BIG BROTHERS BIG SISTERS UK FOUNDATION

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

Company registration number: 12043014

Charity registration number: 1191881

BIG BROTHERS BIG SISTERS UK FOUNDATION
FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2023

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BIG BROTHERS BIG SISTERS UK FOUNDATION
REFERENCE AND ADMINISTRATIVE INFORMATION
YEAR ENDED 30 JUNE 2023

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
5 Farleigh Court
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The Trustees present their report and the unaudited financial statements for the year ended 30 June 2023.

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 2022 – June 2023.

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.

Against a backdrop of extensive workforce shortages and a subsequent decline in the numbers of children's social workers, referrals to children's services have returned to pre-pandemic levels, while the number of children in care continues to rise. There were 650,270 referrals to children's social care in 2021/22, up 8.8% on the previous year, and there were 82,170 children in care in 2021/22, up 27% since 2009/10.

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.

The Role of BBBS UK in Local Delivery

The business plan for BBBS UK aims to develop:

- Consolidation of the infrastructure of the national body
- Building the fundraising strategy.
- Consolidation of the Evaluation Model
- Roll out of the Digital Platform
- Continued 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

The BBBS Pilot Project:

The BBBS pilot project in Oxfordshire published its five-year evaluation last year. Working in partnership with Oxfordshire County Council since 2017, BBBS Oxford has matched and supported pairs of mentors and young people to meet together- providing an additional positive role model for young people across Oxfordshire and supporting them through new opportunities. The outing activities are based on the interests of the Little and Big Sibling, and have included bowling, dog walks, board games, homework help, science fairs and playing football.

Key Highlights across the past five years include:

- 72 Little Siblings have been supported by BBBS Oxford, with an additional 13 in year 5
- 82 Big Siblings have been matched
- 77 matches lasted at least a year and 13 matches are working towards this at the end of year 5
- 53 matches are ongoing at the end of year 5
- On average the current ongoing matches have been meeting for 26 months
- Average match end length is 18 months

Future plans for Oxford BBBS include focusing on supporting existing pairs through group outings, peer support and training, reaching out to more people to get involved, especially outside of Oxford and providing continued help in wrap-around support for young people and their families.

In addition, the BBBS digital platform has now been successfully integrated into the BBBS Oxford programme.

Further expansion:

We are pleased to report we successfully recruited and onboarded Guildford Action as a site for BBBS delivery in Surrey. This culminated in their recruitment process for the first cohort of BBBS volunteers in Surrey starting in March 2023. Training was provided and integration of the program into the national IT framework.

We have further supported Guildford Action in their efforts to provide guidance in establishing a new site for BBBS delivery in West Sussex.

Future Plans in 2023/24

As BBBS has reached five years since the inception of the pilot project, this has provided an ideal opportunity to take time to reflect on the progress of the initiative and the wider consideration of the organisation's work into the future.

The organisation has done well to establish awareness and enthusiasm for the program in early sites in the UK. It has undertaken considerable work to establish a framework for the program and a theory of change and evaluation framework which will guide future progress. A technology platform has been built which supports delivery in both pilot sites in Oxfordshire and Surrey. This can be scaled in the future as required. Interest and early capacity building investment was received from funders.

Drawing on Oxford evaluation and through the development of the second BBBS site there have been a number of key learnings the organisation needs to reflect on and assimilate into the current model of work. These include the necessity of having a 'BBBS Champion' as part of the Local Authority social services team. Without high-level support, the concept of BBBS has proved to be difficult for new Local Authorities to assimilate, especially with so many other pressures in social care at this time.

A second challenge is identifying appropriate community partners whose service delivery model allows for the adoption and implementation of the model. Oxford Hub and Guildford Action have been committed partners and we are deeply grateful to them for this. However, finding new areas able to take on the additional administration and oversight is not easy, especially in the current economic climate.

Without local authority leadership and a community partner able to take on the required back ground work, this has resulted in very real delays in the rollout of the project. Furthermore, ensuring long-term funding has proved to stretch resourcing on the limited infrastructure of the national body. Therefore, over the next year, the focus will be on taking time to reflect on these learnings, and to see how the model of BBBS can be adapted to learn from the experience of the past five years.

The Trustees remain convinced that Big Brothers Big Sisters remains a model deeply relevant in the UK and one which will help support the welfare and development of vulnerable young people in challenging communities. We hope to develop a long-term plan which allows the program to be implemented at scale and with sustainable funding, partnerships and executional delivery. This will be goal for 2023/2024.

FINANCIAL REVIEW

The financial statements show that total income for the charity for the year was £77,500 (2022: £70,500) in the form of grants.

Expenditure in relation to charitable activities was £85,120 (2022: £72,217). The increase of £12,903 is mainly related to additional program fees incurred in the year.

Reserves

The Trustees carefully monitor all income and expenditure to ensure the ongoing viability of the organization. The charity's reserves policy is to hold £10,000 within the unrestricted free reserve.

At the year-end total funds held by the charity total £36,265 (2022: £43,885) of which £43,765 (2022: £30,295) comprises of restricted funds and negative £7,500 (2022: £13,590) of unrestricted funds.

Although the unrestricted free reserves at the year end are in deficit, the charity anticipates to received future funding in FY2023/24 which will aid in building the unrestricted reserve in line with the reserves policy.

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 30/04/2024



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 2023.

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

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Date: 30 April 2024

BIG BROTHERS BIG SISTERS UK FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 JUNE 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations and grants	**2**	7,500	70,000	77,500	70,500
Total income		7,500	70,000	77,500	70,500
Expenditure on:					
Charitable activities	**3**	28,590	56,530	85,120	72,217
Total expenditure		28,590	56,530	85,120	72,217
Net income/(expenditure) for the year	**5**	(21,090)	13,470	(7,620)	(1,717)
Transfers between funds	**9**	-	-	-	-
Net movement in funds		(21,090)	13,470	(7,620)	(1,717)
Total funds at start of year	**9**	13,590	30,295	43,885	45,602
Total funds at end of year	**9**	(7,500)	43,765	36,265	43,885

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 11 to 17 form part of these financial statements.

BIG BROTHERS BIG SISTERS UK FOUNDATION

BALANCE SHEET

AS AT 30 JUNE 2023

Company number: 12043014

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		38,665	46,285
		38,665	46,285
Liabilities			
Creditors : amounts falling due within one year	**8**	(2,400)	(2,400)
Net current assets		36,265	43,885
Net assets		36,265	43,885
FUNDS			
Unrestricted funds			
General funds	**10**	(7,500)	30,295
Restricted funds	**10**	43,765	13,590
Total funds		36,265	43,885

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 special provisions of Part 15 of the Companies Act applicable to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These financial statements were approved by the trustees on 30/04/2024 and are signed on their behalf by:

Mr Nicholas Booth
(Trustees)

The notes on pages 11 to 17 form part of these financial statements.

1 Accounting policies

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and 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 the Companies Act 2006.

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 2023
	£	£	£
Grants	7,500	70,000	77,500
	7,500	70,000	77,500

Prior year comparative	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Grants	500	70,000	70,500
	500	70,000	70,500

3 Expenditure on: Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Independent contractors	-	56,530	56,530
Governance costs	1,723	-	1,723
Professional fees	1,087	-	1,087
Program fees	18,780	-	18,780
Chariatble grant	7,000	-	7,000
	28,590	56,530	85,120

Prior year comparative	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

4 Governance costs

	Total 2023 £	Total 2022 £
Independent examiner's fee		
- Accounts preparation	1,500	1,500
- Independent examination	900	900
- Prior year over/under accrual	(1,027)	(200)
	1,373	2,200

5 Net income/ (expenditure)

	2023 £	2022 £
Independent examiner's fee		
- Accounts preparation	773	1,500
- Independent examination	600	900

One Trustee has been reimbursed for their out of pocket expenses £300 (2022: 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 2022 £
Income from:			
Donations and grants	500	70,000	70,500
Total income	500	70,000	70,500
Expenditure on:			
Charitable activities	6,759	65,458	72,217
Total expenditure	6,759	65,458	72,217
Net income/(expenditure) and net movement in funds	(6,259)	4,542	(1,717)
Total funds at start of year	19,849	25,753	45,602
Total funds at end of year	13,590	30,295	43,885

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	2,400	2,400
	2,400	2,400

9 Movement in funds

For the year ended 30 June 2023	At 1 Jul 2022	Income	Expenditure	At 30 Jun 2023
	£	£	£	£
Restricted funds				
Zing	-	30,000	(25,200)	4,800
Pears	-	40,000	(25,330)	14,670
Dulverton	30,295	-	(6,000)	24,295
	30,295	70,000	(56,530)	43,765
Unrestricted funds				
General funds	13,590	7,500	(28,590)	(7,500)
Total funds	43,885	77,500	(85,120)	36,265

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

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 2023	Restricted Funds	Unrestricted General Funds	Total 2023
	£	£	£
Other net assets	43,765	(7,500)	36,265
	43,765	(7,500)	36,265

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

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.