 Expenditure

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.

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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:

Freehold land and buildings	Straight line over 50 years
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 2025

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 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

1.11 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.

1.12 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 2025
3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £
Donations and gifts	1,044	-	1,044	4,200	4,200
Grants listed below	-	314,785	314,785	-	256,778
	<u>1,044</u>	<u>314,785</u>	<u>315,829</u>	<u>4,200</u>	<u>256,778</u>
	<u><u>1,044</u></u>	<u><u>314,785</u></u>	<u><u>315,829</u></u>	<u><u>4,200</u></u>	<u><u>256,778</u></u>
Grants receivable for core activities					
National Heritage	-	39,598	39,598	-	49,498
Bradford Council	-	138,770	138,770	-	123,524
ESC Lottery	-	19,630	19,630	-	10,100
Manjit Wolstenholm Fund	-	10,165	10,165	-	-
Henry Smith Foundation	-	54,167	54,167	-	71,166
Sport England	-	14,980	14,980	-	-
The Global Fund	-	7,500	7,500	-	-
Rounders England	-	-	-	-	2,490
Groundworks	-	16,000	16,000	-	-
ABCD	-	2,150	2,150	-	-
Sporting Heritage	-	2,000	2,000	-	-
Wellsprings Together	-	3,000	3,000	-	-
Historic England	-	6,825	6,825	-	-
	<u>-</u>	<u>314,785</u>	<u>314,785</u>	<u>-</u>	<u>256,778</u>
	<u><u>-</u></u>	<u><u>314,785</u></u>	<u><u>314,785</u></u>	<u><u>-</u></u>	<u><u>256,778</u></u>

4 Charitable activities

	Unrestricted 2025 £	Unrestricted 2024 £
Sports Hall hire	82,282	61,168
Nursery rental and contribution to costs	27,768	12,000
Administration charge	4,000	-
	<u>114,050</u>	<u>73,168</u>
	<u><u>114,050</u></u>	<u><u>73,168</u></u>

Charitable trading income
Government job retention grants

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Trading activity income: Cafe	14,990	16,941

6 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	544	646

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
<u>Trading costs</u>		
Other trading activities	9,632	19,240
	9,632	19,240

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Charitable activities													
	Activities and Advice	Sports		Health Promotion		Early Years		Men Reaching Out		Employment Training		Total 2025	Total 2024
		2025	2025	2025	2025	2025	2025	2025	2025	2025	2025		
		£	£	£	£	£	£	£	£	£	£	£	£
Staff costs	23,887	8,707	9,611	18,726	16,664	9,385	86,980	88,692					
	98,526	73,502	4,230	3,230	4,880	24,396	208,764	135,772					
	1,812	780	780	780	780	780	5,712	8,705					
	306	-	-	-	-	-	306	14,524					
	124,531	82,989	14,621	22,736	22,324	34,561	301,762	247,693					
Share of support costs (see note 9)	103,724	-	-	-	-	-	103,724	89,639					
	3,932	-	-	-	-	-	3,932	3,270					
Share of governance costs (see note 9)	232,187	82,989	14,621	22,736	22,324	34,561	409,418	340,602					
Analysis by fund	73,302	-	-	-	-	-	73,302	44,447					
	158,885	82,989	14,621	22,736	22,324	34,561	336,116	296,155					
Restricted funds	232,187	82,989	14,621	22,736	22,324	34,561	409,418	340,602					

BEAP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025
8 Charitable activities**(Continued)****For the year ended 31 March 2024**

	Activities and Advice	Sports	Early Years	Men Reaching Out	Total 2024
	£	£	£	£	£
Staff costs	26,998	14,845	19,113	27,736	88,692
Project costs	56,867	40,256	17,295	21,354	135,772
Minibus and travel	2,177	2,176	2,176	2,176	8,705
Midland Road Sports Complex	14,524	-	-	-	14,524
	<u>100,566</u>	<u>57,277</u>	<u>38,584</u>	<u>51,266</u>	<u>247,693</u>
Share of support costs (see note 9)	84,107	-	-	5,532	89,639
Share of governance costs (see note 9)	3,270	-	-	-	3,270
	<u>187,943</u>	<u>57,277</u>	<u>38,584</u>	<u>56,798</u>	<u>340,602</u>
Analysis by fund					
Unrestricted funds	(18,523)	17,021	21,289	24,660	44,447
Restricted funds	206,466	40,256	17,295	32,138	296,155
	<u>187,943</u>	<u>57,277</u>	<u>38,584</u>	<u>56,798</u>	<u>340,602</u>

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	12,974	-	12,974	13,044	-	13,044
Depreciation	14,870	-	14,870	5,348	-	5,348
Rent and rates	7,975	-	7,975	6,250	-	6,250
Utilities	9,800	-	9,800	7,296	-	7,296
Insurance	5,108	-	5,108	3,117	-	3,117
Staff travel and communication and training	1,520	-	1,520	325	-	325
Repairs and renewals	39,164	-	39,164	43,107	-	43,107
Telephone	1,574	-	1,574	1,528	-	1,528
Computer costs	1,472	-	1,472	783	-	783
Print, postage and stationery	5,144	-	5,144	4,395	-	4,395
Sundry	3,049	-	3,049	3,636	-	3,636
Professional and consultancy fees	1,074	-	1,074	810	-	810
Indemnity insurance	-	332	332	-	-	-
Independent examination	-	3,600	3,600	-	3,270	3,270
	<u>103,724</u>	<u>3,932</u>	<u>107,656</u>	<u>89,639</u>	<u>3,270</u>	<u>92,909</u>
Analysed between						
Charitable activities	<u>103,724</u>	<u>3,932</u>	<u>107,656</u>	<u>89,639</u>	<u>3,270</u>	<u>92,909</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 £3,600 for independent examination fees (2024-£3,270).

10 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 2025
11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	7	5
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	91,797	98,303
Social security costs	7,327	2,289
Other pension costs	830	1,144
	<u> </u>	<u> </u>
	99,954	101,736
	<u> </u>	<u> </u>

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

12 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. Tax charges have only been applied to the cafe profit in the year.

13 Other

	Unrestricted funds	Total
	2025	2024
	£	£
Financing costs	6,728	-
Corporation tax	1,018	-
	<u> </u>	<u> </u>
	7,746	-
	<u> </u>	<u> </u>

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

14 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2024	-	48,322	26,995	7,400	82,717
Additions	341,585	-	3,026	21,093	365,704
At 31 March 2025	341,585	48,322	30,021	28,493	448,421
Depreciation and impairment					
At 1 April 2024	-	45,807	18,923	1,387	66,117
Depreciation charged in the year	1,772	974	5,660	6,464	14,870
At 31 March 2025	1,772	46,781	24,583	7,851	80,987
Carrying amount					
At 31 March 2025	339,813	1,541	5,438	20,642	367,434
At 31 March 2024	-	2,515	8,070	6,013	16,598

15 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	144,000	180,000
Prepayments and accrued income	17,943	13,959
	161,943	193,959

16 Loans and overdrafts

	2025	2024
	£	£
Bank loans	100,162	-
Payable within one year	10,142	-
Payable after one year	90,020	-

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	16	10,142	-
Corporation tax payable		1,018	-
Other taxation and social security		354	1,584
Government grants	19	3,200	16,000
Other creditors		164,370	-
Accruals		5,390	3,266
		<u>184,474</u>	<u>20,850</u>

18 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	16	90,020	-
		<u>90,020</u>	<u>-</u>

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

19 Government grants

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	3,200	16,000
Movements in the year:		
Deferred income at 1 April 2024	16,000	17,500
Released from previous periods	(16,000)	(17,500)
Income deferred in the year	3,200	16,000
Deferred income at 31 March 2025	3,200	16,000

BEAP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025
20 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:

	Movement in funds				Movement in funds			
	Balance at 1 April 2023	Income	Expenditure	Balance at 1 April 2024	Income	Expenditure	Balance at 31 March 2025	
	£	£	£	£	£	£	£	
Activities and Advice	70,606	183,122	(180,629)	73,099	220,838	(257,299)	36,638	
Sports and Education	10,908	2,490	(7,490)	5,908	2,000	(2,000)	5,908	
Health	2,810	-	(2,810)	-	2,150	(2,150)	-	
Early Years	6,500	-	(6,500)	-	-	-	-	
Covid Support, Men Reaching Out	20,897	32,666	(42,851)	10,712	21,867	(21,367)	11,212	
Employment and training	-	-	-	-	16,000	(16,000)	-	
Mental Health	8,929	38,500	(47,429)	-	51,930	(37,300)	14,630	
Holiday Support	8,446	-	(8,446)	-	-	-	-	
	<u>129,096</u>	<u>256,778</u>	<u>(296,155)</u>	<u>89,719</u>	<u>314,785</u>	<u>(336,116)</u>	<u>68,388</u>	

Activities and advice include projects for cycling, travel, young people sports and life skills, weekly activities and capacity building and were funded by Bradford Metropolitan District Council, Manjit Wolstenholme Fund, Historic England, The Global Fund, Wellsprings Together, The National Lottery, Sports England and National Heritage.

Sports activities were funded by Sporting Heritage.

Health was funded by ABCD for the Together of Health project.

Covid support, renamed Men Reaching Out, is funded by the Henry Smith Charity to provide activities, volunteering opportunities and a drop in service for vulnerable individuals.

Employment and training was funded by Groundworks.

Mental health has been funded by Henry Smith and The National Lottery to fund a Male Domestic Abuse Service.

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

20 **Restricted funds** (Continued)

For the prior year:-

Activities and advice were funded by Bradford Metropolitan District Council, National Lottery Heritage Fund and Sports England.

Sports activities were funded by Rounders England and Sports England.

Covid support is funded by the Henry Smith Charity to provide activities, volunteering opportunities and a drop in service for vulnerable individuals.

Mental health has been funded by Henry Smith to fund a Male Domestic Abuse Service.

Transfers have been made in the year to cover core costs.

21 **Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Transfers	Balance at 1 April 2024	Income	Balance at 31 March 2025
	£	£	£	£
Indoor and Outdoor Pitches	80,000	80,000	-	80,000
Staffing contingency	30,000	30,000	-	30,000
	<u>110,000</u>	<u>110,000</u>	<u>-</u>	<u>110,000</u>

A transfer was made in the prior year to provide for future repairs to the pitches and to provide for staffing contingency.

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

22	Funds	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
	General funds	361,558	94,955	(63,687)	(110,000)	282,826	130,628	(90,680)	-	322,774
	Designated funds	-	-	-	110,000	110,000	-	-	-	110,000
	Restricted funds	129,096	256,778	(296,155)	-	89,719	314,785	(336,116)	-	68,388
		490,654	351,733	(359,842)	-	482,545	445,413	(426,796)	-	501,162
23	Analysis of net assets between funds									
	Fund balances at 31 March 2025 are represented by:		Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total Unrestricted Funds 2025 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	
	Tangible assets		367,434	-	-	367,434	16,598	-	-	16,598
	Current assets/(liabilities)		46,360	110,000	67,388	223,748	266,228	110,000	89,719	465,947
	Long term liabilities		(90,020)	-	-	(90,020)	-	-	-	-
			323,774	110,000	67,388	501,162	282,826	110,000	89,719	482,545

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

24 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:

	2025 £	2024 £
Within one year	4,390	4,390
Between two and five years	17,560	17,560
In over five years	57,070	61,460
	<u>79,020</u>	<u>83,410</u>

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

25 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025 £	2024 £
Aggregate compensation	<u>39,793</u>	<u>40,947</u>

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

Transactions with related parties

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

A loan of £180,000 was made in 2003 to Neighbourhood Resource Centre. Muhammad Habibur Rahman is a trustee of Neighbourhood Resource Centre and BEAP. No further loans were made in 2024 or 2025.. A repayment holiday was agreed and repayments have commenced in 2024. The balance of the loan outstanding at 31.3.25 was £144,000.

Payments were made to Neighbourhood Resource Centre for marketing and promotion £3,000 (2024 - nil) transport of £nil (2024 - £2,450) and food and venue hire of £nil (2024 - £6,050).

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

26	Cash generated from operations	2025 £	2024 £
	Surplus/(deficit) for the year	18,617	(8,109)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(544)	(646)
	(Gain)/loss on disposal of tangible fixed assets	-	1,000
	Depreciation and impairment of tangible fixed assets	14,870	4,348
	Movements in working capital:		
	Decrease in debtors	32,014	12,244
	Increase/(decrease) in creditors	166,282	(1,779)
	(Decrease) in deferred income	(12,800)	(1,500)
	Cash generated from operations	218,439	5,558