

**Annual Report and Financial Statements  
For The Year Ended 31<sup>st</sup> March 2019**

**BOSP  
BRIGHTER OPPORTUNITIES  
FOR SPECIAL PEOPLE**

(A Company Limited by Guarantee)



**Charity Registration No. 1107392**

**Company Registered in England and Wales No. 5284004**



## Report of the Trustees for the year ended 31<sup>st</sup> March 2019

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***BOSP is dedicated to improving the lives of children and young people who have complex disabilities or life-limiting conditions through fully supported social activities, whilst relieving family pressures by providing much needed respite away from the home.***



@BOSPCharity



@BOSPEssex

The BOSP Office, Wat Tyler Country Park, Pitsea Hall Lane, Pitsea, Basildon, Essex SS16 4UH

01268 553117 | [enquiries@bosp.co.uk](mailto:enquiries@bosp.co.uk) | [www.bosp.co.uk](http://www.bosp.co.uk)

Registered Charity No. 1107392



## **BOSP Brighter Opportunities for Special People**

### **Report of the Trustees for the year ended 31<sup>st</sup> March 2019**

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31<sup>st</sup> March 2019, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015).

#### **Chairman's Review**

This, our 28th year, has been a successful and exciting period with a change of leadership, administrative offices and name, all giving rise to new opportunities for the future.



BOSP's Charity Manager left in May 2018 and we thank her for her dedication to the Charity in various roles over many years. Following her departure, we decided to take the opportunity to restructure the organisation and were pleased to promote Jodie Connelly, BOSP's Fundraising and Development Manager, to the new position of Chief Executive Officer. Jodie has a demonstrated history of successful change leadership, business development and fundraising experience, which will prove invaluable in this new role.

Upon conclusion of the effective transition to the new organisation structure, Joe Lane decided to step down from being Chair of the Trustee Board and is now Vice-Chairman. We thank him for his unwavering enthusiasm and drive, and leadership whilst he was Chairman.

Following a long search for more affordable premises from which to operate our administrative activities, in early 2019 we successfully relocated to an office in Wat Tyler Country Park, Pitsea. Our new office is more appropriate, having a ground floor location and offers more opportunity for service expansion. By relocating away from a high street location, we have been able to save the Charity vital funds which means that more of our funder's donations go directly on service delivery.

It also felt timely to consider changing our name, to reflect that the scope and breadth of our service provision is much greater than solely "play activities" implied by our old name. Following stakeholder consultation, we changed to Brighter Opportunities for Special People, which allowed us to retain our well known "BOSP" branding and better communicate what we strive to achieve.

Our GDPR compliant procedures and systems were implemented by the May deadline. In addition, we commenced work on a new database system, which, in the future, will allow us to deliver our critical services even more efficiently and effectively.



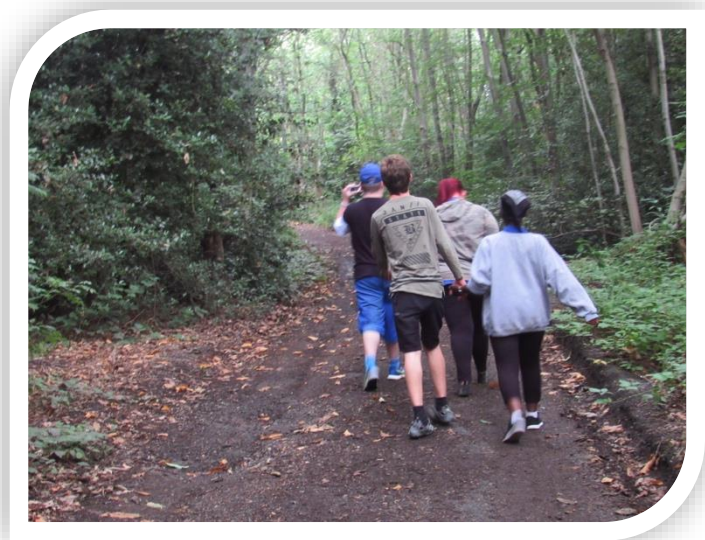
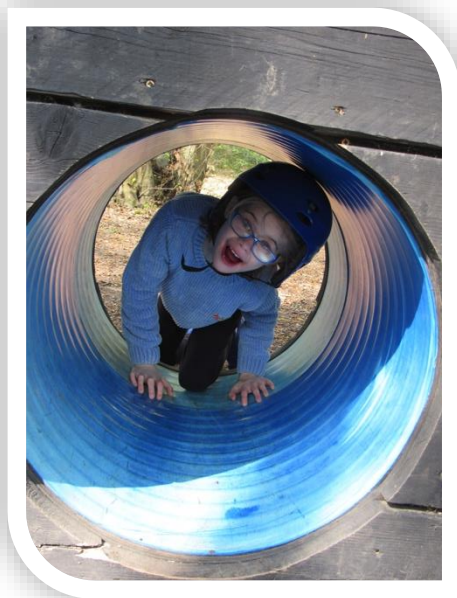
The 2018/19 Accounts evidence the sound financial management of BOSP where the trustees review actual income and expenditure against budgets at each Trustee meeting to ensure that our financial position is sustainable. BOSP continues to keep its Governance practices under review and ensures that our policies are regularly reviewed and updated.

With many families on waiting lists wanting to access our specialist child and young person centred services, in the coming year we will continue to diversify our income streams and seek more support from the community and businesses, to supplement the available grants we receive from charitable trusts and foundations, all within a very challenging economic environment.

In light of all these challenges, I am very proud of the strong workforce and fellow trustees at BOSP, whose endeavours have not only enabled BOSP to maintain its services during this past year, but enabled it to expand, providing more help to more families in need.

I would also like to give my heartfelt thanks to our supporters for their commitment, and who have continued to donate in the knowledge that the one thing that hasn't changed during this time is our dedication to help families across South Essex and surrounding areas who have children with disabilities.

Peter Davies - Chairman





## Objectives and Activities

Profound learning disabilities and critical illnesses blight young lives and put great stress on the family unit. Disabled and very ill children face discrimination and substantial barriers to participation in mainstream activities, resulting in the whole family becoming marginalised and vulnerable to depression, family breakdown and social exclusion.

BOSP's vision is to provide a range of fully supported, high-quality leisure and respite services to children and young people with learning and physical disabilities and their families. BOSP supports the government's inclusion agenda and strives to help families lead an active and 'ordinary' life. BOSP aims to offer children and young people with learning and physical disabilities access to the same leisure activities and opportunities as their peers, allowing them to develop independence, self-esteem and social skills in a supportive environment.



BOSP offers a wide range of regular clubs and activities at weekends, evenings and during school holidays.

A summary of the main objectives of the Charity is: -

- a) *the relief of children and young people with special needs by the provision of recreational activities to improve the quality of life of such children and young people*
- b) *the relief of parents, carers and families of children and young people with special needs through the provision of support and respite*

To achieve its objectives, BOSP will:

- Deliver a premium service that combines matched care support with a high playworker to child/young person ratio, that is accessible and affordable to families
- Ensure that children, young people and their families are at the centre of our services
- Ensure that the Charity meets the needs of its service users
- Provide safe and appropriately risk assessed services
- Ensure that a highly skilled staff team are enabled to work productively and securely within a healthy, supportive and professional environment
- Maximise opportunities for collaboration, partnership and joint working with other organisations in the area
- Ensure that our services are provided to families based on need, fairness and that our commitment to diversity is evident
- Ensure that the consultation, planning, delivery and evaluation of services are maintained effectively and efficiently to enable continuous improvement
- Ensure that the Charity can adapt to changing circumstances
- Make certain our fundraising strategy continues to access a variety of funding streams, thereby ensuring the Charity's sustainability and longevity



## Services and Support

The following clubs and support services were provided by BOSP in the year ended 31<sup>st</sup> March 2019:

### Saturday Club

BOSP's Saturday Club is run out of the Pioneer School in Basildon. The fantastic facilities allow us to provide children and young people with the consistency on which so many thrive. Children and young people have the opportunity to go swimming in the hydrotherapy pool where our trained lifeguards for the disabled, ensure that the environment safely caters for the individual, with appropriate music and lighting. There are interactive soft-play rooms, a sensory garden, an adventure playground and an opportunity to try cooking, arts and crafts and messy play. BOSP also hires qualified outside specialists to provide activities such as sports coaching and music therapy.



### Let's Connect

'Let's Connect' Club enables young people to meet and socialise in the community.

The playworkers who work alongside the young people are regarded more as peers than carers which helps to foster the young people's social and communication skills, allowing them to practise life skills, such as handling money, decision making or road safety. Activities include restaurant meals, bowling, cinema, farm visits, Adventure Island, Base Jump, King George's playing field, and Brentwood Ski Slope visits, Sk8ers, Laser Tag, and Christmas shopping.

### Holiday Club

The school holidays can be a period of high stress for our families, due to the change in the child or young person's routine and lack of social opportunities to mix with peers. BOSP's Holiday Clubs provide a variety of social opportunities to provide children and young people with the consistency they need. The Pioneer School is our base for most of our Holiday Clubs, providing a wide range of stimulating activities. In addition to core activities such as hydrotherapy, sensory activities and adventure playgrounds, experts are brought in from different fields to deliver diverse and exciting activities, including music therapy, emergency services, magic shows and animal therapy. Outings include visits to Sealife Centre, Old Macdonald's Farm, Barleylands and The Hub at Hadleigh Country Park.





### Whizzy Woodland Away Days

Our woodland scheme takes place during school holidays at the Thriftwood Scout Camp in Brentwood. This club gives children and young people the opportunity to experience inclusive outdoor activities, something many of our children and young people rarely have the opportunity to try. Exciting activities include abseiling, zip wires, archery, rafting and kayaking, thereby increasing their self-esteem and challenging the perception they had of themselves. With different activities each day, children and young people grow in confidence and learn new skills in a natural environment, while having lots of fun.



### Chill Zone

Chill Zone is our 'Out & About' club for young people aged 18+, aimed at promoting independence through decision making, social skills and travel training on public transport. Activities include trips to the pantomime, fireworks, Trail Net, Foot Golf, theatre trips, crazy golf and meals out.

The young people are actively involved in deciding in which activities they would like to participate and BOSP endeavours to incorporate these into its planning.

### Bounce

BOSP Bounce is our trampoline club for children and young people aged 8+, aimed at having fun with friends whilst increasing confidence, fitness and muscle strength. Families are required to stay on site for these sessions, which provide opportunities for them to meet and socialise with other BOSP families.

### Come & Swim

Our Come & Swim sessions enable families to bring their child to a hydrotherapy session on a Saturday afternoon and during the school holidays whilst providing the opportunity to discuss concerns around transition with our Family Liaison Worker and other families.

### BOSP





### Family Support & Liaison

Our family support and liaison service offers one-to-one support and facilitation of a peer support group at our Come & Swim sessions and at Wat Tyler Country Park, to families transitioning from child to adult services; giving family members the opportunity to talk through their concerns and difficulties, respite and education sign-posting, as well as help to prepare for re-assessment around their Education, Health & Care Plan.



### Our Volunteers

BOSP is very involved in the community and relies on voluntary help. Over 15 volunteers assisted with the organisation and running of fundraising events, general administration and service provision.

We would like to take this opportunity to thank our volunteers for their loyal support and service and to acknowledge their very valuable contribution, which benefits not only our service users, but also the organisation as a whole, and we hope they continue to support the work we do for many years to come.





## How Our Services Deliver Public Benefit

In reviewing BOSP's aims and objectives and the planning of future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 and have referred to the Charity Commission's general guidance on public benefit and how the planned activities will continue to contribute to the aims and objectives that have been set.

All BOSP's charitable activities fall within the description 'relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage' in the Charities Act 2011 and are undertaken to further BOSP's charitable purposes for the public benefit. This Annual Report details BOSP's achievement and performance and outlines the activities undertaken and how these activities have benefitted the people it was set up to help.

The Charity relies upon grants, donations and income from fees to cover operating costs. Our fee structure reflects that affordability and access to our services is extremely important for our families and us. Should BOSP deem a family to be in crisis, we will endeavour to meet any requests for service. Although an Essex based Charity, BOSP's services are available to families who reside in neighbouring counties and the East London Boroughs.

## BOSP's Beneficiaries

The Council for Disabled Children's 2017 report saw the first analysis in 10 years of children and young people with complex needs, complex forms of autism, or life-limiting conditions, and estimates that numbers have increased dramatically by over 50% since 2004. This national trend is reflected in BOSP's annual report, in that we have seen a noticeable upturn in the number of children and young people with increasingly complex needs coming into the service. Many children and young people who attend BOSP have complex disabilities; having more than one condition. The table below summarises the conditions that our beneficiaries are diagnosed with:

ADHD	Dyspraxia	Microcephaly
Angelman Syndrome	Epilepsy	Mutation in EEF1A2 gene
Anxiety	Fragile X Syndrome	Nystagmus
Asperger's Syndrome	Fucosidosis	Sensory Processing Disorder
Autism	Gastrostomy Feeding	Sleep Disorder
Cerebral Palsy	Global Developmental Delay	Speech and Language Delay
Chromosome Deletion	Hemiplegia	Tetrasomy 18p
Corpus Callosum	Holoprosencephaly	West Syndrome
Cri du Chat Syndrome	Hypermobility Syndrome	Tourette Syndrome
Diabetes (insipidus)	Hypotonia	Emotional Disregulation
Double Incontinence	Impulsivity	Low Muscle Tone
Downs Syndrome	Lissencephaly	Oppositional Defiance Disorder



## Achievements and Performance

Following an inspection by Ofsted in 2013, BOSP was rated an Outstanding Early Years Provider.

During the year, BOSP continued to deliver high quality services and further developed the range of activities offered, to ensure they were relevant and appropriate, with choice to suit all ages and levels of ability.

Where needed, a one-to-one playworker supported the individual to ensure each beneficiary gained maximum benefit and stimulation from the activities on offer.



Understanding the challenges that having a disabled child brings, BOSP started a new Parent/Carer Support Group that meets in Wat Tyler Country Park. This provides an opportunity for families to share their concerns and experiences as well as to learn about other services that might be of help.

BOSP now has two accredited Step-On trainers who trained 13 playworkers this year, in specialist techniques to de-escalate challenging behaviours.

Our partnership working has grown and many events during the year were delivered jointly with a range of other third sector organisations and businesses, with the aim of improving awareness, well-being and community engagement of local residents.

BOSP's fundraising strategy has been developed to sustain and increase our income in order to re-build reserves following the impact of the austerity measures felt by many charities in recent years.





## Outcomes

Through the delivery of BOSP's structured and fully supported activity sessions, we have:

- Reduced social isolation as the children and young people mixed with peers and playworkers away from the home
- Improved confidence and self-esteem as the children and young people learnt new skills and tried new activities
- Improved communication and independence as the children and young people begin to make requests and decisions for themselves
- Increased emotional resilience and mental well-being in parents as they accessed vital respite, enabling them to continue their caring role

Playworker observation records, photographs and feedback from the children and young people provided us with evidence of the positive impact our services have on the families we support.

## Family Testimonials

*"Our daughter has really enjoyed coming to the sessions at Pioneer School and Thriftwood. She's done things I never thought she'd be able to do. It has also meant we get to do things which we normally can't do with our other children. Thank you so much, we really appreciate your wonderful staff taking such good care of her and she loves the fun and laughter she has"*

*"She comes home happy and has a great time with everyone. Thank you all for your care and love, we are very grateful for all you do"*

*"Thank you to everyone who has any involvement with BOSP. Those who work there, anyone who fundraises, anyone who's ever donated. We can't put into words how much this wonderful charity means to X and our family. Xx"*

*"There is nothing negative to say. BOSP has so much choice of activities, well-trained and positive, understanding staff who are always there to listen. We couldn't be without BOSP"*

*"We have no support locally, and our son rarely sleeps and is very hyper. We don't have an outside space for him to play in and we struggle to take him out in the community due to the nature of his disability, so we and he would massively struggle without BOSP"*

*"A huge thank you for the years' supply of fun. Whether it's at Pioneer or Thriftwood he always has an amazing time. We feel you all go above and beyond"*





## Financial Review

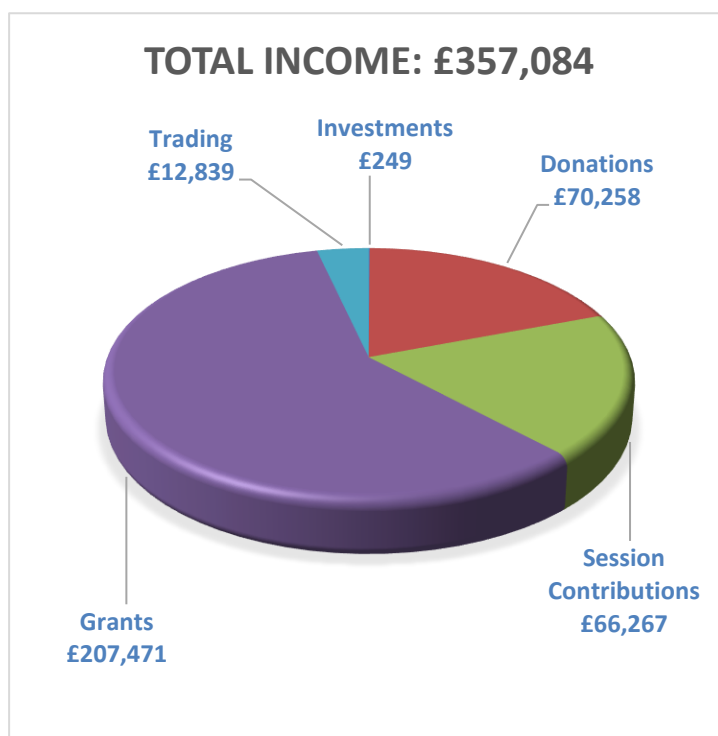
The trustees are pleased to report that Community 360 Independent Examiners were appointed as independent examiner to the Charity during the year.

The BOSP Statement of Financial Activities shows a net surplus for the year ended 31<sup>st</sup> March 2019 of £43,550 and our total reserves stand at £130,089 with unrestricted reserves totalling £125,504.

Compared with the 2017/18 financial year, our expenditure increased by 2% and income also increased by 2%.

Our total income for 2018/19 was £357,084. This was raised through:

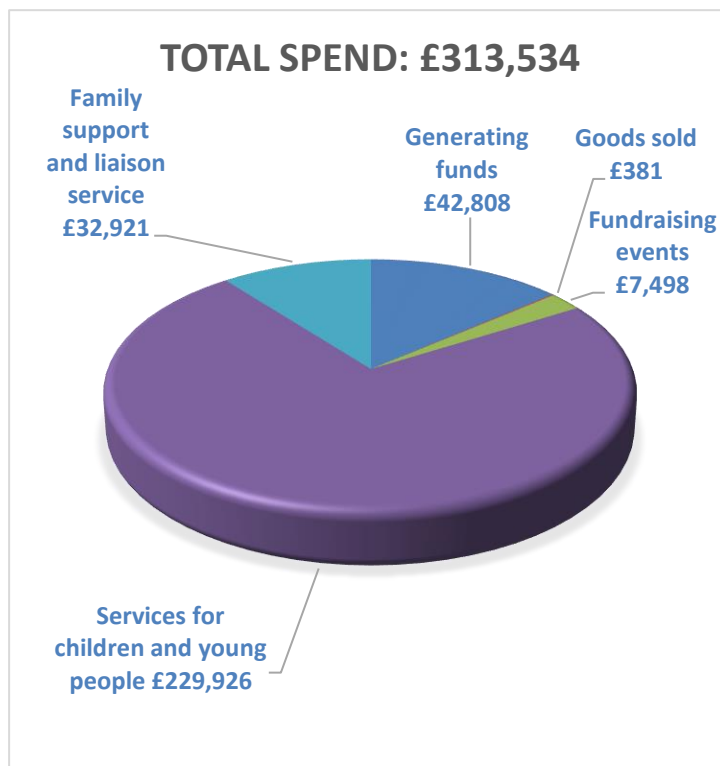
- Grants (£207,471) – Grants received to support our services
- Session contributions (£66,267) – Contributions received towards the provision of our services
- Donations (£70,258) – Donations include regular gifts, major donations, grants for general use, and money raised by local fundraising and community groups, businesses and corporate partners
- Trading (£12,839) – Monies received from ticket sales for fundraising events, raffles, tombola and goods sold at sessions and events
- Other (£249) – This is primarily income from investments





Our total expenditure for 2018/19 was £313,534. This was spent on:

- Services for children and young people (£229,926) – Costs incurred to provide our clubs and support services
- Family support and liaison service (£32,921) – Costs incurred to provide our family support and liaison service
- Fundraising (£42,808) - This includes costs of marketing to engage new supporters and developing new ways to raise money, to make sure we can continue to provide our services and support in the future
- Events and selling goods (£7,879) - This includes £7,498 spent on fundraising events such as our charity ball, afternoon tea and shopping trips, and £381 spent on selling goods, which help to raise vital funds as well as raise awareness of the work we do



88p out of every £1 we receive is spent directly on services for children, young people and their families. The remainder is used to help raise the funds we require to ensure our long-term sustainability

The successful delivery of our services is dependent upon financial support received from a wide range of funding sources, including charitable trusts, businesses and community fundraising. In the current economic climate, it is difficult to predict the level of support we will receive. Actual income and expenditure are reviewed against budgets at each trustee meeting to ensure the Charity's long-term financial stability is sustainable.



BOSP successfully applied for grant funding through Essex County Council's Lead Providers; Action for Children. This accounted for 28% of our incoming resources and we are most grateful to them for their support. Additionally, during the year we received charitable grants from the following trusts and foundations; Barchester's Charitable Foundation, Marsh Christian Trust, The Edward Gostling Foundation, The Toy Trust, Brentwood Community Fund, Groundwork UK, Ashworth Charitable Trust, The Trusthouse Charitable Foundation, Augustine Courtauld Trust, The D'oyly Carte Charitable Trust, Morrisons Foundation, The True Colours Trust, Fowler, Smith and Jones Trust, Essex Community Foundation, BBC Children In Need, The Sobell Foundation, St James' Place Foundation, Billericay Round Table, Lloyds Bank Foundation, Ford Britain Trust, The Fence Club Trust, Charles S French Charitable Trust, The Sir Jules Thorn Charitable Trust, and The Woodroffe Benton Foundation.

We are thankful to these and all our fantastic supporters, and for the on-going generosity of our many other donors including individuals, businesses, local councils, schools, children's clubs, community groups and other organisations who raise money every year to help us fund our services.

### **Reserves Policy and Going Concern**

The trustees have considered the ideal level of free reserves they wish to retain, appropriate to the Charity's needs, which will allow the Charity to sustain optimal levels of service delivery and meet financial commitments when due. The Trustees believe that this reserve level should be no less than three months of the Charity's general running costs where possible. At 31<sup>st</sup> March 2019, BOSP held free reserves of £125,504, which approximates to 4.8 months general running costs.

The trustees endeavour not to set aside funds unnecessarily. Restricted reserves must be applied to the specific purposes intended by the donor so do not form part of the free reserves. At 31<sup>st</sup> March 2019, BOSP held restricted reserves of £4,585 (£2,500 for the purchase of laptops, £1,791 for IT costs, £294 for play equipment).

The trustees have reviewed the circumstances and consider that adequate resources are available to fund the activities of BOSP for the foreseeable future and as such they are of the view that the Charity is a going concern.

The existing level of free reserves and the current economic climate has been taken into consideration within BOSP's planning processes and financial projections, and the trustees are targeting a further small increase to reserves in 2019/20.

### **Plans for Future Periods**

BOSP will continue to provide the existing core services of the organisation. The trustees acknowledge the changing funding situation of the sector and have strategies in place to address this with the aim of becoming a stronger and more resilient organisation with broader service provision.

These plans include developing our brand awareness, identifying additional funding bodies to secure multi-year funding and the introduction of additional services for over 16s and pre-school children to meet the growing demand for support.

BOSP has also commenced work on a new database system. The web-based database will be implemented in 2019/20, allowing BOSP to deliver our vital services even more efficiently and effectively.



## **Structure, Governance and Management**

### **Governing Document**

BOSP is a Company Limited by Guarantee governed by its Memorandum and Articles of Association, which were adopted on its incorporation on 11<sup>th</sup> November 2004. BOSP is registered as a charity with the Charity Commission for England and Wales. The members of the Company are its directors, of which there are currently four members. The liability of individual members in the event of winding up of the Company is limited to £10.

In January 2019, BOSP formally changed its registered name to BOSP Brighter Opportunities for Special People.

### **Appointment of Trustees**

The Articles of Association adopted in November 2004 specify that trustees shall be elected annually by the members of the Charitable Company attending the Annual General Meeting. The trustees may co-opt additional trustees during the year to fill specialist roles. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

### **Trustee Induction and Training**

Potential trustees meet with the Chairman for an informal discussion. New trustees undergo an induction where they meet the CEO and other key employees. They are briefed on their legal obligations under charity and company law, the Articles of Association, the trustee decision-making process, the strategic direction, policy, key risks and the recent financial performance of the Charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

### **Organisation**

The board of trustees is the governing body and has overall legal responsibility for the Charity. The board sets the strategic direction for BOSP. A CEO is appointed by the trustees to manage the day-to-day operations of the Charity. To facilitate effective operations, the CEO has delegated authority for operational matters including finance, employment, fundraising and service provision related activity.

### **Related Parties and Co-operation with Other Organisations**

None of our trustees receive remuneration or other financial benefit from their work with the Charity. Any connections with a trustee or key management must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year there are no related party transactions to be reported.

BOSP has no subsidiaries or connected charities but works in partnership with other organisations concerned with the welfare of children and young people with disabilities or life-limiting conditions, and their families.



### Pay Policy for Senior Staff

The board of trustees and the senior management team comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day-to-day basis. The pay of senior staff is reviewed annually by the Board of Trustees and consider rises in inflation, changes in responsibility and the Charity's financial resources. All trustees give of their time freely and do not receive any remuneration or financial benefit.

### Risk Management

The trustees have assessed the major operational and business risks, which the Charity faces and confirm that they have established systems to mitigate the significant risks. These systems include regular income, expenditure and cash flow reviews, ensuring accreditation is up to date, having policies and procedures in place and regular training for staff working in operational and administrative areas.

### Reference and Administrative Details

<b>Registered name</b>	BOSP Brighter Opportunities for Special People
<b>Charity number</b>	1107392
<b>Company number</b>	5284004
<b>Registered office</b>	The BOSP Office, Wat Tyler Country Park, Pitsea Hall Lane, Pitsea, Basildon, Essex, SS16 4UH
<b>Our advisers</b>	
Independent examiner	Community 360, Winsley's House, High Street, Colchester, CO1 1UG
Bankers	HSBC, 109 High Street, Billericay, Essex, CM12 9AN

### Directors and trustees

The directors of the Charitable Company (the Charity) are its trustees for the purpose of charity law. The trustees serving during the year ending 31<sup>st</sup> March 2019 are as follows:

Peter Davies – Chairman

Andrew Fry - Treasurer

Daphne Horton

Joseph Lane – Vice Chairman



## Trustees' Responsibilities in Relation to the Financial Statements:

The Charity trustees (who are also the directors of BOSP Brighter Opportunities for Special People) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity trustees to prepare financial statements for each year, which gives a true and fair view of the state of affairs of the Charitable Company and of the profit or loss of the Company during that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are also responsible for maintaining adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to the examining of the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

I approve the attached statement of financial activities and balance sheets for the year ending 31<sup>st</sup> March 2019 and confirm I have made available all the information necessary for its preparation.

Approved by the trustees on ... December 13<sup>th</sup> 2019 .....

Signed on behalf of the trustees: Peter Davies .....

Peter Davies (Chairman)



## BOSP Brighter Opportunities for Special People

### Statement of Financial Activities For the year ended 31<sup>st</sup> March 2019

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	60,821	9,437	70,258	53,148
Charitable activities	4	66,267	207,471	273,738	289,894
Other trading activities	5	12,839	-	12,839	5,585
Investments	6	249	-	249	70
<b>Total income</b>		<b>140,176</b>	<b>216,908</b>	<b>357,084</b>	<b>348,697</b>
<b>Expenditure on:</b>					
Raising funds	7,8	50,687	-	50,687	50,815
Charitable activities	7,8	50,524	212,323	262,847	256,572
<b>Total expenditure</b>		<b>101,211</b>	<b>212,323</b>	<b>313,534</b>	<b>307,387</b>
<b>Net income/(expenditure)</b>		<b>38,965</b>	<b>4,585</b>	<b>43,550</b>	<b>41,310</b>
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<b>38,965</b>	<b>4,585</b>	<b>43,550</b>	<b>41,310</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		86,539	-	86,539	45,229
<b>Total funds carried forward</b>	20	<b>125,504</b>	<b>4,585</b>	<b>130,089</b>	<b>86,539</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.



## BOSP Brighter Opportunities for Special People

### Balance Sheet As at 31<sup>st</sup> March 2019

	Note	31-Mar-19 <u>Total</u> £	31-Mar-18 <u>Total</u> £
<b>Fixed Assets</b>			
Tangible Assets	13	6,791	12,483
<b>Total Fixed Assets</b>		<b>6,791</b>	<b>12,483</b>
<b>Current Assets</b>			
Stock	14	313	341
Debtors & Prepayments	15	15,294	23,151
Cash at bank and in hand	16	184,498	151,213
<b>Total Current Assets</b>		<b>200,105</b>	<b>174,705</b>
<b>Liabilities</b>			
Creditors falling due within one year	17	(76,807)	(100,649)
<b>Net Current Assets</b>		<b>123,298</b>	<b>74,056</b>
<b>Total Assets Less Current Liabilities</b>		<b>130,089</b>	<b>86,539</b>
<b>Net Assets</b>		<b>130,089</b>	<b>86,539</b>
<b>The Funds of the Charity:</b>			
Restricted funds		4,585	-
Unrestricted funds		125,504	86,539
<b>Total Charity Funds</b>	20	<b>130,089</b>	<b>86,539</b>



### Directors' Responsibilities:

For the year ending 31<sup>st</sup> March 2019, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No member of the Company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibility for ensuring that the Company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and if its profit and loss for the 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 the accounts for far as applicable to the Company.

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

Approved by the directors on December 13<sup>th</sup> 2019 and signed on their behalf by:

Peter Davies

Peter Davies (Chairman)

Andrew Fry

Andrew Fry (Treasurer)



## Notes to the Accounts

### 1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

#### a) Basis of preparation

The financial statements have been prepared in accordance with 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 January 2015) – (Charities SORP (FRS 102)), and the Companies Act 2006. BOSP meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### b) Preparation of accounts on a going concern basis

The trustees consider that there are no material uncertainties about the Company's ability to continue operating for the next 12 months and on that basis the Charity is a going concern.

#### c) Income

Income is recognised when the Charity has entitlement to funds, any performance conditions attached to the income have been met, 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 the income will be received, and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either; the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 18).

Income received in advance of provision of service is deferred until the criteria for income recognition are met (see note 19).

#### d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with SORP (FRS 102) volunteer time is not recognised. (See the trustees' annual report for more information about their contribution).



On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain the services or facilities equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

**e) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**f) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of Charity. Designated funds are unrestricted funds of the Charity, which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations, which the donor has specified are to be solely used for particular areas of BOSP's work or for specific projects being undertaken by BOSP.

**g) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds includes all expenditure incurred by the Charity in raising funds for its charitable purposes and includes costs of fundraising events and non-charitable trading, including support costs and costs relating to the governance of the charity apportioned to costs of raising funds.
- Expenditure on charitable activities includes costs incurred in service provision and other activities undertaken to further the purposes of the Charity, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.
- Other expenditure represents those items not falling into any other heading.

**h) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, HR, payroll and governance costs which support BOSP's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

**i) Tangible fixed assets**

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their useful economic lives on a straight-line basis as follows:

<b>Asset category</b>	<b>Annual rate</b>
Storage facility	10%
Sensory toys and play equipment	33.33%
IT hardware and equipment	33.33%
Vehicles	20%



**j) Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the Charity would have been willing to pay for the items on the open market.

**k) 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.

**l) Cash at bank and in hand**

Cash at bank and in hand balances were as follows: unrestricted funds £123,639 (2018: £69,824), restricted income funds £60,859 (2018: £81,389).

**m) 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.

**n) Pensions**

BOSP operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity. Contributions payable for the year are charged in the Statement of Financial Activities.

## 2 Legal status

BOSP 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 £10 per member of the Charity.

## 3 Income from donations and legacies

	2019	2018
General donations	52,388	30,486
Grants	9,437	20,164
Gift aid	3,714	995
Gifts in kind	4,719	1,503
<b>Total donations and legacies</b>	<b>70,258</b>	<b>53,148</b>

Income from donations, grants and legacies was £70,258 (2018: £53,148) of which £60,821 was unrestricted (2018: £32,984) and £9,437 was restricted (2018: £20,164). The value of goods donated to the Charity is estimated at £4,719 (2018: £1,503). The estimated value of these goods is recognised within incoming resources as a donation, and an equivalent charge included within expenditure. BOSP benefits greatly from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.



#### 4 Income from charitable activities

	2019	2018
Session contributions	66,267	57,213
Grants and contracts	207,471	232,681
<b>Total income from charitable activities</b>	<b>273,738</b>	<b>289,894</b>

#### 5 Income from other trading activities

	2019	2018
Fundraising events	11,642	4,707
Merchandise	483	88
Staff t-shirts & DBS checks	714	790
<b>Total income from other trading activities</b>	<b>12,839</b>	<b>5,585</b>

#### 6 Investment income

Investment income of **£249** arises from money held in interest bearing deposit accounts.

#### 7 Resources expended

	Direct costs	Allocated support costs	Total 2019	Total 2018
<b>Costs of raising funds:</b>				
Generating donations & voluntary income	36,506	6,302	42,808	48,832
Costs of goods sold	381	-	381	300
Fundraising events	7,498	-	7,498	1,683
<b>Expenditure on charitable activities:</b>				
Services for children and young people	164,483	65,443	229,826	232,296
Family support & liaison service	23,075	9,846	32,921	24,276
<b>Total resources expended</b>	<b>231,943</b>	<b>81,591</b>	<b>313,534</b>	<b>307,387</b>

Total expenditure for the year was £313,534 (2018: £307,387) of which £212,323 was restricted (2018: 255,481).

#### 8 Support costs allocated

BOSP identifies the cost of its support functions. It then identifies those costs that relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken, and costs of raising funds in the year (see note 7).

	Support	Governance	Total 2019	Total 2018
Information technology	1,160	-	1,160	1,669
General office	32,632	-	32,632	29,721
Independent examination	-	660	660	955
Legal and other professional fees	-	147	147	4,073
Salaries, wages and related costs	46,785	-	46,785	50,892
Trustee and other business meetings	-	207	207	113
<b>Total support costs allocated</b>	<b>80,577</b>	<b>1,014</b>	<b>81,591</b>	<b>87,423</b>



## 9 Analysis of staff costs, trustee remuneration and the cost of key management personnel

	2019	2018
Salaries and wages	215,894	220,173
Social security costs	9,852	13,582
Pension costs	1,855	923
	<b>227,600</b>	<b>234,678</b>

The key management personnel comprise the trustees, Chief Executive Officer, Office Manager, Financial Controller and Care Co-ordinator. The total employee benefits of the key management personnel were £103,523 (2018: £113,805).

No employees had employee benefits in excess of £60,000 (2018: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The Charity trustees were not paid and did not receive any other benefits in the year (2018: nil). One trustee was reimbursed expenses of £130 during the year for accommodation costs incurred carrying out their duties attending an event organised in support of the charity. No other Charity trustees were reimbursed expenses during the year (2018: nil). No Charity trustee received payment for professional or other services supplied to the Charity (2018: nil).

## 10 Staff numbers

	2019	2018
Administration and support	2	2
Fundraising	2	2
Charitable activities	46	48
	<b>50</b>	<b>52</b>

## 11 Related party transactions

During the year ended 31st March 2019, there were no related party transactions (2018: nil).

## 12 Corporation taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.



### 13 Tangible fixed assets

	Land & Buildings	Equipment	Vehicles	Total
<b>Cost:</b>				
As at 1st April 2018	9,850	20,273	7,250	37,373
Additions	-	930	-	930
As at 31st March 2019	<b>9,850</b>	<b>21,203</b>	<b>7,250</b>	<b>38,303</b>
<b>Depreciation:</b>				
As at 1st April 2018	7,880	14,094	2,917	24,891
Charge for the year	985	4,492	1,144	6,621
As at 31st March 2019	<b>8,865</b>	<b>18,586</b>	<b>4,061</b>	<b>31,512</b>
<b>Net Book Value:</b>				
As at 31st March 2018	<b>1,970</b>	<b>6,179</b>	<b>4,333</b>	<b>12,482</b>
As at 31st March 2019	<b>985</b>	<b>2,617</b>	<b>3,189</b>	<b>6,791</b>

### 14 Stock

	31-Mar-19	31-Mar-18
Christmas cards	99	17
Travelling stars	4	54
T-shirts	210	270
	<b>313</b>	<b>341</b>

### 15 Debtors

	31-Mar-19	31-Mar-18
Trade debtors	1,198	8,537
Prepayments & accrued income	14,096	14,614
	<b>15,294</b>	<b>23,151</b>

### 16 Cash at bank and in hand

	31-Mar-19	31-Mar-18
Current account	20,257	21,078
Reserve account	163,460	129,594
Cash in hand	781	540
	<b>184,498</b>	<b>151,212</b>

### 17 Creditors: amounts falling due within one year

	31-Mar-19	31-Mar-18
Sundry creditors	1,374	8,243
Taxation and social security costs	3,170	2,862
Accrued expenses	7,777	6,046
Short-term compensated absences (holiday pay)	2,791	1,963
Deferred income	61,396	81,389
Pension costs	299	146
	<b>76,807</b>	<b>100,649</b>



## 18 Contingent assets

As at 31 March 2019, the Charity had not been notified of any legacies for which the criteria for income recognition have not been met.

## 19 Deferred income

Deferred income comprises session contributions and funding received for service provision and development from 1<sup>st</sup> April 2019.

	31-Mar-19	31-Mar-18
Balance as at 1st April	81,389	113,000
Amount deferred in the year	169,261	197,124
Amount released in the year	(189,254)	(228,735)
<b>Balance as at 31st March</b>	<b>61,396</b>	<b>81,389</b>

## 20 Analysis of charitable funds

### *Movement in unrestricted funds*

	Funds 01-Apr-18	Incoming resources	Resources expended	Funds 31-Mar-19
General fund	86,539	140,176	(101,211)	125,504
<b>Total</b>	<b>86,539</b>	<b>140,176</b>	<b>(101,211)</b>	<b>125,504</b>

### *Movement in restricted funds*

	Funds 01-Apr-18	Incoming resources	Resources expended	Funds 31-Mar-19
Services for children & young people	-	188,794	(188,794)	-
Family support & liaison service	-	22,677	(22,677)	-
Equipment and toys	-	5,437	(852)	4,585
<b>Total</b>	<b>-</b>	<b>216,908</b>	<b>(212,323)</b>	<b>4,585</b>

## 22 Analysis of net assets between funds

	Unrestricted fund	Restricted fund	Total funds 31-Mar-19	Total funds 31-Mar-18
Tangible fixed assets	6,791	-	6,791	12,483
Cash at bank and in hand	123,639	60,859	184,498	151,213
Other net current assets/(liabilities)	(4,926)	(56,274)	(61,200)	(77,157)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>125,504</b>	<b>4,585</b>	<b>130,089</b>	<b>86,539</b>



I report on the accounts of BOSP Brighter Opportunities for Special People for the year ended 31 March 2019 which are set out on pages 17 to 26.

### **Respective responsibilities of trustees and examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed. The charities gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

### **Basis of independent examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

Shelley-Marie Rudling FMAAT MIP AATQB for and on behalf of:  
Community360

Winsley's House, High Street, Colchester, Essex

Date 16<sup>th</sup> December 2019