

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2021
FOR
BIGMOOSE CHARITY**

Green & Co
Chartered Certified Accountants
Pembroke House
Llantarnam Park Way
Cwmbran
Torfaen
NP44 3AU

BIGMOOSE CHARITY

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BIGMOOSE CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2021

The trustees present their report with the financial statements of the charity for the year ended 31st July 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The relief of poverty, hardship and distress for homeless people in the Cardiff area and such other places as may seem appropriate from time to time by:

- 1). The rehabilitation of the homeless by the provision of education, training and work opportunities with the purpose of developing their skills to enable them to gain employment in the future and thereby develop a sense of self-worth and dignity through having a self-supporting life.
- 2). Supporting the work of other charities that help the homeless by the exchange of resources, information and expertise.

Furthermore, the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other social disadvantage by providing grants or other support to charities working in the Cardiff area.

Significant activities

- 1). Running organised events to raise funds and awareness for the causes supported by Bigmoose, including our annual 'Supertri' event, a triathlon for disabled children.
- 2). Fundraising through externally run events, such as the Cardiff Half Marathon.

Grantmaking

The charity will make grants where deemed appropriate to assist third parties that enable the charity to meet its aims and objectives, such as to subsidise employment of the homeless.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year had many challenges with the pandemic and lots of fundraising opportunities such as big races were cancelled or postponed. However, we still had a wonderful year. Our focus throughout the pandemic was on people's mental health and we have continued to provide therapy for people who need it. We have had 5 people tell us that without our intervention they would've taken their own life, this has given us drive to make 2022 our biggest year yet. Our focus continues to be helping people with their mental health to ultimately prevent suicide and reduce homelessness.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179222

Principal address

4-5 Frederick Street
Cardiff
South Glamorgan
CF10 2DB

BIGMOOSE CHARITY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JULY 2021**

Trustees

C R Smith

K King

T Jenner

Independent Examiner

Green & Co

Chartered Certified Accountants

Pembroke House

Llantarnam Park Way

Cwmbran

Torfaen

NP44 3AU

Approved by order of the board of trustees on 3rd March 2022 and signed on its behalf by:



C R Smith - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BIGMOOSE CHARITY**

Independent examiner's report to the trustees of Bigmoose Charity

I report to the charity trustees on my examination of the accounts of Bigmoose Charity (the Trust) for the year ended 31st July 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement - matters of concern identified

I have completed my examination.

I have identified the following matter of concern:

The charity has made loans amounting to £15,683 to Bigmoose Coffee Company Ltd. Bigmoose Coffee Company Ltd is under the control of one of the charities trustees.

£10,266 of the loan was repaid on 08/12/2021.

I confirm that no other matters have come to my attention that give me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Edwin Gooderham
Green & Co
Chartered Certified Accountants
Pembroke House
Llantarnam Park Way
Cwmbran
Torfaen
NP44 3AU

3rd March 2022

BIGMOOSE CHARITY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,956	21,000	27,956	48,793
EXPENDITURE ON					
Raising funds		-	4,965	4,965	33,829
Other		-	-	-	7,860
Total		-	4,965	4,965	41,689
NET INCOME		6,956	16,035	22,991	7,104
RECONCILIATION OF FUNDS					
Total funds brought forward		19,367	-	19,367	12,263
TOTAL FUNDS CARRIED FORWARD		26,323	16,035	42,358	19,367

The notes form part of these financial statements

BIGMOOSE CHARITY

BALANCE SHEET 31ST JULY 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	4	15,683	-	15,683	10,243
Cash at bank		10,640	16,035	26,675	9,124
		<u>26,323</u>	<u>16,035</u>	<u>42,358</u>	<u>19,367</u>
NET CURRENT ASSETS		<u>26,323</u>	<u>16,035</u>	<u>42,358</u>	<u>19,367</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>26,323</u>	<u>16,035</u>	<u>42,358</u>	<u>19,367</u>
NET ASSETS		<u>26,323</u>	<u>16,035</u>	<u>42,358</u>	<u>19,367</u>
FUNDS	5				
Unrestricted funds				26,323	19,367
Restricted funds				16,035	-
TOTAL FUNDS				<u>42,358</u>	<u>19,367</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3rd March 2022 and were signed on its behalf by:



C R Smith - Trustee

BIGMOOSE CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2021 nor for the year ended 31st July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2021 nor for the year ended 31st July 2020.

BIGMOOSE CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST JULY 2021

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	48,793
EXPENDITURE ON	
Raising funds	33,829
Other	7,860
Total	41,689
NET INCOME	7,104
RECONCILIATION OF FUNDS	
Total funds brought forward	12,263
TOTAL FUNDS CARRIED FORWARD	19,367

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Bigmoose Coffee Company Ltd	15,683	10,243

5. MOVEMENT IN FUNDS

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	19,367	6,956	26,323
Restricted funds			
Restricted funds	-	16,035	16,035
TOTAL FUNDS	19,367	22,991	42,358

BIGMOOSE CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST JULY 2021

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,956	-	6,956
Restricted funds			
Restricted funds	21,000	(4,965)	16,035
TOTAL FUNDS	<u>27,956</u>	<u>(4,965)</u>	<u>22,991</u>

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	12,263	7,104	19,367
TOTAL FUNDS	<u>12,263</u>	<u>7,104</u>	<u>19,367</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,793	(41,689)	7,104
TOTAL FUNDS	<u>48,793</u>	<u>(41,689)</u>	<u>7,104</u>

BIGMOOSE CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST JULY 2021

5. MOVEMENT IN FUNDS - continued

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

	At 1.8.19 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	12,263	14,060	26,323
Restricted funds			
Restricted funds	-	16,035	16,035
TOTAL FUNDS	<u>12,263</u>	<u>30,095</u>	<u>42,358</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,749	(41,689)	14,060
Restricted funds			
Restricted funds	21,000	(4,965)	16,035
TOTAL FUNDS	<u>76,749</u>	<u>(46,654)</u>	<u>30,095</u>

6. RELATED PARTY DISCLOSURES

At the year end, the charity was owed £15,683 (2020 - £10,243) by Bigmoose Coffee Company Ltd, a company under the control of one of the charity's trustees.

BIGMOOSE CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2021

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	6,956	-	6,956	42,393
Grants	-	21,000	21,000	6,400
	<u>6,956</u>	<u>21,000</u>	<u>27,956</u>	<u>48,793</u>
Total incoming resources	<u>6,956</u>	<u>21,000</u>	<u>27,956</u>	<u>48,793</u>
EXPENDITURE				
Other trading activities				
Event entry fees	-	-	-	8,995
Event sponsorship	-	-	-	7,500
Event clothing	-	-	-	3,961
Event purchases	-	-	-	196
Counselling fees	-	4,965	4,965	2,040
Employment sponsorship	-	-	-	11,137
	<u>-</u>	<u>4,965</u>	<u>4,965</u>	<u>33,829</u>
Other				
Administrative expenses	-	-	-	396
Repairs and renewals	-	-	-	358
Donations	-	-	-	7,106
	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,860</u>
Total resources expended	<u>-</u>	<u>4,965</u>	<u>4,965</u>	<u>41,689</u>
Net income	<u>6,956</u>	<u>16,035</u>	<u>22,991</u>	<u>7,104</u>

This page does not form part of the statutory financial statements