

BOYS' AND GIRLS' CLUBS OF WALES

England & Wales · Charity number 1009142

Details

Other names CLUBS FOR YOUNG PEOPLE WALES, THE BOYS' AND GIRLS' CLUBS OF WALES (BGCW), WELSH FEDERATION OF BOYS' AND GIRLS' CLUBS, WELSH FEDERATION OF BOYS' AND GIRLS' GROUPS

Status Registered

Legal form Other

Registered 1992-03-02

Register [View on the Charity Commission register](#)

Contact

Address Room 48
Pencoed Technology Park
Pencoed
Bridgend
South Wales
CF35 5HZ

Phone 02920575705

Email office@bgc.wales

Website www.bgc.wales

Activities

Objects: TO HELP AND EDUCATE BOYS AND GIRLS RESIDENT IN THE AREA THROUGH THEIR LEISURE TIME OCCUPATION SO AS TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED BY PROVIDING FACILITIES FOR THE MENTAL, PHYSICAL AND SPIRITUAL EDUCATION AND THE IMPROVING OF SUCH BOYS AND GIRLS

Activities: Education and training of children and young people.Arts and culture, sport, recreation, community development.Providing and training volunteers.National umbrella body.

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** WALES
- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£0	£0	-	-
2024-03-31	£0	£0	-	-
2023-03-31	£655,583	£584,091	£562,552	17
2022-03-31	£828,077	£461,612	£491,060	19
2021-03-31	£315,484	£259,894	-	-

Trustees

Name	Role	Appointed
Andrew Borsden MBE	Chair	2019-12-17
ALAN HOWELLS		2016-11-30
Andrew Morgan		2022-01-27
Cathryn Evans		2020-12-17
Hussein Elmi KHAIREH MBE		2012-12-17
Jessica Lloyd		2019-12-17
Philip John		2016-11-30
Robert Fussell		2016-11-30
Robert Williams		2022-01-27

BOYS' AND GIRLS' CLUBS OF WALES

England & Wales - Charity number 1009142

Accounts

REGISTERED CHARITY NUMBER: 1009142

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

FOR

BOYS AND GIRLS CLUBS OF WALES

**Bevan Buckland LLP
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA**

BOYS AND GIRLS CLUBS OF WALES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Cash Flow Statement	7
Notes to the Cash Flow Statement	8
Notes to the Financial Statements	9 to 20
Detailed Statement of Financial Activities	21 to 22

BOYS AND GIRLS CLUBS OF WALES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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).

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

During the year 2022/2023 the Boys' and Girls' Clubs of Wales (BGC Wales) undertook the following objectives as listed in the governing document.

- To promote and encourage the formation of Boys and Girls Clubs (BGCs) and to assist and support them in their work.
- To provide opportunities for cooperation and interaction between BGCs.
- To advise Clubs and Groups on problems relating to management and provide assistance nationally and internationally.
- To organise training courses, events, competitions, exhibitions and festivals as required by Clubs and Groups.
- To act as a link between Clubs and Groups and offer support where required.
- To coordinate with local authorities and voluntary bodies interested in young people's work.
- To stimulate public interest in the work of the BGCs, to recruit and train new helpers and leaders.
- To coordinate any literature relating to young people's work and to prepare a paper where required.
- To apply for, receive and administer grants and other funding and to raise funds for the furtherance of the aims and objectives of the organisation.
- To take any action which may be deemed necessary or desirable in the interest of the organisation.
- To invite affiliation from other youth groups who wish to take advantage of the opportunities that BGC Wales offer.
- To maintain a register of the affiliated BGCs.

BGC Wales continues to develop its work reflecting the National Youth Work Strategy for Wales and the Interim Youth Work Boards' report - Time to deliver for young people in Wales: Achieving a sustainable delivery model for youth work services in Wales (2021).

The organisation prepares financial statements for each financial year which give a true and fair view of its financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees follow best practice and:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.

The Trustees have complied with the duty in the 2022 Charities Act to have due regard to guidance published by the Charity Commission, and the accounts have been prepared applying the FRS 102 SORP rules to disclose a true and fair position.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity at any time and which enable the trustees to ensure that the financial statements comply with applicable law.

The Trustees are also responsible for safeguarding the assets of the charity and for their proper application, and hence for taking reasonable steps for the prevention and detection of fraud.

ACHIEVEMENTS AND PERFORMANCE

It had been an extremely busy year for BGC Wales during the period from 1st April 2022 to 31st March 2023. The post pandemic means member clubs, such as Boys and Girls Clubs, Youth Clubs and Sports Clubs, were able to resume their activities in their community, and the organisation was able to resume its services to member clubs and deliver its youth offer to the young people.

The affiliation process had been reviewed, the Committee decided to keep the affiliation fee the same as in previous years. The review allowed clubs to join at any time during the year for an affordable fee of £30 for a 12-month period. For the year 2022/23, 130 clubs from the 22 counties across Wales affiliated with the organisation, of which 30 clubs enjoyed a free affiliation for various reasons such as partnership working. The organisation received £3000 affiliation fees in total, this was 6.5 times higher than the previous year.

From April 2022 to March 2023, the organisation offered and delivered the following national projects/ programmes to its member clubs and young people, including:

- Funded by 8 local authorities in Wales, 14 Wellbeing Residential at The Lodge visited by the young people who accessed their local Youth Service.
- A Digital Project funded by the Welsh Government (WG) through CWVYS, delivered in partnership with STAND North Wales to the young people with additional needs and disabilities to create a visual story of the detrimental impact of bullying and how youth work can provide positive support.
- Supported member clubs to deliver sports sessions in their area through StreetGames funding.

BOYS AND GIRLS CLUBS OF WALES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

- Pizza & Politics sessions that are funded by the WG, supported 450 young people in 20 member clubs to raise their voice for their local community.
- Visits to the Senedd and to the UK Parliament with young people engaged with our Youth Forum.
- The extension granted by WCVA for our Active Inclusion project (Cardiff & Vale), the organisation was able to have supported a further 4 young people with working experience and a further 3 young people undertook work placements through the Kickstart programme.
- Continue to support the staff team at New Dragons Club, Speech & Language Club in North Wales, which is part funded by Flintshire County Council.
- In partnership with the National Association of Boys and Girls Clubs (NABGC), 52 young people from 6 member clubs attended the WWE Be A Star Rally in Cardiff for an opportunity to meet with WWE superstars who promoted positive methods of social interaction.
- The organisation secured funding from National Grid, and an Energy Saving Advice session was delivered to 14 member clubs who received funding towards their energy bills.
- Various workshops delivered to the young people across the BGC Wales network, including Wellbeing sessions, Online Bingo, Safer Internet, Science Week, etc.
- Towards the end of the year, partnership working continues with Blaenau Gwent Youth Service and Neath Port Talbot Youth Service in providing quality youth work and opportunities that we can offer to the young people within their local communities.

Whereas international projects/ programmes, including those funded by the Erasmus+ which delayed the delivery due to the pandemic and the uncertainty of the COVID-19 variants.:

- Funded by the Erasmus+:
 - Welsh/German Youth Exchange - 37 participants from Germany, North Wales and South Wales at The Lodge in August 2022.
 - Safeguarding Our Young People project brought together 28 youth work practitioners from Germany, Croatia, Spain and Wales in bringing the best practice for safeguarding our young people.
 - Our Voice Our Environment, this project focusing on amplifying the youth voice in politics surrounding the environment. Residential visits and meetings were held at The Lodge.
 - Co-hosted Finland/Latvia/Wales Dance project. 20 young people from the named countries brought together to empower young people through the medium of dance.
- BGC Wales supported 2 European volunteers from Germany and Ukraine during the year through the ESC programme.
- Inspiring A Generation Project funded by the WG in celebration of the World Cup in 2022. 32 young people from our football representative teams (U15s) had the opportunity to play a game in Boston, USA on the same day when Wales played against the USA. At home in Wales, 44 member clubs hosted watch parties and football related activities, creating a Welsh footballing legacy in clubs with attendance of 3631 young people.
- With the end of the Erasmus+ projects due to Brexit, the organisation is able to continue its international youth work through Wales' new International Learning Exchange Programme (TAITH), funded by the Welsh Government and managed by Cardiff University. The organisation has started to promote Wales as a country to the world and will deliver a series of youth exchanges, system development activities and bring young people from other countries. BGC Wales also acted as a member of the Sector Organising Body for Youth, along with WCIA and CWVYS.

BGC Wales Sports Panels also resumed their operations. All representative teams were supported by the organisation's unrestricted fund with the panels' fundraising activities and their sponsorships. All had great achievements in the Season of 2022/23.

- Rugby - 50 young players (U16s and U18s) were selected from 200+ young people from BGC Wales member clubs. Through the winter months, they played high standard rugby games against 5 Academy Teams in England. The two squads won 16 out of 20 games that they played home and away.
- Football - 3 Boys teams and 2 Girls teams played against Boys' and Girls' Clubs of Scotland in July-August 2022. The trials for the season 22/23 was delayed due to the two U15s teams that went to the USA for the World Cup Project. The Panel organised and hosted Federation Cup, inter-clubs competition within the BGC Wales network.
- Boxing - 150 young people from member clubs entered the BGC Wales Welsh Championships. 37 BGC Wales champion boxers were then entered to the NABGC British Championships competing with others from across England. 4 BGC Wales representative boxers made it to the final of the NABGC Championships that was held in Yorkshire.
- Pool - More than 30 young people entered the BGC Wales Pool Inter-Clubs Competition that was hosted by Nantymoel BGC.
- Cross Country - 8 young people from Grangetown BGC entered the NABGC Cross Country Competition in Essex, and they brought home with their individual and team medals.

The new exciting era of BGC Wales had begun during the year 2022/23, following the retirement of the National Director in 2021, Grant Poiner was appointed as the Chief Executive Officer. Andrew Borsden MBE was nominated as the organisation's Interim Chairman after the announcement of Richard Bennett's retirement in May 2022, and officially became the Chairman of BGC Wales at the AGM.

Along with the support from a 12-month Politlight programme that was awarded by the Garfield Weston Foundation in September 2021. The Trustees sought advice from the Charity Commission and started preparing for registering the charity to a Charitable Incorporated Organisation.

BOYS AND GIRLS CLUBS OF WALES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

During the year, Bevan & Buckland LLP (B&B LLP) was appointed as the organisation's official Independent Examiners. With the support and advice received from B&B LLP, the organisation is using the XERO Accounting System to carry out the process of its bookkeeping. The system is managed and maintained by the Organisational Support & Finance Manager and it is overseen by the Treasurer.

The Trustees reviewed the Reserves Policy during the year and aim to maintain reserves at a level of about 6 months of charitable expenditure. The trustees consider that this will provide sufficient funds to ensure that support and governance costs are covered, and that this level of reserves will be sufficient to give adequate flexibility in covering future costs.

Towards the end of the year, Business Development Manager was appointed for developing a fundraising strategy for the organisation and to provide help and support to BGC Wales' member clubs.

The Lodge, the residential centre that BGC Wales took over in December 2021, has been developed into a functional centre during the year 2022/23. The Lodge hosted many residential visits, training events, wellbeing sessions etc. The organisation has invested in securing the premises and bringing it to a more accommodating place for service users, and is currently looking for further funding for developing the Lodge in order to facilitate resources and an environment that could be offered to its service users for charitable and wellbeing activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1009142

Principal address

Pencoed Technology Park
Bridgend
CF35 5HZ

Trustees

A C Howells
A M Borsden - Chairman (from 26.1.23)
Miss C S Evans
Miss J M Lloyd
P N John
R J Bennett (resigned 27.6.22)
R Morris
T O'Sullivan
S Khaireh
R Williams Treasurer
R Fussell Vice Chairman
A Morgan

Independent Examiner

Bevan Buckland LLP
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Approved by order of the board of trustees on 12/09/23 and signed on its behalf by:



A M Borsden - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOYS AND GIRLS CLUBS OF WALES**

Independent examiner's report to the trustees of Boys and Girls Clubs of Wales

I report to the charity trustees on my examination of the accounts of Boys and Girls Clubs of Wales (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

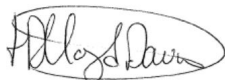
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Henry Lloyd Davies
The Institute of Chartered Accountants in England and Wales

Bevan Buckland LLP
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date: 12 / 09 / 23

BOYS AND GIRLS CLUBS OF WALES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	16,763	10,016	26,779	252,198
Charitable activities					
Grants and contracts	5	5,001	579,197	584,198	558,549
Other trading activities	3	42,502	-	42,502	11,159
Investment income	4	443	-	443	11
Other income		1,661	-	1,661	6,160
Total		<u>66,370</u>	<u>589,213</u>	<u>655,583</u>	<u>828,077</u>
EXPENDITURE ON					
Charitable activities					
Grants and contracts	6	-	-	-	-
Charitable activities		45,001	539,090	584,091	461,612
Total		<u>45,001</u>	<u>539,090</u>	<u>584,091</u>	<u>461,612</u>
NET INCOME					
Transfers between funds	14	21,369	50,123	71,492	366,465
		3,221	(3,221)	-	-
Net movement in funds		<u>24,590</u>	<u>46,902</u>	<u>71,492</u>	<u>366,465</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		52,672	438,388	491,060	124,595
TOTAL FUNDS CARRIED FORWARD		<u><u>77,262</u></u>	<u><u>485,290</u></u>	<u><u>562,552</u></u>	<u><u>491,060</u></u>


The notes form part of these financial statements

BOYS AND GIRLS CLUBS OF WALES

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	519	247,222	247,741	250,799
CURRENT ASSETS					
Debtors	12	99,663	-	99,663	72,963
Cash at bank		7,807	238,071	245,878	206,603
		<u>107,470</u>	<u>238,071</u>	<u>345,541</u>	<u>279,566</u>
CREDITORS					
Amounts falling due within one year	13	(30,730)	-	(30,730)	(39,305)
NET CURRENT ASSETS		<u>76,740</u>	<u>238,071</u>	<u>314,811</u>	<u>240,261</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>77,259</u>	<u>485,293</u>	<u>562,552</u>	<u>491,060</u>
NET ASSETS		<u>77,259</u>	<u>485,293</u>	<u>562,552</u>	<u>491,060</u>
FUNDS	14				
Unrestricted funds				77,259	52,672
Restricted funds				485,293	438,388
TOTAL FUNDS				<u>562,552</u>	<u>491,060</u>

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



.....
A M Borsden - Trustee

BOYS AND GIRLS CLUBS OF WALES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	38,832	329,291
Net cash provided by operating activities		<u>38,832</u>	<u>329,291</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(250,000)
Interest received		443	11
Net cash provided by/(used in) investing activities		<u>443</u>	<u>(249,989)</u>
Change in cash and cash equivalents in the reporting period		<u>39,275</u>	<u>79,302</u>
Cash and cash equivalents at the beginning of the reporting period		<u>206,603</u>	<u>127,301</u>
Cash and cash equivalents at the end of the reporting period		<u><u>245,878</u></u>	<u><u>206,603</u></u>

The notes form part of these financial statements

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
		2023	2022
		£	£
Net income for the reporting period (as per the Statement of Financial Activities)		71,492	366,465
Adjustments for:			
Depreciation charges		3,058	280
Interest received		(443)	(11)
Decrease in stocks		-	630
Increase in debtors		(26,700)	(67,396)
(Decrease)/increase in creditors		(8,575)	29,323
Net cash provided by operations		<u>38,832</u>	<u>329,291</u>
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank	206,603	39,275	245,878
	<u>206,603</u>	<u>39,275</u>	<u>245,878</u>
Total	<u>206,603</u>	<u>39,275</u>	<u>245,878</u>

The notes form part of these financial statements

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income 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.

Long leasehold	- Over the term of the lease
Fixtures and fittings	- 10% on cost

The long term leasehold asset is depreciated over its useful life of 90 years, from the 04/11/2021- 04/11/2111.

No depreciation is charged in year of acquisition.

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.

Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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 in hand

Cash at bank and cash in hand includes cash and 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 provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity 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.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	26,779	251,824
Other income	-	374
	<u>26,779</u>	<u>252,198</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Consultancy Services	-	1,865
Fundraising proceeds	-	2,359
Affiliation fees	3,000	495
Contributions for the Lodge	39,502	6,440
	<u>42,502</u>	<u>11,159</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	443	11
	<u>443</u>	<u>11</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Grants	584,198	558,549
	<u>584,198</u>	<u>558,549</u>

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

	2023	2022
	£	£
Active Inclusion 1 (ID 027072)	-	13,615
Active Inclusion 1+2 (ID 026874)	39,091	67,651
Creative Rural Vale	(34)	16,363
Erasmus+ OVOE	-	25,972
Erasmus+ SOYP	9,885	12,797
Erasmus+ Together In Europe	14,409	9,256
FLW Project	3,405	1,911
Kickstart	8,747	64,390
Meet & Code	-	420
N.Wales - New Dragons Clubs	5,000	10,000
Raise Your Voice	-	13,306
Respect	-	52,500
Roots & Borders	-	1,707
Street Games	2,507	2,027
Summer of Fun Barry	-	4,060
	<u>83,010</u>	<u>295,975</u>
Carried forward	83,010	295,975

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2023 £	2022 £
Brought forward	83,010	295,975
Volunteering Wales	-	15,880
Voter Registration Support	27,650	11,000
Wellbeing Youth Fund	(11,650)	113,194
Western Power Distribution	-	10,000
Pilotlight Project	-	6,500
NVYO Welsh Government Fund grant	-	100,000
Vale of Glamorgan re Duke of Edinburgh	-	6,000
Postcode Lottery Trust Fund	23,436	-
Blaenau Gwent Youth Support Fund	30,786	-
MSCT North Wales	7,000	-
NGED - Warm Hubs	9,999	-
NPT Youth Investment Project	80,000	-
RSBC	3,021	-
Street Games World Cup	3,600	-
Summer of Fun North Wales	10,000	-
Taith (CWVYS)	24,490	-
Taith P1 22/23	127,019	-
WG World Cup Fund	78,837	-
Garfield Weston	5,000	-
SVYWO	82,000	-
	<u>584,198</u>	<u>558,549</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	<u>562,917</u>	<u>21,174</u>	<u>584,091</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>11,602</u>	<u>167</u>	<u>9,405</u>	<u>21,174</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	256,259	269,292
Social security costs	15,955	12,606
Other pension costs	5,597	5,695
	<u>277,811</u>	<u>287,593</u>

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

	2023	2022
Average Employee No	<u>17</u>	<u>19</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

9. STAFF COSTS - continued

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

Management team of the charity is made up of the Chief Executive Officer, totalling £47,585.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,824	250,374	252,198
Charitable activities			
Grants and contracts	10,692	547,857	558,549
Other trading activities	11,159	-	11,159
Investment income	11	-	11
Other income	6,160	-	6,160
Total	<u>29,846</u>	<u>798,231</u>	<u>828,077</u>
EXPENDITURE ON			
Charitable activities			
Grants and contracts	(1,121)	1,121	-
Charitable activities	92,448	369,164	461,612
Total	<u>91,327</u>	<u>370,285</u>	<u>461,612</u>
NET INCOME/(EXPENDITURE)	(61,481)	427,946	366,465
Transfers between funds	10,847	(10,847)	-
Net movement in funds	(50,634)	417,099	366,465
RECONCILIATION OF FUNDS			
Total funds brought forward	103,306	21,289	124,595
TOTAL FUNDS CARRIED FORWARD	<u>52,672</u>	<u>438,388</u>	<u>491,060</u>

11. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022 and 31 March 2023	250,000	44,715	294,715
DEPRECIATION			
At 1 April 2022	-	43,916	43,916
Charge for year	2,778	280	3,058
At 31 March 2023	2,778	44,196	46,974
NET BOOK VALUE			
At 31 March 2023	<u>247,222</u>	<u>519</u>	<u>247,741</u>
At 31 March 2022	<u>250,000</u>	<u>799</u>	<u>250,799</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	99,663	-
Other debtors	-	460
Prepayments and accrued income	-	72,503
	<u>99,663</u>	<u>72,963</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	13,782	14,680
Taxation and social security	8,588	4,537
Other creditors	8,360	20,088
	<u>30,730</u>	<u>39,305</u>

14. MOVEMENT IN FUNDS

	At 1.4.22	Net	Transfers	At
	£	movement	between	31.3.23
	£	in funds	funds	£
	£	£	£	£
Unrestricted funds				
General fund	52,672	6,381	18,206	77,259
The Lodge	-	14,985	(14,985)	-
	<u>52,672</u>	<u>21,366</u>	<u>3,221</u>	<u>77,259</u>
Restricted funds				
Kickstart	384	(456)	72	-
Active Inclusion (ID026874)	3,124	9,708	(12,832)	-
Wellbeing Youth Fund	90,551	(102,186)	11,635	-
Street Games	-	108	(108)	-
N.Wales - New Dragons Clubs	1,727	(6,196)	5,000	531
Erasmus+ OVOE	23,187	(4,732)	-	18,455
Erasmus+ SOYP	10,012	(13,813)	3,801	-
Erasmus+ Together In Europe	6,471	(4,254)	(2,217)	-
FLW Project	-	828	(828)	-
Creative Rural Vale	-	(34)	34	-
Voter Registration Support	438	3,506	(3,944)	-
Respect	52,494	(46,656)	(5,838)	-
Restricted Property Fund	250,000	(2,778)	-	247,222
Postcode Lottery Trust Fund	-	397	(397)	-
Blaenau Gwent Youth Support Fund	-	29,717	-	29,717
MSCT North Wales	-	7,000	-	7,000
NGED - Warm Hubs	-	501	(501)	-
NPT Youth Investment Project	-	74,258	-	74,258
RSBC	-	2,840	-	2,840
Summer of Fun North Wales	-	529	(529)	-
Taith (CWVYS)	-	10,137	-	10,137
Taith P1 22/23	-	95,133	-	95,133
WG World Cup Fund	-	(2,609)	2,609	-
Roots & Borders	-	(116)	116	-
SVYWO	-	(706)	706	-
	<u>438,388</u>	<u>50,126</u>	<u>(3,221)</u>	<u>485,293</u>
TOTAL FUNDS	<u>491,060</u>	<u>71,492</u>	<u>-</u>	<u>562,552</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,867	(20,486)	6,381
The Lodge	39,502	(24,517)	14,985
	<u>66,369</u>	<u>(45,003)</u>	<u>21,366</u>
Restricted funds			
Kickstart	8,746	(9,202)	(456)
Active Inclusion (ID026874)	39,091	(29,383)	9,708
Wellbeing Youth Fund	-	(102,186)	(102,186)
Street Games	6,107	(5,999)	108
N.Wales - New Dragons Clubs	5,000	(11,196)	(6,196)
Erasmus+ OVOE	-	(4,732)	(4,732)
Erasmus+ SOYP	9,885	(23,698)	(13,813)
Erasmus+ Together In Europe	14,408	(18,662)	(4,254)
FLW Project	3,876	(3,048)	828
Creative Rural Vale	(34)	-	(34)
Voter Registration Support	16,000	(12,494)	3,506
Respect	-	(46,656)	(46,656)
Restricted Property Fund	-	(2,778)	(2,778)
Postcode Lottery Trust Fund	23,436	(23,039)	397
Blaenau Gwent Youth Support Fund	30,786	(1,069)	29,717
MSCT North Wales	7,000	-	7,000
NGED - Warm Hubs	9,999	(9,498)	501
NPT Youth Investment Project	80,000	(5,742)	74,258
RSBC	3,021	(181)	2,840
Summer of Fun North Wales	10,000	(9,471)	529
Taith (CWVYS)	24,490	(14,353)	10,137
Taith P1 22/23	127,019	(31,886)	95,133
WG World Cup Fund	87,037	(89,646)	(2,609)
Jubilee Fund	132	(132)	-
Roots & Borders	1,215	(1,331)	(116)
SVYWO	82,000	(82,706)	(706)
	<u>589,214</u>	<u>(539,088)</u>	<u>50,126</u>
TOTAL FUNDS	<u>655,583</u>	<u>(584,091)</u>	<u>71,492</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	66,803	(46,136)	32,005	52,672
Pilotlight Project	-	5,183	(5,183)	-
Lottery Covid Fund	24,500	(20,528)	(3,972)	-
Moondance Covid Relief Fund	3,600	-	(3,600)	-
KFC	7,458	-	(7,458)	-
Parent & Family Consulting	945	-	(945)	-
	<u>103,306</u>	<u>(61,481)</u>	<u>10,847</u>	<u>52,672</u>
Restricted funds				
Kickstart	-	12,112	(11,728)	384
Active Inclusion	4,288	2,337	(6,625)	-
Active Inclusion (ID026874)	9,762	(6,638)	-	3,124
Wellbeing Youth Fund	-	90,551	-	90,551
Street Games	8,000	233	(8,233)	-
N.Wales - New Dragons Clubs	2,590	1,727	(2,590)	1,727
Erasmus+ OVOE	-	23,187	-	23,187
Erasmus+ SOYP	-	10,012	-	10,012
Erasmus+ Together In Europe	-	6,471	-	6,471
Raise Your Voice	2,472	(10,093)	7,621	-
Voter Registration Support	-	438	-	438
Respect	-	52,494	-	52,494
Climate Action Boost	4,000	(4,885)	885	-
WCVA - Voluntary Service Recovery Fund	10,876	-	(10,876)	-
Next Generation Funds	(30,399)	-	30,399	-
Ogmore Vale Heritage Trail Project	9,700	-	(9,700)	-
Restricted Property Fund	-	250,000	-	250,000
	<u>21,289</u>	<u>427,946</u>	<u>(10,847)</u>	<u>438,388</u>
TOTAL FUNDS	<u><u>124,595</u></u>	<u><u>366,465</u></u>	<u><u>-</u></u>	<u><u>491,060</u></u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. 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	12,788	(58,924)	(46,136)
The Lodge	10,558	(10,558)	-
Pilotlight Project	6,500	(1,317)	5,183
Lottery Covid Fund	-	(20,528)	(20,528)
	<u>29,846</u>	<u>(91,327)</u>	<u>(61,481)</u>
Restricted funds			
Kickstart	64,390	(52,278)	12,112
Active Inclusion	13,615	(11,278)	2,337
Active Inclusion (ID026874)	67,651	(74,289)	(6,638)
Wellbeing Youth Fund	109,376	(18,825)	90,551
Street Games	2,027	(1,794)	233
Western Power Fund	10,000	(10,000)	-
N.Wales - New Dragons Clubs	10,000	(8,273)	1,727
Erasmus+ OVOE	25,972	(2,785)	23,187
Erasmus+ SOYP	12,797	(2,785)	10,012
Erasmus+ Together In Europe	9,256	(2,785)	6,471
FLW Project	1,911	(1,911)	-
Volunteering Wales	15,880	(15,880)	-
Meet & Code	420	(420)	-
Creative Rural Vale	16,363	(16,363)	-
Raise Your Voice	13,306	(23,399)	(10,093)
Voter Registration Support	11,000	(10,562)	438
Respect	58,500	(6,006)	52,494
Climate Action Boost	-	(4,885)	(4,885)
Summer of Fun Barry	4,060	(4,060)	-
Roots & Borders	1,707	(1,707)	-
NVYO Welsh Government	100,000	(100,000)	-
Restricted Property Fund	250,000	-	250,000
	<u>798,231</u>	<u>(370,285)</u>	<u>427,946</u>
TOTAL FUNDS	<u><u>828,077</u></u>	<u><u>(461,612)</u></u>	<u><u>366,465</u></u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	66,803	(39,755)	50,211	77,259
The Lodge	-	14,985	(14,985)	-
Pilotlight Project	-	5,183	(5,183)	-
Lottery Covid Fund	24,500	(20,528)	(3,972)	-
Moondance Covid Relief Fund	3,600	-	(3,600)	-
KFC	7,458	-	(7,458)	-
Parent & Family Consulting	945	-	(945)	-
	<u>103,306</u>	<u>(40,115)</u>	<u>14,068</u>	<u>77,259</u>
Restricted funds				
Kickstart	-	11,656	(11,656)	-
Active Inclusion	4,288	2,337	(6,625)	-
Active Inclusion (ID026874)	9,762	3,070	(12,832)	-
Wellbeing Youth Fund	-	(11,635)	11,635	-
Street Games	8,000	341	(8,341)	-
N.Wales - New Dragons Clubs	2,590	(4,469)	2,410	531
Erasmus+ OVOE	-	18,455	-	18,455
Erasmus+ SOYP	-	(3,801)	3,801	-
Erasmus+ Together In Europe	-	2,217	(2,217)	-
FLW Project	-	828	(828)	-
Creative Rural Vale	-	(34)	34	-
Raise Your Voice	2,472	(10,093)	7,621	-
Voter Registration Support	-	3,944	(3,944)	-
Respect	-	5,838	(5,838)	-
Climate Action Boost	4,000	(4,885)	885	-
WCVA - Voluntary Service Recovery Fund	10,876	-	(10,876)	-
Next Generation Funds	(30,399)	-	30,399	-
Ogmore Vale Heritage Trail Project	9,700	-	(9,700)	-
Restricted Property Fund	-	247,222	-	247,222
Postcode Lottery Trust Fund	-	397	(397)	-
Blaenau Gwent Youth Support Fund	-	29,717	-	29,717
MSCT North Wales	-	7,000	-	7,000
NGED - Warm Hubs	-	501	(501)	-
NPT Youth Investment Project	-	74,258	-	74,258
RSBC	-	2,840	-	2,840
Summer of Fun North Wales	-	529	(529)	-
Taith (CWVYS)	-	10,137	-	10,137
Taith P1 22/23	-	95,133	-	95,133
WG World Cup Fund	-	(2,609)	2,609	-
Roots & Borders	-	(116)	116	-
SVYWO	-	(706)	706	-
	<u>21,289</u>	<u>478,072</u>	<u>(14,068)</u>	<u>485,293</u>
TOTAL FUNDS	<u>124,595</u>	<u>437,957</u>	<u>-</u>	<u>562,552</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,655	(79,410)	(39,755)
The Lodge	50,060	(35,075)	14,985
Pilotlight Project	6,500	(1,317)	5,183
Lottery Covid Fund	-	(20,528)	(20,528)
	<hr/>	<hr/>	<hr/>
	96,215	(136,330)	(40,115)
Restricted funds			
Kickstart	73,136	(61,480)	11,656
Active Inclusion	13,615	(11,278)	2,337
Active Inclusion (ID026874)	106,742	(103,672)	3,070
Wellbeing Youth Fund	109,376	(121,011)	(11,635)
Street Games	8,134	(7,793)	341
Western Power Fund	10,000	(10,000)	-
N.Wales - New Dragons Clubs	15,000	(19,469)	(4,469)
Erasmus+ OVOE	25,972	(7,517)	18,455
Erasmus+ SOYP	22,682	(26,483)	(3,801)
Erasmus+ Together In Europe	23,664	(21,447)	2,217
FLW Project	5,787	(4,959)	828
Volunteering Wales	15,880	(15,880)	-
Meet & Code	420	(420)	-
Creative Rural Vale	16,329	(16,363)	(34)
Raise Your Voice	13,306	(23,399)	(10,093)
Voter Registration Support	27,000	(23,056)	3,944
Respect	58,500	(52,662)	5,838
Climate Action Boost	-	(4,885)	(4,885)
Summer of Fun Barry	4,060	(4,060)	-
Roots & Borders	1,707	(1,707)	-
NVYO Welsh Government	100,000	(100,000)	-
Restricted Property Fund	250,000	(2,778)	247,222
Postcode Lottery Trust Fund	23,436	(23,039)	397
Blaenau Gwent Youth Support Fund	30,786	(1,069)	29,717
MSCT North Wales	7,000	-	7,000
NGED - Warm Hubs	9,999	(9,498)	501
NPT Youth Investment Project	80,000	(5,742)	74,258
RSBC	3,021	(181)	2,840
Summer of Fun North Wales	10,000	(9,471)	529
Taith (CWVYS)	24,490	(14,353)	10,137
Taith P1 22/23	127,019	(31,886)	95,133
WG World Cup Fund	87,037	(89,646)	(2,609)
Jubilee Fund	132	(132)	-
Roots & Borders	1,215	(1,331)	(116)
SVYWO	82,000	(82,706)	(706)
	<hr/>	<hr/>	<hr/>
	1,387,445	(909,373)	478,072
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	1,483,660	(1,045,703)	437,957

Description of Funds:

Active Inclusion

European employability programme for young people aged 16-24.

Creative Rural Vale

A project to assist new/existing youth clubs in rural areas of Vale of Glamorgan.

Erasmus+ OVOE

Environmental project engaging young people with decision makers.

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

Erasmus+ SOYP

A project between four European organisations exchanging best practice in safeguarding our young people.

Erasmus+ Together In Europe

International youth exchange project collaborate with German partner.

FLW Project

Project using informal dance to assist the development of young females.

KickStart

UK Government employability programme for young people.

Respect

An alternative education programme for Year 9 students to re-engage them with their own education through outdoor activities.

Roots and Borders

A training course for educators and facilitators led by Kreisau-Initiative with topic of migration and borders.

Streetgames

Projects working partnership with Streetgames to support young people with sports.

Summer of Fun - North Wales

A digital project involving young people and staff from STAND NW Youth Zone in North Wales.

Volunteering Wales

A project to encourage young people to volunteer in their local community across Wales.

Voter Registration

A project to engage young people in local elections funded by Welsh Government.

Wellbeing Youth Fund

Projects funded by various local authorities for their young people to improve their wellbeing through activities at The Lodge and delivering wellbeing programmes in Neath Port Talbot and Blaenau Gwent areas.

NVYO Welsh Government Fund

A Welsh Government fund for National Voluntary Youth Organisations to contribute towards organisational costs.

Blaenau Gwent Youth Support Fund

Partnership with Blaenau Gwent Youth Service to deliver BGC Wales wellbeing projects and to offer youth programmes in youth clubs within Blaenau Gwent and the wider BGC Wales network.

Jubilee Fund

A funding for hosting a Queen's Platinum Jubilee party in June 2022.

MSCT (Millennium Stadium Charitable Trust Fund) North Wales

To offer young people in Anglesey, Denbighshire, Flintshire, Conwy and Gwynedd a comprehensive programme of sporting and youth activities.

N.Wales - New Dragons Clubs

A Youth Support Fund received from Flintshire County Council in support the running of New Dragons Youth Club in Mold, North Wales.

NGED - Warm Hubs

Support for 7 clubs in South Wales area with fuel payments including accessing winter fuel discounts and Social Fund schemes and providing energy tariff advice.

NPT Youth Investment Project

Partnership with Neath Port Talbot Youth Service. The funding includes to employ two full time staff to work among with staff at the Youth Service.

RSBC (The Royal Society for Blind Children)

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

To assist member clubs in empowering families with skills, knowledge and support mechanisms to fully support their child's development.

Street Games World Cup

To support Ystrad Mynach BGC to deliver sport sessions in their area.

Taith (CWYVS)

BGC Wales was appointed as a member of the Sector Organising Bodies (SOB) to promote the Taith programme across the Youth Sector.

Taith P1 22/23

Providing opportunities for young people, staff and volunteers at Welsh youth organisations.

WG World Cup Fund

WG's World Cup Partner Support fund to celebrate.

Transfers between funds

During the year a detailed review of the Unrestricted and Restricted Funds took place. As a result of this review it was identified that several brought forward fund balances were shown incorrectly, as a result of this we have completed an exercise to correct these balances during our year, this has resulted in several transfers between Restricted and Unrestricted Funds as shown on Note 16.

All Unrestricted Funds have been consolidated into General Funds.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

BOYS AND GIRLS CLUBS OF WALES
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	26,779	251,824
Other income	-	374
	<u>26,779</u>	<u>252,198</u>
Other trading activities		
Consultancy Services	-	1,865
Fundraising proceeds	-	2,359
Affiliation fees	3,000	495
Contributions for the Lodge	39,502	6,440
	<u>42,502</u>	<u>11,159</u>
Investment income		
Deposit account interest	443	11
Charitable activities		
Grants	584,198	558,549
Other income		
Debentures Sold	1,661	6,160
Total incoming resources	<u>655,583</u>	<u>828,077</u>
EXPENDITURE		
Charitable activities		
Wages	256,259	269,292
Social security	15,955	12,606
Pensions	5,597	5,695
Insurance	4,750	1,304
Telephone	4,863	3,013
Advertising	(347)	2,916
Cleaning materials	45	1,737
Fees	(891)	1,962
DBS - Staff & Volunteers	345	314
Employee Costs	1,243	1,269
Equipment hire	587	586
Fundraising Expenses	-	665
Ground Maintenance	6,346	5,667
IT Equipment	275	8,977
Office Equipment	-	1,327
Staff Training	960	2,919
Subscriptions	1,191	5,245
Travelling	1,293	4,030
Project Costs	247,242	95,897
Rent	11,956	12,000
Rugby Debentures	2,190	7,615
Long leasehold	2,778	-
Fixtures and fittings	280	280
	<u>562,917</u>	<u>445,316</u>
Support costs		
Management		
Light and heat	8,909	3,385
Carried forward	8,909	3,385

This page does not form part of the statutory financial statements

BOYS AND GIRLS CLUBS OF WALES
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Management		
Brought forward	8,909	3,385
Postage and stationery	1,076	5,097
Sundries	1,617	2,052
	<u>11,602</u>	<u>10,534</u>
Finance		
Bank charges	167	30
Governance costs		
Accountancy Fees	9,405	5,732
	<u>584,091</u>	<u>461,612</u>
Total resources expended		
	<u>71,492</u>	<u>366,465</u>
Net income		

This page does not form part of the statutory financial statements

REGISTERED CHARITY NUMBER: 1009142

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

FOR

BOYS AND GIRLS CLUBS OF WALES

**Bevan Buckland LLP
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA**

BOYS AND GIRLS CLUBS OF WALES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Cash Flow Statement	7
Notes to the Cash Flow Statement	8
Notes to the Financial Statements	9 to 20
Detailed Statement of Financial Activities	21 to 22

BOYS AND GIRLS CLUBS OF WALES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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).

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

During the year 2022/2023 the Boys' and Girls' Clubs of Wales (BGC Wales) undertook the following objectives as listed in the governing document.

- To promote and encourage the formation of Boys and Girls Clubs (BGCs) and to assist and support them in their work.
- To provide opportunities for cooperation and interaction between BGCs.
- To advise Clubs and Groups on problems relating to management and provide assistance nationally and internationally.
- To organise training courses, events, competitions, exhibitions and festivals as required by Clubs and Groups.
- To act as a link between Clubs and Groups and offer support where required.
- To coordinate with local authorities and voluntary bodies interested in young people's work.
- To stimulate public interest in the work of the BGCs, to recruit and train new helpers and leaders.
- To coordinate any literature relating to young people's work and to prepare a paper where required.
- To apply for, receive and administer grants and other funding and to raise funds for the furtherance of the aims and objectives of the organisation.
- To take any action which may be deemed necessary or desirable in the interest of the organisation.
- To invite affiliation from other youth groups who wish to take advantage of the opportunities that BGC Wales offer.
- To maintain a register of the affiliated BGCs.

BGC Wales continues to develop its work reflecting the National Youth Work Strategy for Wales and the Interim Youth Work Boards' report - Time to deliver for young people in Wales: Achieving a sustainable delivery model for youth work services in Wales (2021).

The organisation prepares financial statements for each financial year which give a true and fair view of its financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees follow best practice and:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.

The Trustees have complied with the duty in the 2022 Charities Act to have due regard to guidance published by the Charity Commission, and the accounts have been prepared applying the FRS 102 SORP rules to disclose a true and fair position.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity at any time and which enable the trustees to ensure that the financial statements comply with applicable law.

The Trustees are also responsible for safeguarding the assets of the charity and for their proper application, and hence for taking reasonable steps for the prevention and detection of fraud.

ACHIEVEMENTS AND PERFORMANCE

It had been an extremely busy year for BGC Wales during the period from 1st April 2022 to 31st March 2023. The post pandemic means member clubs, such as Boys and Girls Clubs, Youth Clubs and Sports Clubs, were able to resume their activities in their community, and the organisation was able to resume its services to member clubs and deliver its youth offer to the young people.

The affiliation process had been reviewed, the Committee decided to keep the affiliation fee the same as in previous years. The review allowed clubs to join at any time during the year for an affordable fee of £30 for a 12-month period. For the year 2022/23, 130 clubs from the 22 counties across Wales affiliated with the organisation, of which 30 clubs enjoyed a free affiliation for various reasons such as partnership working. The organisation received £3000 affiliation fees in total, this was 6.5 times higher than the previous year.

From April 2022 to March 2023, the organisation offered and delivered the following national projects/ programmes to its member clubs and young people, including:

- Funded by 8 local authorities in Wales, 14 Wellbeing Residential at The Lodge visited by the young people who accessed their local Youth Service.
- A Digital Project funded by the Welsh Government (WG) through CWVYS, delivered in partnership with STAND North Wales to the young people with additional needs and disabilities to create a visual story of the detrimental impact of bullying and how youth work can provide positive support.
- Supported member clubs to deliver sports sessions in their area through StreetGames funding.

BOYS AND GIRLS CLUBS OF WALES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

- Pizza & Politics sessions that are funded by the WG, supported 450 young people in 20 member clubs to raise their voice for their local community.
- Visits to the Senedd and to the UK Parliament with young people engaged with our Youth Forum.
- The extension granted by WCVA for our Active Inclusion project (Cardiff & Vale), the organisation was able to have supported a further 4 young people with working experience and a further 3 young people undertook work placements through the Kickstart programme.
- Continue to support the staff team at New Dragons Club, Speech & Language Club in North Wales, which is part funded by Flintshire County Council.
- In partnership with the National Association of Boys and Girls Clubs (NABGC), 52 young people from 6 member clubs attended the WWE Be A Star Rally in Cardiff for an opportunity to meet with WWE superstars who promoted positive methods of social interaction.
- The organisation secured funding from National Grid, and an Energy Saving Advice session was delivered to 14 member clubs who received funding towards their energy bills.
- Various workshops delivered to the young people across the BGC Wales network, including Wellbeing sessions, Online Bingo, Safer Internet, Science Week, etc.
- Towards the end of the year, partnership working continues with Blaenau Gwent Youth Service and Neath Port Talbot Youth Service in providing quality youth work and opportunities that we can offer to the young people within their local communities.

Whereas international projects/ programmes, including those funded by the Erasmus+ which delayed the delivery due to the pandemic and the uncertainty of the COVID-19 variants.:

- Funded by the Erasmus+:
 - Welsh/German Youth Exchange - 37 participants from Germany, North Wales and South Wales at The Lodge in August 2022.
 - Safeguarding Our Young People project brought together 28 youth work practitioners from Germany, Croatia, Spain and Wales in bringing the best practice for safeguarding our young people.
 - Our Voice Our Environment, this project focusing on amplifying the youth voice in politics surrounding the environment. Residential visits and meetings were held at The Lodge.
 - Co-hosted Finland/Latvia/Wales Dance project. 20 young people from the named countries brought together to empower young people through the medium of dance.
- BGC Wales supported 2 European volunteers from Germany and Ukraine during the year through the ESC programme.
- Inspiring A Generation Project funded by the WG in celebration of the World Cup in 2022. 32 young people from our football representative teams (U15s) had the opportunity to play a game in Boston, USA on the same day when Wales played against the USA. At home in Wales, 44 member clubs hosted watch parties and football related activities, creating a Welsh footballing legacy in clubs with attendance of 3631 young people.
- With the end of the Erasmus+ projects due to Brexit, the organisation is able to continue its international youth work through Wales' new International Learning Exchange Programme (TAITH), funded by the Welsh Government and managed by Cardiff University. The organisation has started to promote Wales as a country to the world and will deliver a series of youth exchanges, system development activities and bring young people from other countries. BGC Wales also acted as a member of the Sector Organising Body for Youth, along with WCIA and CWVYS.

BGC Wales Sports Panels also resumed their operations. All representative teams were supported by the organisation's unrestricted fund with the panels' fundraising activities and their sponsorships. All had great achievements in the Season of 2022/23.

- Rugby - 50 young players (U16s and U18s) were selected from 200+ young people from BGC Wales member clubs. Through the winter months, they played high standard rugby games against 5 Academy Teams in England. The two squads won 16 out of 20 games that they played home and away.
- Football - 3 Boys teams and 2 Girls teams played against Boys' and Girls' Clubs of Scotland in July-August 2022. The trials for the season 22/23 was delayed due to the two U15s teams that went to the USA for the World Cup Project. The Panel organised and hosted Federation Cup, inter-clubs competition within the BGC Wales network.
- Boxing - 150 young people from member clubs entered the BGC Wales Welsh Championships. 37 BGC Wales champion boxers were then entered to the NABGC British Championships competing with others from across England. 4 BGC Wales representative boxers made it to the final of the NABGC Championships that was held in Yorkshire.
- Pool - More than 30 young people entered the BGC Wales Pool Inter-Clubs Competition that was hosted by Nantymoel BGC.
- Cross Country - 8 young people from Grangetown BGC entered the NABGC Cross Country Competition in Essex, and they brought home with their individual and team medals.

The new exciting era of BGC Wales had begun during the year 2022/23, following the retirement of the National Director in 2021, Grant Poiner was appointed as the Chief Executive Officer. Andrew Borsden MBE was nominated as the organisation's Interim Chairman after the announcement of Richard Bennett's retirement in May 2022, and officially became the Chairman of BGC Wales at the AGM.

Along with the support from a 12-month Politlight programme that was awarded by the Garfield Weston Foundation in September 2021. The Trustees sought advice from the Charity Commission and started preparing for registering the charity to a Charitable Incorporated Organisation.

BOYS AND GIRLS CLUBS OF WALES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

During the year, Bevan & Buckland LLP (B&B LLP) was appointed as the organisation's official Independent Examiners. With the support and advice received from B&B LLP, the organisation is using the XERO Accounting System to carry out the process of its bookkeeping. The system is managed and maintained by the Organisational Support & Finance Manager and it is overseen by the Treasurer.

The Trustees reviewed the Reserves Policy during the year and aim to maintain reserves at a level of about 6 months of charitable expenditure. The trustees consider that this will provide sufficient funds to ensure that support and governance costs are covered, and that this level of reserves will be sufficient to give adequate flexibility in covering future costs.

Towards the end of the year, Business Development Manager was appointed for developing a fundraising strategy for the organisation and to provide help and support to BGC Wales' member clubs.

The Lodge, the residential centre that BGC Wales took over in December 2021, has been developed into a functional centre during the year 2022/23. The Lodge hosted many residential visits, training events, wellbeing sessions etc. The organisation has invested in securing the premises and bringing it to a more accommodating place for service users, and is currently looking for further funding for developing the Lodge in order to facilitate resources and an environment that could be offered to its service users for charitable and wellbeing activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1009142

Principal address

Pencoed Technology Park
Bridgend
CF35 5HZ

Trustees

A C Howells
A M Borsden - Chairman (from 26.1.23)
Miss C S Evans
Miss J M Lloyd
P N John
R J Bennett (resigned 27.6.22)
R Morris
T O'Sullivan
S Khaireh
R Williams Treasurer
R Fussell Vice Chairman
A Morgan

Independent Examiner

Bevan Buckland LLP
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Approved by order of the board of trustees on 12/09/23 and signed on its behalf by:



A M Borsden - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOYS AND GIRLS CLUBS OF WALES**

Independent examiner's report to the trustees of Boys and Girls Clubs of Wales

I report to the charity trustees on my examination of the accounts of Boys and Girls Clubs of Wales (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

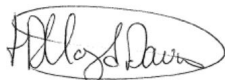
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Henry Lloyd Davies
The Institute of Chartered Accountants in England and Wales

Bevan Buckland LLP
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date: 12 / 09 / 23

BOYS AND GIRLS CLUBS OF WALES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	16,763	10,016	26,779	252,198
Charitable activities					
Grants and contracts	5	5,001	579,197	584,198	558,549
Other trading activities	3	42,502	-	42,502	11,159
Investment income	4	443	-	443	11
Other income		1,661	-	1,661	6,160
Total		<u>66,370</u>	<u>589,213</u>	<u>655,583</u>	<u>828,077</u>
EXPENDITURE ON					
Charitable activities					
Grants and contracts	6	-	-	-	-
Charitable activities		45,001	539,090	584,091	461,612
Total		<u>45,001</u>	<u>539,090</u>	<u>584,091</u>	<u>461,612</u>
NET INCOME					
Transfers between funds	14	21,369	50,123	71,492	366,465
		3,221	(3,221)	-	-
Net movement in funds		<u>24,590</u>	<u>46,902</u>	<u>71,492</u>	<u>366,465</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		52,672	438,388	491,060	124,595
TOTAL FUNDS CARRIED FORWARD		<u><u>77,262</u></u>	<u><u>485,290</u></u>	<u><u>562,552</u></u>	<u><u>491,060</u></u>

The notes form part of these financial statements

BOYS AND GIRLS CLUBS OF WALES

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	519	247,222	247,741	250,799
CURRENT ASSETS					
Debtors	12	99,663	-	99,663	72,963
Cash at bank		7,807	238,071	245,878	206,603
		<u>107,470</u>	<u>238,071</u>	<u>345,541</u>	<u>279,566</u>
CREDITORS					
Amounts falling due within one year	13	(30,730)	-	(30,730)	(39,305)
NET CURRENT ASSETS		<u>76,740</u>	<u>238,071</u>	<u>314,811</u>	<u>240,261</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>77,259</u>	<u>485,293</u>	<u>562,552</u>	<u>491,060</u>
NET ASSETS		<u>77,259</u>	<u>485,293</u>	<u>562,552</u>	<u>491,060</u>
FUNDS	14				
Unrestricted funds				77,259	52,672
Restricted funds				485,293	438,388
TOTAL FUNDS				<u>562,552</u>	<u>491,060</u>

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



.....
A M Borsden - Trustee

BOYS AND GIRLS CLUBS OF WALES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	38,832	329,291
Net cash provided by operating activities		<u>38,832</u>	<u>329,291</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(250,000)
Interest received		443	11
Net cash provided by/(used in) investing activities		<u>443</u>	<u>(249,989)</u>
Change in cash and cash equivalents in the reporting period		<u>39,275</u>	<u>79,302</u>
Cash and cash equivalents at the beginning of the reporting period		<u>206,603</u>	<u>127,301</u>
Cash and cash equivalents at the end of the reporting period		<u><u>245,878</u></u>	<u><u>206,603</u></u>

The notes form part of these financial statements

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
		2023	2022
		£	£
Net income for the reporting period (as per the Statement of Financial Activities)		71,492	366,465
Adjustments for:			
Depreciation charges		3,058	280
Interest received		(443)	(11)
Decrease in stocks		-	630
Increase in debtors		(26,700)	(67,396)
(Decrease)/increase in creditors		(8,575)	29,323
Net cash provided by operations		<u>38,832</u>	<u>329,291</u>
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank	206,603	39,275	245,878
	<u>206,603</u>	<u>39,275</u>	<u>245,878</u>
Total	<u>206,603</u>	<u>39,275</u>	<u>245,878</u>

The notes form part of these financial statements

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income 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.

Long leasehold	- Over the term of the lease
Fixtures and fittings	- 10% on cost

The long term leasehold asset is depreciated over its useful life of 90 years, from the 04/11/2021- 04/11/2111.

No depreciation is charged in year of acquisition.

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.

Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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 in hand

Cash at bank and cash in hand includes cash and 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 provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity 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.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	26,779	251,824
Other income	-	374
	<u>26,779</u>	<u>252,198</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Consultancy Services	-	1,865
Fundraising proceeds	-	2,359
Affiliation fees	3,000	495
Contributions for the Lodge	39,502	6,440
	<u>42,502</u>	<u>11,159</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	443	11
	<u>443</u>	<u>11</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Grants	584,198	558,549
	<u>584,198</u>	<u>558,549</u>

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

	2023	2022
	£	£
Active Inclusion 1 (ID 027072)	-	13,615
Active Inclusion 1+2 (ID 026874)	39,091	67,651
Creative Rural Vale	(34)	16,363
Erasmus+ OVOE	-	25,972
Erasmus+ SOYP	9,885	12,797
Erasmus+ Together In Europe	14,409	9,256
FLW Project	3,405	1,911
Kickstart	8,747	64,390
Meet & Code	-	420
N.Wales - New Dragons Clubs	5,000	10,000
Raise Your Voice	-	13,306
Respect	-	52,500
Roots & Borders	-	1,707
Street Games	2,507	2,027
Summer of Fun Barry	-	4,060
	<u>83,010</u>	<u>295,975</u>
Carried forward	83,010	295,975

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2023 £	2022 £
Brought forward	83,010	295,975
Volunteering Wales	-	15,880
Voter Registration Support	27,650	11,000
Wellbeing Youth Fund	(11,650)	113,194
Western Power Distribution	-	10,000
Pilotlight Project	-	6,500
NVYO Welsh Government Fund grant	-	100,000
Vale of Glamorgan re Duke of Edinburgh	-	6,000
Postcode Lottery Trust Fund	23,436	-
Blaenau Gwent Youth Support Fund	30,786	-
MSCT North Wales	7,000	-
NGED - Warm Hubs	9,999	-
NPT Youth Investment Project	80,000	-
RSBC	3,021	-
Street Games World Cup	3,600	-
Summer of Fun North Wales	10,000	-
Taith (CWVYS)	24,490	-
Taith P1 22/23	127,019	-
WG World Cup Fund	78,837	-
Garfield Weston	5,000	-
SVYWO	82,000	-
	<u>584,198</u>	<u>558,549</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	<u>562,917</u>	<u>21,174</u>	<u>584,091</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>11,602</u>	<u>167</u>	<u>9,405</u>	<u>21,174</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	256,259	269,292
Social security costs	15,955	12,606
Other pension costs	5,597	5,695
	<u>277,811</u>	<u>287,593</u>

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

	2023	2022
Average Employee No	<u>17</u>	<u>19</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

9. STAFF COSTS - continued

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

Management team of the charity is made up of the Chief Executive Officer, totalling £47,585.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,824	250,374	252,198
Charitable activities			
Grants and contracts	10,692	547,857	558,549
Other trading activities	11,159	-	11,159
Investment income	11	-	11
Other income	6,160	-	6,160
Total	<u>29,846</u>	<u>798,231</u>	<u>828,077</u>
EXPENDITURE ON			
Charitable activities			
Grants and contracts	(1,121)	1,121	-
Charitable activities	92,448	369,164	461,612
Total	<u>91,327</u>	<u>370,285</u>	<u>461,612</u>
NET INCOME/(EXPENDITURE)	(61,481)	427,946	366,465
Transfers between funds	10,847	(10,847)	-
Net movement in funds	(50,634)	417,099	366,465
RECONCILIATION OF FUNDS			
Total funds brought forward	103,306	21,289	124,595
TOTAL FUNDS CARRIED FORWARD	<u>52,672</u>	<u>438,388</u>	<u>491,060</u>

11. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022 and 31 March 2023	250,000	44,715	294,715
DEPRECIATION			
At 1 April 2022	-	43,916	43,916
Charge for year	2,778	280	3,058
At 31 March 2023	2,778	44,196	46,974
NET BOOK VALUE			
At 31 March 2023	<u>247,222</u>	<u>519</u>	<u>247,741</u>
At 31 March 2022	<u>250,000</u>	<u>799</u>	<u>250,799</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	99,663	-
Other debtors	-	460
Prepayments and accrued income	-	72,503
	<u>99,663</u>	<u>72,963</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	13,782	14,680
Taxation and social security	8,588	4,537
Other creditors	8,360	20,088
	<u>30,730</u>	<u>39,305</u>

14. MOVEMENT IN FUNDS

	At 1.4.22	Net	Transfers	At
	£	movement	between	31.3.23
	£	in funds	funds	£
	£	£	£	£
Unrestricted funds				
General fund	52,672	6,381	18,206	77,259
The Lodge	-	14,985	(14,985)	-
	<u>52,672</u>	<u>21,366</u>	<u>3,221</u>	<u>77,259</u>
Restricted funds				
Kickstart	384	(456)	72	-
Active Inclusion (ID026874)	3,124	9,708	(12,832)	-
Wellbeing Youth Fund	90,551	(102,186)	11,635	-
Street Games	-	108	(108)	-
N.Wales - New Dragons Clubs	1,727	(6,196)	5,000	531
Erasmus+ OVOE	23,187	(4,732)	-	18,455
Erasmus+ SOYP	10,012	(13,813)	3,801	-
Erasmus+ Together In Europe	6,471	(4,254)	(2,217)	-
FLW Project	-	828	(828)	-
Creative Rural Vale	-	(34)	34	-
Voter Registration Support	438	3,506	(3,944)	-
Respect	52,494	(46,656)	(5,838)	-
Restricted Property Fund	250,000	(2,778)	-	247,222
Postcode Lottery Trust Fund	-	397	(397)	-
Blaenau Gwent Youth Support Fund	-	29,717	-	29,717
MSCT North Wales	-	7,000	-	7,000
NGED - Warm Hubs	-	501	(501)	-
NPT Youth Investment Project	-	74,258	-	74,258
RSBC	-	2,840	-	2,840
Summer of Fun North Wales	-	529	(529)	-
Taith (CWVYS)	-	10,137	-	10,137
Taith P1 22/23	-	95,133	-	95,133
WG World Cup Fund	-	(2,609)	2,609	-
Roots & Borders	-	(116)	116	-
SVYWO	-	(706)	706	-
	<u>438,388</u>	<u>50,126</u>	<u>(3,221)</u>	<u>485,293</u>
TOTAL FUNDS	<u>491,060</u>	<u>71,492</u>	<u>-</u>	<u>562,552</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,867	(20,486)	6,381
The Lodge	39,502	(24,517)	14,985
	<u>66,369</u>	<u>(45,003)</u>	<u>21,366</u>
Restricted funds			
Kickstart	8,746	(9,202)	(456)
Active Inclusion (ID026874)	39,091	(29,383)	9,708
Wellbeing Youth Fund	-	(102,186)	(102,186)
Street Games	6,107	(5,999)	108
N.Wales - New Dragons Clubs	5,000	(11,196)	(6,196)
Erasmus+ OVOE	-	(4,732)	(4,732)
Erasmus+ SOYP	9,885	(23,698)	(13,813)
Erasmus+ Together In Europe	14,408	(18,662)	(4,254)
FLW Project	3,876	(3,048)	828
Creative Rural Vale	(34)	-	(34)
Voter Registration Support	16,000	(12,494)	3,506
Respect	-	(46,656)	(46,656)
Restricted Property Fund	-	(2,778)	(2,778)
Postcode Lottery Trust Fund	23,436	(23,039)	397
Blaenau Gwent Youth Support Fund	30,786	(1,069)	29,717
MSCT North Wales	7,000	-	7,000
NGED - Warm Hubs	9,999	(9,498)	501
NPT Youth Investment Project	80,000	(5,742)	74,258
RSBC	3,021	(181)	2,840
Summer of Fun North Wales	10,000	(9,471)	529
Taith (CWVYS)	24,490	(14,353)	10,137
Taith P1 22/23	127,019	(31,886)	95,133
WG World Cup Fund	87,037	(89,646)	(2,609)
Jubilee Fund	132	(132)	-
Roots & Borders	1,215	(1,331)	(116)
SVYWO	82,000	(82,706)	(706)
	<u>589,214</u>	<u>(539,088)</u>	<u>50,126</u>
TOTAL FUNDS	<u>655,583</u>	<u>(584,091)</u>	<u>71,492</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	66,803	(46,136)	32,005	52,672
Pilotlight Project	-	5,183	(5,183)	-
Lottery Covid Fund	24,500	(20,528)	(3,972)	-
Moondance Covid Relief Fund	3,600	-	(3,600)	-
KFC	7,458	-	(7,458)	-
Parent & Family Consulting	945	-	(945)	-
	<u>103,306</u>	<u>(61,481)</u>	<u>10,847</u>	<u>52,672</u>
Restricted funds				
Kickstart	-	12,112	(11,728)	384
Active Inclusion	4,288	2,337	(6,625)	-
Active Inclusion (ID026874)	9,762	(6,638)	-	3,124
Wellbeing Youth Fund	-	90,551	-	90,551
Street Games	8,000	233	(8,233)	-
N.Wales - New Dragons Clubs	2,590	1,727	(2,590)	1,727
Erasmus+ OVOE	-	23,187	-	23,187
Erasmus+ SOYP	-	10,012	-	10,012
Erasmus+ Together In Europe	-	6,471	-	6,471
Raise Your Voice	2,472	(10,093)	7,621	-
Voter Registration Support	-	438	-	438
Respect	-	52,494	-	52,494
Climate Action Boost	4,000	(4,885)	885	-
WCVA - Voluntary Service Recovery Fund	10,876	-	(10,876)	-
Next Generation Funds	(30,399)	-	30,399	-
Ogmore Vale Heritage Trail Project	9,700	-	(9,700)	-
Restricted Property Fund	-	250,000	-	250,000
	<u>21,289</u>	<u>427,946</u>	<u>(10,847)</u>	<u>438,388</u>
TOTAL FUNDS	<u><u>124,595</u></u>	<u><u>366,465</u></u>	<u><u>-</u></u>	<u><u>491,060</u></u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. 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	12,788	(58,924)	(46,136)
The Lodge	10,558	(10,558)	-
Pilotlight Project	6,500	(1,317)	5,183
Lottery Covid Fund	-	(20,528)	(20,528)
	<u>29,846</u>	<u>(91,327)</u>	<u>(61,481)</u>
Restricted funds			
Kickstart	64,390	(52,278)	12,112
Active Inclusion	13,615	(11,278)	2,337
Active Inclusion (ID026874)	67,651	(74,289)	(6,638)
Wellbeing Youth Fund	109,376	(18,825)	90,551
Street Games	2,027	(1,794)	233
Western Power Fund	10,000	(10,000)	-
N.Wales - New Dragons Clubs	10,000	(8,273)	1,727
Erasmus+ OVOE	25,972	(2,785)	23,187
Erasmus+ SOYP	12,797	(2,785)	10,012
Erasmus+ Together In Europe	9,256	(2,785)	6,471
FLW Project	1,911	(1,911)	-
Volunteering Wales	15,880	(15,880)	-
Meet & Code	420	(420)	-
Creative Rural Vale	16,363	(16,363)	-
Raise Your Voice	13,306	(23,399)	(10,093)
Voter Registration Support	11,000	(10,562)	438
Respect	58,500	(6,006)	52,494
Climate Action Boost	-	(4,885)	(4,885)
Summer of Fun Barry	4,060	(4,060)	-
Roots & Borders	1,707	(1,707)	-
NVYO Welsh Government	100,000	(100,000)	-
Restricted Property Fund	250,000	-	250,000
	<u>798,231</u>	<u>(370,285)</u>	<u>427,946</u>
TOTAL FUNDS	<u>828,077</u>	<u>(461,612)</u>	<u>366,465</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	66,803	(39,755)	50,211	77,259
The Lodge	-	14,985	(14,985)	-
Pilotlight Project	-	5,183	(5,183)	-
Lottery Covid Fund	24,500	(20,528)	(3,972)	-
Moondance Covid Relief Fund	3,600	-	(3,600)	-
KFC	7,458	-	(7,458)	-
Parent & Family Consulting	945	-	(945)	-
	<u>103,306</u>	<u>(40,115)</u>	<u>14,068</u>	<u>77,259</u>
Restricted funds				
Kickstart	-	11,656	(11,656)	-
Active Inclusion	4,288	2,337	(6,625)	-
Active Inclusion (ID026874)	9,762	3,070	(12,832)	-
Wellbeing Youth Fund	-	(11,635)	11,635	-
Street Games	8,000	341	(8,341)	-
N.Wales - New Dragons Clubs	2,590	(4,469)	2,410	531
Erasmus+ OVOE	-	18,455	-	18,455
Erasmus+ SOYP	-	(3,801)	3,801	-
Erasmus+ Together In Europe	-	2,217	(2,217)	-
FLW Project	-	828	(828)	-
Creative Rural Vale	-	(34)	34	-
Raise Your Voice	2,472	(10,093)	7,621	-
Voter Registration Support	-	3,944	(3,944)	-
Respect	-	5,838	(5,838)	-
Climate Action Boost	4,000	(4,885)	885	-
WCVA - Voluntary Service Recovery Fund	10,876	-	(10,876)	-
Next Generation Funds	(30,399)	-	30,399	-
Ogmore Vale Heritage Trail Project	9,700	-	(9,700)	-
Restricted Property Fund	-	247,222	-	247,222
Postcode Lottery Trust Fund	-	397	(397)	-
Blaenau Gwent Youth Support Fund	-	29,717	-	29,717
MSCT North Wales	-	7,000	-	7,000
NGED - Warm Hubs	-	501	(501)	-
NPT Youth Investment Project	-	74,258	-	74,258
RSBC	-	2,840	-	2,840
Summer of Fun North Wales	-	529	(529)	-
Taith (CWVYS)	-	10,137	-	10,137
Taith P1 22/23	-	95,133	-	95,133
WG World Cup Fund	-	(2,609)	2,609	-
Roots & Borders	-	(116)	116	-
SVYWO	-	(706)	706	-
	<u>21,289</u>	<u>478,072</u>	<u>(14,068)</u>	<u>485,293</u>
TOTAL FUNDS	<u>124,595</u>	<u>437,957</u>	<u>-</u>	<u>562,552</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,655	(79,410)	(39,755)
The Lodge	50,060	(35,075)	14,985
Pilotlight Project	6,500	(1,317)	5,183
Lottery Covid Fund	-	(20,528)	(20,528)
	<u>96,215</u>	<u>(136,330)</u>	<u>(40,115)</u>
Restricted funds			
Kickstart	73,136	(61,480)	11,656
Active Inclusion	13,615	(11,278)	2,337
Active Inclusion (ID026874)	106,742	(103,672)	3,070
Wellbeing Youth Fund	109,376	(121,011)	(11,635)
Street Games	8,134	(7,793)	341
Western Power Fund	10,000	(10,000)	-
N.Wales - New Dragons Clubs	15,000	(19,469)	(4,469)
Erasmus+ OVOE	25,972	(7,517)	18,455
Erasmus+ SOYP	22,682	(26,483)	(3,801)
Erasmus+ Together In Europe	23,664	(21,447)	2,217
FLW Project	5,787	(4,959)	828
Volunteering Wales	15,880	(15,880)	-
Meet & Code	420	(420)	-
Creative Rural Vale	16,329	(16,363)	(34)
Raise Your Voice	13,306	(23,399)	(10,093)
Voter Registration Support	27,000	(23,056)	3,944
Respect	58,500	(52,662)	5,838
Climate Action Boost	-	(4,885)	(4,885)
Summer of Fun Barry	4,060	(4,060)	-
Roots & Borders	1,707	(1,707)	-
NVYO Welsh Government	100,000	(100,000)	-
Restricted Property Fund	250,000	(2,778)	247,222
Postcode Lottery Trust Fund	23,436	(23,039)	397
Blaenau Gwent Youth Support Fund	30,786	(1,069)	29,717
MSCT North Wales	7,000	-	7,000
NGED - Warm Hubs	9,999	(9,498)	501
NPT Youth Investment Project	80,000	(5,742)	74,258
RSBC	3,021	(181)	2,840
Summer of Fun North Wales	10,000	(9,471)	529
Taith (CWVYS)	24,490	(14,353)	10,137
Taith P1 22/23	127,019	(31,886)	95,133
WG World Cup Fund	87,037	(89,646)	(2,609)
Jubilee Fund	132	(132)	-
Roots & Borders	1,215	(1,331)	(116)
SVYWO	82,000	(82,706)	(706)
	<u>1,387,445</u>	<u>(909,373)</u>	<u>478,072</u>
TOTAL FUNDS	<u>1,483,660</u>	<u>(1,045,703)</u>	<u>437,957</u>

Description of Funds:

Active Inclusion

European employability programme for young people aged 16-24.

Creative Rural Vale

A project to assist new/existing youth clubs in rural areas of Vale of Glamorgan.

Erasmus+ OVOE

Environmental project engaging young people with decision makers.

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

Erasmus+ SOYP

A project between four European organisations exchanging best practice in safeguarding our young people.

Erasmus+ Together In Europe

International youth exchange project collaborate with German partner.

FLW Project

Project using informal dance to assist the development of young females.

KickStart

UK Government employability programme for young people.

Respect

An alternative education programme for Year 9 students to re-engage them with their own education through outdoor activities.

Roots and Borders

A training course for educators and facilitators led by Kreisau-Initiative with topic of migration and borders.

Streetgames

Projects working partnership with Streetgames to support young people with sports.

Summer of Fun - North Wales

A digital project involving young people and staff from STAND NW Youth Zone in North Wales.

Volunteering Wales

A project to encourage young people to volunteer in their local community across Wales.

Voter Registration

A project to engage young people in local elections funded by Welsh Government.

Wellbeing Youth Fund

Projects funded by various local authorities for their young people to improve their wellbeing through activities at The Lodge and delivering wellbeing programmes in Neath Port Talbot and Blaenau Gwent areas.

NVYO Welsh Government Fund

A Welsh Government fund for National Voluntary Youth Organisations to contribute towards organisational costs.

Blaenau Gwent Youth Support Fund

Partnership with Blaenau Gwent Youth Service to deliver BGC Wales wellbeing projects and to offer youth programmes in youth clubs within Blaenau Gwent and the wider BGC Wales network.

Jubilee Fund

A funding for hosting a Queen's Platinum Jubilee party in June 2022.

MSCT (Millennium Stadium Charitable Trust Fund) North Wales

To offer young people in Anglesey, Denbighshire, Flintshire, Conwy and Gwynedd a comprehensive programme of sporting and youth activities.

N.Wales - New Dragons Clubs

A Youth Support Fund received from Flintshire County Council in support the running of New Dragons Youth Club in Mold, North Wales.

NGED - Warm Hubs

Support for 7 clubs in South Wales area with fuel payments including accessing winter fuel discounts and Social Fund schemes and providing energy tariff advice.

NPT Youth Investment Project

Partnership with Neath Port Talbot Youth Service. The funding includes to employ two full time staff to work among with staff at the Youth Service.

RSBC (The Royal Society for Blind Children)

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

To assist member clubs in empowering families with skills, knowledge and support mechanisms to fully support their child's development.

Street Games World Cup

To support Ystrad Mynach BGC to deliver sport sessions in their area.

Taith (CWYVS)

BGC Wales was appointed as a member of the Sector Organising Bodies (SOB) to promote the Taith programme across the Youth Sector.

Taith P1 22/23

Providing opportunities for young people, staff and volunteers at Welsh youth organisations.

WG World Cup Fund

WG's World Cup Partner Support fund to celebrate.

Transfers between funds

During the year a detailed review of the Unrestricted and Restricted Funds took place. As a result of this review it was identified that several brought forward fund balances were shown incorrectly, as a result of this we have completed an exercise to correct these balances during our year, this has resulted in several transfers between Restricted and Unrestricted Funds as shown on Note 16.

All Unrestricted Funds have been consolidated into General Funds.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

BOYS AND GIRLS CLUBS OF WALES
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	26,779	251,824
Other income	-	374
	<u>26,779</u>	<u>252,198</u>
Other trading activities		
Consultancy Services	-	1,865
Fundraising proceeds	-	2,359
Affiliation fees	3,000	495
Contributions for the Lodge	39,502	6,440
	<u>42,502</u>	<u>11,159</u>
Investment income		
Deposit account interest	443	11
Charitable activities		
Grants	584,198	558,549
Other income		
Debentures Sold	1,661	6,160
Total incoming resources	<u>655,583</u>	<u>828,077</u>
EXPENDITURE		
Charitable activities		
Wages	256,259	269,292
Social security	15,955	12,606
Pensions	5,597	5,695
Insurance	4,750	1,304
Telephone	4,863	3,013
Advertising	(347)	2,916
Cleaning materials	45	1,737
Fees	(891)	1,962
DBS - Staff & Volunteers	345	314
Employee Costs	1,243	1,269
Equipment hire	587	586
Fundraising Expenses	-	665
Ground Maintenance	6,346	5,667
IT Equipment	275	8,977
Office Equipment	-	1,327
Staff Training	960	2,919
Subscriptions	1,191	5,245
Travelling	1,293	4,030
Project Costs	247,242	95,897
Rent	11,956	12,000
Rugby Debentures	2,190	7,615
Long leasehold	2,778	-
Fixtures and fittings	280	280
	<u>562,917</u>	<u>445,316</u>
Support costs		
Management		
Light and heat	8,909	3,385
Carried forward	8,909	3,385

This page does not form part of the statutory financial statements

BOYS AND GIRLS CLUBS OF WALES
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Management		
Brought forward	8,909	3,385
Postage and stationery	1,076	5,097
Sundries	1,617	2,052
	<u>11,602</u>	<u>10,534</u>
Finance		
Bank charges	167	30
Governance costs		
Accountancy Fees	9,405	5,732
	<u>584,091</u>	<u>461,612</u>
Total resources expended		
	<u>71,492</u>	<u>366,465</u>
Net income		

This page does not form part of the statutory financial statements

Letter of representation



Boys and Girls Clubs of Wales
Clybiau Bechgyn a Merched Cymru

12th September 2023

Dear Sirs

This representation letter is provided in connection with your audit of the financial statements of the charity for the year ended 31st March 2023 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material aspects, (or give a true and fair view) in accordance with Charities Act 2011 and FRS 102 Charity SORP.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees / directors under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework FRS 102 Charity SORP.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31st March 2023.

2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
3. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
4. We confirm that the methods, significant assumptions and data used by us in making accounting estimates, and the related disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.
5. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
6. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
7. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.

8. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
9. We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

<i>Party</i>	<i>Relationship</i>	<i>Nature of transaction</i>
Alan Howells	Trustee	Expenses paid

10. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
11. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.
12. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
13. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
14. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities, and which are central to the charity's ability to conduct its activities.
15. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation.

There have been no deficiencies in internal control of which we are aware.
16. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, analysts, employees, former employees, regulators or others.
17. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware and have considered a period of at least one year from the date on which the financial statements will be approved.
18. We confirm that we are not aware of any matters of material significance that should be reported to regulators including the Charity Commission.
19. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
20. We confirm the following specific representations made to you during the course of your examination relating to:
 - The accounts are an accurate reflection of the expenditure of the funds. Funds displayed as fully spent during the financial year are correct and those whom small balances remain have been transferred to the general fund with prior approval and authorisation from the fund provider. Confirmation has been obtained for these transferred funds to be spent on other purposes.

- The is no requirement for statutory audit imposed by grant providers.
- We are not aware of any potential claw backs for any income or grants received.
- We believe that the land at Lon Las has no value as yet and no contract has been signed for sale of this.
- No assets were donated to the charity in the year to 31 March 2023 that have not been recognised in the accounts.
- Paul Wills was paid expenses of £12,102.12 during the year to 31 March 2023. This relates to travel and accommodation expenses incurred for the World Cup fund.

21. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:

- so far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware; and each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully,

.....

Signed on behalf of the board of trustees

Trustee.....

Date.....

BOYS' AND GIRLS' CLUBS OF WALES

England & Wales - Charity number 1009142

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
BOYS AND GIRLS CLUBS OF WALES**

**Bevan Buckland LLP
Ground Floor
Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA**

BOYS AND GIRLS CLUBS OF WALES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Cash Flow Statement	6
Notes to the Cash Flow Statement	7
Notes to the Financial Statements	8 to 19

BOYS AND GIRLS CLUBS OF WALES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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).

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

The aims of the organisation are to support and assist in the physical, educational, ethical development of young people, through their leisure time activity, so that they may mature as responsible individuals and as valued and active members of their communities.

Objectives and Activities

During the year 2021/2022 the Boys' and Girls' Clubs of Wales undertook the following objectives as listed in the governing document.

- To promote and encourage the formation of Boys' and Girls' Clubs and to assist and support them in their work
- To provide opportunities for cooperation and interaction between Boys' and Girls' Clubs.
- To advise Clubs and Groups on problems relating to management and provide assistance.
- To organise training courses, events, competitions, exhibitions and festivals as required by Clubs and Groups.
- To act as a link between Clubs and Groups and offer support where required.
- To coordinate with statutory authorities and voluntary bodies interested in young people's work
- To stimulate public interest in the work of the Boys' and Girls' Clubs, to recruit and train new helpers and leaders.
- To coordinate any literature relating to young people's work and to prepare a paper where required.
- To apply for, receive and administer grants and other funding and to raise funds for the furtherance of the aims and objectives of the organisation.
- To take any action which may be deemed necessary or desirable in the interest of the organisation.
- To invite affiliation from other youth groups who wish to take advantage of the opportunities that Boys' and Girls' Clubs of Wales offer.
- To maintain a register of affiliated Boys' and Girls' Clubs.

The organisation continues to develop its work reflecting the National Youth work Strategy for Wales and the Interim Youth Work Boards' report - Time to deliver for young people in Wales : Achieving a sustainable delivery model for youth work services in Wales (2021).

Boys' and Girls' Clubs of Wales prepares financial statements for each financial year which give a true and fair view of the organisation's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees follow best practice and:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed) subject to any 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 operation.

The Trustees have complied with the duty in the 2022 Charities Act to have due regard to guidance published by the Charity Commission, and the accounts have been prepared applying the FRS 102 SORP rules to disclose a true and fair position.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity at any time and which enable the trustees to ensure that the financial statements comply with applicable law. The Trustees are also responsible for safeguarding the assets of the charity and for their proper application, and hence for taking reasonable steps for the prevention and detection of fraud.

ACHIEVEMENTS AND PERFORMANCE APRIL 2021 TO MARCH 2022

It has been a very difficult few years for the organisation and young people, though 2021/2022 has seen some normality returning with the re-opening of Boys' and Girls' Clubs, Youth Clubs and Sports Clubs. Due to returning to normal for most of this year the organisation has been able to undertake many projects that have been delayed due to the pandemic and the uncertainty of the COVID-19 variants.

During this year we have been able to support clubs and young people who have been adversely affected by the pandemic. As an Organisation we were able to support 12 young people through offering a Kickstart placement and 21 young people on an Active Inclusion supported employment project. Both of these projects supported young people aged 16-24 undertake their first employment experience.

During the year the three Erasmus+ projects were delayed due to spikes in the COVID-19 infections in different areas of Europe. However, we are pleased that they recommenced later during the year.

BOYS AND GIRLS CLUBS OF WALES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

In December 2021 the organisation took over the Lodge Residential Centre at Bettws. This was a protracted process and it was great to finalise this asset transfer.

The Lodge provides many opportunities to support young people's wellbeing. This was a key aim during this year as young people had suffered through being isolated from their friends at various times during the pandemic.

Towards the end of the year the organisation was preparing for a move to new premises following the ending of the lease at Craie House due to planned demolition.

During the year the organisation saw two senior staff members retire with Shirley Higgins retiring in June 2021 and Joff Carroll retiring in December 2021. Both will be sorely missed by all at Boys' and Girls' Clubs of Wales.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1009142

Principal address

Pencoed Technology Park
Bridgend
CF35 5HZ

Trustees

A C Howells
A M Borsden
Miss C S Evans
Miss J M Lloyd
P N John
R J Bennett (resigned 27.6.22)
R Morris
Dr J Rose (resigned 27.1.22)
P James (resigned 27.1.22)
T O'Sullivan
S Khalreh
R Williams Treasurer (appointed 27.1.22)
R Fusell Vice Chairman (appointed 27.1.22)
A Morgan (appointed 27.1.22)

Independent Examiner

Bevan Buckland LLP
Ground Floor
Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Approved by order of the board of trustees on 8/9/22 and signed on its behalf by:



A M Borsden - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOYS AND GIRLS CLUBS OF WALES**

Independent examiner's report to the trustees of Boys and Girls Clubs of Wales

I report to the charity trustees on my examination of the accounts of Boys and Girls Clubs of Wales (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Henry Lloyd Davies
Institute of Chartered Accountants in England and Wales
Bevan Buckland LLP
Ground Floor
Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date: 8/9/22

BOYS AND GIRLS CLUBS OF WALES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,824	250,374	252,198	1,780
Charitable activities					
Grants and contracts	5	10,692	547,857	558,549	276,457
Other trading activities	3	11,159	-	11,159	5,594
Investment income	4	11	-	11	16
Other income		6,160	-	6,160	31,803
Total		29,846	798,231	828,077	315,650
EXPENDITURE ON					
Charitable activities	6	92,448	369,164	461,612	260,059
NET INCOME/(EXPENDITURE)		(62,602)	429,067	366,465	55,591
Transfers between funds	15	10,847	(10,847)	-	-
Net movement in funds		(51,755)	418,220	366,465	55,591
RECONCILIATION OF FUNDS					
Total funds brought forward		103,306	21,289	124,595	69,004
TOTAL FUNDS CARRIED FORWARD		51,551	439,509	491,060	124,595

BOYS AND GIRLS CLUBS OF WALES

BALANCE SHEET 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	799	250,000	250,799	1,079
CURRENT ASSETS					
Stocks	12	-	-	-	630
Debtors	13	72,963	-	72,963	5,567
Cash at bank		18,215	188,388	206,603	127,301
		<u>91,178</u>	<u>188,388</u>	<u>279,566</u>	<u>133,498</u>
CREDITORS					
Amounts falling due within one year	14	(39,305)	-	(39,305)	(9,982)
NET CURRENT ASSETS					
		<u>51,873</u>	<u>188,388</u>	<u>240,261</u>	<u>123,516</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>52,672</u>	<u>438,388</u>	<u>491,060</u>	<u>124,595</u>
NET ASSETS					
		<u>52,672</u>	<u>438,388</u>	<u>491,060</u>	<u>124,595</u>
FUNDS					
Unrestricted funds	15			52,672	103,306
Restricted funds				438,388	21,289
TOTAL FUNDS					
				<u>491,060</u>	<u>124,595</u>

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



A M Borsden - Trustee

BOYS AND GIRLS CLUBS OF WALES

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

Notes	2022 £	2021 £
Cash flows from operating activities		
Cash generated from operations	329,291	72,823
Net cash provided by operating activities	<u>329,291</u>	<u>72,823</u>
Cash flows from Investing activities		
Purchase of tangible fixed assets	(250,000)	
Interest received	11	16
Net cash (used in)/provided by investing activities	<u>(249,989)</u>	<u>16</u>
Change in cash and cash equivalents in the reporting period	79,302	72,839
Cash and cash equivalents at the beginning of the reporting period	<u>127,301</u>	<u>54,462</u>
Cash and cash equivalents at the end of the reporting period	206,603	127,301

The notes form part of these financial statements

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
		2022	2021
		£	£
Net Income for the reporting period (as per the Statement of Financial Activities)		366,465	55,591
Adjustments for:			
Depreciation charges		280	1,415
Interest received		(11)	(16)
Decrease in stocks		630	-
(Increase)/decrease in debtors		(67,396)	20,841
Increase/(decrease) in creditors		<u>29,323</u>	<u>(5,008)</u>
Net cash provided by operations		<u><u>329,291</u></u>	<u><u>72,823</u></u>
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank	<u>127,301</u>	<u>79,302</u>	<u>206,603</u>
	<u>127,301</u>	<u>79,302</u>	<u>206,603</u>
Total	<u><u>127,301</u></u>	<u><u>79,302</u></u>	<u><u>206,603</u></u>

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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 Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income 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.

Long leasehold	- Over the term of the lease
Fixtures and fittings	- 10% on cost

The long term leasehold asset is depreciated over its useful life of 90 years, from the 04/11/2021- 04/11/2111.

No depreciation is charged in year of acquisition.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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 in hand

Cash at bank and cash in hand includes cash and 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 provisions

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity 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.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	251,824	1,780
Other income	374	-
	<u>252,198</u>	<u>1,780</u>

Included within donations is an amount of £250,000 which relates to the Lodge, which is a long term leasehold property that was donated by Bridgend CBC during the year.

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Consultancy Services	1,865	-
Fundraising proceeds	2,359	-
Affiliation fees	495	-
Training	-	5,594
Contributions for the Lodge	6,440	-
	<u>11,159</u>	<u>5,594</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	11	16
	<u>11</u>	<u>16</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Grants	Grants and contracts	558,549	276,457
		<u>558,549</u>	<u>276,457</u>

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

	2022	2021
	£	£
Active Inclusion 1 (ID 027072)	13,615	-
Active Inclusion 1+2 (ID 026874)	67,651	-
Creative Rural Vale	16,363	2,847
Erasmus+ OVOE	25,972	-
Erasmus+ SOYP	12,797	-
Erasmus+ Together In Europe	9,256	-
FLW Project	1,911	-
Carried forward	147,565	2,847
	<u>147,565</u>	<u>2,847</u>

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2022	2021
	£	£
Brought forward	147,565	2,847
Kickstart	64,390	
Meet & Code	420	
N.Wales - New Dragons Clubs	10,000	
Raise Your Voice	13,306	28,614
Respect	52,500	
Roots & Borders	1,707	
Street Games	2,027	8,000
Summer of Fun Barry	4,060	
Volunteering Wales	15,880	
Voter Registration Support	11,000	
Wellbeing Youth Fund	113,194	
Western Power Distribution	10,000	
HQ		1,890
Pilotlight Project	6,500	
WCVA - Voluntary Service Recovery		30,450
Climate Change Action Boost		14,610
NVYO Welsh Government Fund grant	100,000	100,000
Vale of Glamorgan re Duke of Edinburgh	6,000	2,124
KFC		15,000
EWC		3,060
Lottery Covid		48,500
Moondance Covid Relief		6,600
Active Inclusion		9,762
Coronavirus Resilience Fund		5,000
	558,549	276,457

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	445,316	16,296	461,612

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable activities	10,534	30	5,732	16,296

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	269,292	180,340
Social security costs	12,606	-
Other pension costs	5,695	6,326
	<u>287,593</u>	<u>186,666</u>

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

	2022	2021
Average Employee No	<u>19</u>	<u>9</u>

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

Management team of the charity is made up of the Chief Executive Officer, totalling £46,535.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,780	-	1,780
Charitable activities			
Grants and contracts	182,124	94,333	276,457
Other trading activities	5,594	-	5,594
Investment income	16	-	16
Other income	31,803	-	31,803
Total	<u>221,317</u>	<u>94,333</u>	<u>315,650</u>
EXPENDITURE ON			
Charitable activities	171,320	88,739	260,059
NET INCOME	<u>49,997</u>	<u>5,594</u>	<u>55,591</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	53,309	15,695	69,004
TOTAL FUNDS CARRIED FORWARD	<u>103,306</u>	<u>21,289</u>	<u>124,595</u>

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

11.	TANGIBLE FIXED ASSETS		
		Long leasehold £	Fixtures and fittings £
			Totals £
	COST		
	At 1 April 2021		44,715
	Additions	250,000	250,000
	At 31 March 2022	250,000	294,715
	DEPRECIATION		
	At 1 April 2021		43,636
	Charge for year		280
	At 31 March 2022		43,916
	NET BOOK VALUE		
	At 31 March 2022	250,000	799
	At 31 March 2021		1,079
12.	STOCKS		
	Stocks		2022 £
			2021 £
			630
13.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	Trade debtors		2022 £
	Other debtors	460	2021 £
	Prepayments and accrued income	72,503	5,000
		72,963	567
			5,567
14.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	Trade creditors		2022 £
	Taxation and social security	14,680	2021
	Other creditors	4,537	674
		20,088	4,073
		39,305	5,235
			9,982

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

15. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	66,803	(46,136)	32,005	52,672
Pilotlight Project	-	5,183	(5,183)	-
Lottery Covid Fund	24,500	(20,528)	(3,972)	-
Moondance Covid Relief Fund	3,600	-	(3,600)	-
KFC	7,458	-	(7,458)	-
Parent & Family Consulting	945	-	(945)	-
	<u>103,306</u>	<u>(61,481)</u>	<u>10,847</u>	<u>52,672</u>
Restricted funds				
Kickstart	-	12,112	(11,728)	384
Active Inclusion	4,288	2,337	(6,625)	-
Active Inclusion (ID026874)	9,762	(6,638)	-	3,124
Wellbeing Youth Fund	-	90,551	-	90,551
Street Games	8,000	233	(8,233)	-
N.Wales - New Dragons Clubs	2,590	1,727	(2,590)	1,727
Erasmus+ OVOE	-	23,187	-	23,187
Erasmus+ SOYP	-	10,012	-	10,012
Erasmus+ Together In Europe	-	6,471	-	6,471
Raise Your Voice	2,472	(10,093)	7,621	-
Voter Registration Support	-	438	-	438
Respect	-	52,494	-	52,494
Climate Action Boost	4,000	(4,885)	885	-
WCVA - Voluntary Service Recovery Fund	10,876	-	(10,876)	-
Next Generation Funds	(30,399)	-	30,399	-
Ogmore Vale Heritage Trail Project	9,700	-	(9,700)	-
Restricted Property Fund	-	250,000	-	250,000
	<u>21,289</u>	<u>427,946</u>	<u>(10,847)</u>	<u>438,388</u>
TOTAL FUNDS	<u>124,595</u>	<u>366,465</u>	<u>-</u>	<u>491,060</u>

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,788	(58,924)	(46,136)
The Lodge	10,558	(10,558)	
Pilotlight Project	6,500	(1,317)	5,183
Lottery Covid Fund		(20,528)	(20,528)
	29,846	(91,327)	(61,481)
Restricted funds			
Kickstart	64,390	(52,278)	12,112
Active Inclusion	13,615	(11,278)	2,337
Active Inclusion (ID026874)	67,651	(74,289)	(6,638)
Wellbeing Youth Fund	109,376	(18,825)	90,551
Street Games	2,027	(1,794)	233
Western Power Fund	10,000	(10,000)	
N.Wales - New Dragons Clubs	10,000	(8,273)	1,727
Erasmus+ OVOE	25,972	(2,785)	23,187
Erasmus+ SOYP	12,797	(2,785)	10,012
Erasmus+ Together In Europe	9,256	(2,785)	6,471
FLW Project	1,911	(1,911)	
Volunteering Wales	15,880	(15,880)	
Meet & Code	420	(420)	
Creative Rural Vale	16,363	(16,363)	
Raise Your Voice	13,306	(23,399)	(10,093)
Voter Registration Support	11,000	(10,562)	438
Respect	58,500	(6,006)	52,494
Climate Action Boost		(4,885)	(4,885)
Summer of Fun Barry	4,060	(4,060)	
Roots & Borders	1,707	(1,707)	
NVYO Welsh Government	100,000	(100,000)	
Restricted Property Fund	250,000		250,000
	798,231	(370,285)	427,946
TOTAL FUNDS	828,077	(461,612)	366,465

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	53,309	13,494	66,803
Lottery Covid Fund		24,500	24,500
Moondance Covid Relief Fund		3,600	3,600
KFC		7,458	7,458
Parent & Family Consulting		945	945
	53,309	49,997	103,306
Restricted funds			
Active Inclusion	4,288		4,288
Active Inclusion (ID026874)	15,227	(5,465)	9,762
Street Games		8,000	8,000
N.Wales - New Dragons Clubs	6,210	(3,620)	2,590
Raise Your Voice		2,472	2,472
Climate Action Boost		4,000	4,000
WCVA - Voluntary Service Recovery Fund		10,876	10,876
Next Generation Funds	(30,449)	50	(30,399)
Ogmore Vale Heritage Trail Project	20,419	(10,719)	9,700
	15,695	5,594	21,289
TOTAL FUNDS	<u>69,004</u>	<u>55,591</u>	<u>124,595</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,327	(35,833)	13,494
Lottery Covid Fund	48,500	(24,000)	24,500
Moondance Covid Relief Fund	6,600	(3,000)	3,600
NVYO Welsh Government Funds	100,000	(100,000)	
KFC	15,000	(7,542)	7,458
Parent & Family Consulting	1,890	(945)	945
	221,317	(171,320)	49,997
Restricted funds			
Active Inclusion (ID026874)	9,762	(15,227)	(5,465)
Street Games	8,000		8,000
N.Wales - New Dragons Clubs		(3,620)	(3,620)
Creative Rural Vale	2,847	(2,847)	
Raise Your Voice	28,614	(26,142)	2,472
Climate Action Boost	14,610	(10,610)	4,000
WCVA - Voluntary Service Recovery Fund	30,450	(19,574)	10,876
Next Generation Funds	50		50
Ogmore Vale Heritage Trail Project		(10,719)	(10,719)
	94,333	(88,739)	5,594
TOTAL FUNDS	<u>315,650</u>	<u>(260,059)</u>	<u>55,591</u>

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	53,309	(32,642)	32,005	52,672
Pilotlight Project		5,183	(5,183)	
Lottery Covid Fund		3,972	(3,972)	
Moondance Covid Relief Fund		3,600	(3,600)	
KFC		7,458	(7,458)	
Parent & Family Consulting		945	(945)	
	<u>53,309</u>	<u>(11,484)</u>	<u>10,847</u>	<u>52,672</u>
Restricted funds				
Kickstart		12,112	(11,728)	384
Active Inclusion	4,288	2,337	(6,625)	
Active Inclusion (ID026874)	15,227	(12,103)		3,124
Wellbeing Youth Fund		90,551		90,551
Street Games		8,233	(8,233)	
N.Wales - New Dragons Clubs	6,210	(1,893)	(2,590)	1,727
Erasmus+ OVOE		23,187		23,187
Erasmus+ SOYP		10,012		10,012
Erasmus+ Together In Europe		6,471		6,471
Raise Your Voice		(7,621)	7,621	
Voter Registration Support		438		438
Respect		52,494		52,494
Climate Action Boost		(885)	885	
WCVA - Voluntary Service Recovery Fund		10,876	(10,876)	
Next Generation Funds	(30,449)	50	30,399	
Ogmore Vale Heritage Trail Project	20,419	(10,719)	(9,700)	
Restricted Property Fund		250,000		250,000
	<u>15,695</u>	<u>433,540</u>	<u>(10,847)</u>	<u>438,388</u>
TOTAL FUNDS	<u>69,004</u>	<u>422,056</u>		<u>491,060</u>

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,115	(94,757)	(32,642)
The Lodge	10,558	(10,558)	-
Pilotlight Project	6,500	(1,317)	5,183
Lottery Covid Fund	48,500	(44,528)	3,972
Moondance Covid Relief Fund	6,600	(3,000)	3,600
NVYO Welsh Government Funds	100,000	(100,000)	-
KFC	15,000	(7,542)	7,458
Parent & Family Consulting	1,890	(945)	945
	<u>251,163</u>	<u>(262,647)</u>	<u>(11,484)</u>
Restricted funds			
Kickstart	64,390	(52,278)	12,112
Active Inclusion	13,615	(11,278)	2,337
Active Inclusion (ID026874)	77,413	(89,516)	(12,103)
Wellbeing Youth Fund	109,376	(18,825)	90,551
Street Games	10,027	(1,794)	8,233
Western Power Fund	10,000	(10,000)	-
N.Wales - New Dragons Clubs	10,000	(11,893)	(1,893)
Erasmus+ OVOE	25,972	(2,785)	23,187
Erasmus+ SOYP	12,797	(2,785)	10,012
Erasmus+ Together In Europe	9,256	(2,785)	6,471
FLW Project	1,911	(1,911)	-
Volunteering Wales	15,880	(15,880)	-
Meet & Code	420	(420)	-
Creative Rural Vale	19,210	(19,210)	-
Raise Your Voice	41,920	(49,541)	(7,621)
Voter Registration Support	11,000	(10,562)	438
Respect	58,500	(6,006)	52,494
Climate Action Boost	14,610	(15,495)	(885)
Summer of Fun Barry	4,060	(4,060)	-
Roots & Borders	1,707	(1,707)	-
WCVA - Voluntary Service Recovery Fund	30,450	(19,574)	10,876
Next Generation Funds	50	-	50
Ogmore Vale Heritage Trail Project	-	(10,719)	(10,719)
NVYO Welsh Government	100,000	(100,000)	-
Restricted Property Fund	250,000	-	250,000
	<u>892,564</u>	<u>(459,024)</u>	<u>433,540</u>
TOTAL FUNDS	<u>1,143,727</u>	<u>(721,671)</u>	<u>422,056</u>

Description of Funds:

Active Inclusion

European employability programme for young people aged 16-24.

Creative Rural Vale

A project to assist new/existing youth clubs in rural areas of Vale of Glamorgan.

Erasmus+ OVOE

Environmental project engaging young people with decision makers.

Erasmus+ SOYP

A project between four European organisations exchanging best practice in safeguarding our young people.

Erasmus+ Together In Europe

International youth exchange project collaborate with German partner.

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

15. MOVEMENT IN FUNDS - continued

FLW Project

Project using informal dance to assist the development of young females.

KickStart

UK Government employability programme for young people.

Meet and Code

Activity during Coding Week 2021.

New Dragons

Youth project for young people with additional needs runs by BGC Wales.

Raise Your Voice

A project to engage young people in local elections funded by Joseph Rowntree Reform Trust - UK Democracy Fund.

Respect

An alternative education programme for Year 9 students to re-engage them with their own education through outdoor activities.

Roots and Borders

A training course for educators and facilitators led by Kreisau-Initiative with topic of migration and borders.

Streetgames

Projects working partnership with Streetgames to support young people with sports.

Summer of Fun

Youth engagement project through sports activities and healthy food at Barry RFC.

Volunteering Wales

A project to encourage young people to volunteer in their local community across Wales.

Voter Registration

A project to engage young people in local elections funded by Welsh Government.

Wellbeing Youth Fund

Projects funded by various local authorities for their young people to improve their wellbeing through activities at The Lodge and delivering wellbeing programmes in Neath Port Talbot and Blaenau Gwent areas.

Western Power Distribution - To support our club members and young people with the learning of fuel poverty.

Pilotlight

As a Weston Charity Award winner in 2021, a Pilotlight programme was awarded to support the running of the organisation.

WCVA - Voluntary Service Recovery

Funding towards equipment, training, education programmes and staff support costs to support the organisation in response to Covid19 crisis.

Climate Action Boost

A grant funded by Lottery Community fund with support of Renew Wales.

NVYO Welsh Government Fund

A Welsh Government fund for National Voluntary Youth Organisations to contribute towards organisational costs.

KFC Foundation

A grant awarded from KFC to support our work with young people.

Lottery Covid Fund

Funding to support twenty of our premise based, youth focused member clubs across Rhondda Cynon Taff, Merthyr, Bridgend Valleys and Neath Port Talbot area in response to Covid19 crisis.

Moondance Covid Relief Fund

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

15. MOVEMENT IN FUNDS - continued

Support the organisation through the uncertain time of the pandemic.

Transfers between funds

During the year a detailed review of the Unrestricted and Restricted Funds took place. As a result of this review it was identified that several brought forward fund balances were shown incorrectly, as a result of this we have completed an exercise to correct these balances during our year, this has resulted in several transfers between Restricted and Unrestricted Funds as shown on Note 16.

All Unrestricted Funds have been consolidated into General Funds.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

BOYS' AND GIRLS' CLUBS OF WALES

England & Wales - Charity number 1009142

Accounts

REGISTERED CHARITY NO 1009142

BOYS' & GIRLS' CLUBS OF WALES

REPORT and FINANCIAL STATEMENTS

YEAR ENDED 31st MARCH 2021

BOYS' & GIRLS' CLUBS OF WALES - REGISTERED CHARITY NO 1009142

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

CONTENTS

	<u>PAGE</u>
CHARITY INFORMATION	
TRUSTEES ANNUAL REPORT	1 - 2
ACCOUNTANTS REPORT	3
BALANCE SHEET	4
STATEMENT OF FINANCIAL ACTIVITIES AND NET INCOME	5
NOTES TO ACCOUNTS	6 - 10

BOYS' & GIRLS' CLUBS OF WALES
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH, 2021

The trustees present their report and financial statements for Boys' & Girls' Clubs of Wales, a registered charity, number 1009142.

The Charity's trustees consider that an audit is not required this year (under section 43(2) of the Charities Act 1993 (the Act), and that an independent examination only is needed. The accounts have been prepared under the Financial Reporting Standard applicable in United Kingdom (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from January 2015.

ORGANISATION PURPOSE AND MISSION

The objects of the Organisation are to help and educate boys and girls resident in the area through their leisure time occupation, so as to develop their physical, mental and spiritual capacities, that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved by providing facilities for the mental, physical and spiritual education and the improving of such boys and girls.

PRINCIPAL ACTIVITIES

The work of the Boys' & Girls' Clubs of Wales was undertaken within the following programmes: The provision of youth work and activity based training for everyone associated with BGC Wales. The development of a national youth work programme reflecting the National Youth Work Strategy for Wales. The Youth in Wales Principles and Purposes Document and embracing Welsh government policies relating to young people. The provision of a comprehensive sporting and activities programme to include international work. The development of new and existing partnerships, regionally and nationally, adding value and quality to our service to young people. The securing of a successful strategy for the sustainable development of the Organisation and membership.

REVIEW OF ACTIVITIES

This has been a very testing period for the Organisation and for youth work in general. Our normal service has been severely disrupted by continued intermittent lockdown measures and young people have continued to be affected by being unable to access sports activities and social interaction with their friends.

During this period we supported our member clubs by providing guidelines and PPE equipment in anticipation of them reopening their doors to young people.

As we forecasted in 2019/20 we experienced a loss of project income from traditional funding sources such as Trusts and Foundations but this was offset by the Covid Emergency Funds made available by both Welsh and UK Governments. We also suspended affiliation fees to member clubs for that 12 month period

We were able to continue to provide a reduced but effective "virtual" youth work facility which many young people could access and were grateful to Welsh Government and others for their support in enabling us to achieve this

Throughout all of this we have still managed to maintain and develop partnerships with Welsh Government, CWVYS, Sports Leaders UK, D of E, StreetGames and local authority Youth Services. We were proud to have achieved the required standard to be awarded the Quality Mark Bronze Award

We were also happy to be able to contribute to the COVID19 guidelines issued to the Youth Work Sector nationally. We are looking forward to a return to normal services in 2021 and 2022.

STRUCTURE, GOVERNANCE and MANAGEMENT

Trustees of this charity are:

Tyrone O'Sullivan O.B.E. (President)
Richard Bennett (Chair)
Robert Fussell (Vice Chair)
Dr John Rose (Treasurer)
Steve Khaireh M.B.E.
Ronald Morris
Alan Howells
Phil John
Andrew Borsden M.B.E.
Jessica Lloyd
Pauline James (Hon Secretary)

None of the trustees have any beneficial interest from the Charity.

BOYS' & GIRLS' CLUBS OF WALES

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31ST MARCH, 2021

RESERVES POLICY

The trustees aim to maintain reserves at a level of about two to four months of charitable expenditure. The trustees consider that this will provide sufficient funds to ensure that support and governance costs are covered, and that this level of reserves will be sufficient to give adequate flexibility in covering future costs.

Statement of Trustees' Responsibilities for the Annual Accounts

Law application to charities in England and Wales requires the trustees of Boys' & Girls' Clubs of Wales to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

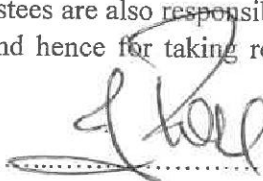
- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed (subject to any departures disclosed and explained in the financial statements).
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees have complied with the duty in the 2011 Charities Act to have due regard to guidance published by the Charity Commission, and the accounts have been prepared applying the FRS 102 SORP rules to disclose a true and fair position.

This is a small Charity and has adopted the small Charities exemption, no cash flow statement is included in these accounts.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity at any time and which enable the trustees to ensure that the financial statements comply with applicable law. The trustees are also responsible for safeguarding the assets of the charity and for their proper application, and hence for taking reasonable steps for the prevention and detection of fraud.

.....TRUSTEE

.....TRUSTEE

TO THE TRUSTEES OF

BOYS' & GIRLS' CLUBS OF WALES

We report on the accounts of the Trust for the year ended 31st March 2021 which are set out on pages 1 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 we are qualified to undertake the examination by being members of ICAEW.

It is our 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 our attention.

Basis of independent examiner's report

Our 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 the seeking of 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 our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that, in any material respect, the requirements have not been met;
 - i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - ii) to prepare accounts which agree with the accounting records and to comply with the accounting requirements of the 2011 Act
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Davies Williams
Members of ICAEW

Chartered Accountants and
Registered Auditors
21 St Andrews Crescent
Cardiff, CF10 3DB

BOYS' & GIRLS' CLUBS OF WALES

BALANCE SHEET

AS AT 31ST MARCH 2021


	Note	Unrestricted funds £	Restricted income funds £	Total 2021 £	Total 2020 £
Fixed assets					
Tangible assets	2	585	494	1,079	2,494
Current assets					
Stocks	1	630		630	630
Debtors	3	5,567		5,567	26,408
Cash at bank and in hand		106,505	20,795	127,300	54,462
Total current assets		<u>112,702</u>	<u>20,795</u>	<u>133,497</u>	<u>81,500</u>
Creditors: amounts falling due within one year					
	6	9,982		9,982	14,990
Net current assets/(liabilities)		<u>102,720</u>	<u>20,795</u>	<u>123,515</u>	<u>66,510</u>
Total assets less current liabilities		<u>103,305</u>	<u>21,289</u>	<u>124,594</u>	<u>69,004</u>
Creditors: amounts falling due after one year		-	-	-	-
Net assets		<u>103,305</u>	<u>21,289</u>	<u>124,594</u>	<u>69,004</u>
Funds					
Capital Funds					
Income Funds					
Unrestricted funds b/fwd	8	53,309		53,309	53,309
Restricted funds b/fwd	7		15,695	15,695	15,695
Profit/(loss) for year		49,996	5,594	55,590	
Total funds		<u>103,305</u>	<u>21,289</u>	<u>124,594</u>	<u>69,004</u>


In preparing these financial statements:

- The trustees are of the opinion that the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.
- No member has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements within the Companies Act 2006.
- The Trustees acknowledge their responsibilities for:
 - ensuring that the charity keeps accounting records which comply with section 386 of the Act; and
 - preparing accounts which give a true and fair view of the state of affairs of the company at 31 March 2021 and of its profit for the year then ended in accordance with section 394 and 395, and otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the charity.

Approved on behalf of the trustees

Dated 10/8/21


Trustee


Trustee

BOYS' & GIRLS' CLUBS OF WALES

STATEMENT OF FINANCIAL ACTIVITIES AND NET INCOME

AS AT 31ST MARCH 2021

	Note	Unrestricted funds £	Restricted income funds £	Total 2021 £	Total 2020 £
<u>Incoming resources</u>					
Donations, legacies and similar incoming resources	7 &8	221,135	94,333	315,468	304,594
Investment income	9	16	0	16	60
Total incoming resources		<u>221,151</u>	<u>94,333</u>	<u>315,484</u>	<u>304,654</u>
<u>Resources expended</u>					
Charitable expenditure:-					
Raising funds		140,029	64,753	204,782	193,134
Expenditure on charitable activities		4,047	22,077	26,124	47,551
Other		27,079	1,909	28,988	88,421
Total resources expended		<u>171,155</u>	<u>88,739</u>	<u>259,894</u>	<u>329,106</u>
Net incoming/(outgoing) resources		<u>49,996</u>	<u>5,594</u>	<u>55,590</u>	<u>(24,452)</u>
Net movement in funds		<u>49,996</u>	<u>5,594</u>	<u>55,590</u>	<u>(24,452)</u>
Total funds brought forward		53,309	15,695	69,004	93,456
Total funds carried forward		<u><u>103,305</u></u>	<u><u>21,289</u></u>	<u><u>124,594</u></u>	<u><u>69,004</u></u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

1 ACCOUNTING POLICIES

a) Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102); "Accounting and Reporting by Charities"; The Statement of Recommended Practice for charities applying FRS 102; The Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a FRS 102 Public Benefit Entity as defined by the FRS 102 SORP.

The accounts have been prepared under the historical cost convention. The principal accounting policies are set out below.

The Trust has relied on the provisions of Sections 394 and 395 of the Companies Act 2006 as a charity, and also on Section 246 and Schedule 8 as a 'small company' in adapting the statutory formats for the preparation of these financial statements so that they reflect the special nature of its activities as a charitable company.

b) Going Concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Therefore the trustees continue to adopt the going concern basis.

c) Charitable Funds

Unrestricted funds are trust funds which as such are available for use or retention at the discretion of the trustees, in accordance with the Trust's objects. Reserves are undesignated trust funds. Designated funds comprise trust funds which have been set aside by the trustees for specific purposes.

Restricted funds are trust funds subject to specific restrictive conditions imposed by sponsors as donors or by the declared purpose in Appeals literature. Where the restriction creates an endowment (whether expendable or permanent), the grant or donation is accounted for as a capital fund. The unrestricted income from general-purpose endowments is accounted for within corporate funds. All other non-capital restricted funds are accounted for as restricted income.

d) Incoming resources

All other income is accounted for on a receivable basis. Any general-purpose grants whose use is restricted by the grantor to some future accounting period are accounted for as deferred income until the restriction has been satisfied. Core funding is income in the form of grants towards the running and development of the Trust. Project income represents grants for specific projects identified and agreed between the partnership sponsors.

BOYS' & GIRLS' CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 **ACCOUNTING POLICIES (CONTINUED)**

e) **Resources expended**

All expenditure is accounted for on an accruals basis, and where incurred directly to further the Trust's charitable objects is shown under the heading of direct charitable expenditure.

f) **Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected economic lives as follows:

Fixtures and fittings	-	10 years
Office and computer equipment	-	4 years

g) **Capital grants**

Grants receivable specifically for capital expenditure are accounted for as expendable endowments to be converted into income as annual inter-fund transfers in line with the rate at which the related asset's depreciation is recognised as expenditure in the Statement of Financial Activities. Any proceeds receivable from the asset's ultimate disposal that are no longer subject to donor-restrictions are accounted for as unrestricted income funds.

h) **Pension costs**

The company subscribes to a defined contributions pension scheme covering the majority of its permanent employees. The company's contributions to the scheme are charged in the Statement of Financial Activities as they accrue.

i) **Stocks**

Stock is valued at the lower of cost, including irrecoverable VAT, and market value.

j) **Financial instruments**

The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes a party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability.

BOYS' & GIRLS' CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES (CONTINUED)

k) Hire Purchase Commitments and Leasing

Assets obtained under hire purchase contracts and financial leases are capitalised as tangible fixed assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of financial charge allotted to future periods. The finance element of the rental payment is charged allocated to future periods.

l) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 TANGIBLE FIXED ASSETS

<u>Cost</u>	Fixtures and Equipment	Total
	£	£
As at 1st April 2020	44,715	44,715
Additions	0	0
Disposals	0	614
As at 31st March 2021	<u>44,715</u>	<u>44,101</u>
<u>Depreciation</u>		
As at 1st April 2020	42,221	42,221
Charge for Year	1,415	0
Disposals	-	0
As : As at 31st March 2021	<u>43,636</u>	<u>42,221</u>
Net Book Value 31st March 2021	<u>1,079</u>	<u>1,079</u>
Net Book Value 31st March 2020	<u>2,494</u>	<u>2,494</u>

3 <u>DEBTORS</u>	<u>2021</u>	<u>2020</u>
	£	£
Trade debtors	5,000	19,249
Prepayments, other debtors and accrued income	567	7,159
	<u>5,567</u>	<u>26,408</u>

4 STAFF COSTS

The total remuneration for the year amounted to £186,631 (2020 £193,134).

	<u>2021</u>	<u>2020</u>
The average number of full-time staff for the year were:	9	9

BOYS' & GIRLS' CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

5 TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Accountant's Remuneration	3,840	3,200

6 CREDITORS

	<u>£</u>	<u>£</u>
Trade creditors	674	5,485
Taxation and social security costs	4,073	4,656
Accruals and deferred income	5,235	4,849
	<u>9,982</u>	<u>14,990</u>

7 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total <u>2021</u>	Total <u>2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Donations and gifts	221,151	94,333	315,484	304,594
	<u>221,151</u>	<u>94,333</u>	<u>315,484</u>	<u>304,594</u>

8 CHARITABLE ACTIVITIES

	Next Generation	Total <u>2021</u>	Total <u>2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>
German Exchange	50	50	2,950
Other	0	0	0
	<u>50</u>	<u>50</u>	<u>2,950</u>

9 INVESTMENTS

	Total <u>2021</u>	Total <u>2020</u>
	<u>£</u>	<u>£</u>
Interest receivable	16	60

BOYS' & GIRLS' CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

10 CHARITABLE ACTIVITIES ON RESTRICTED FUNDS

	Opening Funds	Incoming Resources	Resources Expended	Wages Funding	Closing Funds
	£	£	£	£	£
Next Generation Funds	(30,449)	50	0	0	(30,399)
North Wales	6,210	0	3,570	50	2,590
WCVA-Voluntary Service Recovery Fund	0	30,450	979	18,595	10,876
Joseph Rowntree Reform Trust - UK Democracy	0	28,614	16,590	9,552	2,472
Ogmore Vale Heritage Trail Project	20,419	0	0	10,719	9,700
Street Games	0	8,000	0	0	8,000
Active Inclusion Award	19,515	9,762	0	15,227	14,050
Climate Change Action Boost	0	14,610	0	10,610	4,000
Rural Development Programme	0	2,847	2,847	0	0
	15,695	94,333	23,986	64,753	21,289

CHARITABLE ACTIVITIES ON UNRESTRICTED FUNDS

	Opening Funds	Incoming Resources	Resources Expended	Wages Funding	Closing Funds
	£	£	£	£	£
NVYO Grant (Welsh Government Funds)	0	100,000	18,000	82,000	0
Vale of Glamorgan re Duke of Edinburgh	4,372	2,124	0	2,124	4,372
KFC	0	15,000	6,080	1,462	7,458
Connect Cymru	4,080	0	0	4,080	0
EWC	0	3,060	0	2,060	1,000
Parent & Family Consulting	0	1,890	0	945	945
Training	0	5,594	3,076	2,518	0
Lottery Community Fund		48,500	18,151	5,849	24,500
Coronavirus Resilience Fund		5,000	0	2,500	2,500
HMRC - Job Retention Scheme		31,803	0	15,340	16,463
Moondance Covid Relief Fund		6,600	0	3,000	3,600
Other Grants and Donations	44,857	1,564	3,970	0	42,451
Bank Interest Received	0	16	0	0	16
	53,309	221,151	49,277	121,878	103,305

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets	Bank Accounts	Other Current Assets	Current Liabilities	Net Assets
	£	£	£	£	£
Restricted Funds					
Next Generation Funds	494	0	0	0	494
North Wales	0	795	0	0	795
Other Charitable Projects	0	20,000	0	0	20,000
	494	20,795	0	0	21,289
Unrestricted Funds					
Unrestricted Reserves	585	106,505	6,197	9,982	103,305
	1,079	127,300	6,197	9,982	124,594