

Be Strong Project Ltd
Unaudited financial statements and annual report
For the year ended 31 December 2021

Be Strong Project Ltd
Contents
For the year ended 31 December 2021

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Be Strong Project Ltd
Company Information
For the year ended 31 December 2021

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

Be Strong Project Ltd
Directors' Report
For the year ended 31 December 2021

The directors present the annual report and the Unaudited Financial Statements for the year ended 31 December 2021.

Principal activity

The principal activity of the company continued to be that of human health activities.

Going concern

The financial statements have been prepared on a going concern basis unless it is inappropriate to presume that the company will continue in business.

Directors of the company

The following directors held office during the whole of the period:

Barry Day

Darren Armstrong

Mark Bowden

Stephanie Armstrong

The following directors were appointed during the period:

Gram Seed (Appointed 12 August 2021)

Statement of director's responsibilities

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations. The trustees have adopted the provisions of the Statement of Recommended Practice(SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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

Small company provisions

This report has been prepared in accordance with the special provisions for small companies within Part 15 of the Companies Act 2006.

Approved by the Board of directors and signed on its behalf by:

Darren Armstrong (Director)

Date: 28 September 2022

Be Strong Project Ltd
Accountant's report
For the year ended 31 December 2021

Accountant's Report

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BE STRONG PROJECT LIMITED

I report on the accounts of the company for the year ended 31/12/2021. 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.

.....

Horridge and Lever

142 Chorley New Road
Heaton

BL1 4NX

Date: 28 September 2022

Be Strong Project Ltd
Income Statement
For the year ended 31 December 2021

		2021	2020
	Notes	£	£
Turnover	4	140,699	217,691
Gross profit		<u>140,699</u>	<u>217,691</u>
Selling and distribution expenses		(9,063)	(17,520)
Administrative expenses		(132,078)	(127,962)
Operating loss	5	<u>(442)</u>	<u>72,208</u>
Interest receivable and similar income		7	-
Interest payable and similar charges		-	(13,315)
Loss on ordinary activities before taxation		<u>(435)</u>	<u>58,893</u>
Loss for the year		<u>(435)</u>	<u>58,893</u>

Be Strong Project Ltd
Statement of Financial Position
For the year ended 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Property, plant and equipment	8	<u>267,794</u>	<u>274,151</u>
		267,794	274,151
Current assets			
Debtors	9	120	190
Cash and cash equivalents	10	<u>79,716</u>	<u>96,228</u>
		79,836	96,418
Current liabilities			
Creditors: Amounts falling due within one year	11	<u>(636)</u>	<u>(23,140)</u>
		(636)	(23,140)
Net current assets/(liabilities)		<u>79,200</u>	<u>73,278</u>
Total assets less current liabilities		346,994	347,429
Non-current liabilities			
Creditors: Amounts falling due after more than one year	12	<u>(179,139)</u>	<u>(179,139)</u>
Net assets/(liabilities)		<u>167,855</u>	<u>168,290</u>
Capital and reserves			
Retained earnings		<u>167,855</u>	<u>168,290</u>
Shareholder's funds		<u>167,855</u>	<u>168,290</u>

- For the year ended 31 December 2021 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 28 September 2022

.....
Darren Armstrong (Director)

Company registration number: 07551140

Be Strong Project Ltd
Notes to the financial statements (Continued)
For the year ended 31 December 2021

Be Strong Project Ltd
Notes to the Financial Statements
For the year ended 31 December 2021

(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.

Be Strong Project Ltd
Notes to the financial statements (Continued)
For the year ended 31 December 2021

2f. Depreciation

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 judgement

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

(4) Turnover

The revenue from company's operations comprise:

	2021 £	2020 £
Sales	140,699	217,691
	<u>140,699</u>	<u>217,691</u>

(5) Operating profit

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

	2021 £	2020 £
Depreciation of property, plant and equipment	6,357	7,753
	<u>6,357</u>	<u>7,753</u>

(6) Employees

During the year, the average number of employees including director was 0 (2020 : 0)

(7) Interest payable and similar charges

	2021 £	2020 £
Interest on bank loans and overdrafts	-	13,315
	<u>-</u>	<u>13,315</u>

(8) Tangible fixed assets

	Land and Buildings £	Plant and Machinery £	Equipment £	Motor Vehicles £	Totals £
Cost					
As at 01 January 2021	238,834	30,000	6,960	16,800	292,594
As at 31 December 2021	<u>238,834</u>	<u>30,000</u>	<u>6,960</u>	<u>16,800</u>	<u>292,594</u>
Depreciation					
As at 01 January 2021	-	9,828	2,280	6,335	18,443
For the year	-	3,631	842	1,884	6,357
As at 31 December 2021	<u>-</u>	<u>13,459</u>	<u>3,122</u>	<u>8,219</u>	<u>24,800</u>
Net book value					
As at 31 December 2021	<u>238,834</u>	<u>16,541</u>	<u>3,838</u>	<u>8,581</u>	<u>267,794</u>
As at 31 December 2020	<u>238,834</u>	<u>20,172</u>	<u>4,680</u>	<u>10,465</u>	<u>274,151</u>

(9) Debtors

Amounts falling due within one year

	2021 £	2020 £
Trade debtors	120	190
	<u>120</u>	<u>190</u>

(10) Cash and cash equivalents

	2021 £	2020 £
Bank balance	79,716	96,228
	<u>79,716</u>	<u>96,228</u>

(11) Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	-	20,140
Accruals and deferred income	636	3,000
	<u>636</u>	<u>23,140</u>

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

	2021 £	2020 £
Bank loans and overdrafts	158,044	158,044
Other creditors	21,095	21,095
	<u>179,139</u>	<u>179,139</u>

(13) Transactions with directors

As per the governing document, Darren Armstrong was the only paid director during the year receiving a total of £12,499.92 for his services.

Be Strong Project Ltd
Detailed Income Statement
For the year ended 31 December 2021

This section does not form part of the statutory accounts.

	2021	2020
	£	£
Turnover	140,699	217,691
Gross Profit	140,699	217,691
Less : Selling and distribution expenses		
Advertising and Marketing	321	129
Subsistence	7,752	8,025
UK and Overseas Travel Costs	990	9,367
	9,063	17,520
Less : Administrative expenses		
Accountancy, Bookkeeping and Auditing Fees	901	259
Caravan Costs	2,293	3,198
Charitable Donations	3,376	1,081
Depreciation of Equipment	842	1,027
Depreciation of Motor Vehicles	1,884	2,297
Depreciation of Plant and Machinery	3,631	4,428
Gym Membership	1,755	2,228
Insurance	2,369	2,250
Legal and Professional Fees	23,722	22,713
Motor Expenses	14,319	17,290
Rent, Rates, Light & Heat	47,904	45,582
Repairs and Renewals	6,458	8,585
Sundry Expenses	9,334	7,590
Telephone and Internet	4,792	4,153
Training and development costs	8,497	5,281
	132,078	127,962
Operating loss	(442)	72,208
Add : Interest receivable and similar income		
Bank Interest	7	-
	7	-
Less : Interest payable and similar charges		
Hire Purchase, Mortgage and Other Interest	-	13,315
	-	13,315
Loss on ordinary activities before taxation	(435)	58,893
Net loss for the year after taxation	(435)	58,893
Net loss for the year after dividends	(435)	58,893
Retained profits brought forward	168,290	109,397
Retained profits carried forward	167,855	168,290