

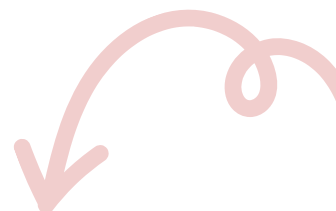


BOSP

Brighter Opportunities
for Special People

Annual Report and Accounts

For the year ended 31st March 2024



Registered Charity No. 1107392.

Registered in England & Wales. Company No. 5284004.



BOSP.CO.UK



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Brighter Opportunities for Special People

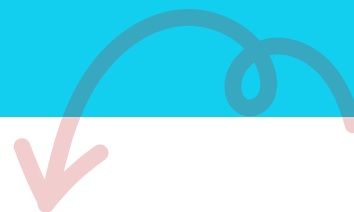
The BOSP Office, Wat Tyler Country Park, Pitsea Hall Lane, Pitsea, Basildon, Essex SS16 4UH

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REPORT OF THE TRUSTEES



The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1st January 2015).

CHAIRMAN'S REVIEW

BOSP is now in its 32nd year and, like most charities, this year we have been working with the challenges and uncertainty associated with a considerable rise in National Minimum Wage, National Living Wage and other costs along with reduced income. We are operating in a very tough environment to deliver effective and sustainable solutions, whilst facing ever increasing changing legislation, safeguarding, HR, risk assessing and training, which are all essential if we are to be accountable, but which puts local charities such as BOSP under additional pressure. Moreover, we have had to plan for a future without statutory funding after Essex Short Breaks changed their model of support in 2023 for families who have children with disabilities.

Determined to maintain our existing level of support, we have been doubling our community fundraising and grant writing efforts. Accompanied by a small increase in session contributions, these endeavours yielded a small year-end surplus whilst we maintained our level of support.

Going forward, with the large increase in children presenting with or being diagnosed with complex disabilities, never have our services been in more demand, with nearly 200 children on our waiting list who require our help. If we are to increase our capacity of support, there is a need to grow our income levels so we can continue to deliver our current offer and raise the necessary capital to enable us to procure larger premises.

Our 2023/24 Accounts evidence the sound financial management of BOSP, where the Trustees reviewed income and expenditure against budgets monthly, to ensure that our financial position always remained sustainable. The Trustees continue to keep BOSP's Governance practices under review and ensure that our policies are regularly reviewed and updated as required.

I am extremely proud of our dedicated workforce, volunteers, and fellow Trustees at BOSP, whose endeavours have enabled BOSP to maintain excellent service levels during this past year despite the challenges faced. I would also like to extend my heartfelt thanks to all our supporters for showing their care and commitment to children with complex disabilities and life-limiting illnesses, by continuing to donate, in the knowledge that despite the many changes in the economy, BOSP has remained steadfast in its resolve to support some of the most isolated and marginalised families across South Essex and the surrounding areas.

Peter Davies - Chairman



OBJECTIVES & ACTIVITIES

OUR VISION

For children and young adults with complex disabilities and life limiting conditions, and their families, to live the best life possible.

OUR MISSION

To improve the lives of children and young adults with complex disabilities or life-limiting conditions, and their families, by providing high quality, fun, educational activities, support and respite care.

Profound learning disabilities and critical illnesses blight young lives and put great stress on the family unit. Children who are very ill or have a disability face discrimination and substantial barriers to participation in mainstream activities, resulting in the whole family becoming marginalised and vulnerable to depression, family breakdown and social exclusion.

BOSP provides 15 different activity clubs and support services on weekdays, weekends, evenings and during school holidays, helping keep families together and children in their homes.

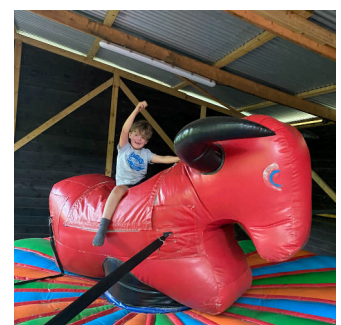
A summary of the main objectives of the Charity is: -

a) the relief of children and young people with special needs by the provision of recreational activities to improve the quality of life of such children and young people

b) the relief of parents, carers and families of children and young people with special needs through the provision of support and respite

To achieve its objectives, BOSP will:

- Deliver a premium service that combines matched care support with a high Support Worker to child/young person ratio, that is accessible and affordable to families
- Ensure that children, young people and their families are at the centre of our services
- Ensure that the Charity meets the needs of its service users
- Provide safe and appropriately risk assessed services
- Ensure that a highly skilled staff team are enabled to work productively and securely within a healthy, supportive and professional environment
- Maximise opportunities for collaboration, partnership and joint working with other organisations
- Ensure that our services are provided to families based on need, fairness and that our commitment to diversity is evident
- Ensure that the consultation, planning, delivery and evaluation of services are maintained effectively and efficiently to enable continuous improvement
- Ensure that the Charity can adapt to changing circumstances
- Ensure our fundraising strategy continues to access a variety of funding streams, thereby ensuring the Charity's sustainability and longevity





OUR SERVICES AND SUPPORT



The following clubs and support services were provided by BOSP in the year ended 31st March 2024:

Saturday Club

BOSP's Saturday Club is run out of the Pioneer School in Basildon. The fantastic facilities allow us to provide children and young people with the structure on which so many thrive. There are interactive soft-play rooms, a sensory garden, outdoor gym, all weather sports pitch, an adventure playground, and an opportunity to try arts and crafts and messy play. BOSP also hires qualified outside specialists to provide activities such as music therapy.

Holiday Club

The school holidays can be a period of high stress for our families, due to the change in the child or young person's routine and lack of social opportunities to mix with peers. BOSP's Holiday Clubs provide a variety of social opportunities to provide children and young people with the consistency they need. The Pioneer School is our base for some of our Holiday Clubs, providing a wide range of stimulating activities. In addition to core activities such as sensory activities and adventure playgrounds, experts are brought in from different fields to deliver diverse and exciting activities, including music therapy and the emergency services.

Hydrotherapy

Inclusive swimming takes place on Saturdays and some school holidays. This gentle, non-weight bearing exercise combined with warm water and fun exercises can maintain and/or develop physical ability and psychological well-being, whilst meeting the sensory needs of the children we support.

Holiday Club Out & Abouts

Our high-level support at BOSP enables us to deliver a wide range of exciting inclusive social activities to children aged 4 years and above out in the community. Out and about trips this year included Adventure Island, Marsh Farm, Sea Life Adventure, and Call of the Wild.

Whizzy Woodland Away Days

Our woodland scheme takes place during school holidays at the Thriftwood Scout Camp in Brentwood and Wat Tyler Country Park in Pitsea, Basildon. This club gives children and young people the opportunity to experience stimulating, exciting and sometimes daring outdoor activities, something many of our children and young people rarely have the opportunity to try. Activities this year included woodland walks, 30-foot climbing wall, archery, abseiling, pedal cars, animal therapy, music therapy, showtime, and circus skills. These activities help to increase the children's and young people's self-esteem and challenge the perception they have of themselves. With different activities each day, children and young people grow in confidence, mix with peers, and learn new skills in a natural environment, while having lots of fun.

Chill Zone

Chill Zone is our 'Out & About' club for young people aged 18+, aimed at promoting independence through decision making, social skills and travel training on public transport. Activities this year included meals out,



OUR SERVICES AND SUPPORT



bowling, trips to the pantomime, campfire & den building, Base Jump, Madison Heights roller skating, Colchester Zoo, Adventure Island, theatre, and music festivals. The young people are actively involved in deciding in which activities they would like to participate and BOSP endeavours to incorporate these into its planning.

Let's Connect

Our Saturday 'Let's Connect' club for young people 11+ is aimed at enabling young people to meet and socialise with their friends in the community. The staff who work alongside the young people help to foster the young people's social and communication skills, allowing them to practise life skills, such as handling money, decision making and road safety. Activities this year included trips to Old MacDonald's Farm, Bowling, Barleylands, Base Jump and Call of the Wild, all with an opportunity to eat out.

BOSP Tots

BOSP Tots is our early intervention support group on a Tuesday morning at BOSP's Skills for Life Centre, designed for parent carers, grandparents and babies and toddlers up to 5 years of age. These sessions provide opportunities for our specialist staff and professionals to provide strategies to support communication and behaviour, easing the transition into nursery/school. It has also been a vital resource for parents to meet other parents in similar circumstances. As a result, this year families have formed a WhatsApp group to provide support to each other, outside of the toddler group times.

Sensory Sessions

We offer bespoke sensory sessions for children and their parent carers who cannot attend a group session because their health needs preclude them or because it will be too overwhelming. The sessions provide stimulating or de-stimulating activities in a safe environment, that build up their confidence and ability, to help them be better equipped to deal with the world around them. Sensory environments can help de-stress and be highly absorbing, providing comfort and calm for overactive and distressed individuals.

Skills 4 Life Day Opportunities

This weekday group supports young people as they transition into adulthood, supporting them whilst in part-time education or when leaving full-time education. Not only are important social and communication skills practised, vital life skills such as money handling, budgeting, travel training and employability skills, such as wood turning and gardening are taught. Meal planning, healthy eating, exercise, and sports such as swimming, dance and cycling also form part of the curriculum. Whilst based at the Skills for Life Centre in Wat Tyler Country Park, every day includes exciting trips out in the community.

Big BOSP

Our Youth Club runs on alternate Tuesdays at the Skills for Life Centre and provides a wonderful opportunity for young people to meet with peers. Sessions include quizzes, games, woodland activities, craft, light snack preparation and serving, X-box and Wii activities. Social anxiety has greatly reduced in many of the young people, and some have progressed to our over 18's Chill Zone club that takes place out in the community.



OUR SERVICES AND SUPPORT



After School Club

Our after-school club is a great place for young people with SEND to make friends, have fun, and improve social communication and life skills in order to develop their independence. Activities included board games, quizzes, arts and crafts, treasure hunts, forestry activities, interactive group gaming and supporting the young people with their homework. A light evening meal/snack is included which the group will prepare and eat together. This club is currently open to pupils of Castledon School, Wickford where our Support Workers collect them using the BOSP minibus mid-afternoon.

Counselling

BOSP understands the challenges of caring for a child or young person with a disability or life-limiting illness, the effects it can have on the entire family and the impact having a disability can have on an individual's self-esteem and well-being. Our highly experienced Psychological Therapists/Integrative Counsellors can support the children/young people with a disability, their parents, siblings or extended family members.

Peer Support

Our peer support groups provide an opportunity for parents and carers to meet other parents and carers in similar circumstances, to seek advice, and to discuss carer's needs assessments, social care and education referrals. During the year we launched SENCAPS, facilitated by one of our BOSP Tots' parents and BOSP's Family Advocate, providing parental lived experience of navigating the SEND system, support from professionals including the continence team and Silver Linings, along with family advocacy by BOSP.

Advocacy

Our part-time advocate provides for families whose children will be transitioning to adult services, or from early years to pre-school/school. Support includes signposting, advice, personal budgets and liaising with professionals on behalf of families.

OUR VOLUNTEERS

BOSP is very involved in the community and relies on voluntary help to enable us to do what we do. 41 volunteers assisted with the organisation and running of fundraising events, governance and support work at sessions this past year. We would like to take this opportunity to thank our wonderful volunteers for their loyal support and service, and to acknowledge their valuable contribution throughout this year.

HOW OUR SERVICES DELIVER PUBLIC BENEFIT

In reviewing BOSP's aims and objectives and the planning of future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 and have referred to the Charity Commission's general guidance on public benefit and how the planned activities will continue to contribute to the aims and objectives that have been set. All BOSP's charitable activities fall within the description 'relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage' in the Charities Act 2011 and are undertaken to further BOSP's charitable purposes for the public benefit. This Annual Report details BOSP's achievement and performance and outlines the activities undertaken by the Charity and how these activities have benefitted the people it was set up to help.

The Charity relies upon grants, donations, and income from fees to cover operating costs. Our fee structure reflects that affordability and access to our services is extremely important for our families and us. Should BOSP deem a family to be in crisis, we will endeavour to meet any requests for service. Although an Essex based Charity, BOSP's services are available to families who reside in neighbouring counties and the East London Boroughs.



DIAGNOSES OF BOSP BENEFICIARIES



The Council for Disabled Children's 2017 report saw the first analysis in 10 years of children and young people with complex needs, complex forms of autism, or life-limiting conditions, and estimates that numbers have increased dramatically by over 50% since 2007. This national trend continues and is reflected in BOSP's annual report, in that we have seen a noticeable upturn in the number of children and young people with increasingly complex needs coming into the service. Many children and young people who attend BOSP have complex disabilities, having more than one condition. The table below summarises some of the conditions with which our beneficiaries are diagnosed:

ADHD	Agenesis of the Corpus Callosum	Angelman Syndrome	Anxiety Emotional Dysregulation
Asperger's Syndrome	Autism Spectrum Disorder	Cask Syndrome	Cerebral Palsy
Chromosome Addition	Chromosome Deletion	Cri du Chat Syndrome	Diabetes (insipidus)
Double Incontinence	Downs Syndrome	Dyslexia	Dyspraxia
Epilepsy	Fragile X Syndrome	Fucosidosis	Gastrostomy Feeding
Global Developmental Delay	Hearing Impairment	Hemiplegia	Holoprosencephaly
Hyperkyphosis	Hypermobility Syndrome	Hypotonia	Impulsivity
Lissencephaly	Low Muscle Tone	Meningitis	Mental Health Conditions
Microcephaly	Mutation in EEFI A2 gene	Nystagmus	Oppositional Defiance Disorder
Pathological Demand Avoidance	Sensory Processing Disorder	Sleep Disorder	Social Emotional Mental Health
Speech & Language Delay	Sturge-Webber Syndrome	Tetrasomy 18p	Thyroid Dysfunction
Tourette's Syndrome	Visual Impairment	West Syndrome	White Sutton Syndrome



ACHIEVEMENTS & PERFORMANCE



35,219
respite hours

12,864
direct support
hours

387
individuals
regularly
supported

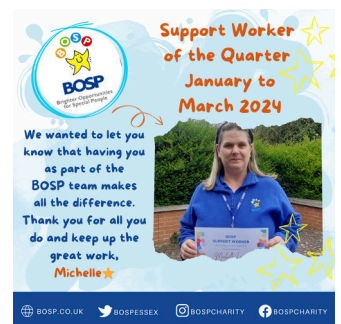
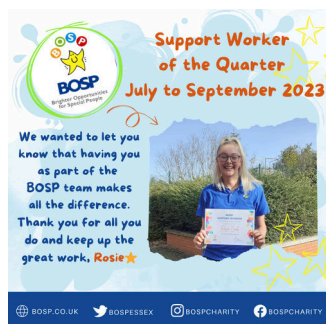
Over the last few years BOSP has been on an exciting journey of growth; launching new services, moving into new premises, receiving the Queen's Award for Voluntary Service in 2022 (the highest award a voluntary group can receive, equivalent to an MBE), whilst developing services to better support children and young adults with disabilities and life limiting illnesses, and give much needed respite to their families, enabling them to pursue their own leisure activities, work or catch up on much needed sleep. We continue to deliver a premium service that combines matched care support with a high Support Worker to child/young person ratio, that is safe and accessible and affordable to families, adapting to changing circumstances as required.

As part of our continuous improvement in 2022, and thanks to support from 'The Key Fund - Social Enterprise Support Fund: Restart and Recover', we were able to appoint Almond Tree Strategic Planning to assist BOSP's Senior Management team and Board of Trustees to develop a five-year strategy for BOSP, which outlines our strategic approach and a high-level timeline for implementation of our plans and ambitions.

Having come through the pandemic, we now face a range of new challenges including rises in National Minimum Wage, National Living Wage and the cost-of-living crisis, which both increases our costs and places considerable pressure on fundraising from all sources. However, we feel we are well placed to respond flexibly to this dynamic context both financially and, in particular, because of the expertise and dedication of our staff. While our strategy covers a 3-5-year timespan, we recognise that the ever-changing context in which we deliver services and raise funds will require regular review and adaptation of our implementation plans, within this overall strategic framework.

Support Worker of the Quarter

Each quarter BOSP Support Workers vote for the colleague they feel has gone the extra mile in their support of the children and young people, and each other. We are incredibly proud of our wonderful team at BOSP.





OUTCOMES

Through the delivery of BOSP's structured and fully supported activity sessions, we have:

- Improved confidence and self-esteem as the children and young people learnt new skills and tried new activities
- Improved two-way communication as the children and young people are encouraged to use their speech, talker devices, Makaton, and PECs, increasing their vocabulary when choosing activities, and appropriate use of sign language/PECs/short sentences by BOSP Support Workers
- Improved independence as the children and young people are given choices and encouraged to make requests and make their own decisions e.g. what activity they want to do next or what to eat/drink
- Increased emotional resilience and mental well-being in parents as they accessed vital respite, enabling them to continue their caring role and work
- Ensured the children and young people have fun!

Support Worker observation records, photographs and comments from the children and young people, as well as feedback from families and external partners provided us with evidence of the positive impact our services have on the families we support.

OUR IMPACT IN WORDS

"Attending sessions gives Tom* a chance to socialise with his peers, doing things that others may take for granted, such as going out to lunch and going bowling. It can be isolating to attend special provision as friends and classmates don't necessarily live close by. But going to BOSP means he can spend time with people his own age and develop life skills and have loads of fun!"

"BOSP gives us time with our other children. Life can be dominated by Lucy* who needs 24 hour care and sometimes she needs both parents for her care. We can listen without saying hold on a minute, we can play a game, go to the cinema - all the things normal Families do. We can tidy the garage, garden, take a breath. Things other people take for granted!"

"BOSP has made such a difference to Karl* and the rest of the family. It is lovely he is getting to know so many different adults who support him at club. We particularly like the 'my day at BOSP' it's lovely to hear what he has been doing. Karl* always seems very happy and we feel completely confident leaving him in your care."

"You are part of the fabric of our family now. Why? Because you know him inside out. You know what he likes in his lunch box. What sort of music gets him going. When he's ready to chill under the trees. The fact that entertainers work so well. Children like James* are a long-game. You can't just read a care plan and expect to provide James* with a great day. It takes time to get to know their nuances. BOSP's whole culture has been to achieve this. How can I tell? By the way we are greeted on arrival, by the photos and videos on his ipad, by the fact that everyone on the team KNOWS him... not just one or two people that work directly with him. It's like a home from home. He's not just managed for the day. He's hanging out with people he really enjoys being with."



*names changed



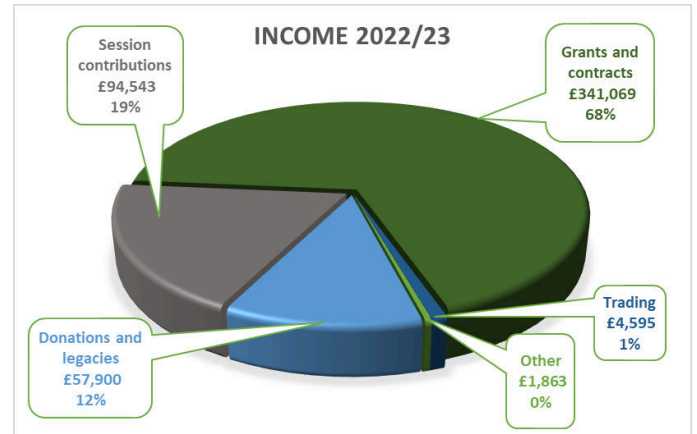
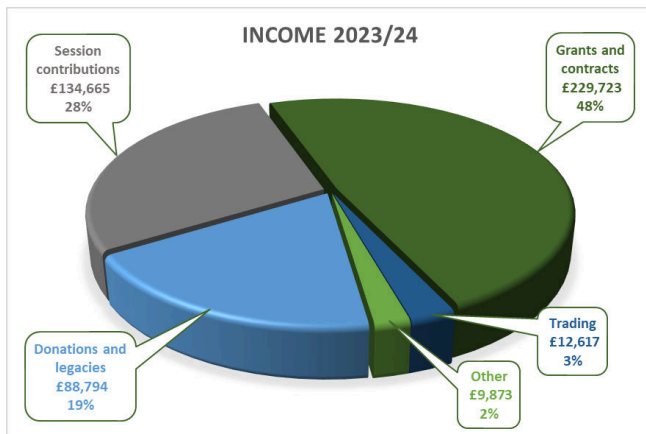
FINANCIAL REVIEW

The Trustees are pleased to report that Independent Examiners Ltd were appointed as independent examiner to the Charity for the year 2023/24.

The BOSP Statement of Financial Activities shows a net surplus for the year ended 31st March 2024 of £5,510. Compared with the 2022/23 financial year, our expenditure increased by 11.8% and our income reduced by 4.9% in 2023/24.

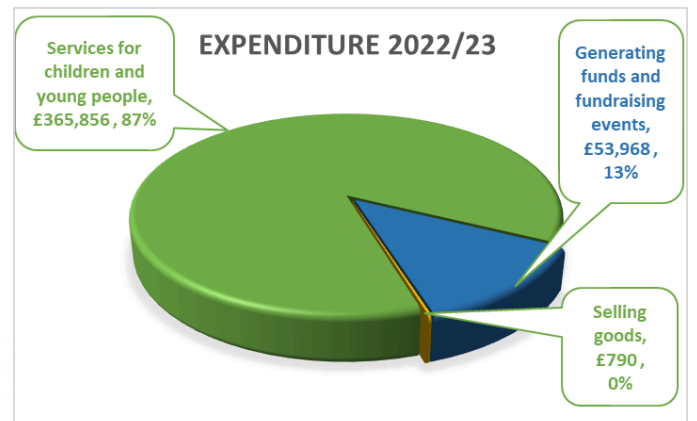
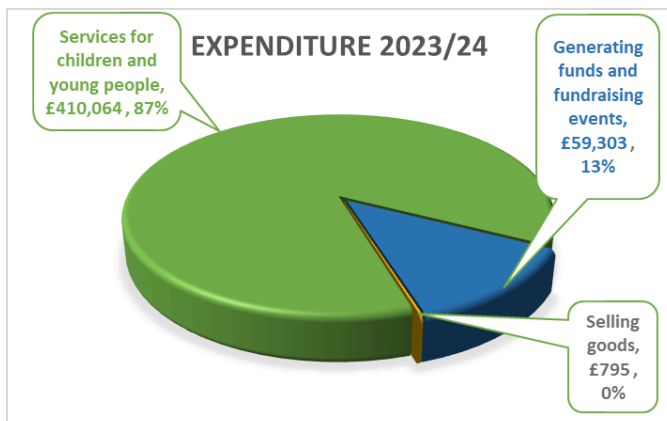
Our total income for 2023/24 was £475,672. This was raised through:

- Grants (£229,723) – Grants received to support our services
- Family contributions (£134,665) – Contributions received towards the provision of our services
- Donations (£88,794) – Donations include regular gifts, major donations, grants for general use, and money raised by local fundraising and community groups, businesses, and corporate partners
- Trading (£12,617) – Monies received from ticket sales for fundraising events, raffles, tombola, and goods sold at sessions and events
- Other (£9,873) – Income from investments



Our total expenditure for 2023/24 was £470,162. This was spent on:

- Services for children and young people (£410,064) – Costs incurred to provide our clubs and support services
- Fundraising and events (£59,303) – This includes costs of and fundraising events and marketing to engage new supporters and raise the funds needed to deliver BOSP's services to ensure our sustainability
- Selling goods (£795)





FINANCIAL REVIEW



As in the previous year, 87p out of every £1 we receive is spent directly on services for children, young people and their families. The remainder is used to help raise the funds we require to ensure our long-term sustainability.

The successful delivery of our services is dependent upon financial support received from a wide range of funding sources, including charitable trusts, businesses, and community fundraising. In the current economic climate, it is difficult to predict the level of support we will receive. Actual income and expenditure are reviewed against budgets at each Trustee meeting to ensure the Charity's long-term financial stability is sustainable.

During 2023/24, BOSP received charitable grants from the following trusts and foundations; NHS Health Inequalities Fund (administered by Basildon Billericay and Wickford CVS), Clifford Chance Foundation, Souter Charitable Trust, Essex Community Foundation - NHS Charities Together, Friarsgate Trust, Angus Lawson Memorial Trust, Baily Thomas Charitable Fund, Basildon Council, Boshier Hinton Foundation, Bruce Wake Charitable Trust, Charles S French Charitable Trust, Eastern Counties Educational Trust, DWF Foundation, BBC Children In Need, Manek Foundation (administered by ECF), Provide Foundation, Active Essex - Together Fund (Essex County Council), Public Health Accelerator Bid (Essex County Council), Essex Youth Trust, Ewan Lane Music Foundation, Fowler Smith and Jones Trust, The Worshipful Company of Grocers, John Horniman's Children's Trust, M&G Plc Communities Fund, Margaret Dobson Further Education Trust, Masonic Charitable Foundation (Chest Relief Scheme), Morrisons Foundation, Mrs Smith and Mount Trust, Postcode Places Trust, The Cherry Family Foundation, The D'Oyly Carte Charitable Trust, The Hedley Foundation, The Peter Harris Foundation, The Tallulah Lewis Foundation, Happy Days Children's Charity, The National Lottery Community Fund - RC London and South Region, Asda Foundation, Douglas Allen Fund, Haslers Foundation, The Edward Gostling Foundation, Garfield Weston Foundation, Douglas Allen Emergency Fund, Lions Club of Billericay, Billericay Round Table, and Shenfield and District Rotary Club.

We are thankful to these and all our fantastic supporters, and for the on-going generosity of our many other donors including individuals, businesses, local councils, schools, children's clubs, community groups and other organisations who raise money every year to help us fund our services.

Reserves Policy and Going Concern

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the Charity. Considering such factors as requiring funds for unforeseen emergency or other unexpected needs, uncertainty regarding renewal of existing grants and the requirement to cover necessary expenditures in advance of receipt of income, the Trustees have established a policy whereby the organisations reserves should be between three and six months of the Charity's general running costs. As at 31st March 2024, BOSP held free reserves of £225,959, which approximates to 4.8 months' general running costs. On this basis, the Trustees believe that the reserves will enable the Charity to sustain optimal levels of service delivery and meet financial commitments when due.

During the year, in response to the loss of funding from Essex County Council Shortbreaks and the end of two other major grants, BOSP assigned a £50k provision towards service delivery. Fortunately, this funding shortfall was met through other income streams, so this provision was released. To provide for future developments which cannot be met from future income, the Trustees have designated £100,000 of unrestricted funds towards the costs of new larger premises and £20,000 towards IT, and essential services.

We envisage that during tough fiscal times, support will continue to be available for quality and valued specialist provision from organisations with an interest in the support of families who have children/young people with disabilities. On this basis, the Trustees believe that adequate resources are available to fund the activities of BOSP for the foreseeable future and as such they are of the view that the Charity is a going concern.



FINANCIAL REVIEW



Plans for Future Periods

Through on-going review and development of our Business Plan, we will aim to build new and strengthen existing relationships, forge local and corporate partnerships and look towards new models of delivery that will underpin a more sustainable future. We will also look to further develop our skilled volunteer base.

BOSP intends to continue to provide its existing core services for which it has become so well respected. However, the Trustees acknowledge the changing funding situation of the sector and have strategies in place to address this with the aim of becoming a stronger and more resilient organisation with broader service provision. These plans include developing our brand awareness, improving our digital presence and marketing to match the changing fundraising environment, identifying additional funding bodies to secure multi-year funding, and expanding our weekday services. We will continue to invest in our organisation and technology to ensure we can achieve these goals. Our goal of having our own inclusive activity/sports hall and sensory integration centre remains a long-term aspiration.

Post Balance Sheet Events

We anticipate the reduced income from Trusts and Foundations to continue for the coming year as investments yield lower returns, and more organisations are competing for the same funds. Whilst it is thought that high UK inflation will have an impact on the ability of our supporters to donate to charitable causes, our experience this year has shown that increased appeals and commitment from our generous supporters has resulted in an increase in this area. We shall continue to diversify our income streams to reflect the changing landscape.





STRUCTURE, GOVERNANCE & MANAGEMENT



Governing Document

BOSP is a Company Limited by Guarantee governed by its Memorandum and Articles of Association, which were adopted on its incorporation on 11th November 2004. BOSP is registered as a charity with the Charity Commission for England and Wales. The members of the Company are its directors, of which there are currently five. The liability of individual members in the event of winding up of the Company is limited to £10.

Appointment of Trustees

The Articles of Association adopted in November 2004 specify that Trustees shall be elected annually by the members of the Charitable Company attending the Annual General Meeting. The Trustees may co-opt additional Trustees during the year to fill specialist roles. All members are circulated with invitations to nominate Trustees prior to the AGM advising them of the retiring Trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee Induction and Training

Potential Trustees meet with the Chairman for an informal discussion. New Trustees undergo an induction where they meet the CEO and other key employees. They are briefed on their legal obligations under charity and company law, the Articles of Association, the Trustee decision-making process, the strategic direction, policy, key risks and the recent financial performance of the Charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees is the governing body and has overall legal responsibility for the Charity. The Board sets the strategic direction for BOSP. A Chief Executive Officer is appointed by the Trustees to manage the day-to-day operations of the Charity. To facilitate effective operations, the CEO has delegated authority for operational matters including finance, employment, fundraising and service provision related activity.

Related Parties and Co-operation with Other Organisations

It is BOSP's policy that any connections with a Trustee or key management must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party, and Trustees and key management must recuse themselves from all relevant discussions and decisions. Transactions with related parties are disclosed in the notes to these financial statements.

BOSP has no subsidiaries or connected charities but works in partnership with other organisations concerned with the welfare of children and young people with disabilities or life-limiting conditions, and their families.

Pay Policy for Senior Staff

The Board of Trustees and the senior management team comprise the key management personnel of the Charity in charge of directing and controlling, running, and operating the Charity on a day-to-day basis. The pay of senior staff is reviewed annually by the Board of Trustees and considers rises in inflation, changes in responsibility and the Charity's financial resources. All Trustees give of their time freely and do not receive any remuneration or financial benefit.

Risk Management

The Trustees have assessed the major operational and business risks which the Charity faces and confirm that they have established systems to mitigate the significant risks. These systems include regular income, expenditure and cash flow reviews, ensuring accreditation is up to date, having policies and procedures in place and regular training for staff working in operational and administrative areas.



REFERENCE & ADMINISTRATIVE DETAILS

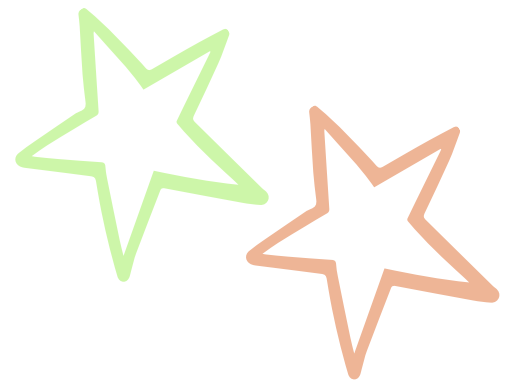


Registered Name: BOSP Brighter Opportunities for Special People

Charity Number: 1107392

Company Number: 5284004

Registered Office: The BOSP Office, Wat Tyler Country Park, Pitsea Hall Lane, Pitsea, Basildon, Essex, SS16 4UH



OUR ADVISERS

Independent Examiner: Independent Examiners Ltd, Unit 2 Broadbridge Business Centre, Bosham. PO18 8NF

Bankers: HSBC, 33 Town Square, Basildon SS14 1BA

DIRECTORS AND TRUSTEES

The directors of the Charitable Company (the Charity) are its Trustees for the purpose of charity law. The Trustees serving during the year ending 31st March 2024 are as follows:

Peter Davies – Chairman

Joseph Lane – Vice Chairman

Daphne Horton

Lee Morse

William Rotheron

Karen Clark (appointed July 2023)



TRUSTEES' RESPONSIBILITIES



The Charity Trustees (who are also the directors of BOSP Brighter Opportunities for Special People) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year, which gives a true and fair view of the state of affairs of the Charitable Company and of the profit or loss of the Company during that period. In preparing those financial statements the Trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are also responsible for maintaining adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the contents of the Trustees' report, and the responsibility of the independent examiner in relation to the Trustees' report is limited to the examining of the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

I approve the attached statement of financial activities and balance sheets for the year ending 31st March 2024 and confirm I have made available all the information necessary for its preparation.

Approved by the Trustees on: 4th December 2024

Signed on behalf of the Trustees: P Davies Peter Davies (Chairman)



STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDING 31ST MARCH 2024



	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations and legacies	3	64,104	24,690	88,794	57,900
Charitable activities	4	134,665	229,723	364,388	435,612
Other trading activities	5	12,617	-	12,617	4,595
Investments	6	9,873	-	9,873	1,863
Other	7	-	-	-	-
Total income		221,259	254,413	475,672	499,970
Expenditure on:					
Raising funds	8,9	35,408	24,690	60,098	54,758
Charitable activities	8,9	180,341	229,723	410,064	365,856
Total expenditure		215,749	254,413	470,162	420,614
Net income/(expenditure)		5,510	-	5,510	79,356
Transfer between funds		-	-	-	-
Net movement in funds		5,510	-	5,510	79,356
Reconciliation of funds					
Total funds brought forward		365,156	-	365,156	285,800
Total funds carried forward	20,21	370,667	-	370,667	365,156

To provide for future developments, the Trustees have designated unrestricted funds of £100,000 towards the cost of new larger premises and £20,000 towards IT and essential services. (2023: £120,000)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.



BALANCE SHEET AS AT 31ST MARCH 2024



		Unrestricted Funds	Restricted Funds	31-Mar-24 Total	31-Mar-23 Total
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	14	24,708	-	24,708	36,777
Total Fixed Assets		24,708	-	24,708	36,777
Current Assets					
Stock	15	467	-	467	658
Debtors & Prepayments	16	16,835	-	16,835	11,705
Cash at bank and in hand		369,626	117,070	486,696	475,183
Total Current Assets		386,929	117,070	503,998	487,545
Liabilities					
Creditors falling due within one year	17, 19	- 40,969 -	117,070 -	158,039 -	159,166
Net current assets		345,959	-	345,959	328,379
Total assets less current liabilities		370,667	-	370,667	365,156
Net Assets		370,667	-	370,667	365,156
The funds of the charity:	20, 21				
Restricted funds		-	-	-	-
Unrestricted funds					
Designated funds		120,000		120,000	120,000
General funds		250,667	-	250,667	245,156
Total Charity Funds		370,667	-	370,667	365,156

To provide for future developments, the Trustees have designated unrestricted funds of £100,000 towards the cost of new larger premises and £20,000 towards IT and essential services. (2023: £120,000)



DIRECTORS' RESPONSIBILITIES



For the year ending 31st March 2024, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No member of the Company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibility for ensuring that the Company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and if its profit and loss for the 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 the accounts for far as applicable to the Company.

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

Approved by the directors on

4th December 2024.

Signed on their behalf by:

Peter Davies (Chairman)

Joe Lane (Vice Chairman)



NOTES TO THE ACCOUNTS

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

a)Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015) – (Charities SORP (FRS 102)), and the Companies Act 2006. BOSP meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b)Preparation of accounts on a going concern basis

The Trustees consider that there are no material uncertainties about the Company's ability to continue operating for the next 12 months and on that basis the Charity is a going concern.

c)Income

Income is recognised when the Charity has entitlement to funds, any performance conditions attached to the income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income from government and other grants, whether capital grants or revenue grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable the income will be received, and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either; the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 18).

Income received in advance of provision of service is deferred until the criteria for income recognition are met (see note 19).

d)Donated services and facilities

Donated professional services and donated facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with SORP (FRS 102) volunteer time is not recognised. (See the Trustees' annual report for more information about their contribution).

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain the services or facilities equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.



NOTES TO THE ACCOUNTS

e)Interest receivable

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

f)Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of Charity. Designated funds are unrestricted funds of the Charity, which the Trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations, which the donor has specified are to be solely used for particular areas of BOSP's work or for specific projects being undertaken by BOSP.

g)Expenditure

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

- Costs of raising funds includes all expenditure incurred by the Charity in raising funds for its charitable purposes and includes costs of fundraising events and non-charitable trading, including support costs and costs relating to the governance of the charity apportioned to costs of raising funds.
- Expenditure on charitable activities includes costs incurred in service provision and other activities undertaken to further the purposes of the Charity, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.
- Other expenditure represents those items not falling into any other heading.

h)Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, HR, payroll and governance costs which support BOSP's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

i)Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their useful economic lives on a straight-line basis as follows:

Asset category	Annual rate
Land and buildings	10%
Sensory toys and play equipment	33.33%
IT hardware and equipment	33.33%
Vehicles	20%

j)Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the Charity would have been willing to pay for the items on the open market.

k)Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.



NOTES TO THE ACCOUNTS



l) Cash at bank and in hand

Cash at bank and in hand balances were as follows: unrestricted funds £368,050 (2023: £340,014), restricted funds £118,646 (2023: £135,168).

m) Creditors and provisions

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

n) Pensions

BOSP operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity. Contributions payable for the year are charged in the Statement of Financial Activities.

2 Legal status

BOSP is a Company Limited by Guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

3 Income from donations and legacies

	2024	2023
General donations	83,700	55,874
Gift aid	2,382	968
Gifts in kind	2,712	1,058
Total donations and legacies	88,794	57,900

Income from donations, grants and legacies was £88,794 (2023: £57,900) of which £61,404 was unrestricted (2023: £51,923) and £24,690 was restricted (2023: £5,977). The value of goods donated to the Charity is estimated at £2,712 (2023: £1,058). The estimated value of these goods is recognised within incoming resources as a donation, and an equivalent charge included within expenditure. BOSP benefits greatly from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

	2024	2023
Session contributions	134,665	94,543
Grants and contracts	229,723	341,069
Total income from charitable activities	364,388	435,612

Income from charitable activities was £364,388 (2023: £435,612) of which £134,665 was unrestricted (2023: £94,543) and £229,723 was restricted (2023: £341,069).



NOTES TO THE ACCOUNTS



5 Income from other trading activities

	2024	2023
Fundraising events	11,288	1,247
Raffle and tombola	767	2,370
BOSP stars and christmas cards	75	176
Staff t-shirts and DBS checks	487	802
Total income from other trading activities	12,617	4,595

6 Investment income

Investment income of £9,873 (2023: £1,863) arises from cash in bank and at handheld in interest bearing deposit accounts.

7 Other income

Other income of £nil (2023: £nil).

8 Resources expended

	Direct costs	Allocated costs	2024	2023
<i>Costs of raising funds:</i>				
Generating donations & fundraising events	43,739	15,564	59,303	53,968
Costs of goods sold	587	209	795	790
<i>Expenditure on charitable activities:</i>				
Services for children and young people	295,872	114,192	410,064	365,856
Total expenditure	340,196	129,966	470,162	420,614

Total expenditure for the year was £470,162 (2023: £420,614) of which £252,837 was restricted (2023: £352,046) and £217,325 was unrestricted (2023: £68,568).

9 Support costs allocated

BOSP identifies the cost of its support functions. It then identifies those costs that relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken, and costs of raising funds in the year (see note 8).

	Support	Governance	2024	2023
General office	34,810	-	34,810	29,291
Information technology	3,105	-	3,105	4,127
Independent examination	-	1,100	1,100	700
Legal and other professional fees	-	783	783	83
Salaries, wages and related costs	90,064	-	90,064	63,893
Trustee and other business meetings	-	104	104	125
	127,979	1,987	129,966	98,219



NOTES TO THE ACCOUNTS



10 Analysis of staff costs, Trustee remuneration and the cost of key management personnel

Salaries and wages	347,314	302,081
Employer National Insurance costs (after allowance)	17,467	15,313
Employer Pension costs	4,774	4,313
	369,554	321,707

The key management personnel comprise the Trustees, Chief Executive Officer, Senior Charity Administrator, Financial Controller and Services Manager. The total employee benefits of the key management personnel were £124,272 (2023: £106,345).

No employees had employee benefits in excess of £60,000 (2023: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

None of the Trustees have been paid any remuneration or received any other benefits in the year (2023: nil). All Trustees had their expenses met by the Charity for refreshments at meetings to the value of £104 (2023: £125).

11 Staff numbers

	<u>Headcount</u>		<u>FTE</u>	
	2024	2023	2024	2023
Admin and support	3	2	2	2
Fundraising	2	2	1	1
Charitable activities	51	51	9	9
	56	55	12	12

12 Related party transactions

Tracy Boulila, daughter of Karen Clark, a Trustee since July 2023, received remuneration of £36,259 as Financial Controller of the Charity. Tracy Boulila is a long standing BOSP employee since 2013.

13 Corporation 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.

14 Tangible fixed assets

	Land & Buildings	Equipment	Vehicles	Total
Cost:				
As at 1st April 2023	22,027	30,920	37,215	90,162
Additions in the year	-	1,479	-	1,479
As at 31st March 2024	22,027	32,399	37,215	91,641
Depreciation:				
As at 1st April 2023	15,938	28,143	9,304	53,385
Charge for the year	4,059	2,047	7,443	13,549
As at 31st March 2024	19,997	30,190	16,747	66,934
Net Book Value:				
As at 1st April 2023	6,089	2,777	27,911	36,777
As at 31st March 2024	2,030	2,209	20,468	24,708



NOTES TO THE ACCOUNTS



15 Stock

	31-Mar-24	31-Mar-23
Christmas cards	145	153
BOSP stars	4	4
T-shirts and fleeces	319	501
	467	658

16 Debtors

	31-Mar-24	31-Mar-23
Trade debtors	6,639	4,578
Prepayments & accrued income	10,196	7,127
	16,835	11,705

17 Creditors: amounts falling due within one year

	31-Mar-24	31-Mar-23
Sundry creditors	5,566	2,015
Taxation and social security costs	9,661	4,070
Accrued expenses	1,160	734
Short-term compensated absences (holiday pay)	5,560	4,027
Deferred income	130,979	147,479
Pension costs	847	841
Payroll commitment for work done	4,266	-
	158,039	159,166

18 Contingent assets

As at 31 March 2024, the Charity had not been notified of any legacies for which the criteria for income recognition have not been met.

19 Deferred income

Deferred income comprises session contributions and funding received for service provision and development.

	31-Mar-24	31-Mar-23
Balance as at 1st April	147,479	117,503
Amount deferred in the year	366,587	476,051
Amount released in the year	(383,087)	(446,075)
Balance as at 31st March	130,979	147,479

20 Analysis of charitable funds

Movement in unrestricted funds

	Funds 01-Apr-23	Incoming resources	Resources expended	Transfers	Funds 31-Mar-24
General funds	245,156	221,259	(215,749)	-	250,667
Designated Funds:					
- Premises	100,000			-	100,000
- IT	5,000			-	5,000
- Service Delivery	15,000			-	15,000
Total	365,156	221,259	(215,749)	-	370,667



NOTES TO THE ACCOUNTS



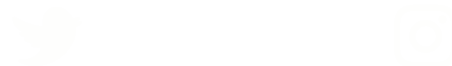
Movement in restricted funds

	Funds 01-Apr-23	Incoming resources	Resources expended	Transfers	Funds 31-Mar-24
Services for children & young people	-	230,723	(230,723)	-	-
Equipment and toys	-	4,024	(4,024)	-	-
Organisation development	-	19,666	(19,666)	-	-
Total	-	254,413	(254,413)	-	-

21 Analysis of net assets between funds

	General fund	Designated fund	Restricted fund	Total funds 31-Mar-24	Total funds 31-Mar-23
Tangible fixed assets	24,708	-	-	24,708	36,777
Cash at bank and in hand	249,626	120,000	117,070	486,696	475,182
Other net current assets/(liabilities)	(23,667)	-	(117,070)	(140,737)	(146,803)
Creditors of more than one year	-	-	-	-	-
Total	250,667	120,000	-	370,667	365,156

To provide for future developments, the Trustees have designated unrestricted funds of £100,000 towards the cost of new larger premises and £20,000 towards IT and essential services. (2023: £120,000)



I report to the charity trustees on my independent examination of the accounts for BOSP Brighter Opportunities for Special People for the year ended 31st March 2024 set out on pages 15 to 24.

Respective responsibilities of trustees and examiner

As the charity's Trustees of BOSP (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 BOSP 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


Since BOSP's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Charity Independent Examiners, 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:

1. accounting records were not kept in respect of BOSP as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or to keep accounting records in accordance with section 130 of the Charities Act; and
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.

Date : 4 December 2024

Signed : 

J Irvine-Smith FCIE
Independent Examiners Ltd
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF



CONTACT US



BOSP Brighter Opportunities for Special People

BOSP is dedicated to improving the lives of children and young people who have complex disabilities or life-limiting conditions through fully supported fun social activities, whilst relieving family pressures by providing much needed respite away from the home.

Address: The BOSP Office, Wat Tyler Country Park, Pitsea Hall Lane, Pitsea, Basildon, Essex SS16 4UH

Phone: 01268 553117

www.bosp.co.uk

For further information, please contact us at:

enquiries@bosp.co.uk



Brighter Opportunities for Special People

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