

Report of the Trustees and
Unaudited Financial Statements for the Period 1 July 2019
to 31 October 2021
for
Black Beetle Health CIO

Sterling Partners Limited
Chartered Accountants
Chartered Tax Advisors
2nd Floor, Grove House
774-780 Wilmslow Road
Didsbury
Manchester
Greater Manchester
M20 2DR

Black Beetle Health CIO

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for the Period 1 July 2019 to 31 October 2021

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Black Beetle Health CIO

Report of the Trustees

for the Period 1 July 2019 to 31 October 2021

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 period 1 July 2019 to 31 October 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

INCORPORATION

The charitable company was incorporated on 1 July 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE024124 (England and Wales)

Registered Charity number

1191721

Registered office

2nd Floor, Grove House
774-780 Wilmslow Road
Didsbury
Manchester
Greater Manchester
M20 2DR

Trustees

D Pritchard	Trustee	- appointed 12.10.2020
Ms E Kinaka Banadzem	Trustee	- appointed 13.10.2020
D Kennedy-Pitt	Trustee	- appointed 13.10.2020

Independent examiner

Sterling Partners Limited
Chartered Accountants
Chartered Tax Advisors
2nd Floor, Grove House
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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.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

**Independent Examiner's Report to the Trustees of
Black Beetle Health CIO**

I report on the accounts of the company for the period 1 July 2019 to 31 October 2021, which are set out on pages three to eight.

Responsibilities and basis of report

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Mir Seyed Mokhtassi
BSc (Hons) FCA CTA
Sterling Partners Limited
Chartered Accountants
Chartered Tax Advisors
2nd Floor, Grove House
774-780 Wilmslow Road
Didsbury
Manchester
Greater Manchester
M20 2DR

Date:

Black Beetle Health CIO**Statement of Financial Activities**
for the Period 1 July 2019 to 31 October 2021

		Unrestricted fund £	Restricted fund £	Total funds £
	Notes			
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income		2,911	98,259	101,170
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income		-	67,144	67,144
Fundraising trading: cost of goods sold and other costs		-	1,001	1,001
Investment management costs	2	-	1,450	1,450
Other resources expended		-	5,786	5,786
Total resources expended		-	75,381	75,381
NET INCOMING RESOURCES		2,911	22,878	25,789
TOTAL FUNDS CARRIED FORWARD		2,911	22,878	25,789

The notes form part of these financial statements

Black Beetle Health CIO**Balance Sheet****At 31 October 2021**

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
FIXED ASSETS				
Tangible assets	6	-	749	749
CURRENT ASSETS				
Debtors	7	523	-	523
Cash at bank		2,388	23,429	25,817
		<u>2,911</u>	<u>23,429</u>	<u>26,340</u>
CREDITORS				
Amounts falling due within one year	8	-	(1,300)	(1,300)
NET CURRENT ASSETS		<u>2,911</u>	<u>22,129</u>	<u>25,040</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,911</u>	<u>22,878</u>	<u>25,789</u>
NET ASSETS		<u><u>2,911</u></u>	<u><u>22,878</u></u>	<u><u>25,789</u></u>
FUNDS	9			
Unrestricted funds				2,911
Restricted funds				<u>22,878</u>
TOTAL FUNDS				<u><u>25,789</u></u>

The notes form part of these financial statements

Black Beetle Health CIO

Balance Sheet - continued
At 31 October 2021

The charitable company is entitled to exemption from audit under Section 479A of the Companies Act 2006 relating to subsidiary charitable companies for the period ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 October 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
Trustee

Notes to the Financial Statements
for the Period 1 July 2019 to 31 October 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	- 25% on reducing balance
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Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT MANAGEMENT COSTS

Support costs	£ 1,450
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3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

Depreciation - owned assets	£ 250
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4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 October 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 October 2021.

Black Beetle Health CIO

Notes to the Financial Statements - continued
for the Period 1 July 2019 to 31 October 2021

5. STAFF COSTS

Wages and salaries	£ 48,989
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The average monthly number of employees during the period was as follows:

Trustees	3
Sub-contractors	6
	9

No employees received emoluments in excess of £60,000.

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	999
DEPRECIATION	
Charge for year	250
NET BOOK VALUE	
At 31 October 2021	749

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade debtors	£ 523
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8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	£ 100
Accrued expenses	1,200
	1,300

Notes to the Financial Statements - continued
for the Period 1 July 2019 to 31 October 2021

9. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.10.21 £
Unrestricted funds		
General fund	2,911	2,911
Restricted funds		
Restricted	22,878	22,878
TOTAL FUNDS	<u>25,789</u>	<u>25,789</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,911	-	2,911
Restricted funds			
Restricted	98,259	(75,381)	22,878
TOTAL FUNDS	<u>101,170</u>	<u>(75,381)</u>	<u>25,789</u>

Black Beetle Health CIO**Detailed Statement of Financial Activities
for the Period 1 July 2019 to 31 October 2021**

£

INCOMING RESOURCES**Voluntary income**

Gifts	2,827
Donations	83
Grants	98,260
	101,170

Total incoming resources	101,170
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RESOURCES EXPENDED**Costs of generating voluntary income**

Wages	48,989
Postage and stationery	2,561
Sundries	572
Travel	15,022
	67,144

Fundraising trading: cost of goods sold and other costs

Purchases	1,001
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Support costs**Management**

Insurance	199
Advertising	3,075
Accountancy	3,699
Computer equipment	250

7,223

Finance

Bank charges	13

Total resources expended	75,381
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Net income	25,789
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