

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023



**The Queen's Award
for Voluntary Service**



BOSP

**Brighter Opportunities
for Special People**

Registered Charity No. 1107392

Company Limited by Guarantee No. 5284004



Report of the Trustees for the year ended 31st March 2023

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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 fun social activities, whilst relieving family pressures by providing much needed respite away from the home

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Registered Charity No. 1107392

A Company Limited by Guarantee in England and Wales No. 05284004



BOSP Brighter Opportunities for Special People

Report of the Trustees for the year ended 31st March 2023

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st March 2023, 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 1st January 2015).

Chairman's Review

In this our 31st year, we were delighted to receive the Queen's Award for Voluntary Service. It is the highest award a voluntary organisation can receive and an equivalent to an MBE. The award recognises the tremendous hard work and commitment by both volunteers and employees.

As with most charities however, this past year we have been working with the challenges and uncertainty associated with post pandemic recovery and a cost-of-living crisis. Additionally, we have had to plan for a future without statutory funding as Essex Short Breaks change their model of support in 2023 for families who have children with disabilities.

Determined to maintain our existing level of support, we have been doubling our fundraising and grant writing efforts to make up the predicted financial shortfall in 2023-2024.

As intended, these endeavours have yielded a favourable year-end surplus, and accompanied by a small increase in parental contributions we are confident of maintaining our existing level of support in the coming year.

Despite forecasts in the sector, donations increased by a healthy 32% on the previous year and income from session contributions were higher due to restrictions ceasing at the end of the pandemic, resulting in an increase in our service delivery.

Going forward, with funding changes in the sector resulting in the closure of similar provisions for children in Mid and North Essex, never have our services been in more demand, with nearly 200 children on our waiting list, who require our support. If we are to increase our capacity of support, there is a need to grow our income levels so we can continue to deliver our current offer and raise the necessary capital to enable us to procure larger premises.

Our 2022/23 Accounts evidence the sound financial management of BOSP, where the Trustees reviewed income and expenditure against budgets monthly, to ensure that our financial position always remained sustainable. The Trustees continue to keep BOSP's Governance practices under review and ensure that our policies are regularly reviewed and updated as required.

I am extremely proud of our dedicated workforce, volunteers, and fellow Trustees at BOSP, whose endeavours have enabled BOSP to maintain excellent service levels during this past year.



I would also like to extend my heartfelt thanks to all our supporters for showing their care and commitment to children with complex disabilities and life-limiting illnesses, by continuing to donate, in the knowledge that despite the many changes in the economy, BOSP has remained steadfast in its resolve to support some of the most isolated and marginalised families across South Essex and the surrounding areas.

Peter Davies - Chairman





Objectives and Activities

Our vision

For children and young adults with complex disabilities and life limiting conditions, and their families, to live the best life possible.

Our mission

To improve the lives of children and young adults with complex disabilities or life-limiting conditions, and their families, by providing high quality, fun, educational activities, support and respite care.

Profound learning disabilities and critical illnesses blight young lives and put great stress on the family unit. Children who are very ill or have a disability 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 provides 15 different activity clubs and support services on weekdays, weekends, evenings and during school holidays, helping keep families together and children in their homes.

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 Support Worker 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
- 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 31st March 2023:

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 structure on which so many thrive. In addition to hydrotherapy swimming, there are interactive soft-play rooms, a sensory garden, outdoor gym, all weather sports pitch, an adventure playground, and an opportunity to try arts and crafts and messy play. BOSP also hires qualified outside specialists to provide activities such as music therapy.



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 some of our Holiday Clubs, providing a wide range of stimulating activities. In addition to core activities such as sensory activities, hydrotherapy swimming and adventure playgrounds, experts are brought in from different fields to deliver diverse and exciting activities, including music therapy and the emergency services.

Holiday Club Out & About's

Our high-level support at BOSP enables us to deliver a wide range of exciting inclusive social activities to children aged 4 years and above out in the community. Out and about trips this year included, amongst others, Barleylands Farm and Old MacDonald's Farm.



Whizzy Woodland Away Days

Our woodland scheme takes place during school holidays at the Thriftwood Scout Camp in Brentwood and Wat Tyler Country Park in Pitsea, Basildon. This club gives children and young people the opportunity to experience stimulating, exciting and sometimes daring outdoor activities, something many of our children and young people rarely have the opportunity to try. Activities this year included woodland walks, 30-foot climbing wall, archery, abseiling, pedal cars, animal therapy, music therapy, showtime, and circus skills. These activities help to increase the children's and young people's self-esteem and challenge the perception they have of themselves. With different activities each day, children and young people grow in confidence, mix with peers, 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 this year included meals out, bowling, trips to the pantomime, campfire & den building, Base Jump, Madison Heights roller skating, Colchester Zoo, Adventure Island, theatre, and music festivals. 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.



Let's Connect

Our 'Let's Connect' club for young people 11+ is aimed at enabling young people to meet and socialise with their friends in the community. The staff who work alongside the young people help to foster the young people's social and communication skills, allowing them to practise life skills, such as handling money, decision making and road safety. Activities this year included trips to Hackers Crazy Golf, Bowling, Sea Life Centre, Laser Tag, Mulligans Crazy Golf, all with an opportunity to eat out.

BOSP Tots

BOSP Tots is our early intervention support group on a Tuesday morning at BOSP's Skills for Life Centre, designed for parent carers, grandparents and babies and toddlers up to 5 years of age. These sessions provide opportunities for our specialist staff to provide strategies to support communication and behaviour, and ease transition into nursery/school, but it has also been an invaluable resource for parents to meet other parents in similar circumstances. As a result, this year families have formed a WhatsApp group to provide support to each other, outside of the toddler group times.



Tots Explorers

Following the success of our morning group, we started an afternoon group for families unable to make the morning session due to it being oversubscribed or because of morning commitments at nursery/pre-school.

Sensory Sessions

We offer bespoke sensory sessions for children and their parent carers who cannot attend a group session because their health needs preclude them or because it will be too overwhelming. The sessions provide stimulating or de-stimulating activities in a safe environment, that build up their confidence and ability, to help them be better equipped to deal with the world around them. Sensory environments can help de-stress and be highly absorbing, providing comfort and calm for overactive and distressed individuals.



Skills 4 Life Day Opportunities

This weekday group supports young people as they transition into adulthood, supporting them whilst in part-time education or when leaving full-time education, preparing them to go onto supported living.

Not only are important social and communication skills practised, vital life skills such as money handling, budgeting, travel training and employability skills, such as wood turning and gardening are taught. Meal planning, healthy eating, exercise, and sports such as swimming, dance and cycling also form part of the curriculum.



Big BOSP

Our Youth Club runs on alternate Tuesdays at the Skills for Life Centre and provides wonderful opportunity for young people aged 14 years plus to meet with peers. Sessions include quizzes, games, woodland activities, craft, light snack preparation and serving, X-box and Wii activities. Social anxiety has greatly reduced in many of the young people, and some have progressed to our over 18's Chill Zone club that takes place out in the community.

After School Club

Our after-school club is a great place for young people with SEND to make friends, have fun, and improve social communication and life skills in order to develop their independence. Activities included board games, quizzes, arts and crafts, treasure hunts, forestry activities, interactive group gaming and supporting the young people with their homework. A light evening meal/snack is included which the group will prepare and eat together. This club is currently open to pupils of Castledon School, Wickford where our Support Workers collect them using the BOSP minibus.

School's Out

Once schools started to re-open following the first lock-down, it was brought to our attention that some children and young people did not return to full-time education alongside their peers, because their school could not cope with their complex support needs along with COVID regulations. This was resulting in parent carers unable to work as they had to continue to their full-time caring duties.



In response, BOSP launched an emergency project to provide weekday care support for these children and young people. This enabled families to remain working whilst BOSP provided learning and developmental opportunities during the week with the aim of reducing the children and young people's isolation and providing them with the social stimulus, confidence and life skills required to enable them to be as independent as possible.

We continued our School's Out Project until the end of the school academic year in July 2022, successfully transitioning a number of children and young people back into full-time and part-time education.



Counselling

BOSP understands the challenges of caring for a child or young person with a disability or life-limiting illness, the effects it can have on the entire family and the impact having a disability can have on an individual's self-esteem and well-being. Our highly experienced Psychological Therapists/Integrative Counsellors can support the children/young people with a disability, their parents, siblings or extended family members.

Advocacy

Our part-time advocate provides individual or group support for families whose children will be transitioning to adult services, or from early years to pre-school/school. Support includes signposting, advice, personal budgets and liaising with professionals on behalf of families.

Our Volunteers

BOSP is very involved in the community and relies on voluntary help to enable us to do what we do. 41 volunteers assisted with the organisation and running of fundraising events, governance and support work at sessions this past year.

We would like to take this opportunity to thank our wonderful volunteers for their loyal support and service, and to acknowledge their valuable contribution through this most challenging of years.

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 continues and 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

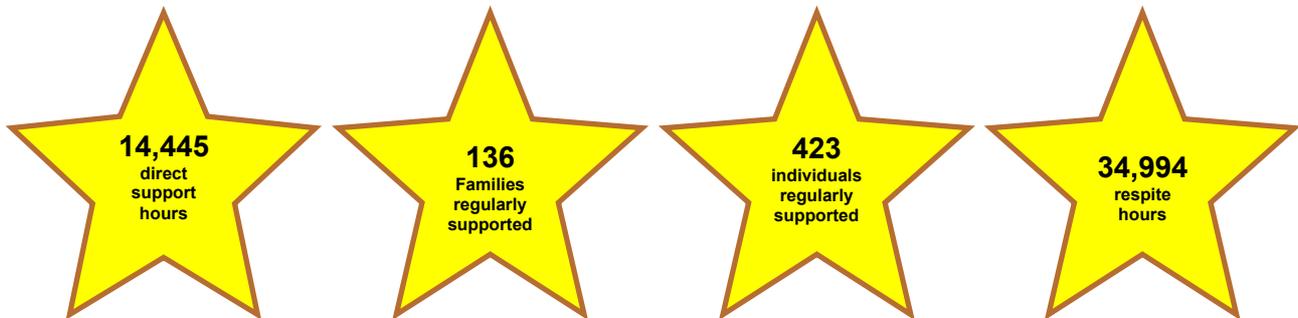


into the service. Many children and young people who attend BOSP have complex disabilities, having more than one condition. The table below summarises some of the conditions with which our beneficiaries are diagnosed:

<i>Diagnoses of BOSP Beneficiaries</i>	
<i>ADHD</i>	<i>Hemiplegia</i>
<i>Angelman Syndrome</i>	<i>Holoprosencephaly</i>
<i>Anxiety Emotional Dysregulation</i>	<i>Hypermobility Syndrome</i>
<i>Asperger's Syndrome</i>	<i>Hypotonia</i>
<i>Autism Spectrum Disorder</i>	<i>Impulsivity</i>
<i>Cask Syndrome</i>	<i>Lissencephaly</i>
<i>Cerebral Palsy</i>	<i>Low Muscle Tone</i>
<i>Chromosome Addition</i>	<i>Mental Health Conditions</i>
<i>Chromosome Deletion</i>	<i>Microcephaly</i>
<i>Corpus Callosum</i>	<i>Mutation in EEF1A2 gene</i>
<i>Cri du Chat Syndrome</i>	<i>Nystagmus</i>
<i>Diabetes (insipidus)</i>	<i>Oppositional Defiance Disorder</i>
<i>Double Incontinence</i>	<i>Sensory Processing Disorder</i>
<i>Downs Syndrome</i>	<i>Sleep Disorder</i>
<i>Dyslexia</i>	<i>Social Emotional Mental Health</i>
<i>Dyspraxia</i>	<i>Speech and Language Delay</i>
<i>Epilepsy</i>	<i>Tetrasomy 18p</i>
<i>Fragile X Syndrome</i>	<i>Thyroid Dysfunction</i>
<i>Fucosidosis</i>	<i>Tourette's Syndrome</i>
<i>Gastrostomy Feeding</i>	<i>Visual Impairment</i>
<i>Global Developmental Delay</i>	<i>West Syndrome</i>
<i>Hearing Impairment</i>	<i>White Sutton Syndrome</i>



Achievements and Performance



Over the last few years BOSP has been on an exciting journey of development and growth; launching new services, moving into new premises, receiving the Queen’s Award for Voluntary Service in 2022 (the highest award a voluntary group can receive, equivalent to an MBE), and growing income so that we can support more children and young adults with disabilities and life limiting illnesses, and give much needed respite to their families, enabling them to pursue their own leisure activities, work or catch up on much needed sleep.

We continue to deliver a premium service that combines matched care support with a high Support Worker to child/young person ratio, that is safe and accessible and affordable to families, adapting to changing circumstances as required.

As part of our continuous improvement, thanks to support from ‘The Key Fund - Social Enterprise Support Fund: Restart and Recover’ we were able to appoint Almond Tree Strategic Planning to assist BOSP’s Senior Management team and Board of Trustees to develop a five-year strategy for BOSP. This document describes our strategic approach and a high-level timeline for implementation of our plans and ambitions.

Having come through the pandemic we now face a range of new challenges including post-pandemic austerity and the cost-of-living crisis, which both increases our costs and places considerable pressure on fundraising from all sources. However, we feel we are well placed to respond flexibly to this dynamic context both financially and, in particular, because of the expertise and dedication of our staff. While our strategy covers a 3–5-year timespan, we recognise that the ever-changing context in which we deliver services and raise funds will require regular review and adaptation of our implementation plans, within this overall strategic framework.



(From left to right) Peter Davies – BOSP Chairman, Jodie Connelly – BOSP CEO, Simon Brice - Deputy Lieutenant for Essex, Lady Rosemary Ruggles-Brise - Deputy Lieutenant for Essex



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 Support Workers both virtually and away from their 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 have begun 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 and work.
- Ensure the children and young people have fun!

Support Worker observation records, photographs and comments from the children and young people, as well as feedback from families and external partners provided us with evidence of the positive impact our services have on the families we support.

Family Testimonials

*Names changed

- *"We just wanted to send you a huge "Thankyou" for all the wonderful care, support and consideration that *Luke receives at his Skills for Life club. He absolutely adores his sessions on a Friday and his laughter and eagerness to get there goes along way to explain the superb care he gets from such wonderful staff. As always your dedication is simply wonderful. Our wonderful young people are not always the easiest and handing over our trust is always heart wrenching, Peter* and I are just so lucky we never feel a need to worry with you all at BOSP!"*
- *"To BOSP, Thank you for all your love and support through the year, and thank you from all my family, we love you all loads."*
- *"We were glad to help a much worthy cause which has given us such support over the years."*
- *"I have only very positive things to say about BOSP. The people working at BOSP are really excellent ... they understand my son and he always enjoys it. I would give them 10 out of 10 for all aspects of the service. It's making a difference not just to my son but the whole family."*
- *"It is the ONLY club that my son can attend independently, where I haven't pre-selected the care team and the entertainment. This means that he's getting something that resembles a normal experience and at 14 this is an essential part of his social development. His able-bodied siblings have an extensive choice of club choices at an economical price, enabling them to explore different interests and independence levels. My son has just one that operates like BOSP. He is able to do things his way and have experiences that haven't been curated by his mother. This gives him a sense of pride and a huge amount of enjoyment."*
- *"The counselling saved me, it saved our marriage, thank you!"*



- *“BOSP gives him freedom from school and home. To make friends and have fun. He meets new adults and children, and learns to talk and listen to lots of people. He has progressed from hall based sessions to 'out and about', plus 'Thriftwood' which encourages lots of new physical activities too. All of which have built up his confidence , knowing he has the support and encouragement he needs.”*
- *“Many, many congratulations on your award, it is a well-deserved honour for your dedication, for not giving up when things are difficult, for loving and caring for all those families that are now part of your history, part of your lives.”*
- *“What amazing and well-deserved news! As a family who benefit directly from BOSP services I am so pleased to hear that all of your hard work and dedication to the children and young adults in your care has been formally recognised by this award. Well done to all involved xx”*
- *“Thank you so much for your kind words. I absolutely love working for BOSP and everyone involved has been so lovely and supportive. Spending time with all the incredible young people that attend is always a pleasure and never just a job but your appreciation really means a lot to me, so thank you.”*





Financial Review

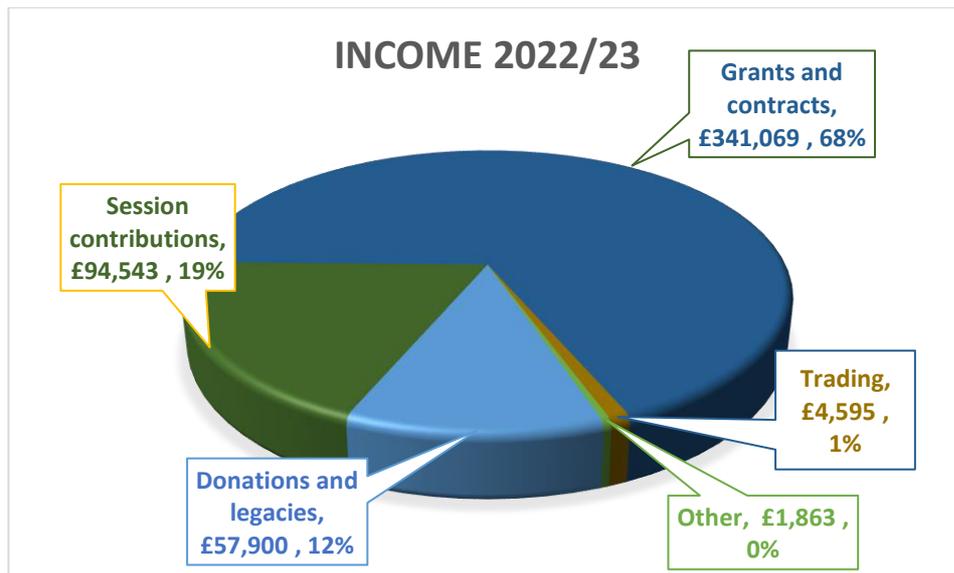
The Trustees are pleased to report that Community 360 Independent Examiners were appointed as independent examiner to the Charity for the year 2022/23.

The BOSP Statement of Financial Activities shows a net surplus for the year ended 31st March 2023 of £79,356 and our total funds stand at £365,156, with free reserves totalling £208,379.

Compared with the 2021/22 financial year, our expenditure increased by 4.7% and our income increased by 7.8% in 2022/23.

Our total income for 2022/23 was £499,970. This was raised through:

- Grants (£341,069) – Grants received to support our services
- Family contributions (£94,543) – Contributions received towards the provision of our services
- Donations (£57,900) – Donations include regular gifts, major donations, grants for general use, and money raised by local fundraising and community groups, businesses, and corporate partners
- Trading (£4,595) – Monies received from ticket sales for fundraising events, raffles, tombola, and goods sold at sessions and events
- Other (£1,863) – Income from investments

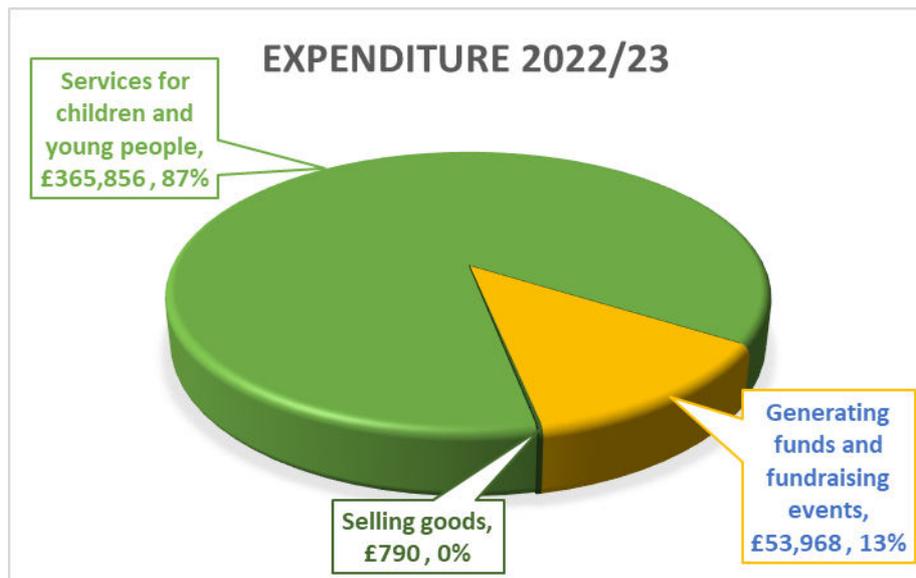


Our total expenditure for 2022/23 was £420,614. This was spent on:

- Services for children and young people (£365,856) – Costs incurred to provide our clubs and support services



- Fundraising and events (£53,968) - This includes costs of and fundraising events and marketing to engage new supporters and raise the funds needed to deliver BOSP's services to ensure our sustainability
- Selling goods (£790)



89p 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's contract with Essex County Council Short Breaks continued during 2022/23. This accounted for 18% of all our incoming resources and we are most grateful to them for their support. After several years, this funding will discontinue in 2023/24 following a revision of their model of support. During 2022/23 we also received charitable grants from the following trusts and foundations; Souter Charitable Trust, Angus Lawson Memorial Trust, The Bailey Thomas Charitable Fund, BBC Children In Need, The Boshier Hinton Foundation, Bruce Wake Charitable Trust, Cadbury Foundation, Charles S French Charitable Trust, Essex Community Foundation, Active Essex – Sports England Satellite Fund, Active Essex – Sports England Together Fund, Essex Youth Trust, Ewan Lane Music Foundation, Fowler Smith and Jones Trust, Global's Make Some Noise, The Worshipful Company of Grocers, Groundwork UK, Lloyds Bank Foundation, Masonic Charitable Foundation, Morrisons, Postcode Places Trust, The Cherry Family Foundation, The D'Oyly Carte Charitable Trust, The Fitton Trust, The Hedley Foundation, The Sylvia Adams Charitable Trust, Essex Community Foundation - NHS Charities Together, Harebell Centenary Fund, Garfield Weston Foundation, The Key Fund - Social Enterprise Support Fund: Restart and Recover, Basildon, Billericay and Wickford CVS, Asda Foundation, The Lions Club of Billericay, The Sir Jules Thorn Charitable Trust, Arnold Clark Community Fund.

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 examined the Charity's requirements for reserves in light of the main risks to the Charity. Considering such factors as requiring funds for unforeseen emergency or other unexpected needs, uncertainty regarding renewal of existing grants and the requirement to cover necessary expenditures in advance of receipt of income, the Trustees have established a policy whereby the organisations reserves should be between three and six months of the Charity's general running costs. As at 31st March 2023, BOSP held free reserves of £208,379, which approximates to 5 months' general running costs. On this basis, the Trustees believe that the reserves will enable the Charity to sustain optimal levels of service delivery and meet financial commitments when due.

To provide for future developments which cannot be met from future income, the Trustees have designated £100,000 of unrestricted funds towards the costs of new larger premises and £20,000 towards IT, and essential service development.

We envisage that during tough fiscal times, support will continue to be available for quality and valued specialist provision from organisations with an interest in the support of families who have children/young people with disabilities. On this basis, the Trustees believe 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.

Plans for Future Periods

Through on-going review and development of our Business Plan, we will aim to build new, and strengthen existing, relationships, forge local and corporate partnerships and look towards new models of delivery that will underpin a more sustainable future. We will also look to further develop our skilled volunteer base.

BOSP intends to continue to provide its existing core services for which it has become so well respected. However, 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, improving our digital presence and marketing to match the changing fundraising environment, identifying additional funding bodies to secure multi-year funding, and expanding our recently launched weekday services. We will continue to invest in our organisation and technology to ensure we can achieve these goals. Our goal of having our own inclusive activity/sports hall and sensory integration centre remains a long-term aspiration.

Post Balance Sheet Events

We anticipate higher UK inflation throughout the coming year to have an impact on the ability of our supporters to donate to charitable causes. However, thanks to our generous supporters and wonderful staff who have kept our services running throughout the last two difficult years, BOSP is in a good financial position. We are working hard to replace discontinued statutory, trust and grant income received in 2022/23 with new sources of funding and improve our digital presence to increase awareness of our vital work.



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 11th 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 five. The liability of individual members in the event of winding up of the Company is limited to £10.

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 Chief Executive Officer 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 considers 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

Registered name	BOSP Brighter Opportunities for Special People
Charity number	1107392
Company number	5284004
Registered office	The BOSP Office, Wat Tyler Country Park, Pitsea Hall Lane, Pitsea, Basildon, Essex, SS16 4UH
Our advisers	
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 31st March 2023 are as follows:

Peter Davies – Chairman

Joseph Lane – Vice Chairman

Daphne Horton

Lee Morse

William Rotheron



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 31st March 2023 and confirm I have made available all the information necessary for its preparation.

Approved by the Trustees on *12th December 2023*

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 31st March 2023**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £	Note
Income from:					
Donations and legacies	51,923	5,977	57,900	89,916	3
Charitable activities	94,543	341,069	435,612	356,903	4
Other trading activities	4,595	-	4,595	16,646	5
Investments	1,863	-	1,863	43	6
Other	-	-	-	143	7
Total income	152,924	347,046	499,970	463,651	
Expenditure on:					
Raising funds	48,781	5,977	54,758	56,102	8,9
Charitable activities	19,787	346,069	365,856	345,764	8,9
Total expenditure	68,568	352,046	420,614	401,866	
Net income/(expenditure)	84,356	(5,000)	79,356	61,785	
Transfer between funds	-	-	-	-	
Net movement in funds	84,356	(5,000)	79,356	61,785	
Reconciliation of funds					
Total funds brought forward	280,800	5,000	285,800	224,016	
Total funds carried forward	365,156	-	365,156	285,800	21,22

To provide for future developments, the Trustees have designated unrestricted funds of £100,000 towards the cost of new larger premises and £20,000 towards IT and essential service development. (2022: £44,000)

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 31st March 2023**

	Unrestricted Funds	Restricted Funds	31-Mar- 23 Total	31-Mar- 22 Total	Note
	£	£	£	£	
Fixed Assets					
Tangible Assets	36,777	-	36,777	50,140	14
Total Fixed Assets	36,777	-	36,777	50,140	
Current Assets					
Stock	658	-	658	889	15
Debtors & Prepayments	11,705	-	11,705	11,125	16
Cash at bank and in hand	340,014	135,168	475,183	360,411	17
Total Current Assets	352,377	135,168	487,545	372,424	
Liabilities					
Creditors falling due within one year	(23,998)	(135,168)	(159,166)	(136,764)	18,20
Net current assets	328,627	-	328,627	235,660	
Total assets less current liabilities	365,156	-	365,156	285,800	
Net Assets	365,156	-	365,156	285,800	
The funds of the charity:					21,22
Restricted funds	-	-	-	5,000	
Unrestricted funds					
Designated funds	120,000		120,000	44,000	
General funds	245,156	-	245,156	236,800	
Total Charity Funds	365,156	-	365,156	285,800	

To provide for future developments, the Trustees have designated unrestricted funds of £100,000 towards the cost of new larger premises and £20,000 towards IT and essential service development. (2022: £44,000)



Directors' Responsibilities:

For the year ending 31st March 2023, 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 *12th December 2023* and signed on their behalf by:

Peter Davies (Chairman)

Joe Lane (Vice Chairman)



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:

Asset category	Annual rate
Land and buildings	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 £340,014 (2022: £264,442), restricted income funds £135,168 (2022: £113,969).

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

	2023	2022
General donations	55,874	86,624
Gift aid	968	398
Gifts in kind	1,058	2,894
Total donations and legacies	57,900	89,916

Income from donations, grants and legacies was £57,900 (2022: £89,916) of which £51,923 was unrestricted (2022: £36,922) and £5,977 was restricted (2022: £52,994). The value of goods donated to the Charity is estimated at £1,058 (2022: £2,894). 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

	2023	2022
Session contributions	94,543	75,197
Grants and contracts	341,069	281,706
Total income from charitable activities	435,612	356,903

Income from charitable activities was £435,612 (2022: £356,903) of which £94,543 was unrestricted (2022: £75,197) and £341,069 was restricted (2022: £281,706).



5 Income from other trading activities

	2023	2022
Fundraising events	1,247	11,128
Raffle and tombola	2,370	3,678
BOSP stars and Christmas cards	176	463
Staff t-shirts and DBS checks	802	877
Sponsorship	-	500
Total income from other trading activities	4,595	16,646

6 Investment income

Investment income of **£1,863** (2022: £43) arises from money held in interest bearing deposit accounts.

7 Other income

Other income of **£nil** (2022: £143).

8 Resources expended

	Direct costs	Allocated costs	2023	2022
<i>Costs of raising funds:</i>				
Generating donations & fundraising events	40,241	13,727	53,968	55,414
Costs of goods sold	589	201	790	688
<i>Expenditure on charitable activities:</i>				
Services for children and young people	262,626	103,230	365,856	345,764
Total expenditure	303,456	117,158	420,614	401,866

Total expenditure for the year was £420,614 (2022: £401,866) of which £352,046 was restricted (2022: £329,269).

9 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	2023	2022
General office	34,033	-	34,033	29,291
Information technology	4,404	-	4,404	4,127
Independent examination	-	700	700	700
Legal and other professional fees	-	3,583	3,583	83
Salaries, wages and related costs	74,437	-	74,437	63,893
Trustee and other business meetings	-	-	-	125
	112,875	4,283	117,158	98,219



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

	2023	2022
Salaries and wages	302,081	292,501
National Insurance costs	19,626	14,689
Pension costs	-	3,946
	321,707	311,136

The key management personnel comprise the trustees, Chief Executive Officer, Senior Charity Administrator, Financial Controller and Services Manager. The total employee benefits of the key management personnel were £106,345 (2022: £105,025).

No employees had employee benefits in excess of £60,000 (2022: 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 (2022: nil). No Charity trustee received payment for professional or other services supplied to the Charity (2022: nil).

11 Staff numbers

	<u>Headcount</u>		<u>FTE</u>	
	2023	2022	2023	2022
Admin and support	2	2	2	2
Fundraising	2	2	1	1
Charitable activities	51	51	9	9
	55	57	12	12

12 Related party transactions

During the year ended 31st March 2023, there were no related party transactions (2022: nil).

13 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.

14 Tangible fixed assets

	Land & Buildings	Equipment	Vehicles	Total
Cost:				
As at 1st April 2022	22,027	29,765	43,561	95,353
Additions in the year	-	1,155	-	1,155
As at 31st March 2023	22,027	30,920	43,561	96,508
Depreciation:				
As at 1st April 2022	12,759	24,246	8,208	45,213
Charge for the year	3,179	3,897	7,442	14,518
As at 31st March 2023	15,938	28,143	15,650	59,731



Net Book Value:

As at 1st April 2022

9,268 5,519 35,353 50,140

As at 31st March 2023

6,089 2,777 27,911 36,777

15 Stock

	31-Mar-23	31-Mar-22
Christmas cards	153	226
BOSP stars	4	1
T-shirts and fleeces	501	662
	658	889

16 Debtors

	31-Mar-23	31-Mar-22
Trade debtors	4,578	2,793
Prepayments & accrued income	7,127	8,332
	11,705	11,125

17 Cash at bank and in hand

	31-Mar-23	31-Mar-22
HSBC current account	49,429	37,249
HSBC BMM account	339,326	237,098
CAF deposit account	85,000	85,011
Soldo prepaid account	636	465
Cash in hand	325	465
Undeposited funds	467	130
	475,183	360,411

18 Creditors: amounts falling due within one year

	31-Mar-23	31-Mar-22
Sundry creditors	2,015	4,396
Taxation and social security costs	4,070	5,155
Accrued expenses	734	4,529
Short-term compensated absences (holiday pay)	4,027	4,336
Deferred income	147,479	117,503
Pension costs	841	783
	159,166	136,764

19 Contingent assets

As at 31 March 2023, the Charity had not been notified of any legacies for which the criteria for income recognition have not been met.



20 Deferred income

Deferred income comprises session contributions and funding received for service provision and development.

	31-Mar-23	31-Mar-22
Balance as at 1st April	117,503	89,608
Amount deferred in the year	476,051	396,667
Amount released in the year	(446,075)	(368,772)
Balance as at 31st March	147,479	117,503

21 Analysis of charitable funds

Movement in unrestricted funds

	Funds 01-Apr-22	Incoming resources	Resources expended	Transfers	Funds 31-Mar-23
General funds	236,800	152,924	(68,320)	(76,000)	245,404
Designated Funds:					
- Premises	25,000			75,000	100,000
- IT	4,000			1,000	5,000
- Service Development	15,000			-	15,000
Total	280,800	152,924	(68,320)	-	365,404

Movement in restricted funds

	Funds 01-Apr-22	Incoming resources	Resources expended	Transfers	Funds 31-Mar-23
Services for children & young people	5,000	273,776	(278,776)	-	-
Equipment and toys	-	2,269	(2,269)	-	-
Organisation development	-	71,001	(71,001)	-	-
Total	5,000	347,046	(352,046)	-	-

22 Analysis of net assets between funds

	General fund	Designated fund	Restricted fund	Total funds 31-Mar-23	Total funds 31-Mar-22
Tangible fixed assets	36,777	-	-	36,834	50,140
Cash at bank and in hand	220,014	120,000	135,168	475,183	360,411
Other net current assets/(liabilities)	(11,387)	-	(135,168)	(146,555)	(124,751)
Creditors of more than one year	-	-	-	-	-
Total	245,404	120,000	-	365,404	285,800

To provide for future developments, the Trustees have designated unrestricted funds of £100,000 towards the cost of new larger premises and £20,000 towards IT and essential service development. (2022: £44,000)

BOSP BRIGHTER OPPORTUNITIES FOR SPECIAL PEOPLE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of BOSP Brighter Opportunities For Special People for the year ended 31 March 2023 which are set out on pages 19 to 28.

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.

David Courtier FMAAT AATQB for and on behalf of:
Community360

Winsley's House, High Street, Colchester, Essex



Date 18/12/2023