

**BEAP**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**Company Registration No. 04615676 (England and Wales)**  
**Charity Registration No. 1098088**

BEAP

LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	H Rahman D Hussain H Miah J Begum Ali M Islam M Azad
Charity number	1098088
Company number	04615676
Principal address	31 Cornwall Road Bradford BD8 7JN
Registered office	31 Cornwall Road Bradford BD8 7JN
Independent examiner	Alison Whalley FCA Naylor Wintersgill Limited Carlton House Grammar School Street Bradford BD1 4NS
Bankers	National Westminster Bank Plc 1 Market Street Bradford BD1 1EG

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**BEAP**

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# **BEAP**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)"

### **Objectives and activities**

To advance and deliver community projects based around education, health, sports, environment, and charitable needs.

To focus on meeting the needs of local people and to help the community to form action for positive change.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. BEAP's aims and objectives are for the betterment of quality of life for local residents in Bradford, in particular the Bangladeshi community. Our services meet the 2 principles of public benefit as stated by the Charity Commission.

There are clear tangible benefits from the projects and services that BEAP delivers.

### **Achievements and performance**

2021-22 was an incredible year with most of our core services restarting due to the Covid 19 pandemic.

The BEAP team has delivered a number of covid related projects

Despite the challenges, our flagship capital project 'The Midland Road Sport Complex' was on the way with works started

Some of the projects delivered are mentioned below

#### **Midland Road Sports Complex**

In Partnership with Bradford Council, the new development 'Midland Road Sports Complex' has been taking shape, making good progress. The new scheme would see the refurbishment of the existing sports hall, a new pavilion building with changing rooms, a café and a new synthetic 4G football pitch. BEAP will manage this facility and engage with the local community to increase active participation in sports & exercise.

#### **Sports Hall Activities & BEAP Building**

Due to Covid 19 and government restrictions meant our sports hall was closed throughout the pandemic and we have now started to open. It was a slow start.

#### **Holiday Activity and food programme**

We provided holiday activities to children & young people such as multisport activities and food in a safe environment.

Our holiday programme for children aged 5-8 years old and their families. The project consisted of a range of sporting activities led by our qualified coach, who has the expertise and knowledge, to ensure well organised and enjoyable sessions, followed by a nutritional lunch.

#### **Race Equality Network Covid Response**

Being an anchor organisation, we provided covid awareness messages to the South Asian community. This was done through short videos, newsletters, online and our telephone support. We provided Covid test kits to the community and signposted to vaccination centres in Bradford.

## **BEAP**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **Manningham Housing Project**

We provided online healthy eating sessions & online coffee mornings/mindset coaching sessions to South Asian women. The sessions addressed isolation and loneliness.

A 12 week online healthy cook & eat session for older people and vulnerable families. Engaging with vulnerable families in the Manningham area of Bradford.

#### **Youth Inspiring Futures**

The aim will be to use sport to break down the barriers faced by BAME young people in Manningham and inspire, motivate and build their skills and aspiration. Due to covid this project was delayed.

#### **Cleaner Streets Initiative**

Our project provided the means to engage young people and address issues such as flytipping and community cleaning issues. Together with council department this project provided a platform

#### **Project – Covid 19 project, BEAP Resilience**

Covid 19 project to improve IT equipment, upskill staff and review BEAP governance documents.

#### **Men Reaching Out**

Male Domestic Abuse provision which specialises in supporting South Asian men. The MRO service provides a telephone helpline, 1 to 1 support and a peer support group.

#### **Healthy Holiday Activities**

We delivered activities for vulnerable children and their parents within the local area of Manningham Bradford. The sessions took place across the summer holidays, Christmas holidays and Easter holidays. In addition we provided nutritional foods at the end of each session.

We provided cook meals to children during the holiday period.

#### **Household Support Fund**

We provided monthly food parcels to vulnerable families and older people in the manningham area of Bradford. Cooked meals were also provided to older people who would struggle to cook healthy meals.

#### **Bradford fund Resilience Fund – LCF**

To help support with core running costs for BEAP during COVID 19 and delivery of food provision activity. Developing a marketing strategy for the new BEAP Midland Road Sports Complex.

#### **Fundraising**

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as 'soliciting or otherwise procuring money or other property for charitable purposes'. The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

Given the nature of the funding of the charity the Trustees consider that it remains appropriate not to be voluntarily bound to be regulated by the Fundraising Regulator.

## BEAP

### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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#### Financial review

Income for the year amounted to £569,674 (2021 £518,073), with expenditure amounting to £524,991 (2021 £208,039) leaving a net income of £44,683 (2021 net income £310,034).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure, £131,000 to £262,000. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. With unrestricted funds of £253,929 at 31 March 2022, this level of reserves has been reached.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Structure, governance and management

The charity is a Private Limited Company without share capital incorporated on 12 December 2002, number 04615676. It was registered as a charity in England and Wales on 19 June 2003, number 1098088.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

H Rahman  
D Hussain  
H Miah  
J Begum Ali  
M Islam  
M Azad

At each Annual General Meeting one third of the trustees retire by rotation and subject to eligibility may be re-elected. New trustees must have been members of BEAP for at least two years and are selected via interview with the existing board. Training is provided through mentoring by longer serving trustees.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Indemnity insurance amounting to £nil was paid in the year, (2021 £nil).

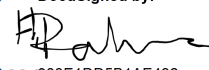
BEAP Trustees have complied with duty as outlined by the 2006 charities Act. A dedicated trustee has been responsible for presenting up to date information to the board in regards to Charity Commission Guidance, Public Benefit.

A dedicated trustee has also been responsible for looking at risk assessments and health and safety whilst delivering BEAP activities.

The Charity is run by the trustees as listed on the legal and administrative information page.

The Trustees report was approved by the Board of Trustees.

DocuSigned by:



H Rahman

Trustee

Dated: 16 February 2023

# BEAP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEAP

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I report to the Trustees on my examination of the financial statements of BEAP (the charity) for the year ended 31 March 2022.

### Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

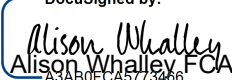
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

DocuSigned by:

  
Alison Whalley FCA  
A3AB0FC45773466...

Naylor Wintersgill Limited

Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

Dated: 16 February 2023

**BEAP**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	3	70,892	445,781	516,673	110,089	339,358	449,447
Charitable activities	4	52,998	-	52,998	28,622	40,000	68,622
Investments	5	3	-	3	4	-	4
<b>Total income</b>		<b>123,893</b>	<b>445,781</b>	<b>569,674</b>	<b>138,715</b>	<b>379,358</b>	<b>518,073</b>
<b>Expenditure on:</b>							
Charitable activities	6	-	524,991	524,991	40,816	167,223	208,039
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>123,893</b>	<b>(79,210)</b>	<b>44,683</b>	<b>97,899</b>	<b>212,135</b>	<b>310,034</b>
Fund balances at 1 April 2021		130,036	242,985	373,021	32,137	30,850	62,987
<b>Fund balances at 31 March 2022</b>		<b>253,929</b>	<b>163,775</b>	<b>417,704</b>	<b>130,036</b>	<b>242,985</b>	<b>373,021</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



**BEAP****BALANCE SHEET****AS AT 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		8,895		14,756
<b>Current assets</b>					
Debtors	12	18,000		51,680	
Cash at bank and in hand		413,359		352,546	
		431,359		404,226	
<b>Creditors: amounts falling due within one year</b>	13	(22,550)		(45,961)	
Net current assets			408,809		358,265
<b>Total assets less current liabilities</b>			417,704		373,021
<b>Income funds</b>					
Restricted funds	15	163,775		242,985	
Unrestricted funds		253,929		130,036	
		417,704		373,021	

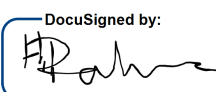
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 16 February 2023

DocuSigned by:  
  
 H Rahman  
 Trustee

Company registration number 04615676

**BEAP**
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	20		62,810		309,117
<b>Investing activities</b>					
Purchase of tangible fixed assets		(2,000)		(12,033)	
Investment income received		3		4	
<b>Net cash used in investing activities</b>			(1,997)		(12,029)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			60,813		297,088
Cash and cash equivalents at beginning of year			352,546		55,458
<b>Cash and cash equivalents at end of year</b>			413,359		352,546

# BEAP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Charity information

BEAP is a private company limited by guarantee incorporated in England and Wales. The registered office is 31 Cornwall Road, Bradford, BD8 7JN.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BEAP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 1 Accounting policies (Continued)

##### 1.5 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Support costs have been allocated to activity costs on an actual cost basis, plus a contribution to core costs if funds are available.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10% straight line
Fixtures and fittings	50% straight line
Computers	50% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# BEAP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**BEAP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £
Donations and gifts	465	-	465	560	560
Grants listed below	70,427	445,781	516,208	109,529	448,887
	<u>70,892</u>	<u>445,781</u>	<u>516,673</u>	<u>110,089</u>	<u>449,447</u>
<b>Grants receivable for core activities</b>					
Manningham Housing Association	-	400	400	-	1,184
Bradford Council	19,941	105,415	125,356	65,595	137,295
Bradford Council - Older People	-	30,000	30,000	-	30,000
BBC Children in Need	-	39,930	39,930	-	-
Henry Smith Foundation	-	22,500	22,500	-	-
Sport England	-	95,000	95,000	8,750	8,750
Church Urban	-	-	-	-	4,500
Near Neighbours	-	-	-	-	17,035
Postcode Community Trust	-	-	-	-	18,300
Give Bradford & Leeds Community Foundation	-	10,000	10,000	-	53,696
Asian Sports	-	-	-	-	8,500
Yorkshire Cricket Club	-	2,536	2,536	-	-
Power to Change Capital	-	140,000	140,000	-	70,000
Power to Change	36,000	-	36,000	-	14,500
The Football Supporters Association	-	-	-	-	1,750
Transforming Lives	-	-	-	-	3,365
HM Government and The National Lottery Community Fund	-	-	-	-	42,828
Sporting Equals	-	-	-	-	2,000
Job Retention Scheme	14,486	-	14,486	35,184	35,184
	<u>70,427</u>	<u>445,781</u>	<u>516,208</u>	<u>109,529</u>	<u>448,887</u>

**BEAP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**4 Charitable activities**

	Unrestricted	Unrestricted	Restricted	Total
	2022	2021	2021	2021
	£	£	£	£
Sports Hall hire	31,998	180	-	180
Services provided under contract	9,000	15,000	-	15,000
Performance related grants	-	-	40,000	40,000
Nursery rental and contribution to costs	12,000	13,442	-	13,442
	<u>52,998</u>	<u>28,622</u>	<u>40,000</u>	<u>68,622</u>
Analysis by fund				
Unrestricted funds	52,998	28,622	-	28,622
Restricted funds	-	-	40,000	40,000
	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>
<b>Performance related grants</b>				
Ready, Set, Play	-	-	40,000	40,000
	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>

**5 Investments**

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	3	4
	<u>3</u>	<u>4</u>

**BEAP****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

6 Charitable activities	Activities and Advice 2022 £	Sports 2022 £	Covid Support 2022 £	Total 2022 £	Activities and Advice 2021 £	Sports 2021 £	Early Years 2021 £	Covid Support 2021 £	Total 2021 £
Staff costs	41,920	18,011	25,000	84,931	26,282	-	-	35,184	61,466
Project costs	37,217	20,421	24,084	81,722	20,736	12,565	8,372	14,887	56,560
Minibus and travel	2,267	2,267	2,267	6,801	3,830	-	-	-	3,830
Midland Road Sports Complex	305,000	-	-	305,000	14,749	-	-	-	14,749
	386,404	40,699	51,351	478,454	65,597	12,565	8,372	50,071	136,605
Share of support costs (see note 7)	44,227	-	-	44,227	57,874	-	12,000	-	69,874
Share of governance costs (see note 7)	2,310	-	-	2,310	1,560	-	-	-	1,560
	432,941	40,699	51,351	524,991	125,031	12,565	20,372	50,071	208,039
<b>Analysis by fund</b>									
Unrestricted funds	-	-	-	-	40,816	-	-	-	40,816
Restricted funds	432,941	40,699	51,351	524,991	84,215	12,565	20,372	50,071	167,223



**BEAP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**7 Support costs**

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	7,861	-	7,861	8,328	-	8,328
Rent and rates	9,106	-	9,106	4,807	-	4,807
Utilities	3,991	-	3,991	3,303	-	3,303
Insurance	1,512	-	1,512	1,872	-	1,872
Staff travel and communication and training	80	-	80	3,265	-	3,265
Repairs and renewals	8,673	-	8,673	31,648	-	31,648
Telephone	932	-	932	934	-	934
Computer costs	1,190	-	1,190	1,538	-	1,538
Print, postage and stationery	4,455	-	4,455	3,268	-	3,268
Sundry	1,712	-	1,712	3,898	-	3,898
Professional and consultancy fees	4,715	-	4,715	7,013	-	7,013
Independent examination	-	2,310	2,310	-	1,560	1,560
	<u>44,227</u>	<u>2,310</u>	<u>46,537</u>	<u>69,874</u>	<u>1,560</u>	<u>71,434</u>
Analysed between Charitable activities	<u>44,227</u>	<u>2,310</u>	<u>46,537</u>	<u>69,874</u>	<u>1,560</u>	<u>71,434</u>

Costs are allocated directly to early years. All other costs are classed as activities and advice.

Governance costs includes payments to the accountants of £2,310 for independent examination fees (2021-£1,560).

**8 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the current or previous financial year.

**BEAP**
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**
**9 Employees**

The average monthly number of employees during the year was:

	<b>2022 Number</b>	<b>2021 Number</b>
	8	6
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	83,016	60,636
Other pension costs	1,915	830
	<u>          </u>	<u>          </u>
	84,931	61,466
	<u>          </u>	<u>          </u>

No employee earned more than £60,000 during the current or previous financial year.

**10 Taxation**

As a charity the company is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

**11 Tangible fixed assets**

	<b>Fixtures and fittings</b>	<b>Computers</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2021	48,322	16,936	1,700	66,958
Additions	-	-	2,000	2,000
Disposals	-	-	(1,700)	(1,700)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	48,322	16,936	2,000	67,258
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>				
At 1 April 2021	38,205	12,438	1,559	52,202
Depreciation charged in the year	4,664	2,556	500	7,720
Eliminated in respect of disposals	-	-	(1,559)	(1,559)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	42,869	14,994	500	58,363
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>				
At 31 March 2022	5,453	1,942	1,500	8,895
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2021	10,117	4,498	141	14,756
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**BEAP**
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**
**12 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	18,000	51,680
	<u>          </u>	<u>          </u>

**13 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
	<b>Notes</b>	
Other taxation and social security	1,237	1,739
Deferred income	19,000	39,930
Other creditors	-	2,732
Accruals	2,313	1,560
	<u>          </u>	<u>          </u>
	22,550	45,961
	<u>          </u>	<u>          </u>

**14 Deferred income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Arising from government grants	19,000	-
Grants received in advance	-	39,930
	<u>          </u>	<u>          </u>
	19,000	39,930
	<u>          </u>	<u>          </u>
At 1 April 2020	39,930	-
Deferred during the year	19,000	39,930
Released during the year	(39,930)	-
	<u>          </u>	<u>          </u>
	19,000	39,930
	<u>          </u>	<u>          </u>

Deferred income relates to grants where the recognition criteria have not yet been met.

**BEAP**
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**
**15 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
Activities and Advice	29,955	177,406	(126,804)	80,557	92,830	(77,900)	95,487
Sports and Education	11,398	12,000	(12,000)	11,398	3,536	(3,536)	11,398
Health	2,810	-	-	2,810	30,005	(30,005)	2,810
Early Years	7,612	40,000	(20,372)	27,240	-	-	27,240
Fixed assets	3,567	-	(3,567)	-	-	-	-
Midland Road Sports Complex	(24,492)	120,000	(4,480)	91,028	235,000	(326,028)	-
Covid Support	-	29,952	-	29,952	-	(10,022)	19,930
Disability	-	-	-	-	16,910	(10,000)	6,910
Mental Health	-	-	-	-	22,500	(22,500)	-
Holiday Support	-	-	-	-	45,000	(45,000)	-
	<u>30,850</u>	<u>379,358</u>	<u>(167,223)</u>	<u>242,985</u>	<u>445,781</u>	<u>(524,991)</u>	<u>163,775</u>

Activities and advice were funded by:-  
 Bradford Metropolitan District Council  
 BBC Children in Needs for youth activities  
 Leeds Community Foundation  
 Manningham Housing Association

Sports activities were funding Bradford Council and The Yorkshire Cricket Club.

Health was funded by Bradford Council.

Early Years was funded by Bradford Council.

The refurbishment of the Midland Road Sports Complex has been funded by Power to Change and Sports England.

Mental health has been funded by Henry Smith

Holiday Support was funded by Bradford Council.

Disability was funded by Bradford Council.

## BEAP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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#### 15 Restricted funds

(Continued)

For the prior year:-

Activities and advice were funded by:-

Bradford Metropolitan District Council

Give Bradford and Leeds Community Foundation

ESC Lottery fund

Manningham Housing Association

Postcode Community Trust

Power to Change

Reaching Communities

The Football Supporters Association

The Church Urban Fund

Transforming Lives

These covered a range of activities for holidays, online cook and eat projects, Multi sports activities for the young, food for vulnerable families, older people online emotional support and covid support.

Sports activities were funding by Asian Sports Fund for the Active Families Project and TFSA for the development of a fan zone in the sports hall.

Early Years was funded by Bradford Council.

The refurbishment of the Midland Road Sports Complex has been funded by Bradford Metropolitan Council and Power to Change.

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022

16 Funds	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
General funds	32,137	138,715	(40,816)	-	130,036	123,893	-	-	253,929
Restricted funds	30,850	379,358	(167,223)	-	242,985	445,781	(524,991)	-	163,775
	62,987	518,073	(208,039)	-	373,021	569,674	(524,991)	-	417,704

**BEAP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**17 Analysis of net assets between funds**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Unrestricted Funds 2022 £	Restricted Funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:					
Tangible assets	8,895	-	8,895	14,756	14,756
Current assets/(liabilities)	245,034	163,775	408,809	242,985	358,265
	<u>253,929</u>	<u>163,775</u>	<u>417,704</u>	<u>242,985</u>	<u>373,021</u>

**BEAP**
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**
**18 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Within one year	4,390	4,390
Between two and five years	17,560	17,560
In over five years	70,240	61,460
	<u>92,190</u>	<u>83,410</u>

The building and pitches belong to Bradford Metropolitan Council, with a 25 year lease commencing 2018.

**19 Related party transactions****Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	<u>33,207</u>	<u>33,216</u>

No other transactions with related parties have taken place during the current or previous financial year which require disclosure.

**20 Cash generated from operations**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Surplus for the year	44,683	310,034
Adjustments for:		
Investment income recognised in statement of financial activities	(3)	(4)
Loss on disposal of tangible fixed assets	141	-
Depreciation and impairment of tangible fixed assets	7,720	8,328
Movements in working capital:		
Decrease/(increase) in debtors	33,680	(51,680)
(Decrease)/increase in creditors	(2,481)	2,509
(Decrease)/increase in deferred income	(20,930)	39,930
<b>Cash generated from operations</b>	<u><u>62,810</u></u>	<u><u>309,117</u></u>