

**Be Strong Project Ltd**  
**Trustees' Report**  
**For the year ended 31 December 2022**

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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 31/12/2022. 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

Stephanie

Armstrong

Trustee

**Be Strong Project Ltd**  
**Independent Examiner's Report**  
**For the year ended 31 December 2021**

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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 31/12/2022.

**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: 26/09/2023

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

**Be Strong Project Ltd**  
**Unaudited financial statements and annual report**  
**For the year ended 31 December 2022**

**Be Strong Project Ltd**  
**Contents**  
**For the year ended 31 December 2022**

---

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

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**Be Strong Project Ltd**  
**Company Information**  
**For the year ended 31 December 2022**

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

**Be Strong Project Ltd**  
**Directors' Report**  
**For the year ended 31 December 2022**

---

The directors present their report and the Unaudited Financial Statements for the year ended 31 December 2022.

**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  
Gram Seed  
Stephanie Armstrong

**Statement of directors' 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

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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.

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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: 26 September 2023

**Be Strong Project Ltd**  
**Accountant's report**  
**For the year ended 31 December 2022**

---

Accountant's Report to the board of directors on the preparation of the unaudited statutory accounts of Be Strong Project Ltd for the year ended 31 December 2022.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Be Strong Project Ltd for the year ended 31 December 2022.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on these financial statements.

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the directors for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

Horridge and Lever

142 Chorley New Road  
Bolton

BL1 4NX

Date: 26 September 2023

**Be Strong Project Ltd**  
**Income Statement**  
**For the year ended 31 December 2022**

		2022	2021
	Notes	£	£
Turnover	4	150,604	140,699
<b>Gross profit</b>		<u>150,604</u>	<u>140,699</u>
Selling and distribution expenses		(16,852)	(9,063)
Administrative expenses		(136,212)	(132,078)
<b>Operating loss</b>	5	<u>(2,459)</u>	<u>(442)</u>
Interest receivable and similar income		113	7
Interest payable and similar charges	7	(24,108)	-
<b>Loss on ordinary activities before taxation</b>		<u>(26,454)</u>	<u>(435)</u>
<b>Loss for the year</b>		<u>(26,454)</u>	<u>(435)</u>



**Be Strong Project Ltd**  
**Statement of Financial Position**  
**For the year ended 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Property, plant and equipment	8	<u>270,781</u>	<u>267,794</u>
		270,781	267,794
<b>Current assets</b>			
Debtors	9	-	120
Cash and cash equivalents	10	<u>52,737</u>	<u>79,716</u>
		52,737	79,836
<b>Current liabilities</b>			
Creditors: Amounts falling due within one year	11	<u>(660)</u>	<u>(636)</u>
		(660)	(636)
Net current assets/(liabilities)		<u>52,077</u>	<u>79,200</u>
Total assets less current liabilities		322,858	346,994
<b>Non-current liabilities</b>			
Creditors: Amounts falling due after more than one year	12	<u>(181,458)</u>	<u>(179,139)</u>
<b>Net assets/(liabilities)</b>		<u><b>141,400</b></u>	<u><b>167,855</b></u>
<b>Capital and reserves</b>			
Retained earnings		<u>141,400</u>	<u>167,855</u>
<b>Shareholder's funds</b>		<u><b>141,400</b></u>	<u><b>167,855</b></u>

- For the year ended 31 December 2022 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 26 September 2023

.....  
Darren Armstrong (Director)

Company registration number: 07551140

**Be Strong Project Ltd**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2022**

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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.

**Notes to the financial statements (Continued)**  
**For the year ended 31 December 2022**

**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%

**Borrowing costs**

All borrowing related costs are included within the statement of income in the period in which they are incurred using the effective interest method.

**(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:

	2022 £	2021 £
Sales	150,604	140,699
	<u>150,604</u>	<u>140,699</u>

**(5) Operating profit**

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

	2022 £	2021 £
Depreciation of property, plant and equipment	7,013	6,357
	<u>7,013</u>	<u>6,357</u>

**(6) Employees**

During the year, the average number of employees including director was 0 (2021 : 0)

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

	2022 £	2021 £
Interest on bank loans and overdrafts	24,108	-
	<u>24,108</u>	<u>-</u>

**(8) Tangible fixed assets**

	Land and Buildings £	Plant and Machinery £	Equipment £	Motor Vehicles £	Totals £
<b>Cost</b>					
As at 01 January 2022	238,834	30,000	6,960	16,800	292,594
Additions	-	-	-	10,000	10,000
As at 31 December 2022	<u>238,834</u>	<u>30,000</u>	<u>6,960</u>	<u>26,800</u>	<u>302,594</u>
<b>Depreciation</b>					
As at 01 January 2022	-	13,459	3,122	8,219	24,800
For the year	-	2,977	691	3,345	7,013
As at 31 December 2022	<u>-</u>	<u>16,436</u>	<u>3,813</u>	<u>11,564</u>	<u>31,813</u>
<b>Net book value</b>					
As at 31 December 2022	<u>238,834</u>	<u>13,564</u>	<u>3,147</u>	<u>15,237</u>	<u>270,781</u>
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>

**Notes to the financial statements (Continued)**  
**For the year ended 31 December 2022**

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**(9) Debtors**

**Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	120
	<u>-</u>	<u>120</u>

**(10) Cash and cash equivalents**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank balance	52,737	79,716
	<u>52,737</u>	<u>79,716</u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	660	636
	<u>660</u>	<u>636</u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	164,507	158,044
Other creditors	16,950	21,095
	<u>181,457</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 £12,500.00 for his services.

**Be Strong Project Ltd**  
**Detailed Income Statement**  
**For the year ended 31 December 2022**

This section does not form part of the statutory accounts.

	2022	2021
	£	£
<b>Turnover</b>	150,604	140,699
<b>Gross Profit</b>	<b>150,604</b>	<b>140,699</b>
<b>Less : Selling and distribution expenses</b>		
Advertising and Marketing	12	321
Subsistence	7,163	7,752
UK and Overseas Travel Costs	9,676	990
	16,852	9,063
<b>Less : Administrative expenses</b>		
Accountancy, Bookkeeping and Auditing Fees	948	901
Bank Fees	656	-
Caravan Costs	4,728	2,293
Charitable Donations	4,419	3,376
Depreciation of Equipment	691	842
Depreciation of Motor Vehicles	3,345	1,884
Depreciation of Plant and Machinery	2,977	3,631
Gym Membership	2,535	1,755
Insurance	2,603	2,369
Legal and Professional Fees	23,620	23,722
Motor Expenses	10,666	14,319
Rent, Rates, Light & Heat	52,474	47,904
Repairs and Renewals	5,196	6,458
Sundry Expenses	7,380	9,334
Telephone and Internet	5,381	4,792
Training and development costs	8,592	8,497
	136,212	132,078
<b>Operating loss</b>	<b>(2,459)</b>	<b>(442)</b>
<b>Add : Interest receivable and similar income</b>		
Bank Interest	113	7
	113	7
<b>Less : Interest payable and similar charges</b>		
Hire Purchase, Mortgage and Other Interest	24,108	-
	24,108	-
<b>Loss on ordinary activities before taxation</b>	<b>(26,454)</b>	<b>(435)</b>
<b>Net loss for the year after taxation</b>	<b>(26,454)</b>	<b>(435)</b>
<b>Net loss for the year after dividends</b>	<b>(26,454)</b>	<b>(435)</b>
<b>Retained profits brought forward</b>	<b>167,855</b>	<b>168,290</b>
<b>Retained profits carried forward</b>	<b>141,400</b>	<b>167,855</b>

**Be Strong Project Ltd**  
**Unaudited financial statements and annual report**  
**For the year ended 31 December 2022**

**Be Strong Project Ltd**  
**Contents**  
**For the year ended 31 December 2022**

---

<b>CONTENTS</b>	<b>PAGE</b>
Company Information	3
Directors' Report	4
Accountant'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 2022**

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



**Be Strong Project Ltd**  
**Directors' Report**  
**For the year ended 31 December 2022**

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The directors present their report and the Unaudited Financial Statements for the year ended 31 December 2022.

**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  
Gram Seed  
Stephanie Armstrong

**Statement of directors' 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

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**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: 26 September 2023

**Be Strong Project Ltd**  
**Accountant's report**  
**For the year ended 31 December 2022**

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Accountant's Report to the board of directors on the preparation of the unaudited statutory accounts of Be Strong Project Ltd for the year ended 31 December 2022.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Be Strong Project Ltd for the year ended 31 December 2022.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on these financial statements.

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the directors for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

Horridge and Lever

142 Chorley New Road  
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BL1 4NX

Date: 26 September 2023

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**Income Statement**  
**For the year ended 31 December 2022**

		2022	2021
	Notes	£	£
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**Statement of Financial Position**  
**For the year ended 31 December 2022**

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		52,737	79,836
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Total assets less current liabilities		322,858	346,994
<b>Non-current liabilities</b>			
Creditors: Amounts falling due after more than one year	12	<u>(181,458)</u>	<u>(179,139)</u>
<b>Net assets/(liabilities)</b>		<u><b>141,400</b></u>	<u><b>167,855</b></u>
<b>Capital and reserves</b>			
Retained earnings		<u>141,400</u>	<u>167,855</u>
<b>Shareholder's funds</b>		<u><b>141,400</b></u>	<u><b>167,855</b></u>

- For the year ended 31 December 2022 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 26 September 2023

.....  
Darren Armstrong (Director)

Company registration number: 07551140

**Be Strong Project Ltd**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2022**

---

**(1) General Information**

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Registered charity number 1148401

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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:  
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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.

**Notes to the financial statements (Continued)**  
**For the year ended 31 December 2022**

**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%

**Borrowing costs**

All borrowing related costs are included within the statement of income in the period in which they are incurred using the effective interest method.

**(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:

	2022 £	2021 £
Sales	150,604	140,699
	<u>150,604</u>	<u>140,699</u>

**(5) Operating profit**

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

	2022 £	2021 £
Depreciation of property, plant and equipment	7,013	6,357
	<u>7,013</u>	<u>6,357</u>

**(6) Employees**

During the year, the average number of employees including director was 0 (2021 : 0)

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

	2022 £	2021 £
Interest on bank loans and overdrafts	24,108	-
	<u>24,108</u>	<u>-</u>

**(8) Tangible fixed assets**

	Land and Buildings £	Plant and Machinery £	Equipment £	Motor Vehicles £	Totals £
<b>Cost</b>					
As at 01 January 2022	238,834	30,000	6,960	16,800	292,594
Additions	-	-	-	10,000	10,000
As at 31 December 2022	<u>238,834</u>	<u>30,000</u>	<u>6,960</u>	<u>26,800</u>	<u>302,594</u>
<b>Depreciation</b>					
As at 01 January 2022	-	13,459	3,122	8,219	24,800
For the year	-	2,977	691	3,345	7,013
As at 31 December 2022	<u>-</u>	<u>16,436</u>	<u>3,813</u>	<u>11,564</u>	<u>31,813</u>
<b>Net book value</b>					
As at 31 December 2022	<u>238,834</u>	<u>13,564</u>	<u>3,147</u>	<u>15,237</u>	<u>270,781</u>
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>

**Notes to the financial statements (Continued)**  
**For the year ended 31 December 2022**

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**(9) Debtors**

**Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	120
	<u>-</u>	<u>120</u>

**(10) Cash and cash equivalents**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank balance	52,737	79,716
	<u>52,737</u>	<u>79,716</u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	660	636
	<u>660</u>	<u>636</u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	164,507	158,044
Other creditors	16,950	21,095
	<u>181,457</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 £12,500.00 for his services.

**Be Strong Project Ltd**  
**Detailed Income Statement**  
**For the year ended 31 December 2022**

This section does not form part of the statutory accounts.

	2022	2021
	£	£
<b>Turnover</b>	150,604	140,699
<b>Gross Profit</b>	<b>150,604</b>	<b>140,699</b>
<b>Less : Selling and distribution expenses</b>		
Advertising and Marketing	12	321
Subsistence	7,163	7,752
UK and Overseas Travel Costs	9,676	990
	16,852	9,063
<b>Less : Administrative expenses</b>		
Accountancy, Bookkeeping and Auditing Fees	948	901
Bank Fees	656	-
Caravan Costs	4,728	2,293
Charitable Donations	4,419	3,376
Depreciation of Equipment	691	842
Depreciation of Motor Vehicles	3,345	1,884
Depreciation of Plant and Machinery	2,977	3,631
Gym Membership	2,535	1,755
Insurance	2,603	2,369
Legal and Professional Fees	23,620	23,722
Motor Expenses	10,666	14,319
Rent, Rates, Light & Heat	52,474	47,904
Repairs and Renewals	5,196	6,458
Sundry Expenses	7,380	9,334
Telephone and Internet	5,381	4,792
Training and development costs	8,592	8,497
	136,212	132,078
<b>Operating loss</b>	<b>(2,459)</b>	<b>(442)</b>
<b>Add : Interest receivable and similar income</b>		
Bank Interest	113	7
	113	7
<b>Less : Interest payable and similar charges</b>		
Hire Purchase, Mortgage and Other Interest	24,108	-
	24,108	-
<b>Loss on ordinary activities before taxation</b>	<b>(26,454)</b>	<b>(435)</b>
<b>Net loss for the year after taxation</b>	<b>(26,454)</b>	<b>(435)</b>
<b>Net loss for the year after dividends</b>	<b>(26,454)</b>	<b>(435)</b>
<b>Retained profits brought forward</b>	<b>167,855</b>	<b>168,290</b>
<b>Retained profits carried forward</b>	<b>141,400</b>	<b>167,855</b>