

# **Be Your Best Foundation**

Report and Financial Statements

For the Year Ended

31 July 2016



# **Be Your Best Foundation**

**Reports and financial statements  
for the year ended 31 July 2016**

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# **Be Your Best Foundation**

## **Report of the Chairman for the year ended 31 July 2016**

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### **CHAIRMAN'S STATEMENT**

I am proud to complete my first year as Chair of the Foundation in a positive position following an excellent year which has seen some superb performances by the schools.

More than ever the Rock Challenge is seen as a great way to reinforce elements of your school's curriculum as well as promoting high impact health and wellbeing messages, this is something that is a high priority for Government and for Ofsted as the recently published Childhood Obesity Strategy highlights.

Rock Challenge is unique in that every schools' contribution is designed, put together, rehearsed and led at school level as a whole school initiative. Every year we see more and more schools taking part and using the Rock Challenge day and the lead up to the day as a vehicle to enhance curriculum opportunities right across the disciplines. Many schools include participation in the event in their School Improvement Plans. Schools have received positive praise from Ofsted acknowledging how the event supports improved outcomes for students.

**Juno Hollyhock**  
*Chairman*  
Be Your Best Foundation

# Be Your Best Foundation

## Report of the Trustees for the year ended 31 July 2016

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The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 July 2016 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102 (effective 1 January 2015)).

### **Secretary and registered office**

Mr David Beal, Portsmouth Guildhall, Guildhall Square, PO1 2AB

### **Company number**

3553440

### **Independent Examiner**

BDO LLP, Arcadia House, Maritime Walk, Ocean Village, Southampton, SO14 3TL

### **Bankers**

HSBC, 194 Strand, London, WC2R 1DF

### **Solicitors**

Henmans Solicitors, 116 St Aldates, Oxford, OX1 1HA

### **Our Purposes and Activities**

#### ***The Vision***

The vision of the Be Your Best Foundation is to contribute to improving the quality of life for all members of society by encouraging young people to take an active role in building safe and healthy communities.

#### ***Mission Statement***

To support initiatives that contribute to:

- The reduction of drug misuse and crime amongst young people.
- The advancement of education and particularly, the education of children and young people in the value of discipline, hard work and good citizenship.
- The promotion of health and the prevention of sickness, particularly that caused by or related to alcohol, tobacco, drug use or any other aspect of modern lifestyles which are prejudicial to health.
- The provision of facilities for recreation and positive leisure time activities.

During the relevant period the main project of the Foundation was to facilitate the production and expansion of the Rock Challenge® in the United Kingdom.

# Be Your Best Foundation

## Report of the Trustees for the year ended 31 July 2016

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Status

Be Your Best Foundation is a United Kingdom Registered Charity number 1077291 and a company limited by guarantee and not having a share capital. The company registration number is 3553440. A memorandum and articles of association dated 27<sup>th</sup> April 1998 govern the operation of Be Your Best Foundation. Be Your Best Foundation is recognised by the Inland Revenue as an approved charity for tax purposes, the reference number being XR 33678.

#### Trustees

Mr Mervyn Bishop	(appointed 1 <sup>st</sup> October 1999)
Mr Ian Readhead	(appointed 18 <sup>th</sup> January 2010)
Ms Juno Hollyhock	(appointed 27 <sup>th</sup> May 2003 and as Chair 22 <sup>nd</sup> June 2015, resigned 9 <sup>th</sup> January 2017)
Mr George Cool	(appointed 19 <sup>th</sup> July 2003)
Mr Paul Godfrey	(appointed 14 <sup>th</sup> June 2004)
Ms Jan Clarke	(appointed 27 <sup>th</sup> September 2004)
Mrs Glynis Wright	(appointed 2 <sup>nd</sup> February 2015)

#### Mervyn Bishop

Mervyn served as an officer in Humberside Police for thirty years before retiring in November 2000. During this time he performed a wide variety of roles including drug enforcement at both national and international level. During the latter part of his service he was involved in community relations, the supervision of the Lifestyle project, Drugs related programmes and the introduction of Rock Challenge into the Humberside Area.

Following a period of developing Neighbourhood Watch in Hull he became the Chief Executive of Victim Support Humber in 2003. Due to national restructuring in 2009 his role was enhanced with responsibility for the whole of the Humber and North Yorkshire area. Mervyn fully retired in 2014 and is now the Chairman of the charity Revolution and the Chairman of the Humberside Crimestoppers board.

#### Ian Readhead

Ian retired as the Deputy Chief Constable, Hampshire Constabulary in 2008 after 37 years with the Force. He was a member of the Hampshire Constabulary Chief Officer group that initially agreed to bring Rock Challenge to the United Kingdom from Australia in 1996. He has been closely associated with the Be Your Best Foundation and Rock Challenge since that date. He is currently the Chief Executive of the ACRO Criminal Records Office and Director of Information for the National Police Chiefs' Council.

#### George Cool

George Cool's initial involvement with Rock Challenge<sup>®</sup> was as an officer of the Isle of Wight Education Authority and as the parent of two daughters who had participated in a number of Rock Challenge<sup>®</sup> events. He has been a teacher, a head teacher, a senior LEA officer, a school inspector and an independent educational consultant. He has now retired but his interest in Rock Challenge<sup>®</sup> is undiminished and his work as a board member remains very important to him.

# **Be Your Best Foundation**

## **Report of the Trustees for the year ended 31 July 2016 (Continued)**

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### **Juno Hollyhock**

Juno is currently Executive Director for Learning through Landscapes and was UK Producer for the UK Rock Challenge® between June 1999 and June 2003 joining the Board of Directors in May 2003. Juno's professional background includes the management of a range of youth arts projects within wider young people's programmes and general event management of a range of large-scale projects. She has also worked for a local authority commissioning services for vulnerable children and young people. Juno is also Chair of the Academy Council for Oasis Academy Mayfield.

### **Paul Godfrey**

Paul became involved with the Be Your Best Foundation through Ansvar's sponsorship of the Rock Challenge®. He joined the Board upon retirement, after forty years with the Ecclesiastical Insurance Group, in June 2004. Having held various management appointments throughout the UK, with brief spells in Ireland and Canada and ten years in the City, for his last five years Paul was Managing Director of Ansvar Insurance Company - an EIG subsidiary. Being a Freeman of the City of London and a Past Master of the Worshipful Company of Coopers, his City interests continue. Paul serves on a number of Coopers' Company committees and is Chairman of both the Charities Committee and the Education Committee. He is also a Trustee Governor of Strodes College, Egham and a Foundation Governor of Coopers' and Coborn School. Other charitable involvement is in care for the elderly and servicemen disability.

### **Jan Clarke**

Previously a teacher for many years, Jan then worked as Health Education Advisory Teacher/ Healthy Schools Co-ordinator for Children's Services in Cumbria, a post she held for fourteen years until the programme was discontinued. Within the Healthy Schools Team Jan had responsibility for Sex and Relationships Education, Emotional Health and Well Being and Financial Capability. She worked at operational and strategic level particularly in support of the 115 schools in West Cumbria. She has also worked on behalf of the PSHE Association and as both National Assessor and local lead for the National PSHE CPD Programme. Jan volunteers in a local Infant School and is Chair of Governors of her neighbourhood Secondary School. She has been involved in Rock Challenge since 1997 and became a director of the BYBF in 2004.

### **Glynis Wright**

Glyn Wright was Head of Personal Development Learning (PDL) at one of the eight schools to take part in the very first UK Rock Challenge® at Portsmouth Guildhall in 1996. From the outset she realised the potential of this innovative programme. She has continued to support and promote Rock Challenge as a Healthy Schools coordinator in Hampshire and across the region and, since 2005, as County Inspector for PDL. She was delighted when Rock Challenge® was extended to juniors in 2005 and the Youth Division was trialled in 2009. She recognises and promotes the contribution Rock Challenge has to make to the promotion of spiritual, moral, social and cultural development of young people. She was delighted to be invited to become a Director in 2014.

### **Induction and Trustee training**

The Be Your Best Foundation is committed to ongoing Trustee training in relevant areas.

# Be Your Best Foundation

## Report of the Trustees for the year ended 31 July 2016 (Continued)

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### **Risk management**

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, active management of trade debtors and creditors balances to ensure sufficient working capital is held.

Attention has also been focussed on non-financial risks arising from fire, health and safety of performers and audience and management of performing rights. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness of training for staff working in these operational areas.

### **Patrons**

#### **Baroness Ruth Henig**

Baroness Ruth Henig was senior lecturer in History and Dean of Arts and Humanities at Lancaster University until taking early retirement in 2002. She also had a parallel career in local government, serving for over twenty years as a Lancashire County Councillor, chair of the Lancashire Police Authority and as a local magistrate. She chaired the national

Association of Police Authorities from its inception in 1997 until 2005, and served as a member of a number of Home Office and government bodies, including the Lawrence Steering Group, the Street Crime Action Group and the National Criminal Justice Board. She received the CBE for services to policing in 2000, and was appointed as a Life Peer in May 2004. She chaired the Security Industry Authority from 2007-2013. She now a Deputy Speaker in House of Lords, is a Parliamentary champion for the Seashell Trust, of Cheadle Hulme, and Chairs the London Board of Crimestoppers UK.

#### **Lady Sarah McCorquodale**

Lady Sarah McCorquodale became a Patron five years ago following her year as High Sheriff of Lincolnshire, during which time she first became aware of Rock Challenge® and Be Your Best Foundation, she was extremely impressed with both the talent and enthusiasm on display.

She is Deputy High Steward of Lincoln Cathedral and a Trustee of The Lincolnshire Bomber Command Memorial Committee. Also, she is Patron of the Lincs & Notts Air Ambulance Charitable Trust.

# **Be Your Best Foundation**

## **Report of the Trustees for the year ended 31 July 2016 (Continued)**

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### **Achievements and performance**

During the year subject of this report the Rock Challenge® has remained the main project supported by the Foundation. The Foundation has two employees: David Beal who acts as Chief Executive Officer and is responsible for the day-to-day running of the Charity as well as fundraising; and Dan McCready, Development Manager. Otherwise Global Rock Challenge™ provides the production function through a service agreement, along with various contracted companies and individuals. The Directors of the Foundation are responsible for the policy and financial decisions affecting the operation of the Rock Challenge® in the United Kingdom. The Foundation will increase its staff to 3 in 2016-17 to include a Development Officer.

The functions of the Foundation in relation to the Rock Challenge® are to:

- Secure national and local, statutory, commercial and charitable funding for the event;
- To facilitate the formation of partnerships between relevant national and local commercial, statutory and charitable agencies; and
- To build suitable networks through which the Rock Challenge® can be consolidated and extended towards the interim target of involving 500 schools by 2020.

These functions continue throughout the year and lead up to the production of the Rock Challenge® and J Rock® events that take place annually between February and July.

### **The Rock Challenge®**

This is an international anti-drug and crime prevention initiative that takes the form of a performing arts competition for secondary schools. It was introduced into the UK by the Hampshire Constabulary in 1996 and has since grown to the extent that this year 21,000 7 to 18 year old students from 311 school teams performed in 46 events staged throughout England and Scotland.

The Rock Challenge® delivers anti-drug and crime-prevention messages to the heart of teenage culture by using music, dance, fashion and media images that are familiar and attractive to large numbers of young people.

### **J ROCK®**

J Rock® is the equivalent to the Rock Challenge® but is aimed at primary schools, involving young people aged 7-11 years.



# Be Your Best Foundation

## Report of the Trustees for the year ended 31 July 2016 (Continued)

Location	Venue	Teams		Participants		Audience	
		2016	2015	2016	2015	2016	2015
Aberdeen	AECC	9	11	664	1,020	1,519	2,041
Dundee	Caird Hall	6	4	441	342	576	670
Dundee	Caird Hall	7	6	490	463	914	668
Arbroath	Webster Theatre	-	5	-	319	-	418
Inverness	Eden Court	7	6	413	243	680	443
Inverness	Eden Court	7	7	382	376	616	638
Inverness Junior	Eden Court	6	-	227	-	490	-
Stevenage	Leisure Centre	8	11	499	572	330	632
Stevenage	Leisure Centre	10	12	599	693	773	505
Stevenage	Leisure Centre	11	12	752	699	458	683
Crawley	The Hawth	8	9	515	548	591	438
Crawley	The Hawth	8	10	429	488	494	490
Southampton Junior	Guildhall	10	7	708	462	1,054	619
Southampton Junior	Guildhall	8	7	572	435	1,064	1,027
Southampton	Guildhall	8	8	469	551	925	783
Southampton	Guildhall	9	9	571	693	837	735
Southampton	Guildhall	8	9	689	715	877	779
Southampton	Guildhall	8	8	606	513	982	978
Bournemouth	Pavilion	10	10	756	651	877	903
Guildford	G Live	7	7	324	360	596	555
Bridlington Junior	Spa	5	7	346	488	490	940
Bridlington Junior	Spa	8	7	592	481	1,020	830
Bridlington	Spa	-	7	-	568	-	740
Grantham	Meres Centre	10	9	531	611	532	667
Leeds	West Yorkshire Playhouse	-	5	-	334	-	422
Leeds	West Yorkshire Playhouse	-	7	-	502	-	500
Milton Keynes	MK Theatre	6	-	355	-	339	-
Scunthorpe	Baths Hall	4	5	181	269	169	228
Portsmouth	Guildhall	7	9	411	496	483	589
Portsmouth	Guildhall	8	9	665	717	948	979
Portsmouth	Guildhall	11	10	726	833	900	864
Portsmouth	Guildhall	9	10	714	718	1,000	875
Portsmouth Junior	Guildhall	12	11	855	787	1,833	1,660
Portsmouth Junior	Guildhall	12	11	763	705	1,546	1,427
Rotherham	Magna Centre	6	-	303	-	318	-
Rotherham	Magna Centre	9	-	529	-	484	-
Rotherham	Magna Centre	8	-	414	-	327	-
Hull	Ice Arena	3	6	143	348	220	502
Hull Junior	Ice Arena	13	8	803	536	1,373	948
York	Barbican	6	6	288	302	332	253
Carlisle Junior	Sands Centre	9	9	532	443	923	603
Carlisle	Sands Centre	7	9	441	420	740	815
Humberside	New Theatre	3	7	84	171	810	800
<b>Totals</b>		<b>311</b>	<b>310</b>	<b>19,782</b>	<b>19,972</b>	<b>29,440</b>	<b>28,645</b>
Northern Open A	Grimsby Auditorium	12	12	777	877	494	716
Northern Junior Final	Grimsby Auditorium	11	12	870	855	1,002	1,026
Northern Premier	Grimsby Auditorium	11	9	961	836	799	672
Southern Junior F	Ports' Guildhall	10	12	920	943	1,622	1,822
Southern Open A	Ports' Guildhall	10	12	589	1,051	622	1,296
Southern Open B	Ports' Guildhall	12	12	744	750	772	972
Southern Open C	Ports' Guildhall	8	-	620	-	881	-
Southern Premier	Ports' Guildhall	12	12	959	966	1,257	1,345
Scottish Final	Caird Hall, Dundee	11	10	971	963	1,676	1,515
National Final	National Final	-	9	-	892	-	716
<b>Totals</b>		<b>408</b>	<b>410</b>	<b>27,193</b>	<b>28,105</b>	<b>38,665</b>	<b>38,725</b>

# **Be Your Best Foundation**

## **Report of the Trustees for the year ended 31 July 2016 (Continued)**

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### **International Involvement**

The prime aims of the Be Your Best Rock Challenge® are drug and crime prevention but the 2016 tour demonstrated the potential of the event to bring together young people and communities from very different national and cultural backgrounds. We are pleased to report that the event continued to attract entries from England, Wales, Scotland, and Northern Ireland, whilst the Global Rock Challenge™ has spread into Germany, New Zealand and Japan.

### **Disadvantage**

Through the production of the Rock Challenge® the Foundation seeks to provide its benefits to all young people regardless of their ability or their social and economic situation.

The Directors are therefore particularly pleased to report the involvement of a number of schools catering for pupils with special needs in 2016. This demonstrates the accessibility of the event and its ability to provide equal and unique opportunities to every young person. Young people from these schools were able to take part on an equal basis with mainstream pupils and the quality of their performances and the enthusiastic response of the audiences bore testament to their ability and the dedication of their teachers and families.

In furtherance of the aims of the Foundation, the Directors continue to be keen to sustain and extend the Rock Challenge® in areas that are acknowledged to be particularly disadvantaged or deprived.

### **Evaluation Outcomes**

The 2016 tour has been evaluated in two ways through a survey carried out among liaison teachers and a survey amongst participants. Summaries of these evaluations are contained in the 2016 Annual Review. Positive outcomes of the Rock Challenge® include:

- The development of partnerships between statutory and commercial agencies and school communities;
- The development of support networks e.g. students, teachers, families and local business and community leaders; and
- An opportunity for students to develop their leadership qualities and employment attributes through participation and the organisation of their entry.

The Directors of the Foundation are very pleased with these results as they demonstrate the effectiveness of the Rock Challenge® in addressing many of the wider issues that affect drug misuse and crime among young people. They also show how this initiative addresses issues that are currently of high public concern such as social inclusion and citizenship.

# **Be Your Best Foundation**

## **Report of the Trustees for the year ended 31 July 2016 (Continued)**

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### **Partnerships**

The Foundation seeks to build partnerships in each participating community by involving students, teachers, parents, community leaders, local business, the police, and the media. The local events are linked to form an international network by securing national sponsorship, the endorsement of relevant central government agencies and national media support.

A school's entry into the Rock Challenge® provides an ideal focus for community safety partnership activities. Full details of 2016 partnerships are contained in the Annual Review.

The Foundation is most grateful to its main donors and sponsors, Ansvar Insurance Co. Ltd, Vivergo Fuels Ltd, Humberside Police and Pauline Quirke Academy of Performing Arts.

### **Funding**

This event has been staged annually in the United Kingdom since 1996 and during that time has gradually expanded. Unfortunately the resources available to meet the considerable demand have been limited due to the difficulty in obtaining funding. If the Be Your Best Rock Challenge® is to continue and be able to extend its proven benefits to the maximum number of communities it is essential that its value is recognised and supported by secure and substantial on-going funding.

### **Financial Review**

The charity has made a surplus of £17,301 (2015: deficit of £37,304) in delivering the Rock Challenge® and has free reserves of £176,561.

### **Reserves Policy**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency expenditure which may potentially arise. The trustees consider that the ideal level of reserves as at 31 July 2016 to be £120,000. At 31 July 2016 the total reserves was £176,561, of which £155,882 was cash at bank and in hand.

### **The Future**

At the time of preparing this report the Foundation is planning to hold 49 events in 2017 involving 22,000 students from around 330 schools.

The Directors are seeking to build on the success of the 2016 tour and extend the benefits of the Rock Challenge® to the most disadvantaged and deprived areas and communities. Building partnerships which will be mutually beneficial to expand the Rock Challenge® and to help agencies fulfil their own aims is key in the development of the event. The medium-term aim is to involve 500 schools and 30,000 young people by 2020.

## Be Your Best Foundation

### Report of the Trustees for the year ended 31 July 2016 (Continued)

#### TRUSTEES' STATEMENT OF RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with the Companies Act 2006 and for being satisfied that the financial statements give a true and fair view. The Trustees are also responsible for preparing the financial statements in accordance with 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 of the charity 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 estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that show and explain the charity's transactions, 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.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the group's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

In preparing this Trustees' report advantage has been taken of the small companies' exemption.

Approved by the board on 9.4.17 and signed on its behalf by:

D.B.7

David Beal  
Secretary

# Be Your Best Foundation

## Report of the Independent Examiner

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BE YOUR BEST FOUNDATION.

I report on the accounts of the company for the year ended 31 July 2016, which are set out on pages 12 to 17.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

#### 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 this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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 statement below.

#### Independent examiner's statement

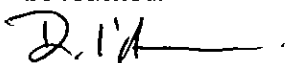
In connection with my examination, no matter has come to my attention:

(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.



**D I'Anson, ACA**

*For and on behalf of BDO LLP*

*Chartered Accountants and Registered Auditors*

*Southampton*

*United Kingdom*

Date: *28 April 2017*

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

# Be Your Best Foundation

## Statement of financial activities (incorporating an income and expenditure account) for the year ended 31 July 2016

	Note	2016 £	2015 £
<b>Income</b>			
<b>From:</b>			
Donations		9,613	11,057
Bank interest receivable		760	1,045
Trading merchandise and raffles		49,876	37,297
<b>Charitable activities:</b>			
Rock Challenge Shows:			
Ticket sales and participation fees		527,024	480,138
Support from sponsors, local authorities and other public bodies		295,255	285,700
<b>Total income</b>		<b>882,528</b>	<b>815,237</b>
<b>Expenditure on</b>			
Charitable activities		865,227	852,541
<b>Total expenditure</b>	<b>2</b>	<b>865,227</b>	<b>852,541</b>
Net income/(expenditure) and movements in funds		17,301	(37,304)
<b>Reconciliation of funds</b>			
Funds brought forward		159,260	196,564
<b>Funds carried forward</b>	<b>9</b>	<b>176,561</b>	<b>159,260</b>

All amounts relate to continuing activities and unrestricted funds.

All recognised gains and losses are included in the statement of financial activities.

The notes on pages 14 to 17 form part of these financial statements.

# Be Your Best Foundation

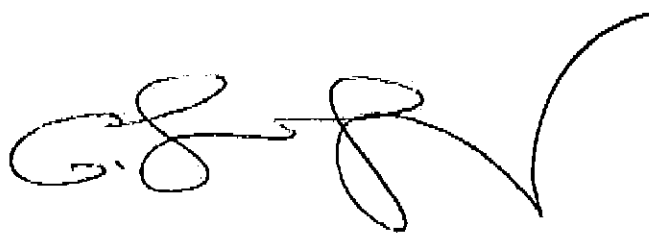
## Balance sheet at 31 July 2016

Company No: 3553440			
	Note	2016 £	2015 £
<b>Fixed assets</b>			
Investments	6	1	-
<b>Current assets</b>			
Debtors	7	56,681	24,170
Cash at bank and in hand		<u>155,882</u>	<u>146,261</u>
		212,563	170,431
<b>Creditors: amounts falling due within one year</b>	8	<u>(36,002)</u>	<u>(11,171)</u>
<b>Net current assets</b>		<u>176,561</u>	<u>159,260</u>
<b>Net assets</b>		<u>176,561</u>	<u>159,260</u>
<b>Funds</b>			
Unrestricted	9	<u>176,561</u>	<u>159,260</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 July 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its financial statements 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 financial statements.

The financial statements were approved by the board of trustees and authorised for issue on 26/4/17.



Glyn Wright  
Trustee

The notes on pages 14 to 17 form part of these financial statements.

# Be Your Best Foundation

## Notes forming part of the financial statements for the year ended 31 July 2016

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### 1 Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Company's financial statements.

#### *Basis of preparation*

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. The changes to the SORP from Update Bulletin 1 are being adopted early and are referred to in these accounts.

Be Your Best Foundation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note.

In preparing the accounts, the trustees considered whether in applying the accounting policies required by FRS102 and the Charities SORP (FRS102) the restatement of comparative items is required. No restatement was required.

#### *Preparation of the accounts on a going concern basis*

The Charity is currently engaged with the 2017 Rock challenge and the Trustees have prepared forecasts that demonstrate that the tour is viable and should lead to another successful year. On that basis, the Management team will be planning the 2017 tour during 2016 and look forward to similar required level of support from participants' audiences and grant funding. Accordingly the Trustees consider it appropriate to continue to prepare the accounts on the going concern basis.

#### *Cashflow statement*

As permitted by the Update Bulletin 1 of the SORP, no cashflow statement is required.

#### *Fund accounting*

Unrestricted funds comprise accumulated surpluses and deficits on the general fund. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

#### *Grants*

Grants received towards the cost of the shows are treated as unrestricted income from charitable activities and credited to the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified, and it is probable of receipt.

#### *Income*

Income from charitable activities represents grants from government bodies, sponsorship, sale of tickets for Rock Challenge shows, student participation fees and a sale of merchandise associated with the Rock Challenge, and is dealt with on an accruals basis.

Grants and donations received towards the charity's general purposes are shown as voluntary income.

#### *Expenditure*

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA.

#### *Cost of charitable activities*

This comprises all expenditure incurred by the Charity in the provision of their services relating to the Rock Challenge including the support costs directly related to such provision. These also include the cost of promoting the shows and raising grant funds.



# Be Your Best Foundation

## Notes forming part of the financial statements for the year ended 31 July 2016 (continued)

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### 1 Accounting Policies (continued)

#### *Cost of raising funds*

These are costs which are directly related to the raising of voluntary donations and grants and publicising the activities of the Charity.

#### *Governance costs*

These are costs which are incurred in the management of the Company as a whole together with the costs of constitutional and statutory requirements and administration with respect to members. These are considered support costs and apportioned across to the relevant cost centres.

#### *Group accounts*

The charity has taken advantage of the exemption under the Companies Act 2006 and Charities Act 2011 not to prepare group accounts under the grounds that it is a Small Group.

#### *Debtors*

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

#### *Cash at bank and in hand*

Cash at bank and cash in hand includes cash held at the balance sheet date.

#### *Creditors*

Creditors and provisions are normally recognised at their settlement amount.

#### *Financial instruments*

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

# Be Your Best Foundation

Notes forming part of the financial statements  
for the year ended 31 July 2016 (continued)

## 2 Charitable activities

The charity allocates its costs as shown in the table below between the charitable activities undertaken. Costs that are not directly attributable to any single activity are allocated on a basis consistent with the use of resources.

Charitable activities relate to the costs of the Rock Challenge® events. The main elements of these costs are the service fee paid to Global Rock Challenge® Limited for the production of the events, and the costs of the venue hire.

	2016	2015
	£	£
<b>Direct costs</b>		
Show costs	504,525	480,270
Service fee	220,000	204,000
Travel and subsistence	22,826	26,071
Independent examiner fee	2,000	2,000
Trustees expenses	4,283	4,102
Advertising and publicity	119	563
Merchandise	9,713	24,947
<b>Support costs</b>		
Wages and salaries	77,763	78,278
Office costs	23,998	32,310
	<u>865,227</u>	<u>852,541</u>

The support costs are allocated on a direct basis.

## 3 Taxation

The company is registered as a charity in accordance with the Charities Act 2011 and is therefore not liable to taxation on its charitable income.

# Be Your Best Foundation

## Notes forming part of the financial statements for the year ended 31 July 2016 (continued)

### 4 Trustees' remuneration and expenses

The trustees received no remuneration from the company during the year ended 31 July 2016.

A total of £4,283 (2015: £4,102) was reimbursed to 8 Trustees (2015: 8) during the year relating to travel and entertaining expenses.

5 Employee costs	2016 £	2015 £
Wages and salaries	69,987	72,726
Social security costs	<u>7,776</u>	<u>5,552</u>
	<u>77,763</u>	<u>78,278</u>

The average number of employees is 2 (2015: 2).

No member of staff's remuneration exceeded £60,000 per annum.

6 Investments	2016 £	2015 £
Additions	<u>1</u>	<u>-</u>

The £1 investment of 1 share represents 100% ownership of the Ordinary share capital of Be Your Best Enterprises Limited, a company incorporated in England. The company's first year end was 31 October 2016.

7 Debtors	2016 £	2015 £
Other debtors	<u>56,681</u>	<u>24,170</u>
	<u>56,681</u>	<u>24,170</u>

8 Creditors: Amounts falling due within one year	2016 £	2015 £
Other creditors and accruals	<u>36,002</u>	<u>11,171</u>

9 Net movement in funds	2016 £	2015 £
At 31 July 2015	159,260	196,564
Surplus/(Deficit) for the year	<u>17,301</u>	<u>(37,304)</u>
At 31 July 2016	<u>176,561</u>	<u>159,260</u>

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.

# **Be Your Best Foundation**

## **Notes forming part of the financial statements for the year ended 31 July 2016 (continued)**

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### **10 Company status**

The Company is limited by guarantee and does not have any share capital.

The liability of the member is limited to a contribution (not exceeding £10) to the Company assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member, for payment of the company's debts and liabilities contracted before he/she ceases to be a member and the costs, charges and expense of winding up, and for the adjustment of the right of the contributories amongst themselves.

If on winding up or dissolution of the Charity there remains, after the satisfaction of all its debts and liabilities, any property whatever, the same shall not be paid or distributed among the members of the Charity, but shall be given or transferred to some other charitable institution or institutions, having objects similar to the objects of the Charity.

### **11 Controlling party**

The company is not controlled by any one individual but the Board of Trustees.