

**Be Strong Project Ltd**  
**Unaudited financial statements and annual report**  
**For the year ended 31 December 2020**

**Be Strong Project Ltd**  
**Contents**  
**For the year ended 31 December 2020**

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| <b>CONTENTS</b>                   | <b>PAGE</b> |
|-----------------------------------|-------------|
| Company Information               | 3           |
| Trustees' Report                  | 4           |
| Independent Examiner's Report     | 5           |
| Income Statement                  | 6           |
| Statement of Financial Position   | 7           |
| Notes to the Financial Statements | 8 - 10      |
| Detailed Income Statement         | 11          |

**Be Strong Project Ltd**  
**Company Information**  
**For the year ended 31 December 2020**

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|                                    |  |
|------------------------------------|--|
| <b>Company registration number</b> | 07551140 (England and Wales)   |
| <b>Directors</b>                   | Barry Day<br>Darren Armstrong<br>Mark Bowden<br>Stephanie Armstrong            |
| <b>Registered office address</b>   | Unit 1 Riverside Industrial Estate<br>Waters Meeting Road<br>Bolton<br>BL1 8TU |
| <b>Trading office address</b>      | Unit 1 Riverside Industrial Estate<br>Waters Meeting Road<br>Bolton<br>BL1 8TU |
| <b>Accountant</b>                  | Horridge and Lever<br>142 Chorley New Road<br>Heaton<br>BL1 4NX                |

**Be Strong Project Ltd  
Trustees' Report  
For the year ended 31 December 2020**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31/12/2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **PRINCIPAL ACTIVITIES**

The principal activity of the charity in the year under review was human health activities.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered company number 07551140 (England and Wales)

Registered charity number 1148401

Registered office:

Unit 1 Riverside Industrial Estate  
Waters Meeting Road  
Bolton  
BL18TU

Trustees:

B Day  
S Armstrong – appointed 25/04/2020  
G Seed – appointed 12/08/2021

Independent Examiner:

Horridge & Lever  
142 Chorley New Road  
Bolton  
BL1 4NX

#### **STRUCTURE GOVERNANCE AND MANAGEMENT**

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **OBJECTIVES AND ACTIVITIES**

The Be Strong Project's social mission to facilitate, encourage and support behavioural change in individuals who have become addicted to substances and have fallen into patterns of offending behaviour. It has a number of key objectives including:

- Reducing re-offending, currently two thirds of released prisoners re-offend
- Reducing the number of family breakdowns that imprisonment creates
- Improving the mental and physical health of released prisoners
- Increasing employment, voluntary and training opportunities

Darren Armstrong  
Trustee

**Be Strong Project Ltd**  
**Independent Examiner's Report**  
**For the year ended 31 December 2020**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BE STRONG PROJECT LIMITED**

I report on the accounts of the company for the year ended 31/12/2020.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINERS STATEMENT**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINERS STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
Date: 29/09/2021

Horridge and Lever Accountants  
142 Chorley New Road  
Bolton  
BL1 4NX

**Be Strong Project Ltd**  
**Income Statement**  
**For the year ended 31 December 2020**

|  | Notes | 2020<br>£      | 2019<br>£      |
|--|-------|----------------|----------------|
| Turnover   | 4     | 217,691        | 211,316        |
| <b>Gross profit</b>                                  |       | <u>217,691</u> | <u>211,316</u> |
| Selling and distribution expenses                    |       | (17,520)       | (21,756)       |
| Administrative expenses                              |       | (127,962)      | (140,456)      |
| <b>Operating profit</b>                              | 5     | <u>72,208</u>  | <u>49,104</u>  |
| Interest payable and similar charges                 | 7     | (13,315)       | (13,768)       |
| <b>Profit on ordinary activities before taxation</b> |       | <u>58,893</u>  | <u>35,336</u>  |
| <b>Profit for the year</b>                           |       | <u>58,893</u>  | <u>35,336</u>  |



**Be Strong Project Ltd**  
**Statement of Financial Position**  
**For the year ended 31 December 2020**

|   | Notes | 2020<br>£       | 2019<br>£       |
|---|-------|-----------------|-----------------|
| <b>Fixed assets</b>                                     |       |                 |                 |
| Property, plant and equipment                           | 8     | 274,151         | 270,903         |
|   |       | <u>274,151</u>  | <u>270,903</u>  |
| <b>Current assets</b>                                   |       |                 |                 |
| Debtors   | 9     | 190             | -               |
| Cash and cash equivalents                               | 10    | 96,228          | 47,597          |
|   |       | <u>96,418</u>   | <u>47,597</u>   |
| <b>Current liabilities</b>                              |       |                 |                 |
| Creditors: Amounts falling due within one year          | 11    | (23,140)        | (23,140)        |
|   |       | <u>(23,140)</u> | <u>(23,140)</u> |
| Net current assets/(liabilities)                        |       | 73,278          | 24,457          |
| Total assets less current liabilities                   |       | <u>347,429</u>  | <u>295,361</u>  |
| <b>Non-current liabilities</b>                          |       |                 |                 |
| Creditors: Amounts falling due after more than one year | 12    | (179,139)       | (185,964)       |
| <b>Net assets/(liabilities)</b>                         |       | <u>168,290</u>  | <u>109,397</u>  |
| <b>Capital and reserves</b>                             |       |                 |                 |
| Retained earnings                                       |       | 168,290         | 109,397         |
| <b>Shareholder's funds</b>                              |       | <u>168,290</u>  | <u>109,397</u>  |

- For the year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

Approved by the Board on 29 September 2021

.....  
Darren Armstrong (Director)  
Company registration number: 07551140

**Be Strong Project Ltd**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2020**

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**(1) General Information**

Be Strong Project Ltd is a private company limited by guarantee, domiciled and incorporated in England and Wales.

The principal activity of the charity in the year under review was human health activities.

Registered company number 07551140 (England and Wales)

Registered charity number 1148401

Registered office:  
Unit 1 Riverside Industrial Estate  
Waters Meeting Road  
Bolton  
England  
BL1 8TU

Trustees:  
D Armstrong - resigned 23/03/2020  
B Day  
S Armstrong - appointed 25/04/2020  
M Bowden - appointed 25/04/2020  
G Seed - appointed 12/08/2021

Independent Examiner:  
Horridge and Lever  
142 Chorley New Road  
Bolton  
BL1 4NX

**STRUCTURE GOVERNANCE AND MANAGEMENT**

**Governing document:**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Risk Management:**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**(2) Significant Accounting Policies**

**2a. Basis Of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**2b. Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**2c. Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**2d. Allocation And Apportionment Of Costs**

All costs relate to the single activity of the charitable company and are recognised accordingly.

**2e. Fund Accounting**

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

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

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

**2f. Depreciation**



**Be Strong Project Ltd**  
**Notes to the financial statements (Continued)**  
**For the year ended 31 December 2020**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Motor Cars - reducing balance 18%  
 Equipment - reducing balance 18%  
 Plant and Machinery - reducing balance 18%

**(3) Critical accounting judgements and key sources of estimation uncertainty**

No significant judgements or estimates have been made by management in preparing these financial statements.

**No judgement**

No significant judgements or estimates have been made in preparation of these financial statements.

**(4) Turnover**

The revenue from company's operations comprise:

|       | 2020<br>£      | 2019<br>£      |
|-------|----------------|----------------|
| Sales | 217,691        | 211,316        |
|       | <u>217,691</u> | <u>211,316</u> |

**(5) Operating profit**

Operating profit for the year from continuing operations has been arrived after charging:

|   | 2020<br>£    | 2019<br>£    |
|---|--------------|--------------|
| Depreciation of property, plant and equipment | 7,753        | 7,040        |
|   | <u>7,753</u> | <u>7,040</u> |

**(6) Employees**

During the year, the average number of employees including director was 0 (2019: 0)

**(7) Interest payable and similar charges**

|                                       | 2020<br>£     | 2019<br>£     |
|---------------------------------------|---------------|---------------|
| Interest on bank loans and overdrafts | 13,315        | 13,768        |
|                                       | <u>13,315</u> | <u>13,768</u> |

**(8) Tangible fixed assets**

|                        | Land And<br>Buildings<br>£ | Plant and<br>Machinery<br>£ | Equipment<br>£ | Motor<br>Vehicles<br>£ | Totals<br>£    |
|------------------------|----------------------------|-----------------------------|----------------|------------------------|----------------|
| <b>Cost</b>            |                            |                             |                |                        |                |
| As at 01 January 2020  | 238,834                    | 30,000                      | 6,960          | 5,800                  | 281,594        |
| Additions              | -                          | -                           | -              | 11,000                 | 11,000         |
| As at 31 December 2020 | <u>238,834</u>             | <u>30,000</u>               | <u>6,960</u>   | <u>16,800</u>          | <u>292,594</u> |
| <b>Depreciation</b>    |                            |                             |                |                        |                |
| As at 01 January 2020  | -                          | 5,400                       | 1,253          | 4,038                  | 10,691         |
| For the year           | -                          | 4,428                       | 1,027          | 2,297                  | 7,752          |
| As at 31 December 2020 | <u>-</u>                   | <u>9,828</u>                | <u>2,280</u>   | <u>6,335</u>           | <u>18,443</u>  |
| <b>Net book value</b>  |                            |                             |                |                        |                |
| As at 31 December 2020 | 238,834                    | 20,172                      | 4,680          | 10,465                 | 274,151        |
| As at 31 December 2019 | <u>238,834</u>             | <u>24,600</u>               | <u>5,707</u>   | <u>1,762</u>           | <u>270,903</u> |

**(9) Debtors**

**Be Strong Project Ltd**  
**Notes to the financial statements (Continued)**  
**For the year ended 31 December 2020**

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**(10) Cash and cash equivalents**

|              | 2020<br>£     | 2019<br>£     |
|--------------|---------------|---------------|
| Bank balance | 96,228        | 47,597        |
|              | <u>96,228</u> | <u>47,597</u> |

**(11) Creditors: Amounts falling due within one year**

|                              | 2020<br>£     | 2019<br>£     |
|------------------------------|---------------|---------------|
| Bank loans and overdrafts    | 20,140        | 20,140        |
| Accruals and deferred income | 3,000         | 3,000         |
|                              | <u>23,140</u> | <u>23,140</u> |

**(12) Creditors: Amounts falling due after more than one year**

|                           | 2020<br>£      | 2019<br>£      |
|---------------------------|----------------|----------------|
| Bank loans and overdrafts | 158,044        | 161,868        |
| Other creditors           | 21,095         | 24,095         |
|                           | <u>179,139</u> | <u>185,963</u> |

**(13) Transactions with directors**

As per the governing document, Darren Armstrong was the only paid director during the year receiving a total of £12,393 for his services.

**Be Strong Project Ltd**  
**Detailed Income Statement**  
**For the year ended 31 December 2020**

This section does not form part of the statutory accounts.

|  | 2020           | 2019           |
|--|----------------|----------------|
|  | £              | £              |
| <b>Turnover</b>                                      | 217,691        | 211,316        |
| <b>Gross Profit</b>                                  | <u>217,691</u> | <u>211,316</u> |
| <b>Less : Selling and distribution expenses</b>      |                |                |
| Advertising and Marketing                            | 129            | 253            |
| Subsistence  | 8,025          | 9,580          |
| UK and Overseas Travel Costs                         | <u>9,367</u>   | <u>11,923</u>  |
|  | 17,520         | 21,756         |
| <b>Less : Administrative expenses</b>                |                |                |
| Accountancy, Bookkeeping and Auditing Fees           | 259            | 708            |
| Caravan Costs  | 3,198          | -              |
| Charitable Donations                                 | 1,081          | 3,387          |
| Depreciation of Equipment                            | 1,027          | 1,253          |
| Depreciation of Motor Vehicles                       | 2,297          | 387            |
| Depreciation of Plant and Machinery                  | 4,428          | 5,400          |
| Gym Membership                                       | 2,228          | 2,875          |
| Insurance  | 2,250          | 782            |
| Legal and Professional Fees                          | 22,713         | 35,134         |
| Motor Expenses                                       | 17,290         | 13,363         |
| Rent, Rates, Light & Heat                            | 45,582         | 53,080         |
| Repairs and Renewals                                 | 8,585          | 7,394          |
| Sundry Expenses                                      | 7,590          | 5,130          |
| Telephone and Internet                               | 4,153          | 4,629          |
| Training and development costs                       | <u>5,281</u>   | <u>6,933</u>   |
|  | 127,962        | 140,456        |
| <b>Operating profit</b>                              | <u>72,208</u>  | <u>49,104</u>  |
| <b>Less : Interest payable and similar charges</b>   |                |                |
| Hire Purchase, Mortgage and Other Interest           | 13,315         | 13,768         |
|  | <u>13,315</u>  | <u>13,768</u>  |
| <b>profit on ordinary activities before taxation</b> | <u>58,893</u>  | <u>35,336</u>  |
| <b>Net profit for the year after taxation</b>        | <u>58,893</u>  | <u>35,336</u>  |
| <b>Net profit for the year after dividends</b>       | <u>58,893</u>  | <u>35,336</u>  |
| <b>Retained profits brought forward</b>              | <u>109,397</u> | <u>74,061</u>  |
| <b>Retained profits carried forward</b>              | <u>168,290</u> | <u>109,397</u> |