

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
The BIG Project Edinburgh

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for the Year Ended 31 March 2025

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The BIG Project Edinburgh

Chairman's Report for the Year Ended 31 March 2025

Kevin Orme, Chair of The BIG Project

It is with pride and gratitude that I present this year's update on behalf of The BIG Project.

Over the past twelve months, The BIG Project has continued to thrive as a vital, deeply embedded part of the Broomhouse community. We have not only upheld our legacy of providing inclusive, nurturing opportunities for children and young people, but we have also expanded our reach, deepened our partnerships, and refined our programmes to meet evolving needs.

At the heart of this growth has been the outstanding work of Imogen Young, our Project Director, and Aimee McInnes, our Youth and Children's Lead. Both have led with compassion, energy, and an unwavering commitment to our mission. Through their relationship-focused approach, they have opened up the city of Edinburgh to our young people, giving them ownership of the spaces around them and helping them realise what is possible, right on their doorstep.

Their work has ensured that The BIG Project is more than a place to go after school - it is a place of belonging, inspiration and stability. Whether through our open access clubs, our expanding holiday programmes, our creative arts showcases, or the deeply valued residential experiences, our young people are developing confidence, communication skills, and resilience that will serve them for life.

I would also like to offer heartfelt thanks to our growing team of volunteers, whose commitment and generosity are at the core of everything we do. From helping run clubs and trips to mentoring young people and supporting events, our volunteers bring warmth, energy, and an irreplaceable sense of community to the project. Their time and effort amplify the impact of our work and remind us that community-led change is always the most powerful kind.

We've also continued to build new pathways for young volunteers, expanded our partnerships with local schools and third-sector organisations, and launched a new club for 5-6 year olds. Each of these initiatives reflects our commitment to adapting to community needs while staying grounded in our core purpose: to build confidence, self-esteem and opportunity for every child and young person who walks through our doors.

Behind the scenes, our Management Committee has continued to provide robust governance and strategic support, and I extend my thanks to each of them for their wisdom, commitment and time.

Looking ahead, our priorities remain clear: to secure sustainable funding, to nurture staff and volunteer development, and to continue providing the highest quality support for local children and families. We will keep investing in our people, in our partnerships, and most importantly, in the relationships that make this work meaningful.

The BIG Project is now over two decades old, and yet it feels more alive than ever. It is an honour to serve as Chair and to witness first-hand the way our team continues to show up with care, purpose, and belief in every child's potential.

With gratitude,

Chairperson
The BIG Project

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objects of the Charity

The object of the charity is to promote the benefit of children and young people in the area of benefit, without distinction of political, religious or other opinions and to advance their education and provide facilities in the interests of their social welfare for recreation and leisure time occupation with the object of improving their conditions of life, building their confidence and self-esteem, and enabling them to play a full and constructive part in all aspects of the life in their community.

Strategic Objectives

- Cultivating life skills through engaging programmes for children and young people and young volunteers
- Securing sustainable funding to break cycle of poverty in benefit area
- Fostering strong partnerships in the community
- Promoting inclusivity and youth voice

Activities

- Open Access Clubs

The BIG Project delivers open access youth and children's provision across 4 activity clubs throughout the school year. These four clubs, which are at the core of The BIG Project's universal provision run throughout school terms and together provide 120 places each week to children and young people aged 5 to 16 years. The clubs focus on building key life skills: teamwork, confidence, communication, and resilience.

- Holiday Programmes

The BIG Projects runs activity programmes during all school holidays: Easter, Summer, October, Christmas and February holidays. Each week provides up to 140 spaces for children and young people. This programme focuses on excursions which empower service users to take ownership of their city.

- Referrals

The BIG Project works closely with the local Primary Schools and Social Work and other third sector organisations to offer opportunities to those who need it most.

- Creative Arts

With funding from YouthLink, the BIG Project is able to provide up to 50 spaces for 6-14 year olds in the community youth choir and drama clubs, which perform three shows annually, as well as performances with the Fringe Festival.

- Residential Experiences

The BIG Project works with other third sector organisations to facilitate residential trips for children and young people. Predominantly working with Hopscotch Holidays to take 12 children away for a week to the Ardnamurchan Peninsula.

Volunteers

The BIG Project recruits, trains and supports volunteers who bring in an added range of experience and skills and greatly enhance the staff team. Alongside the Project's GROW Volunteer Scheme (16-18 year olds), previous service users and young volunteers are given the opportunity to complete various training courses and awards, including:

- Saltire Award
- Duke of Edinburgh
- Youth Achievement Awards

The Project delivers compulsory in house training bi-annually, as well as training delivered by Lothian Association of Youth Clubs and Youth Scotland. All staff participate in regular and ongoing Child Protection Training.

ACHIEVEMENTS AND PERFORMANCE

ACHIEVEMENTS

Weekly attendances were consistently high and the 150+ children and young people aged 5-18 who participated last year, engaged in new activities, demonstrated new learned skills and said they felt safer and more confident. The Project offered respite from chaotic home lives and provided access to caring and nurturing relationships.

This year the Project launched a new youth club for 5-6 year olds which is designed to nurture their early development through fun and engaging activities. The club offers a variety of arts and crafts, sports, sensory play, and games, all aimed at learning about teamwork, communication, resilience, and confidence.

In the summer of 2024, the new Youth and Children's Worker (Aimee McInnes) started at the Project and developed the new holiday programmes. She facilitated the Summer Programme which included various excursions around the city including: The Royal Yacht Britannia, The Royal Botanic Gardens, The National Museum of Scotland, the Chocolatarium and Portobello Beach. The programme ended with the local Street Party, organised in collaboration with SPACE, Community One Stop Shop, BeHealthy, and St David's Church. The Project's new choir performed their inaugural showcase as a community act on the Fringe Stage.

The official launch of the new BIG Project community youth choir was in September, and the choir worked alongside the youth drama club to put together a Christmas Show. In November 2024, the Project celebrated the 15 year volunteering anniversary for [REDACTED] with a community party and ceilidh on Bonfire Night.

The Project collaborated closely with a local primary school to facilitate an event allowing children and young people to purchase Christmas presents at a very low cost and have them wrapped by volunteers and staff members at the BIG Project. 2024 was the first year that the Project ran a Christmas holiday programme, thanks to funding from the Community Grant Fund. This programme included trips to Camera Obscura and the Christmas markets, and a Hogmanay Party.

In the New Year, the project worked in partnership with Edinburgh College offering placement opportunities for students. One student completed all hours and went on to interview and succeed in the role of Sessional Worker at the BIG Project. Towards the end of this financial year, the BIG Project piloted a new volunteering scheme, offering training and development opportunities to 15-18 year olds looking for experience working with children and young people.

Much valued by local families and the community, The BIG Project continues to be the major provider of universal open access youth services in this area.

FINANCIAL REVIEW

Financial position

During the year, The BIG Project experienced a surplus of £14,142 (2024: deficit of £46,569). The year end reserves are £46,083 (2024: £31,941).

The trustees are actively managing brought forward funds, in line with the reserves policy below, to ensure that all monies generated are being used to further the charitable aims of The BIG Project.

FINANCIAL REVIEW

Reserves policy

The Charity's management committee has examined the charity's requirements for reserves considering the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or liquid assets held by the charity should match 18 weeks of expenditure. Expenditure is expected to accrue at similar levels to the 2025 year, the target is around £28,000 in general funds. These reserves are needed to meet the working capital requirements of the charity and the board committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in income for 18 weeks. The present level of reserves available to the charity is £46,083 and therefore exceeds the target level.

The BIG Project committee members are conscious of the need to balance the requirements of The BIG Project's operations against the holding of funds in reserve to afford security against future curtailment of funding and to provide sufficient funds to meet any anticipated liabilities over the year. With unrestricted reserves exceeding the target, the committee are working to ensure that brought forward funds are being actively deployed into funding charitable activities.

The charity maintains restricted and unrestricted funds dependent on the nature of the funds received. In addition, the timing of the different grants is reflected in the annual accounts. Annual funding awards can be received by The BIG Project at any point throughout the year and therefore funds which may at first appear as a carry forward in relation to The BIG Project's financial year, are in fact a reflection of the different funding cycles of the individual funding bodies.

FUTURE PLANS

We will continue to support children and young people to build on their communication, resilience, confidence and teamwork skills through positive and consistent role models.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Organisation is an unincorporated charitable organisation, and is governed by the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Constitution of the charity.

Recruitment and appointment of trustees

The BIG Project is managed by a Management Committee, of which trustees are part of, which is responsible for the strategic direction and policy of the organisation. All management committee members must be 18 years or over and the management committee comprises a minimum of three and a maximum of twelve members appointed or elected at the Annual General Meeting. A maximum of four persons may be co-opted by the management committee who need not be members of the charity. This blend of backgrounds allows the Management Committee to steer the organisation in a professional way while meeting the needs of local children, young people and their families. New Committee Members are recruited from the local community and relevant bodies and appointed at each Annual General Meeting subject to a vote by members. Along with a formal induction process and ongoing training new committee members are guided by the existing committee members and the Project Director to gain an understanding of the charity's aims, objectives and operational plans. The membership of the charity is open to children and young people between the ages of 5 and 18 years and their parents/carers residing in Broomhouse, Sighthill and immediate surrounding areas of Edinburgh.

The BIG Project work is monitored and evaluated on an ongoing basis and the programme of activities is adapted in response to feedback from children, young people, parents, referrers and the organisations that we work in partnership with. In addition, these same groups are consulted about new areas of work they would like to see developed. This information is used by The BIG Project to identify and prioritise the needs of children and young people living in this area and the annual programme of work reflects this. Local community members of the Management Committee provide knowledge of local issues and of community expectations which inform planning processes.

The charity is affiliated to Youth Scotland and Lothian Association of Youth Clubs and is represented on a number of local and city-wide groups. Liaising with other local service providers to ensure services compliment rather than duplicate each other, we have endeavoured to identify gaps in service and where possible and appropriate to develop and provide local children and young people with services that meet their needs and reflect their personal choices.

STRUCTURE, GOVERNANCE AND MANAGEMENT

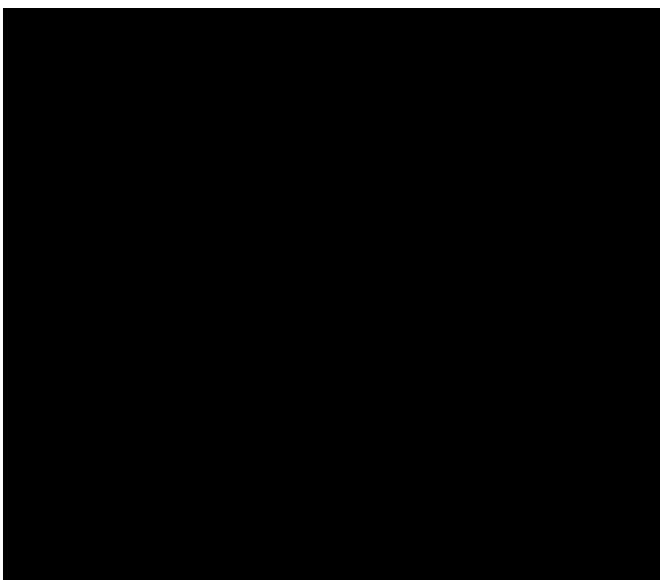
Risk management

The Committee has considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks. Comprehensive risk assessments are conducted and these are reviewed and added to as required. The organisation has a system of checks in place for all staff, each of whom is required to complete an application form, attend an interview, supply two references and to register with The PVG Scheme. An induction process is in place for all staff joining the team and they are required to participate in regular support and supervision sessions. The management committee meets regularly to monitor performance and to further develop the risk policy to mitigate identified risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC035600



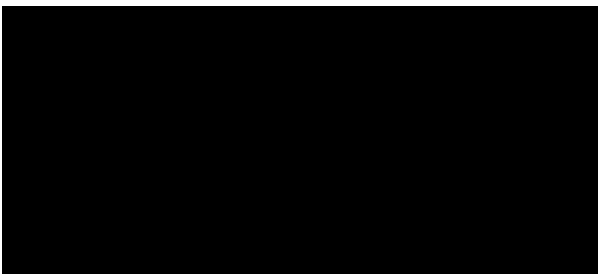
Independent Examiner

Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

Bankers

The Royal Bank of Scotland Plc
239 St John's Road
Edinburgh
EH12 7XA

Approved by order of the board of trustees on 29 September 2025 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
The BIG Project Edinburgh

I report on the accounts for the year ended 31 March 2025 set out on pages seven to fourteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 I do not express an audit opinion on the view given by the accounts.

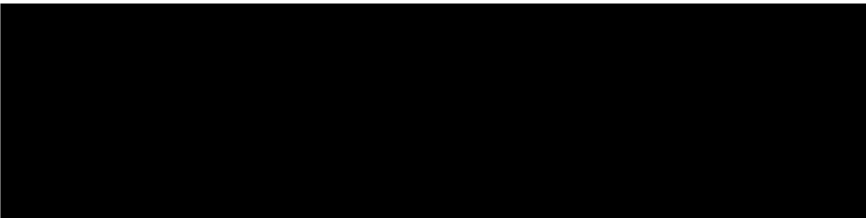
Independent examiner's statement

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 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.



Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

Date: 8 October 2025

The BIG Project Edinburgh

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,032	-	3,032	2,896
Charitable activities	4				
Core Activities		67,990	25,000	92,990	56,932
Investment income	3	688	-	688	1,009
Total		<u>71,710</u>	<u>25,000</u>	<u>96,710</u>	<u>60,837</u>
EXPENDITURE ON					
Charitable activities	5				
Core Activities		<u>57,568</u>	<u>25,000</u>	<u>82,568</u>	<u>107,406</u>
NET INCOME/(EXPENDITURE)		14,142	-	14,142	(46,569)
RECONCILIATION OF FUNDS					
Total funds brought forward		31,941	-	31,941	78,510
TOTAL FUNDS CARRIED FORWARD		<u><u>46,083</u></u>	<u><u>-</u></u>	<u><u>46,083</u></u>	<u><u>31,941</u></u>

The notes form part of these financial statements

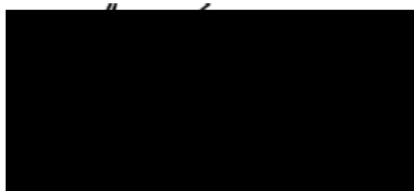
The BIG Project Edinburgh

Balance Sheet

31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	10	90	-	90	412
CURRENT ASSETS					
Cash at bank and in hand		51,809	-	51,809	37,682
CREDITORS					
Amounts falling due within one year	11	(5,816)	-	(5,816)	(6,153)
NET CURRENT ASSETS		<u>45,993</u>	<u>-</u>	<u>45,993</u>	<u>31,529</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>46,083</u>	<u>-</u>	<u>46,083</u>	<u>31,941</u>
NET ASSETS		<u>46,083</u>	<u>-</u>	<u>46,083</u>	<u>31,941</u>
FUNDS	12				
Unrestricted funds				<u>46,083</u>	<u>31,941</u>
TOTAL FUNDS				<u>46,083</u>	<u>31,941</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2025 and were signed on its behalf by:



1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The accounts are presented in sterling which is the charity's functional currency, and rounded to the nearest pound.

No changes have been made to the basis of preparing the financial statements this year or to the previous year's financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern as there are sufficient reserves to meet the reserves policy as detailed on page 4, therefore the accounts are prepared on a going concern basis.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements conforms with the requirements of the Charities SORP and general accepted accounting principles. The only area in which it is considered that accounting estimates and areas of judgement have been applied is depreciation, the policy on which is outlined below.

Income

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

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1. ACCOUNTING POLICIES - continued

Measurement of debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at Bank and on Hand

Cash at bank and cash in hand includes cash and any short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and Loans

Creditors and loans 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 loans are normally recognised at their settlement amount after allowing for any trade discounts due.

VAT

The BIG Project Edinburgh is not VAT registered and therefore expenditure is recognised inclusive of VAT.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	3,032	2,861
Other income	-	35
	<u>3,032</u>	<u>2,896</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Bank interest	<u>688</u>	<u>1,009</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Grants	Core Activities	<u>92,990</u>	<u>56,932</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
City of Edinburgh Council	37,325	32,043
BBC Children in Need	10,000	10,000
Youthlink	15,000	9,019
The Robertson Trust	15,000	-
Other grants	<u>15,665</u>	<u>5,870</u>
	<u>92,990</u>	<u>56,932</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Core Activities	80,654	1,914	82,568

6. SUPPORT COSTS

	Governance costs £
Core Activities	1,914

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

8. STAFF COSTS

	31.3.25 £	31.3.24 £
Wages and salaries	65,435	84,251
Social security costs	1,271	3,560
Other pension costs	2,362	8,705
	<u>69,068</u>	<u>96,516</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Staff	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

Key management personnel remuneration included in the above (including employer's national insurance and employer's pension contributions) totalled £42,730 in year.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,896	-	2,896
Charitable activities			
Core Activities	37,913	19,019	56,932
Investment income	1,009	-	1,009
Total	<u>41,818</u>	<u>19,019</u>	<u>60,837</u>
EXPENDITURE ON			
Charitable activities			
Core Activities	<u>88,387</u>	<u>19,019</u>	<u>107,406</u>
NET INCOME/(EXPENDITURE)	(46,569)	-	(46,569)
RECONCILIATION OF FUNDS			
Total funds brought forward	78,510	-	78,510
TOTAL FUNDS CARRIED FORWARD	<u><u>31,941</u></u>	<u><u>-</u></u>	<u><u>31,941</u></u>

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024 and 31 March 2025	<u>2,456</u>
DEPRECIATION	
At 1 April 2024	2,044
Charge for year	<u>322</u>
At 31 March 2025	<u>2,366</u>
NET BOOK VALUE	
At 31 March 2025	<u>90</u>
At 31 March 2024	<u><u>412</u></u>

No indicators of impairment have been noted in the year.

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Taxation and social security	3,520	3,744
Other creditors	2,296	2,409
	<u>5,816</u>	<u>6,153</u>

12. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	31,941	14,142	46,083
	<u>31,941</u>	<u>14,142</u>	<u>46,083</u>
TOTAL FUNDS	<u>31,941</u>	<u>14,142</u>	<u>46,083</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	71,710	(57,568)	14,142
Restricted funds			
BBC Children in Need	10,000	(10,000)	-
Youthlink	15,000	(15,000)	-
	<u>25,000</u>	<u>(25,000)</u>	<u>-</u>
TOTAL FUNDS	<u>96,710</u>	<u>(82,568)</u>	<u>14,142</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	78,510	(46,569)	31,941
	<u>78,510</u>	<u>(46,569)</u>	<u>31,941</u>
TOTAL FUNDS	<u>78,510</u>	<u>(46,569)</u>	<u>31,941</u>

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,818	(88,387)	(46,569)
Restricted funds			
BBC Children in Need	10,000	(10,000)	-
Youthlink	9,019	(9,019)	-
	<u>19,019</u>	<u>(19,019)</u>	<u>-</u>
TOTAL FUNDS	<u><u>60,837</u></u>	<u><u>(107,406)</u></u>	<u><u>(46,569)</u></u>

Restricted Funds

BBC Children in Need

Grant funding to support Youth & Children's worker employment costs.

Youthlink

Grant funding to support Youth & Children's worker employment costs and Education Recovery.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025 nor the year ended 31 March 2024.