

CHARITY NUMBER: 1141024

BIG HELP PROJECT
(A Registered Incorporated Charity)
REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 March 2021

BIG HELP PROJECT

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BIG HELP PROJECT

LEGAL & ADMINISTRATIVE INFORMATION for the year ended 31 March 2021

TRUSTEES:

Peter Mitchell
Colette Goulding
Steven Bolger
Jennifer McGuinness
Kenneth Eaton

Executive Chair
Assistant CEO

OTHER KEY PERSONNEL

Mike Black
Simon Cowie

Director of Housing
Chief Operating Officer

REGISTERED OFFICE:

Hope House
212H Boaler Street
Liverpool
L6 6AE

CHARITY NUMBER:

1141024

AUDITOR:

Leslie Eriera
LESLIE ERIERA & CO ACCOUNTANTS
11-17 Fowler Road
Ilford
Essex
IG6 3UJ

ACCOUNTANT:

Mark Roberts FCCA
CHARTERED CERTIFIED ACCOUNTANTS
13 Clinton Place
Liverpool
L12 7HB

REPORT OF THE TRUSTEES (INCLUDING THE TRUSTEES' ANNUAL REPORT)
for the year ended 31 March 2021

The trustees of the Charity present their report with the financial statements for year the ended 31 March 2021. The legal and administrative information set out on page 1 forms part of this report. The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees are responsible for the management and administration of the Charity's properties and funds in accordance with our trust deed dated 6 February 2011. Except where otherwise agreed, every issue may be determined by a simple majority of the votes cast at a meeting of the Trustees. A resolution which is in writing and signed by all trustees is as valid as a resolution passed at a meeting. Each Trustee has one vote on each issue, in the event of a tie the Chair of the meeting has a second deciding vote.

TRUSTEES

The trustees during the year under review, who are appointed by the members in accordance with procedures set out in the Memorandum and Articles, were:

Peter Mitchell
Colette Goulding
Steven Bolger
Jennifer McGuinness (appointed 01.09.20)
Kenneth Eaton (appointed 20.09.20 - resigned 01.12.20)

Much of the Charity's work focuses upon providing advice and support to local people of varying age groups with a variety of problems and from varied backgrounds. The trustees seek to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body. The trustees are familiar with the practical work of the charity and are encouraged to attend regular training, feedback and update sessions.

RISK MANAGEMENT

The trustees have conducted a review of the major risks to which the Charity is exposed and where appropriate, systems or procedures have been established to mitigate the risks the Charity faces. External risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to the premises. Standards are monitored both internally and externally to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

ORGANISATIONAL STRUCTURE

The trustees meet regularly and are responsible for the strategic direction and policy of the Charity. The managers also attend these meetings but have no voting rights. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the managers, volunteers and finance & administration staff. There is shared responsibility for ensuring that the Charity delivers the services specified, that key performance indicators are met and that the staff team continues to develop their skills and working practices in line with good practice.

The principal objects and activities of the Charity in the year under review continued to focus on the provision of advice, information and support to young people and adults together with the development and coordination of community based projects and initiatives within Knowsley, Sefton and the Liverpool City Region. The Charity has continued to achieve this by providing tailored advice and support on a wide range of issues including Welfare Rights, Debt, Knowsley Foodbank, and Next Steps Employability. In addition, resources and facilities are provided to advance the well being and improve the conditions of life and the education of people in the area. In achieving these objectives, the Charity operates a number of projects and initiatives and works in partnership with other agencies to secure the widest range of services is available that best matches the needs of its client population.

OBJECTIVES AND ACTIVITIES

In so far as it is complementary to the Charity's objects, the Charity is guided by both local and national policy. Advice from local organisations has proved invaluable to the Charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

ACHIEVEMENTS AND PERFORMANCE

The Charity has seen an increased and continuing demand for its services and now operates at various locations in the area and has had some success in obtaining commitments for future funding to enable it to further its aims. The trustees are continuing to seek additional funding to support future operational plans.

The year between April 2020 and March 2021 was the most challenging year that Big Help Project has ever faced in 10 years, but of course, it was the most challenging for over 100 years for our country. At the start of the pandemic Big Help Project were feeding circa 350 people per week. At the peak of the first lockdown this increased to 3000 people per week. Working closely with KMBC we put together a support package for everyone who presented as vulnerable in Knowsley and surrounding areas.

The trustees are incredibly grateful for the hard work and commitment of all our staff team and for the amazing support we have received from local people and business through the most difficult time.

This year saw the growth of supporting people with homelessness and our pivotal programme of Freshstart has grown expediently. This year has enabled Big Help Project to grow its fiscal base and as a result of grant funding, the trustees hope that over the next 2/3 years, long term financial sustainability will be embedded into the charity.

BIG HELP PROJECT

AUDITOR'S REPORT TO THE TRUSTEES OF BIG HELP PROJECT

for the year ended 31 March 2021

Opinion

We have audited the financial statements of Big Help Project (the 'charity') for the period ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Charities Act 2011

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, of company law, for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is 'necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144* of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Leslie Eriera
LESLIE ERIERA & CO ACCOUNTANTS
11-17 Fowler Road
Ilford
Essex
IG6 3UJ

20 January 2022

Leslie Eriera is eligible for appointment as auditor of the charity by virtue of his eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BIG HELP PROJECT**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**
for the year ended 31 March 2021

RESTRICTED INCOME FUNDS	2021	2020
	£	£
INCOMING RESOURCES		
From charitable activities:		
Income	9,486,263	950,740
Investment Income - UK Interest Receivable	0	0
TOTAL INCOMING RESOURCES	9,486,263	950,740
RESOURCES EXPENDED		
Charitable Activities	(6,598,437)	(927,224)
Governance Costs	(3,000)	(2,000)
TOTAL RESOURCES EXPENDED	(6,601,437)	(929,224)
NET INCOMING RESOURCES		
- Net Income for the year (note 3)	2,884,826	21,517
Tax on Profit/Loss on Ordinary Activities	0	0
TOTAL FUNDS BROUGHT FORWARD	157,516	135,999
TOTAL FUNDS CARRIED FORWARD	3,042,341	157,516

BIG HELP PROJECT

BALANCE SHEET

as at 31 March 2021

	Notes	£	2021	£	£	2020	£
FIXED ASSETS							
Tangible assets				47,546			13,691
Investments				2			2
				<u>47,548</u>			<u>13,693</u>
CURRENT ASSETS							
Stock	4	230,500			190,000		
Debtors	5	2,642,310			67,390		
Cash at bank and in hand		879,820			14,058		
		<u>3,752,630</u>			<u>271,448</u>		
CREDITORS							
Amounts falling due within one year	6	757,836			127,625		
NET CURRENT ASSETS				<u>2,994,794</u>			<u>143,823</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				3,042,342			157,516
NET ASSETS				<u>3,042,342</u>			<u>157,516</u>
FUNDS							
Restricted & Unrestricted Income Funds	7			<u>3,042,342</u>			<u>157,516</u>

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charity prepares accounts which accord with the accounting records, and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year, and of its income and expenditure for each financial year in accordance with the accounting requirements and methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005).

The financial statements were approved by the Board of Trustees and signed on it's behalf by

Peter Mitchell

20 January 2022

BIG HELP PROJECT

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

This year income from both The Big Help Project and Big Help Trading Ltd (CRN 09366282) would combine to over £1.4m. Consolidated, combined accounts can be made available upon request."

The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activities are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by performance.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Fixed Assets

Individual fixed assets costing £3,000 or more are capitalised at cost.

2. STAFF COSTS

	2021	2020
	£	£
Staff Salaries & NI	471,807	289,584
Employers Pension	6,771	2,712
	<u>478,578</u>	<u>292,296</u>

No employees received emoluments of more than £60,000

The average weekly number of full time equivalent employees during the year was as follows:

	2021	2020
	Number	Number
Advice, information and project work	40	22

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NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2021

3. NET EXPENDITURE

	2021 £	2020 £
This is stated after charging:		
Audit & Accountancy Fees	3,000	2,000

4. STOCK

	2021 £	2020 £
Purchases	230,500	190,000
	230,500	190,000

5. DEBTORS

	2021 £	2020 £
<i>Due within one year</i>		
Trade Debtors	80,359	10,200
Other Debtors	2,561,951	57,190
Prepayments & Accrued Income	-	-
	2,642,310	67,390

6. CREDITORS

	2021 £	2020 £
<i>Due within one year</i>		
Bank Loans & Overdrafts	-	-
Trade Creditors	741,996	61,319
Other Taxes & Social Security Costs	10,267	35,760
Other Creditors	3,573	28,546
Accruals & Deferred Income	2,000	2,000
	757,836	127,625

7. FUNDS

	Restricted Income Funds £
At start of year	157,516
Net incoming resources for the year	2,884,826
At end of year - Advice, information, support & training represented by net current assets	<u>3,042,342</u>

BIG HELP PROJECT

INCOME AND EXPENDITURE ACCOUNT for the year ended 31 March 2021

	2021		2020	
	£	£	£	£
Income				
Grants, Contracts & Donations	7,182,794		788,797	
Other Income	709,503		161,943	
Rental Income	1,593,966		0	
Interest Receivable	0		0	
		9,486,263		950,740
Distribution Costs				
Opening Stock	190,000		84,000	
Grants & Support	2,583,000		0	
Purchases	204,995		239,895	
Community Events & Hospitality	6,328		14,948	
Direct Costs	17,379		109,770	
Rental Costs	2,697,004		0	
Closing Stock	(230,500)		(190,000)	
	<u>5,468,205</u>		<u>258,612</u>	
Administration Expenses				
Staff Salaries & NI	471,807		289,584	
Employers Pension	6,771		2,712	
Rent & Rates	11,708		109,244	
Insurance	194,170		15,882	
Light & Heat	30,846		8,864	
Repairs & Maintenance	11,307		18,293	
Advertising & Marketing	517		1,895	
Motor & Travel	11,154		7,079	
Telephone	3,734		2,470	
Printing, Postage & Stationery	6,334		2,335	
Computer & Internet	9,604		1,363	
Subscriptions	8,313		4,142	
Sundry Expenses	508		51	
Professional Fees	344,595		197,574	
Audit & Accountancy Fees	3,000		2,000	
Depreciation	15,849		4,564	
Bank Charges	1,498		719	
Interest Payable	1,519		1,842	
	<u>1,133,232</u>		<u>670,611</u>	
Total Expenditure		6,601,437		929,224
Net Income		<u>2,884,826</u>		<u>21,517</u>