BIG BROTHERS BIG SISTERS UK FOUNDATION

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

Company registration number: 12043014

Charity registration number: 1191881

BIG BROTHERS BIG SISTERS UK FOUNDATION
FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2022

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BIG BROTHERS BIG SISTERS UK FOUNDATION
REFERENCE AND ADMINISTRATIVE INFORMATION
YEAR ENDED 30 JUNE 2022

Status
Big Brothers Big Sisters UK Foundation is a company limited by guarantee (registration number: 12043014) and granted charitable status by the Charity Commission (registration number 1191881).

Trustees (also known as Directors)
Mr Nicholas Booth MVO
Ms Lucy Butler
Mr Paul Gibbs
Mr Jeffrey Shear

Registered office
6 Wingfield Close,
Ewelme
Wallingford
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OX10 6JY

Independent examiner
Joshua Kingston BSc, ACA
Burton Sweet Limited
The Clock Tower
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The Trustees present their report and the unaudited financial statements for the year ended 30 June 2022.

OBJECTIVES AND ACTIVITIES

Background to Big Brothers Big Sisters UK

Big Brothers Big Sisters UK Foundation (BBBS UK) successfully registered as a charity in July 2020. This report is for the period July 2021 – June 2022.

Big Brothers Big Sisters is the world's largest mentorship programme, started in the USA 100+ years ago. The UK programme was initiated after witnessing first-hand the impact of the American model. The organisation pairs adult volunteer mentors, Big Siblings, with children, Little Siblings, in open ended supportive community-based relationships, to help young people with their development, self-confidence, self-esteem and connections into the community, with the ultimate aim of avoiding risky behaviours and improving their chances of a successful childhood.

Academic research in the US has demonstrated that Little Brothers and Little Sisters are:

- Less likely to start using drugs or alcohol
- Feel more competent about schoolwork
- Attend school more - Get better grades
- Have better relationship with their parents and peers

The programme provides valuable relationships for young people who need a stable and consistent adult in their life. Big Brothers Big Sisters models also operate in other countries such as Australia, Canada, New Zealand, Ireland, Israel and others.

BBBS UK formed in 2020 after Oxfordshire County Council ran a successful scheme in partnership with Oxford Hub using the BBBS concept (from 2017). Building on the success in Oxfordshire, BBBS UK Foundation is now supporting other areas in the UK to start the programme through partnerships with Local Authorities and community organizations.

BBBS UK Vision

To establish a UK-wide model of high quality long-term youth mentoring, rooted in international best practice and locally embedded in Children Services.

Building on the successful US brand and programme, BBBS UK is adapting the model to the UK context. Reviewing the environment, we are initially focussing our efforts on providing support to primary school aged children on the edge of care.

Local authorities' Children's Services have increasingly come under pressure year on year. Government funding for Local Authorities has fallen by an estimated 49.1% in real terms from 2010 to 2018 which has translated to cuts in early intervention services. This is combined with rising numbers of children involved with Children's Services. In 2018, 53790 children were subject to a Child Protection plan, which is a 25% increase since 2011. In 2018, 404710 were subject to a Child in Need Plan which constitutes a 9.5% increase since 2011. In England the number of looked after children has increased every year since 2008.

We are therefore working in partnership with Local Authorities and local community partners to create networks of open-ended mentoring relationships delivered locally but within a national framework of oversight and evaluation. This alternative model of early intervention and prevention focused programming has the potential to positively impact the lives of some of our country's most vulnerable young people.

The Programme

We aim to support Little Siblings where they need more supportive adults in their life. Our target group is primary school age (at point of referral) but as relationships are open ended they can remain in the programme in the long-term. Children on the edge of care may:

- have a chaotic, unstable and unpredictable home life.
- be lacking confidence with limited opportunities to be a young person.
- have experienced trauma and neglect and have complex and fragmented childhoods.

In practical terms, families tend to be open to early help, in Children In Need or Child Protection plans. The programme is based on providing the child with quality time that is consistent and regular with certain characteristics:

- Focus on positive activities such as arts and crafts, learning to try new activities, fishing, bike rides, swimming.
- Builds long-term interests and hobbies for children.
- Provides opportunities to develop a long-term relationship.
- Provides connections into the wider community.

Big Brothers and Big Sisters are local volunteers recruited by the community partner organisation. Safeguarding is of paramount importance and the Local Authority carries out the DBS checks. Training and ongoing mentor support is provided by the community partner. BBBSUK provides training, start-up funds where needed, a national evaluation framework and an integrated database for programme management and oversight.

Pilot Programme

To test our approach we have been working with a pilot programme in Oxfordshire which has run for three years. It has developed a successful scheme run in partnership between Oxford Children's Services and the Oxford Hub.

In Oxfordshire, particular priorities have been:

- Children being stepped down from CP / CIN plans who may benefit from more community support to sustain the positive trend
- Younger siblings of children involved in exploitation or other offending activity
- Children returning home after a period in care
- Children whose siblings have very high needs (e.g. disability) where families are struggling to cope

The mentoring is typically for four hours a week.

The Role of BBBS UK in Local Delivery

This first year reflects the formation of the charity where the trustees have set out to establish the vision, aims and annual objectives. The business plan for the year for BBBS UK was to develop:

- Infrastructure of the national body and appointment of initial Trustees
- Fundraising strategy
- Legal agreement for all partners: local authority, community partner and BBBS UK
- Robust Theory of Change
- Evaluation Model
- Digital Platform
- Logo and Branding
- Development of all support functions for local partners
    - Training & recruitment practices (inc. accreditation)
    - Identify and build local partners

Public Benefit

In shaping the objectives for the year and planning activities, the Trustees have considered the Charity Commission's guidance on public benefit, including guidance 'public benefit: running a charity (PB2)'

ACHIEVEMENTS AND PERFORMANCE

Progress July 2021 – June 2022

In the first year of formation (2020/21), the trustees set out to establish the vision, aims and annual objectives. The table below sets out the business plan objectives for that year alongside progress from July 2021- June 2022:

Objective	**Progress July 2021 – June 2022**
• Infrastructure of the national body and appointment of initial Trustees	A Board of four Trustees appointed. Limited infrastructure appropriate for its size and development established including registration at

	the Charity Commission and Companies House, bank account and officers.
• Identify further funding as necessary.	Key funders have generously supported the initial stages of development. We continue to work to identify and secure ongoing and future funding.
• Sign off the Legal agreement for all partners: local authority, community partner and BBBS UK	The charity specialist solicitors, Bates Wells, worked closely with BBBS UK to create the three way legal agreement which has all required policies and procedures attached. It has now been adopted by 2 local authorities and community organisations.
• Robust Theory of Change	BBBS commissioned Dartington Service Design Lab to develop our core model, process map and Theory of Change. All now completed and guiding services development locally.
• Complete the Evaluation Model and Theory of Change, and implement the evaluation processes for any new partnership.	With the core model, process map and Theory of Change developed we were able to finalise the evaluation model working with the Evidence Based Practice Unit at Anna Freud and UCL. Core data regarding numbers of children, mentors and matches along with number of meetings etc is recorded on our digital platform. Additional forms are used to collect qualitative data. This is now implemented in Surrey and due to be agreed in West Sussex.
• To complete the initial online platform development, and plan for ongoing improvement and development	Completed and in use.
• Logo and Branding Guidelines	Completed and implemented.
• Development of all support functions for local partners	BBBS advises local community partners plan what support functions will be needed for their organisation, location and community. We also provide 'white label' policies and procedures, mentor job descriptions, and train the trainer mentor training. We will continue to review this area of support to adapt as necessary.
• Training & recruitment practices (inc. accreditation) - Identify and build local partners	As above.
• Compile the 'Onboarding Information and Training Manual' for local community partners.	Practical tools and processes completed – yet to be compiled into a printable version.

• Identify two new partnerships and support their BBBS UK onboarding and programme implementation, plus a pipeline of potential new areas	1 new partnership was identified; Surrey County Council working with Guildford Action as their community partner. The negotiations with the local authority took approx. 18 months to complete which was very much longer than anticipated. We are grateful to both Guildford Action and Surrey County Council for staying with the process and remaining committed to delivering BBBS. The main reason for this seemed to be complex local authority decision and permission processes taking a long time.

Future Plans 2022/23

It is sometimes hard to recall the challenging times of the pandemic as we all get back to 'normal'. However, the impact on the charities and on children and young people has been traumatic. Moreover, events since the end of lock down have dramatically affected our economy and impacted charities detrimentally. This means BBBS is more important than ever, yet we are operating in a particularly challenging financial climate.

We are delighted that we have been able to fulfil our projections regarding the number of sites in development, and feel our modest plans were realistic given the environment. We plan to continue this considered and modest development, especially given the length of lead-in time that seems to be necessary.

We are also delighted to have connected the community organisations – the Pilot project and new areas – to start the peer to peer learning exchange and support. This is an area we wish to support and promote next year.

We plan for 2022/23 to be a 'short' year as we move to and end of March financial year to coincide more easily with funders and other government bodies. This means it will be a 9 month year.

We have three main areas for development in 2022/23:

1. Ensure a third site is located and developed.
2. Support the bedding in of BBBS services in the local areas.
3. Secure funding for the organisations future.

These objectives include:

- Onboarding and supporting delivery in Surrey.
- Building relationships with Guildford Action and learning from their experiences.
- Supporting peer to peer learning exchange and mutual support between Guildford Action, Oxford Hub and BBBS (plus any new area).
- Identify and support the onboarding and delivery in the second BBBS site.
- Promotion and awareness raising of BBBS UK via our communications plan.
- Identify potential sites for future BBBS delivery.
- First collation of service delivery evaluation data and review.
- Review and update of the 'Onboarding Information and Training Manual' for local community partners.

As this year draws to a close, BBBS UK has successfully completed all the internal infrastructure necessary to support our model of delivery in the UK. With the core model, process map, online platform, legal agreement, evaluation model and white label policies and procedures completed and ready for use we have completed a huge amount. BBBS UK is well placed to support local delivery and support the development of strong community partnerships and local cohesion. We are looking forward to the year ahead.

FINANCIAL REVIEW

The financial statements show that total income for the charity for the year was £70,500 (2021: £50,000) which the great majority of £70,000 (2021: £50,000) took form of grants.

Expenditure in relation to charitable activities was £72,217 (2021: £24,398). The increase of £47,819 mainly related to additional independent contractor costs incurred in the year.

Reserves

The Trustees carefully monitor all income and expenditure to ensure the ongoing viability of the organization. As a charity only recently founded, currently our financial situation does necessitate a policy on reserve management. However, this will be reviewed as we continue to grow.

At the year-end total funds held by the charity total £43,885 (2021: £45,602) of which £30,295 (2021: £25,753) comprises of restricted funds and £13,590 (2021: £19,849) of unrestricted funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a company limited by guarantee, incorporated on 11th June 2019, registered under the Companies Act (registration number 12043014) and its governing document is memorandum and articles dated 11 June 2019 as amended by special resolution on 15th October 2020. It was granted a charitable status by the Charity Commission 19 October 2020.

Trustees

Big Brothers Big Sisters UK Foundation is an incorporated charity and therefore the Directors of the Company are also the Charity Trustees for the purposes of charity law. These trustees are listed on page 1.

Trustees' recruitment process

The first group of Trustees for BBBS UK were recruited by its founder based on their longstanding knowledge of the charitable sector, social innovation, youth services and fundraising. Interested individuals were met for an interview and invited to join the board if suitable.

Membership of the Board of Trustees is currently under review to ensure the organisation has the suitable skills and experience for the next stage of its development and future growth. In doing so, the Board is mindful of the need for a diverse and inclusive approach and to ensure that we can best represent the perspectives and needs of the communities we seek to serve.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Big Brothers Big Sisters UK Foundation for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved and signed on behalf of the charity's trustees/directors on 28th April 2023.

……..
Mr Nicholas Booth
(Trustee)

Independent examiner's report to the trustees of Big Brothers Big Sisters Foundation UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

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Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston BSc. ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 28th April 2023

BIG BROTHERS BIG SISTERS UK FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 JUNE 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and grants	**2**	-	70,000	70,000	50,000
Other income		500	-	500	-
Total income		500	70,000	70,500	50,000
Expenditure on:					
Charitable activities	**3**	6,759	65,458	72,217	24,398
Total expenditure		6,759	65,458	72,217	24,398
Net income/(expenditure) for the year	**5**	(6,259)	4,542	(1,717)	25,602
Transfers between funds	**9**	-	-	-	-
Net movement in funds		(6,259)	4,542	(1,717)	25,602
Total funds at start of year	**9**	19,849	25,753	45,602	20,000
Total funds at end of year	**9**	13,590	30,295	43,885	45,602

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

See note 7 for fund-accounting comparative figures.
The notes on pages 12 to 18 form part of these financial statements.

BIG BROTHERS BIG SISTERS UK FOUNDATION

BALANCE SHEET

AS AT 30 JUNE 2022 **Company number: 12043014**

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		46,285	46,253
		46,285	46,253
Liabilities			
Creditors : amounts falling due within one year	**8**	(2,400)	(651)
Net current assets		43,885	45,602
Net assets		43,885	45,602
FUNDS			
Unrestricted funds			
General funds	**10**	13,590	25,753
Restricted funds	**10**	30,295	19,849
Total funds		43,885	45,602

For the year in question, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities;

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the trustees on 28th April 2023 and are signed on their behalf by:

.....
Mr Nicholas Booth
(Trustees)

The notes on pages 12 to 18 form part of these financial statements.

1 Accounting policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income
Income from donations is included in income when these are receivable, except as follows:

I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. 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 not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure
Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds
Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

1 Accounting policies (*continued*)

Charitable Activities
Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

Governance costs
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Allocation and apportionment costs
Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

Trade and other debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered .

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statements of financial position, bank overdrafts are shown within borrowings or current liabilities

Trade and other creditors
Short term creditors are measured at the transaction price. Other 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.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

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

2 Income from: Donations and grants

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Grants	-	70,000	70,000
	-	70,000	70,000

Prior year comparative	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Grants	-	50,000	50,000
	-	50,000	50,000

3 Expenditure on: Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Independent contractors	4,559	65,458	70,017
Governance costs	2,200	-	2,200
	6,759	65,458	72,217

Prior year comparative	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Independent contractors	-	24,247	24,247
Governance costs	151	-	151
	151	24,247	24,398

4 Governance costs

	Total 2022 £	Total 2021 £
Independent examiner's fee		
- Accounts preparation	1,500	651
- Independent examination	900	-
- Prior year over/under accrual	(200)	(500)
	2,200	151

5 Net income/ (expenditure)

	2022 £	2021 £
Independent examiner's fee		
- Accounts preparation	1,500	651
- Independent examination	900	-

No Trustees have been reimbursed for their out of pocket travel expenses (2021: Nil). No Trustee received any remuneration during the current and prior year.

6 Taxation

The charity is exempt from corporation tax on its charitable activities.

7 Statement of Financial Activities comparative figures

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from:			
Donations and grants	-	50,000	50,000
Total income	-	50,000	50,000
Expenditure on:			
Charitable activities	151	24,247	24,398
Total expenditure	151	24,247	24,398
Net income/(expenditure) and net movement in funds	(151)	25,753	25,602
Total funds at start of year	20,000	-	20,000
Total funds at end of year	19,849	25,753	45,602

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	2,400	651
	2,400	651

9 Movement in funds

For the year ended 30 June 2022	At 1 Jul 2021	Income	Expenditure	At 30 Jun 2022
	£	£	£	£
Restricted funds				
Zing	-	30,000	(9,730)	20,270
Pears	-	40,000	(37,508)	2,492
Dulverton	25,753	-	(18,220)	7,533
	25,753	70,000	(65,458)	30,295
Unrestricted funds				
General funds	19,849	500	(6,759)	13,590
Total funds	45,602	70,500	(72,217)	43,885

For the year ended 30 June 2021	At 1 Jul 2020	Income	Expenditure	At 30 Jun 2021
	£	£	£	£
Restricted funds				
Dulverton	-	50,000	(24,247)	25,753
	-	50,000	(24,247)	25,753
Unrestricted funds				
General funds	20,000	-	(151)	19,849
Total funds	20,000	50,000	(24,398)	45,602

Zing
This fund represents monies received towards technical development and core costs.

Pears

This fund represents a grant received from the Pears Foundation towards growing the youth mentoring programme

Dulverton
This fund represents monies received towards core costs and project development.

10 Analysis of net assets between funds

For the year ended 30 June 2022	Restricted Funds	Unrestricted General Funds	Total 2022
	£	£	£
Other net assets	30,295	13,590	43,885
	30,295	13,590	43,885

For the year ended 30 June 2021	Restricted Funds	Unrestricted General Funds	Total 2021
	£	£	£
Other net assets	25,753	19,849	45,602
	25,753	19,849	45,602

11 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.