



BIGKID FOUNDATION FINANCIAL REPORT
1st APRIL 2016 – 31st MARCH 2017

Company number 06750651

Charity number 1128158

BIGKID FOUNDATION (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2017

The Trustees, who are also directors of the charity for the purpose of company law, present their report with the financial statements of the charity for the year ended 31st March 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 1128158

Company Number: 06750651

Principal Office and Registered Office: 3B Nettleford Place, London SE27 0JW

The Board of Trustees:

Directors

- Ms Catherine Armstrong - Chairman of the Trustees
- Rev. Timothy L Ramsay (resigned 3rd January 2017)
- Mr David Ziyambi
- Mr John Collenette
- Miss Rosemary McArthy
- Ms Eva Omaghomi
- Mr Nicholas Heard (appointed 3rd January 2017)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

BIGKID Foundation is a company, limited by guarantee and is governed by its memorandum and articles of association dated 8th January 2009.

Recruitment and Appointment of Trustees

Trustees are appointed in accordance with the provision of the charity's memorandum and articles of association.

Trustee Induction and Training

The induction process for any newly-appointed trustee comprises an initial meeting with the existing trustees. The induction process covers the powers and responsibilities of the trustee board, copy board minutes, a copy of the last three years' annual reports and accounts, a copy of the governing documents and a copy of the Charity Commission's guidance 'The Essential Trustee: What You Need to Know'.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are put in place to provide reasonable assurance against fraud and error.

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OBJECTIVES AND ACTIVITIES

Our charity's purposes as set out in the objects contained in the company's memorandum of association are:

- To act as a resource for young people up to the age of 25 years living in London by providing advice and assistance and organising programmes of physical, educational and other activities; and
- The relief of financial hardship, in particular by providing educational programmes designed to advance people in life.

Public Benefit Statement

The trustees have had regard to the Charity Commission's guidance on public benefit.

Who We Are:

Mission

To change London communities one child at a time

Vision

To improve the lives of young people in London at risk of social exclusion

Values

Respect Leadership Education Change

What We Do:

Community Engagement

Our community engagement programme aims to engage young people with needs led activities in the heart of Lambeth communities

Mentoring

Our mentoring programme pairs young people aged 16 – 19 with BIGKID volunteer mentors for up to 12 months

Leadership

Our school and community leadership programmes aim to develop more confident young people who engage positively with the wider community

Where We Work:

Schools, colleges and communities in Lambeth, specifically Stockwell, Brixton, Clapham and Kennington.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2017

ACHIEVEMENTS AND PERFORMANCE

Destiny's Story:

I was one of the original members of the BIGKID girls football programme, and since the first sessions I attended, with only six members at the time, I've always had the ambition for the programme to grow. BIGKID has helped me develop the programme with new members, and develop myself to become more of a leader.

I grew up in an estate in Stockwell, South London where crime such as shootings, stabbings and gangs were common. I also had problems at school meaning I was almost excluded.

Shaniga from BIGKID introduced me to the football programme when I was having a kickabout with my cousins in the park. At the start, my impressions weren't great as there were only three girls at the first session, but it's really grown since then, and I'm proud to be a part of it.

BIGKID has encouraged and given me loads of opportunities to develop myself. I was one of the first group of girls from the programme to get my FA Level 1 coaching badge, and now I plan and deliver my own after school football sessions for young girls. I also get involved with the BIGKID football sessions for boys (I can hold my own!), and I even captained and managed a team of under 18 girls at the Gillette women's 5 aside tournament.

The sessions have taught me to lead by example and to take on responsibility, so I'm also really proud to sit on BIGKID's Youth Advisory Board, which means I'm able to give my opinion about future BIGKID programmes.

Working with BIGKID has made me a better person; I'm more patient and confident. Before I would keep things to myself, but now I can speak out. I've even become a better public speaker – in November 2016 I shared my story with over 120 people at the annual BIGKID quiz. I'm always letting my friends know about the support and encouragement BIGKID provides. I hope my story can inspire more young girls in Lambeth to get involved.

Leadership – Breaking Barriers Programme:

Breaking Barriers is a 12-week programme that focuses on personal development, encouraging young people to become community stakeholders. The aim of the programme is to ensure individuals are personally empowered by learning essential leadership skills, self-worth and the ability and strength needed to stand up for what is right within the context of home, work or school. In this way, learnt negative behaviour is challenged and replaced with new positive traits.

We piloted this scheme at Lambeth Academy in 2016, where 22 boys and girls took part. When BIGKID began working with these young people, they were all at risk of exclusion from school. Over the course of the programme, they learnt the life skills needed to

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reintegrate back into the school community, and as a result were not excluded from school. Some of them even gained leadership positions in the school.

Following the success of the pilot, several schools expressed interest in running the programme.

This year we are hoping to grow our Breaking Barriers Programme by going into more schools.

- 22 young people
- 26 delivery hours
- 22 number of young people reintegrated back into the school community
- 100% positive outcomes *

* Young people showing a significant improvement in attitudes and behaviours.

Mentoring:

The BIGKID Mentoring Programme has continued to grow over the past year. 20 volunteer mentors donated 1,200 hours to come alongside some of our young people and offer them advice and guidance. All of the 20 young people told us that their self-confidence and esteem had improved as a result of being on the programme.

The purpose of this programme is to pair young people with a BIGKID mentor for 12 months to give them the special attention and advice needed to tackle and address the issues that they face in their everyday lives. The aim of this programme is to help young people prepare for school completion, develop work skills, identify career paths, and transition to post-high school graduation, including post-secondary training. We also focus on encouraging and cultivating personal development in terms of key social and life skills.

Our BIGKID mentors are specially selected, trained and well equipped to help those young people most at risk of social exclusion and youth violence. We have found that these mentoring relationships have an incredibly deep impact on the young people involved, and have a very high percentage of positive outcomes. All the young people paired with a BIGKID mentor have taken steps on more positive pathways as a result of their involvement with the programme.

"I feel my mentor has really helped me through some dark times, even though I'm not great at staying in touch I know they're always there waiting to help me and I just want to thank BIGKID for that" – Jason, 15.

- 20 mentor pairings
- 1,200 hours donated by our volunteer mentors
- 20 young people believe their self-confidence and self-esteem have improved

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Christina's Story:

I started with BIGKID in summer 2015, when they ran the pilot of their girls' football programme in Stockwell. I used to hang around the football pitch whenever there was a training session. When BIGKID asked if I was interested in a girls' only session, I jumped at the chance to play regular sport, but especially football.

When I first started it was quite difficult as I had anger issues and problems responding to people in positions of authority, which were the same issues I was having at school. I chatted with the BIGKID workers, who helped me with anger techniques that I tried to put into practice at sessions; when I'd get angry I'd walk off the pitch and take a few minutes to breathe before returning. This helped me control my anger and have fewer confrontations.

BIGKID have given me the role of Girls' Ambassador for the programme, which I really love and take seriously. I always try and get more girls to join the programme, and I've managed to recruit over 20 of my friends now.

I'm feeling a lot more confident than when I first joined, and I'm really proud about how far I've come. I was raised in an area in South London where trouble and crime were always close by, and at one point I was temporarily excluded from school. I was also bullied, which led to me self-harming as a way of coping.

Getting involved with BIGKID has helped me find something I'm passionate about and can't wait to tell others about too. In March this year, BIGKID competed for a London Youth award for Sports Development and I was invited to the awards ceremony; we won the award, and it was one of the proudest moments I've had since becoming involved with BIGKID.

Thanks to BIGKID, I'm excited about the future!

Community Engagement – Girls:

Our programme of girls engagement, started in 2015, has continued to evolve, develop and grow this year. We are incredibly proud of this programme, for which we were even awarded a London Youth Sports Development Award in March! What began as a small football session has grown into a varied programme within which we offer football, tennis and multi-sports sessions as well as a weekly youth club night. We have used these different programmes to engage girls from the local area, teaching them leadership skills and encouraging personal development in the process.

As part of our programme of girls engagement, we have also forged some strong relationships with other schools and organisations. We work with three schools and colleges in Lambeth – Platanos College, Trinity Academy, La Ratraite and Lambeth College – as part of the nationwide This Girl Can ('TGC') Campaign to get more girls active and interested in sports. As part of the TGC Campaign we also run football cardio sessions to promote a healthy and active lifestyle among our beneficiaries.

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This year the girls have done exceptionally well and taken part in 8 tournaments as part of this programme.

As part of our girls engagement football sessions, 3 girls have even gone on to gain their FA Level 1 Football Coaching Qualification, and now coach other girls as part of this BIGKID programme.

We are thrilled to see our girls Community Engagement Programme continue to grow. Described by London Youth as “pioneering,” we are excited to see how this programme may develop in the coming years.

“Female Fitness Sessions participation numbers have been growing swiftly since the beginning of the sessions. The sessions increased the number of female inactive and female learners from different backgrounds especially from underrepresented groups such as ESOL learners and other BAME minority groups participation in sports. This has created a positive, dynamic and energetic environment where all the female participants enjoy taking part in and playing multiple sports which include fitness training and game skills.” - Rytis Kumpelis College Sports Enrichment, Lambeth College.

- 545 young people
- 2,837 aggregate attendance

Youth Club Night

Our Girls Youth Club Night was created in response to the needs of the girls we were engaging with who were not necessarily interested in our Girls Football Programme.

For three hours the girls who attend are given the chance to take part in a variety of activities and games with a focus on getting them active and involved in sport. We have also been lucky enough to partner with Jamie's Ministry of Food, who have delivered a cookery course for our girls giving them the chance to make a meal to take home every week whilst learning about the benefits of a healthy and nutritious diet. During our Girls Youth Club Night an outreach worker also leads discussion on relevant and pertinent topics, encouraging healthy discussion and fostering friendships among our beneficiaries.

- 28 young people
- 144 delivery hours
- 24 healthy and nutritious meals cooked
- 100% positive outcomes*

* Young people showing significant improvement in attitudes and behaviours.

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Community Engagement – Boys:

Football:

Our boys Community Programme was the first project we piloted and continues to be incredibly successful. Our flagship football sessions remain particularly popular among the local community. These sessions are run at Larkhall Park in Stockwell, and there are a wide variety of sessions catering to different needs and skill sets. Over the years we have become a well-recognised football club and continue to do well in local matches and tournaments.

The purpose of this programme is to engage with boys at risk of social exclusion through football, using it as a tool to teach leadership skills and positive behavioural traits. We continue to go into areas of high deprivation, reaching out to those hardest to reach in order to address the root causes of crime and anti-social behaviour.

As part of this programme, the boys we engage with have taken part in multiple tournaments as well as a weekend football residential. Not only does this programme promote leadership skills, but also trophy-winning football skills!

8 young people who have taken part in our boys football programme have also recently gained their FA Level 1 Coaching Qualification to become coaches for BIGKID. It is this ripple effect that we believe helps our Youth Club Without Walls Programme to have a profound and lasting impact on the community.

- 436 young people
- 2,080 aggregate attendance
- 80% positive outcomes *

*Young people showing a significant improvement in attitudes and behaviours

Futsal:

Futsal is a variation of football played on a smaller, hard pitch. Our Futsal Programme has grown considerably in the last year, with over 30 young people now regularly attending. This year our futsal players have enjoyed considerable success - they have created a local league with 10 teams having participated over the course of the year.

This programme, originally held at Brixton Rec, has now moved to Lambeth College. As a result, over 50% of participants on our futsal programme are from Lambeth College, with others coming from across Brixton, Clapham and Stockwell to attend. The Head of Sport at Lambeth College said of our futsal programme, "before I went home on Friday evening I popped my head into the sports hall. An activity was taking place where learners were engaged, well behaved and a credit to the college." We are proud that our futsal programme has not only encouraged participation in sport, but also the development of the positive attributes and skills that Lambeth College seeks to engender in its students.

"Another very successful Sports Enrichment Offer programme that the BIGKID Foundation coaches run at Lambeth College is a 5-a-side futsal game on Friday evenings. The club has

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proved to be very successful and enjoyable to our learners as well. Learners enjoy attending, participating and developing their skills in these sessions. During the sessions learners behave well, the sessions are very well organised and a large number of learners take part. This training has also had a very positive impact in learners' performance... the learners are more organised, gained game skills and are more physically fit." - Rytis Kumpelis, College Sports Enrichment at Lambeth College

- 250 young people took part this year

Basketball:

Apart from our CEO accidentally breaking his arm during a basketball session in November, the Basketball Programme – now in its second year – has gone from strength to strength. 27 Young people from Stockwell attended weekly BIGKID sessions and took part in a league. They lost their first match 72:6 but each week they improved and improved and ended the year on a win 33:31! Half of the team had never played a formal game before but they overcame their defeats and inexperience and were voted the Most Enthusiastic Team of the league!

"I've really enjoyed playing basketball this season, the guys made me feel welcome and even though we lost a lot, we still felt like we won." Leon 18

- 27 young people took part in the programme

Community Engagement - Tennis:

In February 2017 we piloted our BIGKID Tennis Programme, offering free introductory tennis sessions and leadership training to 14-18 year olds in Lambeth who had little or no previous involvement in tennis, or who were previously inactive. The programme was devised to give young people from deprived backgrounds the chance to try a new sport they may otherwise not have had the opportunity to experience.

The pilot saw overwhelmingly positive feedback. Everyone who attended expressed an interest in continuing with tennis, with all of the young people requesting further sessions. In March we received funding from the Lawn Tennis Association for an eight-week programme, which has seen us exceed our initial targets for project outcomes.

- 45 young people
- 205 aggregate attendance
- 30 young people now want to continue with tennis
- 16 previously inactive young people now involved in sport
- 90% positive outcomes *

* Young people attending showing significant improvement in attitude and behaviours

Awards:

London Youth Sports Development Awards

In late February BIGKID was nominated for the London Youth Award for Sports Development for our Community Girls Engagement Programme. The award would be presented to the charity who London Youth felt made an outstanding contribution to community sports development...

... and in March, we won!

Our CEO Shaninga Marasha was on hand to accept the award, joined by some of the girls who regularly attend our programme.

We are very proud of our girls engagement. The programme began as a football session with a handful of girls grew within 12 months to a programme attracting over 450 individual attendees. Using football, tennis, multi-sports and a youth club night to engage with the girls, the programme has also taught them leadership skills and aided their personal development. 80% of girls who joined the programme were previously inactive.

The programme has forged strong partnerships with four schools and colleges in Lambeth as part of the nationwide This Girl Can Campaign.

Thank you to London Youth for recognizing the work we do in Lambeth!

London Sport Awards

This year, we were also lucky enough to be shortlisted by London Sport for two awards:

- The Bigger and Better Workforce Award
- Club of the Year Award (for which we were highly commended!)

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FINANCIAL REVIEW

Our incoming resources for the year were £171,719. Expenditure was £168,142, resulting in a surplus for the year of £3,577. At 31st March 2017 net assets were £36,980, which are available for general purposes.

We would like to particularly thank the following Trusts, Foundations and Corporations for their support this year:

William Wates Memorial Trust
Paul Getty Jnr Charitable Trust
Trusthouse Charitable Foundation
Treebeard Trust
BC Partners Foundation
The Worshipful Company of Goldsmiths
The Wessex Youth Trust
London Community Foundation
St James's Place Foundation
Prince of Wates Charitable Foundation
London Youth
Sportivate
Jack Petchey Foundation
Fulham FC Foundation
The Lawn Tennis Association
Latham & Watkins
Larino Design
Livelyhood
Citizen WARL
Conduit Mead
Aldeburgh Yacht Club
Stockwell Community Centre
Lambeth Council

Reserves

The Trustees consider that, in the future, the level of unrestricted reserves should be approximately equivalent to the charity's organisational expenditure for three months.

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TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of BIGKID Foundation) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the year. In preparing these financial statements, the trustees are required to:-

- select suitable accounting policies and then applied them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

A resolution proposing that Martin Roome be reappointed as independent examiner will be put to the trustees.

This report was approved by the trustees at their meeting on 21 July 2017.

On behalf of the Board of Trustees

Chairman, Ms C Armstrong

BIGKID FOUNDATION (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIGKID FOUNDATION

I report on the accounts of the charitable company for the year ended 31st March 2017, which comprise the Statement of Financial Activities, the Balance Sheet and the Notes to the Financial Statements.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 consideration 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

BIGKID FOUNDATION (A COMPANY LIMITED BY GUARANTEE)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIGKID
FOUNDATION (continued)**

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Martin Roome FCA
Independent Examiner

Collett Hulance
40 Kimbolton Road
Bedford
MK40 2NR

Dated: 24 July 2017

BIGKID FOUNDATION (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
FOR THE YEAR ENDED 31ST MARCH 2017

	Notes	Unrestricted Funds £	Restricted Funds £	Total 31st March 2017 £	Total 31st March 2016 £
INCOME AND ENDOWMENTS					
Donations and legacies	5	103,649	44,178	147,827	112,305
Other trading activities	6	23,892	-	23,892	6,056
TOTAL INCOME		<u>127,541</u>	<u>44,178</u>	<u>171,719</u>	<u>118,361</u>
EXPENDITURE					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	5,764	-	5,764	1,007
Expenditure on charitable Activities	8,9	133,200	29,178	162,378	109,701
TOTAL EXPENDITURE		<u>138,964</u>	<u>29,178</u>	<u>168,142</u>	<u>110,708</u>
Net (expenditure)/income		<u>(11,423)</u>	<u>15,000</u>	<u>3,577</u>	<u>7,653</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>(11,423)</u>	<u>15,000</u>	<u>3,577</u>	<u>7,653</u>
<i>Reconciliation of Funds</i>					
Total Funds Brought Forward		<u>33,403</u>	-	<u>33,403</u>	<u>25,750</u>
TOTAL FUNDS CARRIED FORWARD		<u>21,980</u>	<u>15,000</u>	<u>36,980</u>	<u>33,403</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Notes to the Financial Statements form part of these financial statements.

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**BALANCE SHEET
AS AT 31ST MARCH 2017**

	Notes	31st March 2017		31st March 2016	
		£	£	£	£
FIXED ASSETS					
Tangible assets	15		6,137		8,912
CURRENT ASSETS					
Debtors	16	15,000		-	
Cash at Bank		<u>15,843</u>		<u>29,985</u>	
		30,843		29,985	
CREDITORS: Amounts falling due within one year	17	<u>-</u>		<u>5,494</u>	
NET CURRENT ASSETS			<u>30,843</u>		<u>24,491</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>36,980</u>		<u>33,403</u>
NET ASSETS			<u>36,980</u>		<u>33,403</u>
FUNDS OF THE CHARITY:					
Unrestricted funds			<u>36,980</u>		<u>33,403</u>
TOTAL CHARITY FUNDS	18		<u>36,980</u>		<u>33,403</u>

For the year ended 31st March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the 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 Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Approved on behalf of the trustees on 21 July 2017.

Ms C Armstrong - Chairman

Mr David Ziyambi - Treasurer

Company Registration number: 06750651

The Notes to the Financial Statements form part of these financial statements

BIGKID FOUNDATION (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017

1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3b Nettleford Place, London, SE27 0JW.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

3.1 Basis of preparation of financial statements

The charity 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).

The financial statements are prepared in sterling, which is the functional currency of the charity.

3.2 Transition to FRS102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2015.

No transitional adjustments were required in funds or income or expenditure for the year.

3.3 Going concern

There are no material uncertainties about the charity's ability to continue.

3.4 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2017**

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3.5 Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3.6 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

BIGKID FOUNDATION (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2017

- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3.7 Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

3.8 Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows

Motor vehicles	25% per annum reducing balance
Computer equipment	33% straight line

4. LIMITED BY GUARANTEE

The company is limited by guarantee and in consequence does not have share capital. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

5. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total Funds 2017 £
Donations	74,652	44,178	118,830
Donated services	<u>28,997</u>	<u>-</u>	<u>28,997</u>
	<u>103,649</u>	<u>44,178</u>	<u>147,827</u>

	Unrestricted funds £	Restricted funds £	Total Funds 2016 £
Donations	105,782	3,705	109,487
Donated services	<u>2,818</u>	<u>-</u>	<u>2,818</u>
	<u>108,600</u>	<u>3,705</u>	<u>112,305</u>

BIGKID FOUNDATION (A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2017**

6. OTHER TRADING ACTIVITIES

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Unrestricted Funds 2016 £	Restricted Funds 2016 £
Fundraising				
Sailing lunch	8,796	-	-	-
Annual quiz	5,525	-	6,056	-
Other fundraising events	9,571	-	-	-
	<u>23,892</u>	<u>-</u>	<u>6,056</u>	<u>-</u>

7. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Unrestricted Funds 2016 £	Restricted Funds 2016 £
Sailing lunch	1,285	-	-	-
Annual quiz	2,279	-	1,007	-
Other fundraising events	2,200	-	-	-
	<u>5,764</u>	<u>-</u>	<u>1,007</u>	<u>-</u>

**8. EXPENDITURE ON CHARITABLE ACTIVITIES
BY FUND TYPE**

	Unrestricted funds £	Restricted funds £	Total Funds 2017 £
Charitable activities	71,718	29,178	100,896
Support and governance costs	<u>61,482</u>	<u>-</u>	<u>61,482</u>
	<u>133,200</u>	<u>29,178</u>	<u>162,378</u>

	Unrestricted funds £	Restricted funds £	Total Funds 2016 £
Charitable activities	76,837	-	76,837
Support and governance costs	<u>32,864</u>	<u>-</u>	<u>32,864</u>
	<u>109,701</u>	<u>-</u>	<u>109,701</u>

BIGKID FOUNDATION (A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2017**

9. EXPENDITURE ON CHARITABLE ACTIVITIES

	2017	2016
	£	£
Staff costs	62,418	46,042
Outreach workers	13,211	12,223
Travel	2,913	2,700
Project and event costs	5,600	4,734
Kits and sports equipment	3,993	2,110
Venue hire	9,038	5,053
Publicity	927	661
Insurance	561	205
Training and DBS checks	555	869
Motor vehicle depreciation	1,680	2,240
Support costs (note 10)	61,469	32,809
Governance costs	<u>13</u>	<u>55</u>
	<u>162,378</u>	<u>109,701</u>

10. ANALYSIS OF SUPPORT COSTS

	2017	2016
	£	£
Staff costs	26,992	22,400
Premises	5,100	3,865
Communications and IT	2,563	3,866
Printing, postage and stationery	719	1,130
Computer equipment depreciation	1,095	1,095
Loss on disposal of fixed assets	-	437
Finance costs	-	16
Donated services - advertising and PR services	<u>25,000</u>	<u>-</u>
	<u>61,469</u>	<u>32,809</u>

11. NET (EXPENDITURE)/INCOME

Net (expenditure)/income is stated after charging/(crediting):

	2017	2016
	£	£
Depreciation of tangible fixed assets	2,775	3,336
Loss of disposal of fixed assets	<u>-</u>	<u>437</u>

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2017**

12. INDEPENDENT EXAMINATION FEES

The independent examiner's fee for the year was £nil (2016: £nil).

13. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2017	2016
	£	£
Wages and salaries	84,992	64,487
Social security costs	4,418	3,955
Staff training	383	840
CRB checks	172	29
Outreach workers	<u>13,211</u>	<u>12,223</u>
	<u>103,176</u>	<u>81,534</u>

The average head count of employees was 4 directly employed (2016: 3) and 12 outreach workers (2016: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2017	2016
	£	£
Number of staff – employed	3	2
Number of staff – outreach	<u>3</u>	<u>2</u>
	<u>6</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2016: nil).

14. TRUSTEE REMUNERATION AND EXPENSES

No trustee or director received any remuneration or expenses during the year.

BIGKID FOUNDATION (A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2017**

15. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Total £
COST OR VALUATION			
At 1st April 2016	8,963	3,284	12,247
Additions	-	-	-
At 31st March 2017	<u>8,963</u>	<u>3,284</u>	<u>12,247</u>
DEPRECIATION			
At 1st April 2016	2,240	1,095	3,335
Charge for year	1,680	1,095	2,775
At 31st March 2017	<u>3,920</u>	<u>2,190</u>	<u>6,110</u>
NET BOOK VALUES			
At 31st March 2017	<u>5,043</u>	<u>1,094</u>	<u>6,137</u>
At 31st March 2016	<u>6,723</u>	<u>2,189</u>	<u>8,912</u>

16. DEBTORS

	2017 £	2016 £
Grants receivable	<u>15,000</u>	<u>-</u>

17. CREDITORS: Amounts falling due within one year

	2017 £	2016 £
Accruals and deferred income	<u>-</u>	<u>5,494</u>

BIGKID FOUNDATION (A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2017**

18. SUMMARY OF FUNDS

	At 1st April 2016 £	Income £	Expenditure £	At 31st March 2017 £
Unrestricted funds				
General funds	<u>33,403</u>	<u>127,541</u>	<u>(138,964)</u>	<u>21,980</u>
Restricted funds				
Funds for specific projects	<u>-</u>	<u>44,178</u>	<u>(29,178)</u>	<u>15,000</u>

Restricted funds at 31st March 2017 have been provided to fund the schools programme.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	6,137	-	6,137
Current assets	<u>15,843</u>	<u>15,000</u>	<u>30,843</u>
Total	<u>21,980</u>	<u>15,000</u>	<u>36,980</u>