

BUSINESS ENTERPRISE AND COMMUNITY GROUP

England & Wales · Charity number 1174555

Details

Other names THE BRITISH ENHANCEMENT CENTRE

Status Registered

Legal form CIO

Registered 2017-09-07

Register [View on the Charity Commission register](#)

Contact

Address 56 Halford Street
Leicester
LE1 1TQ

Phone 01162535688

Email chris.richards2020@icloud.com

Website WWW.becuk.center

Activities

Objects: TO RELIEVE THE NEEDS OF PEOPLE WITH LEARNING DISABILITIES AND THEIR PARENTS/CARERS BY PROVIDING A DROP-IN CENTRE OFFERING INFORMATION, ADVICE AND SUPPORT.

Activities: Our objective is to tackle the disadvantage faced by people with learning difficulties living in England. Out of 1.6 million people less than 6.1% are in work. We will work with, Adults and young people with a learning disability, schools, organisations and charities to make the changes that these people need. Positively changing the lives of less able people and their families.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£111,650	£87,382	-	-
2024-04-05	£34,279	£48,393	-	-
2023-04-05	£26,065	£43,973	-	-
2022-04-05	£22,720	£25,122	-	-
2021-04-05	£23,257	£17,804	-	-

Trustees

Name	Role	Appointed
NARENDRAKUMAR GHELABHAI NAIK	Chair	2017-03-01
Dr Atul Laddha		2024-03-01
MR Rashmikant Joshi		2021-06-09

BUSINESS ENTERPRISE AND COMMUNITY GROUP

England & Wales - Charity number 1174555

Accounts

Charity Registration No. 1174555

**BUSINESS ENTERPRISE AND COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
5TH APRIL 2024**

BUSINESS ENTERPRISE AND COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
5TH APRIL 2024

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**BUSINESS ENTERPRISE AND COMMUNITY GROUP
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 5TH APRIL 2024**

1

TRUSTEES	Mr N G Naik (Chairman) Mr R Joshi Mr A Laddha (Appointed 1 st March 2024) Mr A B Thompson (Appointed 1 st March 2024) Mrs B Marson (Resigned 24 th January 2024) Mrs M J Patel (Resigned 24 th January 2024)
Charity No.	1174555
Registered Office and Principal Address	Business Enterprise and Community Group 1 st Floor Rutland Centre Halford Street Leicester LE1 1TQ
Bankers	Metro Bank PLC 1 Southampton Row London WC1B 5HA
Administration Address	Business Enterprise and Community Group 1 st Floor Rutland Centre Halford Street Leicester LE1 1TQ
Independent Examiner	Somerbys Ltd. 30 Nelson Street Leicester LE1 7BA

The Trustees present their annual report with the accounts for the year ended 5th April 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice 2015.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Instrument

The trust was established in 2017 as a charitable incorporated organisation.

Appointment of Trustees

Trustees are appointed by invitation and are subject to our onboarding process including safeguarding checks. A copy of the Charity Commission guidelines for trustees is also given.

Trustee Induction and Training

Our onboarding process deals with all aspects of onboarding and training including our "Whistleblowing" policy and procedures.

Administration and Meetings

Christopher Richards is the appointed chief executive officer who looks after all aspects of the day-to-day running including scheduling trustee meetings, providing agendas and minuting the meeting. Meetings are held bimonthly.

Risk Management

A full risk assessment is carried out as part of our yearly ISO9001:2015 audit process.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

Objects

The charity's objective is to tackle the disadvantage faced by people with learning difficulties living in England. The charity will work with adults and young people who have learning disabilities as well as helping schools, organisations, and other charities.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objective's and in planning future activities.

Achievement of Objectives

The charity has had to reassess its direction and has now implemented an education pathway accompanied by psychometric testing to ensure the suitability of the suggested pathway.

FINANCIAL REVIEW

The statement of financial activities on page 5 shows total incoming resources for the year of £34,279 (2023 - £26,065). Outgoing resources were £48,393 (2023 - £43,934). The charity's total funds reduced by £14,114 during the year to 2024 (2023 reduced by £17,909). All income generated was unrestricted and total net assets at the year end were all unrestricted.

Reserves

It is the policy of the Trustees to maintain unrestricted funds, which include the free reserves of the Charity, at a level which, in the event of a significant fall in income, would provide sufficient funds to meet the ongoing operating expenditure, and would enable the charity to continue to carry out its charitable objects for a period of 12 months.

PLANS FOR THE FUTURE

The organisation is developing the educational pathway including support for prospective employers and is looking to appoint sales agents to facilitate this.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources for the Trust for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities' SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with applicable law, regulations and the Trust Deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Mr N G Naik - Chairman

I report to the Trustees of Business Enterprise and Community Group on my examination of the accounts of the Charity for the year ended 5 April 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the Act;
or
- 2 the accounts do not accord with those records, or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

AM West FCA

**Somerbys Chartered Accountants
30 Nelson Street
Leicester
LE1 7BA**

**BUSINESS ENTERPRISE AND COMMUNITY GROUP
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2024**

	Notes	Total Funds 2024	Total Funds 2023
Current and prior financial year			
		£	£
INCOME AND ENDOWMENTS FROM:			
Grants and donations	2	<u>34,279</u>	<u>26,065</u>
Total income		<u>34,279</u>	<u>26,065</u>
EXPENDITURE ON:			
Charitable activities:			
Funds spent on education pathway	3	14,596	954
Support costs:			
Management and administration of the charity	4	<u>33,797</u>	<u>43,019</u>
Total expenditure		<u>48,393</u>	<u>43,973</u>
Net income/(expenditure)		<u>(14,114)</u>	<u>(17,908)</u>
Total funds brought forward		<u>(17,947)</u>	<u>(39)</u>
Total funds carried forward		<u><u>(32,061)</u></u>	<u><u>(17,947)</u></u>

**BUSINESS COMMUNITY AND ENTERPRISE GROUP
BALANCE SHEET 5TH APRIL 2024**

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	Notes	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
		£	£	£	£
CURRENT ASSETS					
Cash	5	12,084	12,084	14,599	14,599
		<u>12,084</u>	<u>12,084</u>	<u>14,599</u>	<u>14,599</u>
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	6	44,145	44,145	32,546	32,546
NET CURRENT ASSETS (LIABILITIES)		<u>(32,061)</u>	<u>(32,061)</u>	<u>(17,947)</u>	<u>(17,947)</u>
NET ASSETS		<u>(32,061)</u>	<u>(32,061)</u>	<u>(17,947)</u>	<u>(17,947)</u>
FUNDS					
Unrestricted income	7	(32,061)	(32,061)	(17,947)	(17,947)
ACCUMULATED FUNDS		<u>(32,061)</u>	<u>(32,061)</u>	<u>(17,947)</u>	<u>(17,947)</u>

Approved by the Trustees on 26 June 2024 and signed on their behalf by

Mr N G Naik, Chairman

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

Business Enterprise and Community Group is an unincorporated charity registered in England and Wales. The address of the charity is given in the Trustees and Administrative Information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations, but which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below, these policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and has been classified under headings that aggregate all costs related the category. Where cost cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Expenditure is included when incurred. Grants paid are recognised when approved by the trustees.

Allocation and apportionment costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance cost.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

The charity does not currently have any funds which are restricted in their nature and to be used for a specific purpose.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held.

BUSINESS ENTERPRISE AND COMMUNITY GROUP
NOTES TO THE ACCOUNTS
YEAR ENDED 5TH APRIL 2024

2. INCOME	2024	2023
Donations	34,279	24,108
Grants	-	1,957
Total Income	<u>34,279</u>	<u>26,065</u>

3. CHARITABLE ACTIVITIES	2024	2023
	£	£
Expenditure on charitable activities	14,596	954
Total direct charitable expenditure	<u>14,596</u>	<u>954</u>

4. SUPPORT COSTS	2024	2023
	£	£
Management and administration of the charity		
Unrestricted fund:		
Rent	15,799	19,132
Advertising	550	-
Computer/Software Expenses	1,054	-
Consultancy	15,188	20,298
Insurance Expense	491	471
Legal and Professional Fees	-	2,585
Other expenses	715	533
	<u>33,797</u>	<u>43,019</u>

5. CASH	2024	2023
	£	£
Unrestricted fund:		
Cash at bank	12,084	14,599
	<u>12,084</u>	<u>14,599</u>

6. CREDITORS	2024	2023
	£	£
Unrestricted fund:		
Deferred income	-	-
Accruals	44,145	32,546
	<u>44,145</u>	<u>32,546</u>

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

The constitution of the funds at 5th April 2024 was as follows:

	Unrestricted Funds £	Total £
Creditors	(44,145)	(44,145)
Cash	12,084	12,084
Total Net Assets	<u>(32,061)</u>	<u>(32,061)</u>

Unrestricted fund - These are the unrestricted (free) reserves of the charity available for expenditure on the charity's objects and for general administration. The Unrestricted Fund reserves are currently in deficit.

8. TRUSTEES REMUNERATION AND EXPENSES

No remuneration or expenses have been paid to trustees during the year (2023 £nil).

9. RELATED PARTY DISCLOSURES

There were no related party transactions during the year.

26 June 2024

Somerbys Limited
Chartered Accountants
30 Nelson Street
Leicester
LE1 7BA

Dear Sirs

Financial Statements for the year ended 5 April 2024

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 5 April 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 5 April 2024 audited.
- 3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 27 October 2023, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 The financial statements are free of material misstatements, including omissions.

Assets and liabilities

- 7 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

Accounting estimates

8 The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Legal claims

9 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

10 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

11 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

12 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

13 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

14 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

On behalf of the board

.....TRUSTEE

26 June 2024

BUSINESS ENTERPRISE AND COMMUNITY GROUP

England & Wales - Charity number 1174555

Accounts

Charity Registration No. 1174555

**BUSINESS ENTERPRISE AND COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
5TH APRIL 2023**

BUSINESS ENTERPRISE AND COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
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**BUSINESS ENTERPRISE AND COMMUNITY GROUP
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 5TH APRIL 2023**

1

TRUSTEES	Mr N G Naik (Chairman) Mr R Joshi Mrs B Marson Mrs M J Patel
Charity No.	1174555
Registered Office and Principal Address	Business Enterprise and Community Group 1 st Floor Rutland Centre Halford Street Leicester LE1 1TQ
Bankers	Metro Bank PLC 1 Southampton Row London WC1B 5HA
Administration Address	Business Enterprise and Community Group 1 st Floor Rutland Centre Halford Street Leicester LE1 1TQ
Independent Examiner	Somerbys Ltd. 30 Nelson Street Leicester LE1 7BA

The Trustees present their annual report with the accounts for the year ended 5th April 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice 2015.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Instrument

The trust was established in 2017 as a charitable incorporated organisation.

Appointment of Trustees

Trustees are appointed by invitation and are subject to our onboarding process including safeguarding checks. A copy of the Charity Commission guidelines for trustees is also given.

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Risk Management

A full risk assessment is carried out as part of our yearly ISO9001:2015 audit process.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

Objects

The charity's objective is to tackle the disadvantage faced by people with learning difficulties living in England. The charity will work with adults and young people who have learning disabilities as well as helping schools, organisations, and other charities.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objective's and in planning future activities.

Achievement of Objectives

The charity has had to reassess its direction and has now implemented an education pathway accompanied by psychometric testing to ensure the suitability of the suggested pathway.

FINANCIAL REVIEW

The statement of financial activities on page 5 shows total incoming resources for the year of £26,065 (2022 £22,720). Outgoing resources were £43,973 (2022 £41,303). The charity's total funds reduced by £17,908 during the year to 2023 (2022 reduced by £18,583). All income generated was unrestricted and total net assets at the year end were all unrestricted.

Reserves

It is the policy of the Trustees to maintain unrestricted funds, which include the free reserves of the Charity, at a level which, in the event of a significant fall in income, would provide sufficient funds to meet the ongoing operating expenditure, and would enable the charity to continue to carry out its charitable objects for a period of 12 months.

PLANS FOR THE FUTURE

The organisation is developing the educational pathway including support for prospective employers and is looking to appoint sales agents to facilitate this.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources for the Trust for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities' SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with applicable law, regulations and the Trust Deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

naren naik

naren naik (Oct 27, 2023 14:29 GMT+1)

Mr N G Naik - Chairman

**BUSINESS ENTERPRISE AND COMMUNITY GROUP
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5TH APRIL 2023**

4

I report to the Trustees of Business Enterprise and Community Group on my examination of the accounts of the Charity for the year ended 5 April 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the Act;
or
- 2 the accounts do not accord with those records, or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

AM West FCA



**Somerbys Chartered Accountants
30 Nelson Street
Leicester
LE1 7BA**

**BUSINESS ENTERPRISE AND COMMUNITY GROUP
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2023**

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	Notes	Total Funds 2023	Total Funds 2022
		£	£
Current and prior financial year			
INCOME AND ENDOWMENTS FROM:			
Grants and donations	2	<u>26,065</u>	<u>22,720</u>
Total income		<u>26,065</u>	<u>22,720</u>
EXPENDITURE ON:			
Charitable activities:			
Funds spent on education pathway	3	954	-
Support costs:			
Management and administration of the charity	4	<u>43,019</u>	<u>41,303</u>
Total expenditure		<u>43,973</u>	<u>41,303</u>
Net income/(expenditure)		<u>(17,908)</u>	<u>(18,583)</u>
Total funds brought forward		<u>(39)</u>	<u>18,544</u>
Total funds carried forward		<u>(17,947)</u>	<u>(39)</u>

**BUSINESS COMMUNITY AND ENTERPRISE GROUP
BALANCE SHEET 5TH APRIL 2023**

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	Notes	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
		£	£	£	£
CURRENT ASSETS					
Cash	5	14,599	14,599	16,498	16,498
		<u>14,599</u>	<u>14,599</u>	<u>16,498</u>	<u>16,498</u>
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	6	32,546	32,546	16,537	16,537
NET CURRENT ASSETS (LIABILITIES)		<u>(17,947)</u>	<u>(17,947)</u>	<u>(39)</u>	<u>(39)</u>
NET ASSETS		<u>(17,947)</u>	<u>(17,947)</u>	<u>(39)</u>	<u>(39)</u>
FUNDS					
Unrestricted income	7	(17,947)	(17,947)	(39)	(39)
ACCUMULATED FUNDS		<u>(17,947)</u>	<u>(17,947)</u>	<u>(39)</u>	<u>(39)</u>

Approved by the Trustees on 27th October 2023 and signed on their behalf by

naren naik

naren naik (Oct 27, 2023 14:29 GMT+1)

Mr N G Naik, Chairman

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

Business Enterprise and Community Group is an unincorporated charity registered in England and Wales. The address of the charity is given in the Trustees and Administrative Information on page 1 of these financial statements.

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Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and has been classified under headings that aggregate all costs related the category. Where cost cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Expenditure is included when incurred. Grants paid are recognised when approved by the trustees.

Allocation and apportionment costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance cost.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

The charity does not currently have any funds which are restricted in their nature and to be used for a specific purpose.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held.

2. INCOME	2023	2022
Donations	24,108	20,877
Grants	1,957	1,843
Total Income	<u>26,065</u>	<u>22,720</u>

3. CHARITABLE ACTIVITIES	2023	2022
	£	£
Expenditure on charitable activities	954	-
Total direct charitable expenditure	<u>954</u>	<u>-</u>

4. SUPPORT COSTS	2023	2022
	£	£
Management and administration of the charity		
Unrestricted fund:		
Rent	19,132	16,181
Computer/Software Expenses	-	667
Consultancy	20,298	22,451
Insurance Expense	471	450
Legal and Professional Fees	2,585	899
Other expenses	533	655
	<u>43,019</u>	<u>41,303</u>

5. CASH	2023	2022
	£	£
Unrestricted fund:		
Cash at bank	14,599	16,498
	<u>14,599</u>	<u>16,498</u>

6. CREDITORS	2023	2022
	£	£
Unrestricted fund:		
Deferred income	-	356
Accruals	32,546	16,181
	<u>32,546</u>	<u>16,537</u>

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

The constitution of the funds at 31st March 2023 was as follows:

	Unrestricted Funds £	Total £
Creditors	(32,546)	(32,546)
Cash	14,599	14,599
Total Net Assets	<u>(17,947)</u>	<u>(17,947)</u>

Unrestricted fund - These are the unrestricted (free) reserves of the charity available for expenditure on the charity's objects and for general administration. The Unrestricted Fund reserves are currently in deficit.

8. TRUSTEES REMUNERATION AND EXPENSES

No remuneration or expenses have been paid to trustees during the year (2022 £nil).

9. RELATED PARTY DISCLOSURES

There were no related party transactions during the year.

BUSINESS ENTERPRISE AND COMMUNITY GROUP

England & Wales - Charity number 1174555

Accounts



Trustees' Annual Report for the period

From **1st April 2021** Period start date To **31st March 2022**
Period end date

Charity name: **Business Enterprise & Community Group**

Charity registration number: **1174555**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To find meaningful engagement and employment for those on the autistic spectrum
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Collaboration with City & County authorities Local NHS Partnership Trust and University Hospitals Trust Local DWP and national DWP departments 11 clients referred and employment found for 5 Extensive networking with universities and colleges of further education Collaboration with Princes Trust, Shaw Trust and local businesses Partnership with "Reaching People" a consortium of 31 local charities.
Statement confirming whether the trustees have had regard to the guidance issued by	Para 1.18	Trustees have been regularly briefed throughout the year in regular monthly trustee meetings re any changes or guidance issued by the Charity Commission

the Charity Commissi on on public benefit		
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	No grants made
Policy on social investment including program related investment	Para 1.38	No social investment made
Contribution made by volunteers	Para 1.38	Due to restrictions, volunteers have not been active during the period in question
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Networking Collaboration Employment found for clients Collaboration with DWP and NHS partners Identifying training venues and establishing training programme</p> <p>Pathways redefined and improved. Bespoke database to track client involvement implemented</p> <p>Delivery of ESFA contract to move 12 individuals into employment or further education</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Approximately the same as the beginning
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	No significant reserves are held
Amount of reserves held	Para 1.22	£16,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	None identified
Other		

Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution lodged with Charity Commission
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elections

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Handbook, and Charity Commission guidance given to all trustees
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		

Reference and Administrative details

Charity name	Business Enterprise & Community Group
Other name the charity uses	
Registered charity number	1174555

Charity's principal address	56 Halford Street, Leicester LE1 1TQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Naren Naik	Chair		
2	Rasmikant Joshi	Vice-chair		
3	Ketan Keshwala		- December 2021	
4	Barbara Manson			
5	Minaxi Patel			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
none		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	none
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Christopher Richards

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Chris Richards

Full name(s)

Christopher John Richards

Position (eg
Secretary, Chair, etc)

CEO

Date

24/05/2022

BUSINESS ENTERPRISE AND COMMUNITY GROUP

England & Wales - Charity number 1174555

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **1st April 2020** Period start date To **31st March 2021** Period end date

Charity name: **British Enhancement Centre**

Charity registration number: **1174555**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To find meaningful engagement and employment for those on the autistic spectrum
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Collaboration with City & County authorities Local NHS Partnership Trust and University Hospitals Trust Local DWP and national DWP departments 11 clients referred and employment found for 5 Extensive networking with universities and colleges of further education Collaboration with Princes Trust, Shaw Trust and local businesses Partnership with "Reaching People" a consortium of 31 local charities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees have been regularly briefed throughout the year in regular monthly trustee meetings re any changes or guidance issued by the Charity Commission

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	No grants made
Policy on social investment including program related investment	Para 1.38	No social investment made
Contribution made by volunteers	Para 1.38	Due to restrictions, volunteers have not been active during the period in question
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Networking Collaboration Employment found for clients Collaboration with DWP and NHS partners Identifying training venues and establishing training programme Pathways redefined and improved. Bespoke database to track client involvement implemented

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	

Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

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Statement explaining the policy for holding reserves stating why they are held	Para 1.22	No significant reserves are held
Amount of reserves held	Para 1.22	£14,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations
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A description of the principal risks facing the charity	Para 1.46	None identified
Other		

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Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elections

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Handbook, and Charity Commission guidance given to all trustees
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		

Reference and Administrative details

Charity name	British Enhancement Center
Other name the charity uses	Business Enterprise and Community Group
Registered charity number	1174555
Charity's principal address	56 Halford Street, Leicester LE1 1TQ

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	none
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

Christopher Richards

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A


Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Christopher John Richards	
Position (eg Secretary, Chair, etc)	CEO	
Date	10/07/2021	

The British Enhancement Centre
Profit & Loss
April 2020 through March 2021

	<u>Apr '20 - Mar 21</u>
Ordinary Income/Expense	
Income	
Gifts and Donations Income	
Gift Aid donations	1,726.89
Gifts and Donations Income - ...	12,250.00
Total Gifts and Donations Income	13,976.89
Grants	9,280.00
Total Income	<u>23,256.89</u>
Expense	
Computer/Software expenses	1,147.09
Consultancy	14,124.50
Dues and Subscriptions	182.04
Equipment Rental	844.00
Insurance Expense	444.84
Office Expense	323.18
Professional Fees	421.66
Service charges	316.86
Total Expense	<u>17,804.17</u>
Net Ordinary Income	<u>5,452.72</u>
Profit for the Year	<u><u>5,452.72</u></u>