

BEST - BE A BETTER YOU

England & Wales · Charity number 1194504

Details

Status	Registered
Legal form	Charitable company
Company number	12397926
Registered	2021-05-18
Register	View on the Charity Commission register

Contact

Address	Unit 20 Athena Avenue Elgin Industrial Estate Swindon SN2 8EJ
Phone	01793200124
Email	info@bestrust.co.uk
Website	https://www.bestrust.co.uk

Activities

Objects: TO ACT AS A RESOURCE FOR YOUNG PEOPLE FROM THE AGES OF 11 TO 25 LIVING IN SWINDON AND THE SURROUNDING AREAS BY PROVIDING ADVICE AND ASSISTANCE AND ORGANIZING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF:(A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;(B) ADVANCING EDUCATION;(C) RELIEVING UNEMPLOYMENT;(D) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.

Activities: Working with Secondary Schools and other education providers in Swindon and local parishes to provide activities to engage the youth in those areas. Deliver bespoke 1:1 mentoring programs to vulnerable young people which include sports based activities to help young people develop new skills, gain confidence and improve their mental health.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£464,473	£500,816	-	-
2024-01-31	£469,494	£516,589	-	-
2023-01-31	£391,549	£371,024	-	-
2022-01-31	£264,927	£189,327	-	-
2021-01-31	£17,235	£84,946	-	-

Trustees

Name	Role	Appointed
Donnison Bryden	Chair	2020-01-13
KRIS DEERING		2020-08-01
Rayanne Ordette		2022-02-15

BEST - BE A BETTER YOU

England & Wales - Charity number 1194504

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2024
for
Best - Be A Better You

PPS Chartered Accountants
29 Devizes Road
Swindon
Wiltshire
SN1 4BG

Contents of the Financial Statements
for the Year Ended 31 January 2024

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Best - Be A Better You

Report of the Trustees
for the Year Ended 31 January 2024

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 January 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are:

To act as a resource for young people from the ages of 11 to 25 living in Swindon and the surrounding areas by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- b) Advancing education;
- c) Relieving unemployment; and
- d) Providing recreational, sport and leisure activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Best - Be A Better You
Report of the Trustees
for the Year Ended 31 January 2024

OBJECTIVES AND ACTIVITIES

Significant activities

During this year BEST has continued to grow and developed into a lead Alternative Provision in Swindon. Due to the continual growth of our services, BEST employed more members of staff.

We currently have 7 full time staff, 3 part-time staff and a trainee sports coach. BEST currently have 3 volunteer coach/mentors working with them. The volunteers are very diverse and some with lived experiences which helps engage the young people.

We have built up the amount of enrichment sessions we deliver weekly and currently work with many of the primary and secondary schools and alternative education providers in Swindon.

BEST has started to work outside of Swindon in Wiltshire. We are providing on site alternative provision in some secondary schools in Swindon and Wiltshire. This intervention is helping the schools reduce permanent exclusions and reducing the number of students having to be moved off school site due to mental health and behaviour issues.

BEST now provides a small number of tutoring sessions for some students who are school refusers or unable to attend school for various reasons, bespoke targeted group work and now provides a weekly Sports Based Youth Club to reduce the risk of children being exploited in the community.

The youth club runs weekly and between 30 and 40 children access this provision weekly.

BEST has continued to build its reputation as a professional team which This has been reflected in the number of referrals we have been receiving.

The Charity delivered funded holiday activities around areas of deprivation in Swindon and recently supported the delivery of Swindon HAF (Holiday activities and food). This was a very successful program which saw us provide holiday activities and a hot meal for 240 children who would normally receive free hot meals at school. BEST is now working with around 220 young people per week on the 1 to 1 programs and school enrichment sessions.

We have been contracted by Swindon Borough Council to provide mentoring programs Swindon to work with young people at risk of violence outside the home.

We, so far have provided 24 x 12 week mentoring programs for the identified children. This forms part of a nationwide pilot program funded by the Youth Endowment Fund.

We were again selected by the new Mayor of Swindon as one of his charities of the year and are also finalists of this years MTM awards, an award which BEST won 2 years ago.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. The trustees consider that they have acted in the public benefit.

Volunteers

BEST have a team of three skilled volunteers who support paid staff in the delivery of our programs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Best - Be A Better You

Report of the Trustees **for the Year Ended 31 January 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

BEST - Be a Better You advertise on our social media pages for trustees. If a person shows an interest, we invite them to talk with us and provide them with a document outlining the roles and responsibilities of a trustee which is in line with the essential trustee guidance on the Gov.uk website.

The interested person is then invited to a management committee meeting where they are provided with a Trustee Pack and have the chance to meet with the committee. The pack includes the role and responsibility of a trustee, a trustee agreement and declaration form. This includes a code of conduct and declaration of interests form to be signed. This is in line with the process outlined in Best - Be a Better You articles of association/constitution.

We have a board of 6 skilled trustees all of which are listed on the Charities Commission Website.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

12397926 (England and Wales)

Registered Charity number

1194504

Registered office

Unit 20 Athena Avenue
Elgin Industrial Estate
Swindon
Wiltshire
SN2 8EJ

Trustees

D Bryden Managing Director
K Deering Lecturer
MS S Hiscock Trustee
MS R Ordette Trustee
Ms A Stacey Trustee (appointed 1.6.23)
Mrs S Bryden Trustee (appointed 1.6.23)

Independent Examiner

Paul Papworth-Smith FCA
PPS Chartered Accountants
29 Devizes Road
Swindon
Wiltshire
SN1 4BG

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

.....
D Bryden - Trustee

Independent Examiner's Report to the Trustees of
Best - Be A Better You

Independent examiner's report to the trustees of Best - Be A Better You ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its 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 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Paul Papworth-Smith FCA
The Institute of Chartered Accountants in England and Wales

PPS Chartered Accountants
29 Devizes Road
Swindon
Wiltshire
SN1 4BG

Date:

Best - Be A Better You

Statement of Financial Activities
for the Year Ended 31 January 2024

	Notes	Unrestricted fund £	Restricted fund £	31.1.24 Total funds £	31.1.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		155,714	-	155,714	215,838
Charitable activities					
Boxing sessions and other activities		-	-	-	168,071
Developing young peoples skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals		313,780	-	313,780	7,640
Total		<u>469,494</u>	<u>-</u>	<u>469,494</u>	<u>391,549</u>
EXPENDITURE ON					
Charitable activities					
Boxing sessions and other activities		24,345	-	24,345	8,521
Developing young peoples skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals		492,244	-	492,244	362,503
Total		<u>516,589</u>	<u>-</u>	<u>516,589</u>	<u>371,024</u>
NET INCOME/(EXPENDITURE)		(47,095)	-	(47,095)	20,525
RECONCILIATION OF FUNDS					
Total funds brought forward		28,414	-	28,414	7,889
TOTAL FUNDS CARRIED FORWARD		<u>(18,681)</u>	<u>-</u>	<u>(18,681)</u>	<u>28,414</u>

The notes form part of these financial statements

Best - Be A Better You

Balance Sheet
31 January 2024

	Notes	Unrestricted fund £	Restricted fund £	31.1.24 Total funds £	31.1.23 Total funds £
FIXED ASSETS					
Intangible assets	6	27,000	-	27,000	40,500
Tangible assets	7	21,520	-	21,520	35,884
		48,520	-	48,520	76,384
CURRENT ASSETS					
Debtors	8	43,740	-	43,740	29,271
Cash at bank		2,080	-	2,080	4,656
		45,820	-	45,820	33,927
CREDITORS					
Amounts falling due within one year	9	(86,751)	-	(86,751)	(56,336)
		(40,931)	-	(40,931)	(22,409)
NET CURRENT ASSETS					
		(40,931)	-	(40,931)	(22,409)
TOTAL ASSETS LESS CURRENT LIABILITIES		7,589	-	7,589	53,975
CREDITORS					
Amounts falling due after more than one year	10	(26,270)	-	(26,270)	(25,561)
		(18,681)	-	(18,681)	28,414
NET ASSETS					
		(18,681)	-	(18,681)	28,414
FUNDS	12				
Unrestricted funds				(18,681)	28,414
TOTAL FUNDS				(18,681)	28,414

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2024 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.

The notes form part of these financial statements

Best - Be A Better You

Balance Sheet - continued

31 January 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
D Bryden - Trustee

Notes to the Financial Statements
for the Year Ended 31 January 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

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 the amount of the obligation can be measured reliably. 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.

Computer software

Amortisation is provided over 4 years in order to write off the computer software asset over its estimated useful life.

Tangible fixed assets

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

Plant and machinery	- 25% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.1.24	31.1.23
	£	£
Depreciation - owned assets	14,364	14,275
Other operating leases	86,922	47,861
Computer software amortisation	13,500	13,500
	<u>114,786</u>	<u>75,636</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2024 nor for the year ended 31 January 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2024 nor for the year ended 31 January 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.1.24	31.1.23
Mentors	5	2
Operation manager	1	1
	<u>6</u>	<u>3</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	215,838	-	215,838
Charitable activities			
Boxing sessions and other activities	168,071	-	168,071
Developing young peoples skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals	7,640	-	7,640
Total	<u>391,549</u>	<u>-</u>	<u>391,549</u>
EXPENDITURE ON			
Charitable activities			
Boxing sessions and other activities	8,521	-	8,521
Developing young peoples skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals	362,503	-	362,503

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Total	371,024	-	371,024
NET INCOME	20,525	-	20,525
RECONCILIATION OF FUNDS			
Total funds brought forward	7,889	-	7,889
TOTAL FUNDS CARRIED FORWARD	28,414	-	28,414

6. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 February 2023 and 31 January 2024	54,000
AMORTISATION	
At 1 February 2023	13,500
Charge for year	13,500
At 31 January 2024	27,000
NET BOOK VALUE	
At 31 January 2024	27,000
At 31 January 2023	40,500

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 February 2023 and 31 January 2024	25,180	7,200	32,100	64,480
DEPRECIATION				
At 1 February 2023	12,603	4,755	11,238	28,596
Charge for year	6,276	1,800	6,288	14,364
At 31 January 2024	18,879	6,555	17,526	42,960
NET BOOK VALUE				
At 31 January 2024	6,301	645	14,574	21,520
At 31 January 2023	12,577	2,445	20,862	35,884

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.24	31.1.23
	£	£
Trade debtors	13,216	19,003
Other debtors	28,655	-
VAT	-	9,880
Prepayments and accrued income	1,869	388
	<u>43,740</u>	<u>29,271</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.24	31.1.23
	£	£
Bank loans and overdrafts (see note 11)	5,016	6,530
Trade creditors	31,693	26,207
Social security and other taxes	30,478	20,074
VAT	12,147	-
Accrued expenses	7,417	3,525
	<u>86,751</u>	<u>56,336</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.1.24	31.1.23
	£	£
Bank loans (see note 11)	<u>26,270</u>	<u>25,561</u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.1.24	31.1.23
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,016</u>	<u>6,530</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>5,016</u>	<u>6,830</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>21,254</u>	<u>18,731</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

12. MOVEMENT IN FUNDS

	At 1.2.23 £	Net movement in funds £	At 31.1.24 £
Unrestricted funds			
General fund	28,414	(47,095)	(18,681)
TOTAL FUNDS	<u>28,414</u>	<u>(47,095)</u>	<u>(18,681)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	469,494	(516,589)	(47,095)
TOTAL FUNDS	<u>469,494</u>	<u>(516,589)</u>	<u>(47,095)</u>

Comparatives for movement in funds

	At 1.2.22 £	Net movement in funds £	At 31.1.23 £
Unrestricted funds			
General fund	7,889	20,525	28,414
TOTAL FUNDS	<u>7,889</u>	<u>20,525</u>	<u>28,414</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	391,549	(371,024)	20,525
TOTAL FUNDS	<u>391,549</u>	<u>(371,024)</u>	<u>20,525</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.22 £	Net movement in funds £	At 31.1.24 £
Unrestricted funds			
General fund	7,889	(26,570)	(18,681)
TOTAL FUNDS	<u>7,889</u>	<u>(26,570)</u>	<u>(18,681)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	861,043	(887,613)	(26,570)
TOTAL FUNDS	<u>861,043</u>	<u>(887,613)</u>	<u>(26,570)</u>

13. RELATED PARTY DISCLOSURES

Companies controlled by D Bryden donated £207,531 to the charity during the year.

Best - Be A Better You

Detailed Statement of Financial Activities
for the Year Ended 31 January 2024

	31.1.24 £	31.1.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	-
Donations	155,715	215,838
	155,714	215,838
Charitable activities		
Grants	-	7,640
Boxing Sessions	313,780	168,071
	313,780	175,711
Total incoming resources	469,494	391,549
EXPENDITURE		
Charitable activities		
Wages	191,129	88,635
Social security	13,740	4,077
Other operating leases	86,922	47,861
Insurance	5,367	8,171
Light and heat	1,957	1,619
Telephone	610	-
Postage and stationery	423	116
Advertising	47,983	67,968
Sundries	58,561	49,206
Computers, phones and security	51,827	66,434
Motor expenses	14,850	4,700
Computer software amortisation	13,500	13,500
Plant & machinery depreciation	6,276	6,187
Motor vehicles depreciation	1,800	1,800
Computer depreciation	6,288	6,288
Bank loan interest	1,180	353
	502,413	366,915
Support costs		
Governance costs		
Accountancy and legal fees	14,176	4,109
	14,176	4,109
Total resources expended	516,589	371,024
	516,589	371,024
Net (expenditure)/income	(47,095)	20,525
	(47,095)	20,525

This page does not form part of the statutory financial statements

BEST - BE A BETTER YOU

England & Wales - Charity number 1194504

Accounts

REGISTERED COMPANY NUMBER: 12397926 (England and Wales)
REGISTERED CHARITY NUMBER: 1194504

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2023
for
Best - Be A Better You

PPS Chartered Accountants
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Best - Be A Better You

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Best - Be A Better You

Report of the Trustees **for the Year Ended 31 January 2023**

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 January 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are:

To act as a resource for young people from the ages of 11 to 25 living in Swindon and the surrounding areas by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- b) Advancing education;
- c) Relieving unemployment; and
- d) Providing recreational, sport and leisure activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Significant activities

During this year the management and staff, teams at BEST have been delivering bespoke 1:1 mentoring programs to vulnerable young people.

We have had many successful mentees move forward into education and away from social isolation and criminal activity.

BEST have worked well with Young People who are not engaging with their training and education and have been successful in supporting young people go back to school and college and reengage.

BEST have provided holiday enrichment programs in areas of deprivation in Swindon and in Devizes Wiltshire through Safer Streets funding.

We have been chosen as the Charity of the Year for both Haydon Wick Parish Council and The Mayor of Swindon.

We have moved twice into bigger premises to meet the needs of the young people.

BEST had the honour of welcoming HRH The Prince of Wales in September 2023. Prince William spent time with our CEO, Trustees, Staff and service users and commented what a valuable service BEST is to Swindon

Public benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. The trustees consider that they have acted in the public benefit.

Volunteers

BEST have a team of 6 skilled volunteers who support paid staff in the delivery of our programs. The volunteers are very diverse and some with lived experiences which helps engage the young people.

Best - Be A Better You

Report of the Trustees **for the Year Ended 31 January 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During this year BEST has continued to grow and developed into a lead Alternative Provision in Swindon.

Due to the continual growth of our services, BEST employed more members of staff. We currently have 6 full time staff, 4 part-time staff and have employed a trainee sports coach. BEST is looking to start a service user who leaves school next year on an Apprenticeship.

We have built up the amount of enrichment sessions we deliver weekly and currently work with 8 schools and alternative education providers.

BEST has started to work outside of Swindon in Wiltshire as the demand for 1 to 1 mentoring in other areas is growing.

BEST now provides a small amount of tutoring sessions for some students who are school refusers or unable to attend school for various reasons.

BEST has continued to build its reputation as a professional team which. This has been reflected in the number of referrals we have been receiving. BEST had to create a waiting list for a short time due to demand for 1 to 1 mentoring. We are looking to employ another full-time mentor in 2024 to help meet the demand and support the launch of evening youth club sessions.

The Charity delivered funded holiday activities around areas of deprivation in Swindon and Devizes and saw 1,272 children attend.

BEST have been delivering targeted group work to at risk young people in Secondary Schools and to young people at risk of criminal exploitation.

BEST is now working with around 200 young people per week on the 1 to 1 programs and school enrichment sessions.

We have been funded by Public Health Swindon to work with young people struggling in school, at risk of criminal exploitation, or with drug and alcohol misuse issues.

FINANCIAL REVIEW

Financial Position

At 31 January 2023, the charity had total funds of £28,414. The trustee, D Bryden, continues to financially support the charity through donations from other companies he runs.

Going concern

Companies controlled by D Bryden donated £207,531 to the charity during the year. The trustee D Bryden will continue to financially support the charity as required. The trustees are now seeking to increase its fundraising activity. Therefore the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Best - Be A Better You

Report of the Trustees **for the Year Ended 31 January 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

BEST have successfully recruited more trustees. We now have a board of 6 skilled trustees all of which are listed on the Charities Commission Website.

BEST - Be a Better You advertise on our social media pages for trustees. If a person shows an interest, we invite them to talk with us and provide them with a document outlining the roles and responsibilities of a trustee which is in line with the essential trustee guidance on the Gov.uk website.

The interested person is then invited to a management committee meeting where they are provided with a Trustee Pack and have the chance to meet with the committee. The pack includes the role and responsibility of a trustee, a trustee agreement and declaration form. This includes a code of conduct and declaration of interests form to be signed. This is in line with the process outlined in Best - Be a Better You articles of association/constitution.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

12397926 (England and Wales)

Registered Charity number

1194504

Registered office

Unit 20 Athena Avenue
Elgin Industrial Estate
Swindon
Wiltshire
SN2 8EJ

Trustees

D Bryden Managing Director
K Deering Lecturer
MS K Herbert Head Of Compliance (resigned 12.1.23)
MS S Hiscock Trustee (appointed 15.2.22)
MS R Ordette Trustee (appointed 15.2.22)
Ms A Stacey (appointed 1.6.23)
Mrs S Bryden (appointed 1.6.23)

Independent Examiner

Ian Willoughby FCA
PPS Chartered Accountants
29 Devizes Road
Swindon
Wiltshire
SN1 4BG

Approved by order of the board of trustees on 31 January 2024 and signed on its behalf by:

D Bryden - Trustee

Independent Examiner's Report to the Trustees of
Best - Be A Better You

Independent examiner's report to the trustees of Best - Be A Better You ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its 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 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Ian Willoughby FCA
The Institute of Chartered Accountants in England and Wales

PPS Chartered Accountants
29 Devizes Road
Swindon
Wiltshire
SN1 4BG

31 January 2024

Best - Be A Better You

Statement of Financial Activities
for the Year Ended 31 January 2023

	Notes	Unrestricted fund £	Restricted fund £	31.1.23 Total funds £	31.1.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		215,838	-	215,838	146,317
Charitable activities					
Grants		-	-	-	31,220
Boxing sessions and other activities		168,071	-	168,071	87,390
Developing young peoples skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals		7,640	-	7,640	-
Total		<u>391,549</u>	<u>-</u>	<u>391,549</u>	<u>264,927</u>
EXPENDITURE ON					
Charitable activities					
Boxing sessions and other activities		8,521	-	8,521	189,327
Developing young peoples skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals		362,503	-	362,503	-
Total		<u>371,024</u>	<u>-</u>	<u>371,024</u>	<u>189,327</u>
NET INCOME		20,525	-	20,525	75,600
RECONCILIATION OF FUNDS					
Total funds brought forward		7,889	-	7,889	(67,711)
TOTAL FUNDS CARRIED FORWARD		<u><u>28,414</u></u>	<u><u>-</u></u>	<u><u>28,414</u></u>	<u><u>7,889</u></u>

The notes form part of these financial statements

Best - Be A Better You

Balance Sheet
31 January 2023

	Notes	Unrestricted fund £	Restricted fund £	31.1.23 Total funds £	31.1.22 Total funds £
FIXED ASSETS					
Intangible assets	6	40,500	-	40,500	-
Tangible assets	7	35,884	-	35,884	36,818
		<u>76,384</u>	<u>-</u>	<u>76,384</u>	<u>36,818</u>
CURRENT ASSETS					
Debtors	8	29,271	-	29,271	23,992
Cash at bank and in hand		4,656	-	4,656	389
		<u>33,927</u>	<u>-</u>	<u>33,927</u>	<u>24,381</u>
CREDITORS					
Amounts falling due within one year	9	(56,336)	-	(56,336)	(25,391)
		<u>(22,409)</u>	<u>-</u>	<u>(22,409)</u>	<u>(1,010)</u>
NET CURRENT ASSETS					
		53,975	-	53,975	35,808
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>28,414</u>	<u>-</u>	<u>28,414</u>	<u>7,889</u>
CREDITORS					
Amounts falling due after more than one year	10	(25,561)	-	(25,561)	(27,919)
		<u>28,414</u>	<u>-</u>	<u>28,414</u>	<u>7,889</u>
NET ASSETS					
FUNDS	12				
Unrestricted funds				28,414	7,889
TOTAL FUNDS				<u>28,414</u>	<u>7,889</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The notes form part of these financial statements

Best - Be A Better You

Balance Sheet - continued

31 January 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2024 and were signed on its behalf by:

D Bryden - Trustee

Notes to the Financial Statements
for the Year Ended 31 January 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

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 the amount of the obligation can be measured reliably. 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.

Computer software

Amortisation is provided over 4 years in order to write off the computer software asset over its estimated useful life.

Tangible fixed assets

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

Plant and machinery	- 25% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Best - Be A Better You

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.1.23	31.1.22
	£	£
Depreciation - owned assets	14,275	12,425
Other operating leases	47,861	10,350
Computer software amortisation	13,500	-
	<u>13,500</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2023 nor for the year ended 31 January 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2023 nor for the year ended 31 January 2022.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.1.23	31.1.22
Mentors	2	2
Operation manager	1	1
	<u>3</u>	<u>3</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	135,925	10,392	146,317
Charitable activities			
Grants	31,220	-	31,220
Boxing sessions and other activities	87,390	-	87,390
Total	<u>254,535</u>	<u>10,392</u>	<u>264,927</u>
EXPENDITURE ON			
Charitable activities			
Boxing sessions and other activities	178,935	10,392	189,327
NET INCOME	75,600	-	75,600

Best - Be A Better You

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	(67,711)	-	(67,711)
TOTAL FUNDS CARRIED FORWARD	<u>7,889</u>	<u>-</u>	<u>7,889</u>

6. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
Additions	54,000
AMORTISATION	
Charge for year	13,500
NET BOOK VALUE	
At 31 January 2023	40,500
At 31 January 2022	-

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 February 2022	24,139	7,200	19,800	51,139
Additions	1,041	-	12,300	13,341
At 31 January 2023	25,180	7,200	32,100	64,480
DEPRECIATION				
At 1 February 2022	6,416	2,955	4,950	14,321
Charge for year	6,187	1,800	6,288	14,275
At 31 January 2023	12,603	4,755	11,238	28,596
NET BOOK VALUE				
At 31 January 2023	12,577	2,445	20,862	35,884
At 31 January 2022	17,723	4,245	14,850	36,818

Best - Be A Better You

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.23	31.1.22
	£	£
Trade debtors	19,003	19,910
VAT	9,880	3,022
Prepayments and accrued income	388	1,060
	<u>29,271</u>	<u>23,992</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.23	31.1.22
	£	£
Bank loans and overdrafts (see note 11)	6,530	7,081
Trade creditors	26,207	17,150
Social security and other taxes	20,074	-
Accrued expenses	3,525	1,160
	<u>56,336</u>	<u>25,391</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.1.23	31.1.22
	£	£
Bank loans (see note 11)	<u>25,561</u>	<u>27,919</u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.1.23	31.1.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>6,530</u>	<u>7,081</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>6,830</u>	<u>7,260</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>18,731</u>	<u>20,659</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

12. MOVEMENT IN FUNDS

	At 1.2.22 £	Net movement in funds £	At 31.1.23 £
Unrestricted funds			
General fund	7,889	20,525	28,414
TOTAL FUNDS	<u>7,889</u>	<u>20,525</u>	<u>28,414</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	391,549	(371,024)	20,525
TOTAL FUNDS	<u>391,549</u>	<u>(371,024)</u>	<u>20,525</u>

Comparatives for movement in funds

	At 1.2.21 £	Net movement in funds £	At 31.1.22 £
Unrestricted funds			
General fund	(67,711)	75,600	7,889
TOTAL FUNDS	<u>(67,711)</u>	<u>75,600</u>	<u>7,889</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	254,535	(178,935)	75,600
Restricted funds			
Holiday Program	10,392	(10,392)	-
TOTAL FUNDS	<u>264,927</u>	<u>(189,327)</u>	<u>75,600</u>

Best - Be A Better You

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.21 £	Net movement in funds £	At 31.1.23 £
Unrestricted funds			
General fund	(67,711)	96,125	28,414
TOTAL FUNDS	<u>(67,711)</u>	<u>96,125</u>	<u>28,414</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	646,084	(549,959)	96,125
Restricted funds			
Holiday Program	10,392	(10,392)	-
TOTAL FUNDS	<u>656,476</u>	<u>(560,351)</u>	<u>96,125</u>

13. RELATED PARTY DISCLOSURES

Companies controlled by D Bryden donated £207,531 to the charity during the year.

Best - Be A Better You

Detailed Statement of Financial Activities
for the Year Ended 31 January 2023

	31.1.23 £	31.1.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	215,838	115,845
Grants	-	30,472
	215,838	146,317
Charitable activities		
Grants	7,640	31,220
Boxing Sessions	168,071	87,390
	175,711	118,610
Total incoming resources		
	391,549	264,927
EXPENDITURE		
Charitable activities		
Wages	88,635	75,190
Social security	4,077	3,200
Other operating leases	47,861	10,350
Insurance	8,171	3,083
Light and heat	1,619	8,362
Postage and stationery	116	1,423
Advertising	67,968	45,900
Sundries	49,206	9,714
Computers, phones and security	66,434	12,440
Motor expenses	4,700	2,247
Computer software amortisation	13,500	-
Plant & machinery depreciation	6,187	6,035
Motor vehicles depreciation	1,800	1,440
Computer depreciation	6,288	4,950
Bank loan interest	353	-
	366,915	184,334
Support costs		
Governance costs		
Accountancy and legal fees	4,109	4,993
Total resources expended	371,024	189,327
Net income	20,525	75,600

This page does not form part of the statutory financial statements

BEST - BE A BETTER YOU

England & Wales - Charity number 1194504

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 January 2022
for
BEST - BE A BETTER YOU

Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

BEST - BE A BETTER YOU

Contents of the Financial Statements
for the Year Ended 31 January 2022

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Balance Sheet	6
Notes to the Financial Statements	7 to 13

Report of the Trustees
for the Year Ended 31 January 2022

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 January 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are:

To act as a resource for young people from the ages of 11 to 25 living in Swindon and the surrounding areas by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- b) advancing education;
- c) relieving unemployment; and
- d) providing recreational, sport and leisure activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Significant activities

During this year the management and staff, teams at BEST have been delivering bespoke 1:1 mentoring programs to vulnerable young people.

We have had many successful mentees move forward into education and away from social isolation and criminal activity.

The bespoke mentoring programs include sports based activities which have helped young people develop new skills, gain confidence and improve their mental health.

BEST have worked well with Young People who are not engaging with their training and education and have been successful in supporting young people go back to school and college and reengage.

BEST are also engaging with more local parishes than the previous year and reaching out to more schools to provide activities to engage the youth in those areas.

Public benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. The trustees consider that they have acted in the public benefit.

Volunteers

We have a team of four skilled volunteers who support paid staff in the delivery of our programs.

Report of the Trustees
for the Year Ended 31 January 2022

ACHIEVEMENT AND PERFORMANCE

During this year BEST has continued to grow and developed into a respected and valued youth provision in Swindon.

BEST navigated its way through the Covid19 pandemic and was able to reach out to many young people that were in desperate need of positive interventions.

Due to the demand of services, BEST employed 2 more members of staff who were skilled and qualified to deliver martial arts and football coaching.

We have built up the amount of enrichment sessions we deliver weekly and currently work with 8 schools and alternative education providers.

BEST have been delivering AQA Unit Awards alongside the mentoring programs and have taken on students who have progressed from the mentoring programs on traineeships to learn the basics of coaching and gaining employability skills.

BEST has continued to build its reputation as a professional team which. This has been reflected in the number of referrals we have been receiving.

We received a grant to fund a specific mentoring program for young people aged 16-19 that are not in education, employment or training (NEET) to support young people to become EET. This begins in January 2022.

BEST has a successful summer program, which was funded through a grant. This ran for the duration of the school summer holidays and reached around 30 young people per session. This has increased the charities presence within the community and Swindon.

BEST have now also employed a Deputy Manager who started in January 2022. Her background is Education and will support the Operations Manager in growing the charity and developing tutoring on site. Laura is also a very skilled Safeguarding professional and is the designated safeguarding lead.

FINANCIAL REVIEW

Financial position

At 31 January 2022, the charity had total funds of £7,889. The trustee, D Bryden, continues to financially support the charity.

Reserves policy

We are a new charity. We started BEST - Be a Better You using a business model invoicing for the activities provided. We will now start seeking fundraising income to help grow BEST. A reserves policy will be developed in the future.

Going concern

The trustee D Bryden donated some £115,000 to the charity during the year. Since the year end the charity has been successful in increasing the number of boxing sessions which is being funded by the local authority. The trustee D Bryden will continue to financially support the charity as required. The trustees are now seeking to increase its fundraising activity. Therefore the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

BEST - Be a Better You advertise on our social media pages for trustees. If a person shows an interest, we invite them to talk with us and provide them with a document outlining the roles and responsibilities of a trustee which is in line with the essential trustee guidance on the Gov.uk website.

The interested person is then invited to a management committee meeting where they are provided with a Trustee Pack and have the chance to meet with the committee. The pack includes the role and responsibility of a trustee, a trustee agreement and declaration form. This includes a code of conduct and declaration of interests form to be signed.

This is in line with the process outlined in Best - Be a Better You articles of association/constitution.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

12397926 (England and Wales)

Report of the Trustees
for the Year Ended 31 January 2022

Registered Charity number
1194504

Registered office
Block G
Dorcan Business Complex
Faraday Road
Swindon
Wiltshire
SN3 5HQ

Trustees
K Deering Lecturer
D Bryden
Mrs K Herbert

Independent Examiner
James Gare
FCA DChA
Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

Approved by order of the board of trustees on 20 October 2022 and signed on its behalf by:

D Bryden - Trustee

Independent Examiner's Report to the Trustees of
BEST - BE A BETTER YOU

Independent examiner's report to the trustees of BEST - BE A BETTER YOU ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its 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 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA DChA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

James Gare
FCA DChA
Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

21 October 2022

BEST - BE A BETTER YOU**Statement of Financial Activities**
for the Year Ended 31 January 2022

				Year Ended 31.1.22 Total funds £	Period 13.1.20 to 31.1.21 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	135,925	10,392	146,317	3,000
Charitable activities					
Activities		118,610	-	118,610	14,235
Total		254,535	10,392	264,927	17,235
EXPENDITURE ON					
Charitable activities	5				
Activities		178,935	10,392	189,327	84,946
NET INCOME/(EXPENDITURE)		75,600	-	75,600	(67,711)
RECONCILIATION OF FUNDS					
Total funds brought forward		(67,711)	-	(67,711)	-
TOTAL FUNDS CARRIED FORWARD		7,889	-	7,889	(67,711)

The notes form part of these financial statements

Balance Sheet
31 January 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	13	36,818	-	36,818	6,755
CURRENT ASSETS					
Debtors	14	23,992	-	23,992	2,956
Cash at bank and in hand		389	-	389	34,667
		<u>24,381</u>	<u>-</u>	<u>24,381</u>	<u>37,623</u>
CREDITORS					
Amounts falling due within one year	15	(25,391)	-	(25,391)	(77,673)
		<u>(1,010)</u>	<u>-</u>	<u>(1,010)</u>	<u>(40,050)</u>
NET CURRENT ASSETS/(LIABILITIES)					
		<u>(1,010)</u>	<u>-</u>	<u>(1,010)</u>	<u>(40,050)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		35,808	-	35,808	(33,295)
CREDITORS					
Amounts falling due after more than one year	16	(27,919)	-	(27,919)	(34,416)
		<u>7,889</u>	<u>-</u>	<u>7,889</u>	<u>(67,711)</u>
NET ASSETS/(LIABILITIES)					
		<u>7,889</u>	<u>-</u>	<u>7,889</u>	<u>(67,711)</u>
FUNDS	18				
Unrestricted funds				7,889	(67,711)
TOTAL FUNDS				<u>7,889</u>	<u>(67,711)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2022 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 October 2022 and were signed on its behalf by:

D Bryden - Trustee

BEST - BE A BETTER YOU

Notes to the Financial Statements **for the Year Ended 31 January 2022**

1. STATUTORY INFORMATION

BEST - Be A Better You is a charitable company limited by guarantee, without share capital, incorporated in England and Wales. The registered office address, nature of the charity's operations and principal activities can be found in the Trustees' Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty.

Going concern

The trustee D Bryden donated some £115,000 to the charity during the year. Since the year end the charity has been successful in increasing the number of boxing sessions which is being funded by the local authority. The trustee D Bryden will continue to financially support the charity as required. The trustees are now seeking to increase its fundraising activity. Therefore the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Legal status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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 the amount of the obligation can be measured reliably. 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.

Equipment	- 25% on straight line basis
Motor vehicles	- 20% on straight line basis
Computer equipment	- 25% on straight line basis

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.

BEST - BE A BETTER YOU

Notes to the Financial Statements - continued **for the Year Ended 31 January 2022**

2. ACCOUNTING POLICIES - continued

Fund accounting

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3. DONATIONS AND LEGACIES

	Year Ended 31.1.22 £	Period 13.1.20 to 31.1.21 £
Donations	115,845	-
Grants	30,472	3,000
	<u>146,317</u>	<u>3,000</u>

Grants received, included in the above, are as follows:

	Year Ended 31.1.22 £	Period 13.1.20 to 31.1.21 £
SBC covid support	20,080	3,000
Other grants	10,392	-
	<u>30,472</u>	<u>3,000</u>

BEST - BE A BETTER YOU

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

4. INCOME FROM CHARITABLE ACTIVITIES

		Year Ended 31.1.22 £	Period 13.1.20 to 31.1.21 £
Grants	Activity	31,220	12,375
Boxing sessions	Activities	87,390	1,860
		<u>118,610</u>	<u>14,235</u>

Grants received, included in the above, are as follows:

	Year Ended 31.1.22 £	Period 13.1.20 to 31.1.21 £
Coronavirus job retention scheme	<u>31,220</u>	<u>12,375</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Activities	<u>184,334</u>	<u>4,993</u>	<u>189,327</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 31.1.22 £	Period 13.1.20 to 31.1.21 £
Staff costs	78,390	39,892
Rent - operating leases	10,350	10,352
Boxing fees	-	1,450
Insurance	3,083	299
Light and heat	8,362	4,716
Postage and stationery	1,423	3,817
Advertising	45,900	3,000
Sundries	9,714	2,916
Computers, phones and equipment	12,440	14,030
Motor expenses	2,247	1,410
Depreciation	12,425	1,896
	<u>184,334</u>	<u>83,778</u>

7. SUPPORT COSTS

	Governance costs £
Activities	<u>4,993</u>

BEST - BE A BETTER YOU

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	Year Ended 31.1.22	Period 13.1.20 to 31.1.21 Total activities £
Accountancy and legal fees	£ 4,993	£ 1,168

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.1.22 £	Period 13.1.20 to 31.1.21 £
Depreciation - owned assets	12,425	1,896
Other operating leases	10,350	10,352
Independent examination	1,400	1,000

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2022 nor for the period ended 31 January 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the period ended 31 January 2021.

10. STAFF COSTS

	Year Ended 31.1.22 £	Period 13.1.20 to 31.1.21 £
Wages and salaries	75,190	39,892
Social security costs	3,200	-
	<u>78,390</u>	<u>39,892</u>

The average monthly number of employees during the year was as follows:

	Year Ended 31.1.22	Period 13.1.20 to 31.1.21
Employees	3	2

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

BEST - BE A BETTER YOU

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,000	-	3,000
Charitable activities			
Activities	14,235	-	14,235
Total	<u>17,235</u>	<u>-</u>	<u>17,235</u>
EXPENDITURE ON			
Charitable activities			
Activities	84,946	-	84,946
NET INCOME/(EXPENDITURE)	<u>(67,711)</u>	<u>-</u>	<u>(67,711)</u>
TOTAL FUNDS CARRIED FORWARD	<u>(67,711)</u>	<u>-</u>	<u>(67,711)</u>

12. GOVERNMENT GRANT

	2022 £	2021 £
Swindon Borough Council	20,080	3,000
HM Revenue and Customs	31,220	12,375

There were no unfulfilled conditions or other contingencies attached to these grants/contracts. The charity has not directly benefited from any other forms of government assistance other than the Bounceback loan as described in note 14.

13. TANGIBLE FIXED ASSETS

	Equipment £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 February 2021	1,451	7,200	-	8,651
Additions	<u>22,688</u>	<u>-</u>	<u>19,800</u>	<u>42,488</u>
At 31 January 2022	<u>24,139</u>	<u>7,200</u>	<u>19,800</u>	<u>51,139</u>
DEPRECIATION				
At 1 February 2021	381	1,515	-	1,896
Charge for year	<u>6,035</u>	<u>1,440</u>	<u>4,950</u>	<u>12,425</u>
At 31 January 2022	<u>6,416</u>	<u>2,955</u>	<u>4,950</u>	<u>14,321</u>
NET BOOK VALUE				
At 31 January 2022	<u>17,723</u>	<u>4,245</u>	<u>14,850</u>	<u>36,818</u>
At 31 January 2021	<u>1,070</u>	<u>5,685</u>	<u>-</u>	<u>6,755</u>

BEST - BE A BETTER YOU

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	19,910	216
VAT	3,022	1,580
Prepayments and accrued income	1,060	1,160
	<u>23,992</u>	<u>2,956</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 17)	7,081	584
Trade creditors	17,150	4,665
Trustee loan account	-	71,424
Accrued expenses	1,160	1,000
	<u>25,391</u>	<u>77,673</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 17)	<u>27,919</u>	<u>34,416</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>7,081</u>	<u>584</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>7,260</u>	<u>7,095</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>20,659</u>	<u>22,381</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	-	4,940

The loan is supported by the Bounce Back Loan Scheme (BBLs). The Bank have received a guarantee from the UK Government under BBLs. The charity is responsible for the repayment of the loan. The interest rate is 2.5% per year.

18. MOVEMENT IN FUNDS

	At 1.2.21	Net movement in funds	At 31.1.22
	£	£	£
Unrestricted funds			
General fund	(67,711)	75,600	7,889
TOTAL FUNDS	<u>(67,711)</u>	<u>75,600</u>	<u>7,889</u>

BEST - BE A BETTER YOU

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	254,535	(178,935)	75,600
Restricted funds			
Holiday programmes	10,392	(10,392)	-
TOTAL FUNDS	<u>264,927</u>	<u>(189,327)</u>	<u>75,600</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.1.21 £
Unrestricted funds		
General fund	(67,711)	(67,711)
TOTAL FUNDS	<u>(67,711)</u>	<u>(67,711)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,235	(84,946)	(67,711)
TOTAL FUNDS	<u>17,235</u>	<u>(84,946)</u>	<u>(67,711)</u>

Holiday programme - grants received to run the holiday programme

19. RELATED PARTY DISCLOSURES

Total donations from trustees were £115,614.