BOLTON LADS AND GIRLS CLUB LIMITED

England & Wales · Charity number 1051292

Details

Status	Registered
Legal form	Charitable company
Company number	03109525
Registered	1995-12-07
Register	View on the Charity Commission register

Contact

Address	Bolton Lads & Girls Club 18 Spa Road Bolton BL1 4AG
Phone	01204 540100
Email	enquiries@blgc.co.uk
Website	www.blgc.co.uk

Activities

Objects: TO HELP AND EDUCATE CHILDREN AND YOUNG PEOPLE RESIDENT IN BOLTON AND THE SURROUNDING AREAS THROUGH THEIR LEISURE TIME ACTIVITIES BY PROMOTING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIAL IN ORDER THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED

Activities: We aim to enable young people aged 8 to 25 especially from disadvantaged circumstances to realise their full potential. This is achieved by a range of universal and targeted programmes designed by young people to meet their needs. In 2002, we opened a state of the art youth facility from where 3,400 young people access sport, mentoring and arts activities "under one roof", seven days per week.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** BOLTON
- Bolton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,759,361	£3,178,530	£7,105,872	75
2024-03-31	£2,504,526	£3,004,394	£7,524,947	97
2023-03-31	£2,664,665	£3,003,509	£8,023,559	109
2022-03-31	£2,828,566	£2,384,086	£8,367,210	56
2021-03-31	£2,760,085	£1,964,483	£7,919,372	71

Trustees

Name	Role	Appointed
DAVE SINGLETON	Chair	
Ann Taylor-Rimmer		2022-07-26
Aris Matthaiou		2018-10-23
Dr Andras Gyula Juhasz		2021-06-10
EDWARD NALLY		2022-07-26
Kathryn Ann Morley		2021-09-28
Lisa Jane Wilson		2024-09-24
Noel Sharpe		2019-11-26
Rev Stephen Greenhalgh		2021-06-10
Tahera Khan		2025-01-28

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BOLTON LADS AND GIRLS CLUB LIMITED

England & Wales - Charity number 1051292

Accounts

blgc enriching young lives

blgc.co.uk

BLGC Enriching Young Lives
Infinity 18 Spa Road Bolton BL1 4AG
01204 540100 | info@blgc.co.uk |

Registered Charity No: 1051292

BOLTON LADS AND GIRLS CLUB
TRUSTEES' ANNUAL REPORT
& AUDIT ACCOUNTS

1st April 2024 – 31st March 2025



Charity Registration Number 1051292 **Company Registration Number 03109525**

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Chairs Foreword

At the end of my first year as the Chair of Trustees, it gives me great pleasure to share the highlights of 2024/25. It was both a challenging and a rewarding year for everyone at BLGC. Adapting to the changing needs and requests from the young people and families we support. Understanding the ever-changing economic landscape adversely impacting fundraising and sponsorship opportunities and continuing to grow and strengthen our partnerships.

Throughout the year, our five-year plan has provided a valuable point of reference for our development with all employees working towards our strategic aims, and significant progress has been made against these. Our current plan is due to be refreshed for 2026 and this will be a priority for Trustees and the Senior Team during the coming year.

The quality of our universal youth work provision remained high with a great range of informal learning taking place on a range of issues. Projects delivered during the year have included a variety of sports and opportunities to get active; educational workshops on a range of topics affecting young people; food education; opportunities to participate in and achieve a variety of awards and accreditations; Young Leaders; green champions and re/upcycling; life skills programmes; healthy habits; diverse voices and internal competition opportunities. Enterprise and employability work also grew from strength to strength. A number of new strategic partnerships have been developed this year that will enable us to provide even greater information, advice, guidance and opportunities for members of BLGC.

Our Targeted Youth Services (TYS) have continued to perform well, exceeding our contract requirements, reaching more young people than before and surpassing the expectations of both commissioners and parents. Our TYS team now deliver Mentoring and Befriending Services, including a specific mentoring programme, 'Aspirations,' targeted at looked after children. Our Children and Families service delivers Family Assist, support for Young Carers and support for schools via our 'Team Around the School' service. Post- covid our Mental Health and Wellbeing service has also grown this year. In 2024/25 we delivered a Bereavement Service, Thrive and a Counselling Service. Additionally, Mental Health Support Teams (MHST) and Family Time have been delivered successfully. In January of 2025 we welcomed two Trainee Children & Young People's Wellbeing Practitioners working in partnership with the NHS.

We have continued to build upon our BLGC Branding and Website this year. The website has been refreshed and now allows for growth, easier navigation and we are now communicating to a broader audience.t Referrals for our Targeted Services have been made easier for other professionals. Our BLGC brand has enabled us to communicate more clearly with our patrons and funders about the increased services that we offer and prepares us for newer services and growth plans. The new brand of BLGC in time will help to change perceptions of what we are and what we do, that is to say, way beyond that of a traditional youth club. We will continue to develop this brand over the coming years to ensure it is embedded with key stakeholders, partners and supporters. We will strive for a brand that is synonymous with quality, excellence and a charity that genuinely cares.

In addition to our town centre facility Infinity, BLGC also operate an impressive sports facility, Hacken Lane. 2024/25 was yet another successful year for our football offer, with over 1000 young people (boys and girls) per week accessing football coaching and competitive games. Increased demand from young people led to the development of additional teams again this season and has brought new volunteers to the club also. Our

Junior Kicks programme also saw a significant increase in numbers and those young people will develop with us to form our teams of the future.

Our Alternative Provision education offer has been further developed during the year, with the scheme launching in September 2024. This offer reflects our desire to respond to the unmet demand for alternative education in our area and is enhanced and aligns with the range of support services we offer our children and young people in Bolton. We are keeping a close eye on changes to Government Policy regarding Alternative Provision Education and expect to evolve our operating model accordingly over the coming years with a clear focus on the challenges that any new service faces.

Like many other charitable organisations recruitment to vacancies and to a variety of volunteering roles has been a challenge again this year, further impacted by the economic situation. The organisation is continuing to try a number of new methods in an attempt to recruit new skills and talent, with varying levels of success. We will build upon these new approaches and partnerships next year as we continue to attract more support for the services we offer for children and young people in Bolton.

Finally, I would like to take this opportunity to thank all our partners who support our work through grant and trust funding, our many and dedicated patrons, trustees, volunteers and employees without whom BLGC would certainly not have been able to achieve any of the things that we are so proud of, supporting thousands of young people in Bolton to be the best that they can be.

Edward Nally
Chair of the Trustee Board



Director's Report for the purposes of section 417 of the Companies Act 2006 and Trustees Annual Report for the purposes of section 162 of the Charities Act 2011 for the year ended 31 March 2025.

Trustees Annual Report

Executive Directors of the company, present their report together with the audited Financial Statements of the charity for the period ending 31st March 2025. The Trustees have adopted the provisions of the Statement of Recommended

Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name:	Bolton Lads' and Girls' Club
Registered charity number:	1051292
Company (limited by guarantee) number:	03109525

As of 31st March 2025, the Club's Governance Structure consisted of the following:

President:	Helen Newlove, Baroness Newlove of Warrington	
Vice Presidents:	Ross Warburton, MBE	
	Michael Peers	
	Chris Hayward	
	Karen Griffiths	
Chair of the Board of Trustees:	Edward Nally	
Treasurer:	Stuart Stead	(to December 2024)
	Lisa Wilson	(From December 2024)
Trustees:	Noel Sharpe	
	Aris Matheiou	
	Peter Vinden	(resigned May 2024)
	Dr S Greenhalgh	
	Dr A G Juhasz	
	Kathryn Morley	
	Debbie Sabini	(resigned December 2024)
	David Singleton	
	Stuart Stead	(resigned December 2024)
	Ann Rimmer	
	Edward Nally	
	Lisa Wilson	(appointed September 2024)
	Tahera Khan	(appointed January 2025)
Chief Executive Officer:	Emma Hutchinson	

Registered address:	18 Spa Road, Bolton, BL1 4AG
Telephone:	01204 540100
Email:	info@blgc.co.uk
Website:	www.blgc.co.uk

Bankers:
National Westminster Bank Plc
25 Deansgate
Bolton
BL1 1BN

Auditors:
SCCA Ltd T/as Stafford & Co
3 The Studios
320 Chorley Old Road
BL1 4JU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bolton Lads' and Girls 'Club is a company limited by guarantee without share capital and was registered under the Companies Act 1985 on 3rd October 1995 with the registration number 03109525. The Club is also a registered charity, number 1051292, and was registered with the Charity Commission on 7th December 1995.

Governed by its Memorandum and Articles of Association dated 3rd October 1995, and as amended by special resolutions dated 23rd November 2004, 28th November 2006 and 25th November 2009, and 28th May 2024, the management of the company's affairs is vested in the board of Trustees (Co-Directors) about whom the Memorandum and Articles of Association state that the number of Trustees shall have no maximum and shall not be less than four.

In the event of the company winding-up, the present Trustees and those who have ceased to be a Trustee within one year of such an event have guaranteed the liabilities of the company to the sum not exceeding one pound each. Financial transactions with related parties are disclosed in note 10 to the financial statements and in accordance with paragraphs 227 and 228 of the SORP.

Public Benefit

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and this is detailed in the Objectives and Activities section of the Trustees' Annual Report.

Risk management

The Trustees operate a considered and thorough approach to identifying and managing the major risks to which the Charity is exposed. The risk register, which has been under regular review this year, is presented and reviewed annually (as a minimum) by the Trustee board; the CEO and Senior Leadership Team review the register quarterly and where a significant change in risk level or type has been identified, will escalate this to the Trustee board more frequently.

Subsidiary Company

BLGC operates a wholly owned subsidiary company: B.L.G.C. Trading Company Limited for which at least one Trustee of Bolton Lads' and Girls' club is a director.

Induction of Trustees

BLGC is steered and directed by a team of passionate, enthusiastic and skilled Trustees who bring many years of business acumen, expertise and social awareness to the Board and who represent the major stakeholders of the organisation.

When appointing new Trustees, the Board follows the Club's Trustee Recruitment and Induction Policy that is implemented by the Nominations Committee and is reviewed at least annually, consisting of the Chief Executive in conjunction with the President, Chair and Vice-Chair of BLGC. The Nominations Committee meets at least once a year (usually June) or when otherwise deemed appropriate and assumes the following responsibilities:

- Consider Board structure.
- Review the composition of the Board including the evaluation and balance of skills, knowledge, and experience of Board members.
- Give consideration to succession planning for Trustees.
- Prepare a description of role, responsibility and capabilities required for a Board appointment.

- Make recommendations to the Board concerning the standing for re-appointment of Trustees.
- Identify potential candidates to be appointed as Trustees and make recommendations to the Board as the need may arise.
- Determine and review succession plans for the Chair.

Candidates will not be approached until a recommendation has been made to the committee, subsequently agreed by the Board and the appointment of a nominee to approach the potential candidate.

Potential new Trustees are then interviewed by the Chair and the Chief Executive and are provided with a Bolton Lads and Girls Club information pack and prior to appointment will attend at least one meeting of the Trustees. Following appointment, new Trustees are required to undertake an induction programme including role responsibilities and expectations, a Disclosure and Barring Service check, and undergo a structured introduction to Club services. Upon appointment to the Board, Trustees are expected to attend bi-monthly Board meetings, for which papers are submitted a week prior to the date.

Leadership Team

The Charity Chief Executive provides key strategic leadership to BLGC and chairs the Senior Leadership Team meetings every month which provide the opportunity to strategically set goals, review progress against and identify actions that ensure objectives relating to policies, performance and practice, across all sections of BLGC.

The Charity's Leadership Team to the period ending 31st March 2025:

Emma Hutchinson	Chief Executive Officer
Sarah Randall	Director of Children & Young people and Deputy CEO
Jackie Robinson	Director of Finance & Executive Support
Gary Bassett	Director of People & Culture
Kelly McFadden	Director of Fundraising & Communications
Ivan Crompton	Director of Alternative provision until January 2025

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment which the trustees see fit. Investments are made where required to further the aims and objects of the charity.

OBJECTIVES AND ACTIVITIES

Purpose of Charity

Bolton Lads & Girls Club (BLGC) is an innovative, dynamic and progressive children and young people's charity based in the Bolton. Our mission is "to enable children and young people, especially those from disadvantaged backgrounds, to live happier, healthier and positive lives by providing somewhere to go that's safe and modern, something to do that is inspiring and engaging, and someone to talk to when they need it the most". Currently open 5 days a week, 51 weeks of the year, we provide a vast array of opportunities to improve the lives of our 4,000 active members through universal open access play, youth and sport provision and bespoke targeted services. We operate across three sites, employ around 80 people and have the support and commitment of over 120 volunteers.

BLGC (Bolton Lads' Club as it was then) was established in 1889 in Bark Street, Bolton, during a time of great industrial and social change, by two church leaders and three industrialists. This group of local leaders decided they needed to help improve the lives of children who were working in the mills. BLGC was open every evening from 7- 9:30 and provided a place to wash and eat as well as a reading room, gymnasium and a games room, and offered football, cricket, swimming, harriers, chess club, lectures and wood turning. In June 1890 BLGC was officially opened by the Bishop of Manchester, Dr. Moorhouse. In 1993 BLGC officially adopted its new name of Bolton Lads & Girls Club and in 1995 became a company limited by guarantee and a registered charity.

In the early 1990s the Club had an increase in popularity and the services it provided, including after school provision and a mentoring program, the first of its kind, and was fast out growing its home on Bark Street. The facility was an old mill and required extensive refurbishment. Backed by local philanthropists and business leaders BLGC embarked on a huge challenge in 1998 to raise over £5m to build a new youth Centre, a state-of-the art facility for Bolton's youngsters.

In 2002 we opened our Spa Road Centre, a flagship facility that attracted interest from all across the UK, and from all sectors including central government. This move to Spa Road was the catalyst for significant growth and initiated the charity Onside Youth Zones who were set up by BLGC to replicate the Clubs successful model.

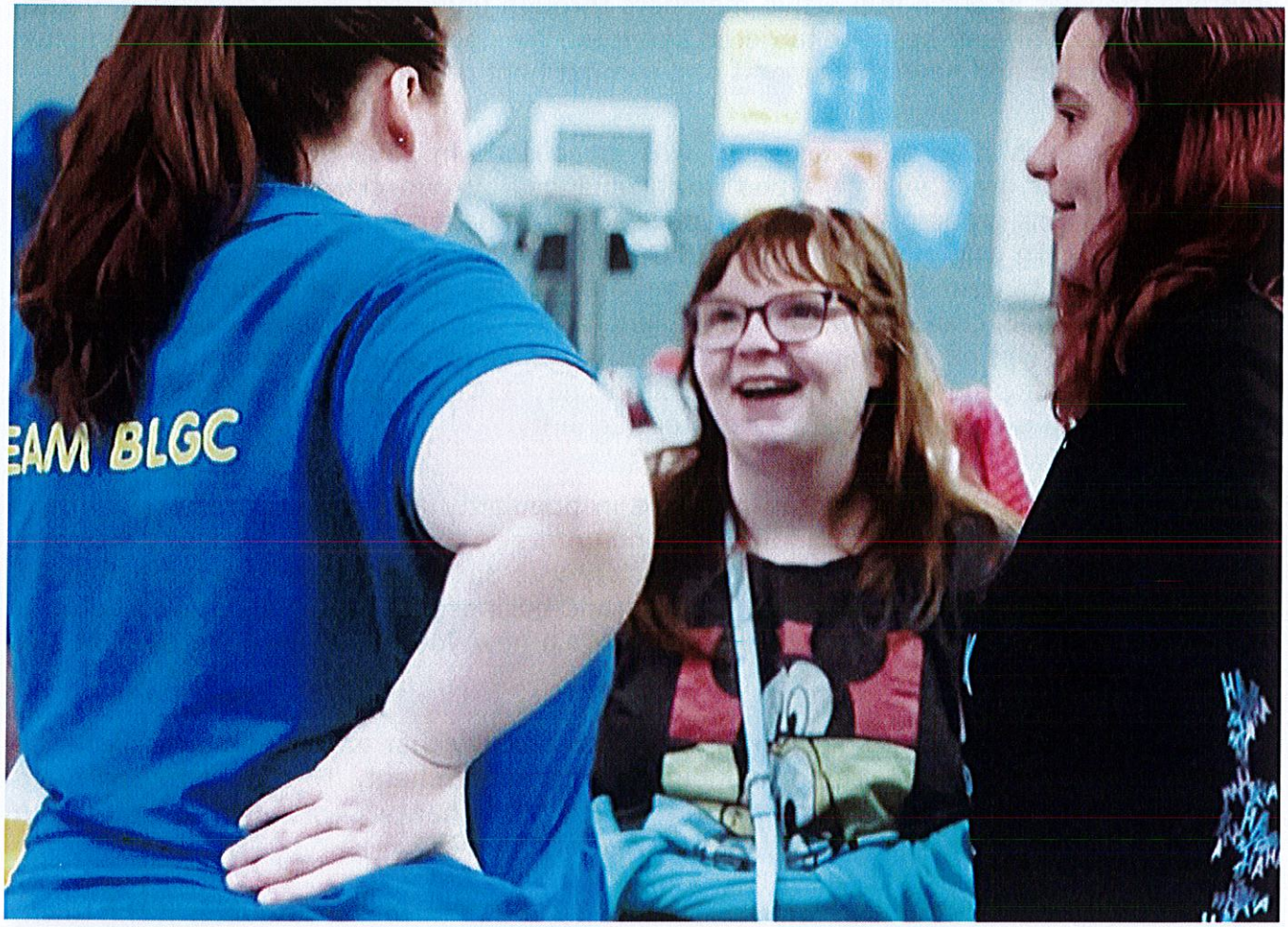
It's fair to say that BLGC has become one of the key VCSE anchor institutions in the town, providing services and opportunities that meet the changing needs of the town's youngsters for over 130 years.

In July 2022 we re-opened our main center in the heart of Bolton following a major £2.5m investment programme. The lead up to the re-opening was a key time for the charity as we began to develop our growth strategy for the future and define our key objectives. As part of the re-opening of the center we also re-launched the charity through a rebranding and a subtle re-naming exercise, positioning the charity ready for the future.

2023 was a year of highs and lows, the relaunch of our main centre (Infinity) took longer than we had hoped and cost more than expected, impacting our free reserves. The relaunch was a great success seeing hundreds of young people attend the centre during the evening from day one. By autumn of 2023 the economic downturn and the cost-of-living crisis was impacting the charity and its partners, resulting in a significant shortfall in our expected income from our patronage (local businesses and individuals). In response to this some difficult decisions were made to temporarily reduce our offer to children and young people to reduce staffing costs and overheads in early 2024. Plans were put in place and implemented at the end of the financial year to offset the shortfall of predicted

financial income and to ensure the financial situation for the beginning of 2025 reflected a healthier position.

In 2024 a vast amount of work was completed, scoping opportunities for the Charity to diversify it's income through commercial services, including Alternative Provision Education, Residential Care Homes and chargeable Counselling Services. The Charity invested some of the organisations remaining reserves into the development and launch of an education offer.




TEAM BLG



OUR MISSION

WE WILL PROVIDE GREAT PLACES TO GO, POSITIVE THINGS TO DO, AND PEOPLE THAT CARE.

BLGC Strategy 2022-2027 BLGC Strategy 2022-2027 9

OUR VALUES



WE HAVE FUN



IF YOU ENJOY WHAT YOU DO, YOU DO IT BETTER! WORK IS SERIOUS AND WE DO IT WITH A SMILE ON OUR FACE

WE ARE EMPOWERING

WE ENABLE PEOPLE TO BE THE BEST THEY CAN BE AND GO ABOVE AND BEYOND CONVENTIONAL LIMITS

WE AIM FOR EXCELLENCE

WE AIM TO DELIVER THE HICHEST STANDARDS OF SERVICE AND CONTINUOUSLY IMPROVE THROUGH ROBUST QUALITY ASSURANCE AND INNOVATION

WE CARE

GENUINE PEOPLE MAKE THE DIFFERENCE, YOU CAN'T PAV PEOPLE TO CARE

WE ARE DRIVEN

WE ARE FOCUSED, WE DON'T GIVE UP AND WE DO WHATEVER IT TAKES

Inc

young lives

Opportunities and Services for children and young people

The charity provides a vast array of opportunities and services for the children and young people of Bolton. These can be split into two main strands:

Universal Provision: Multi-site Play, Youth & Sport provision

This is the core work of the charity, available for all children and young people, but specifically those from disadvantaged backgrounds. Open access centre based recreational, sport and informal educational opportunities for large numbers of children and young people to try new activities, learn new skills, keep safe, make new friends and build trusting relationships with adults.

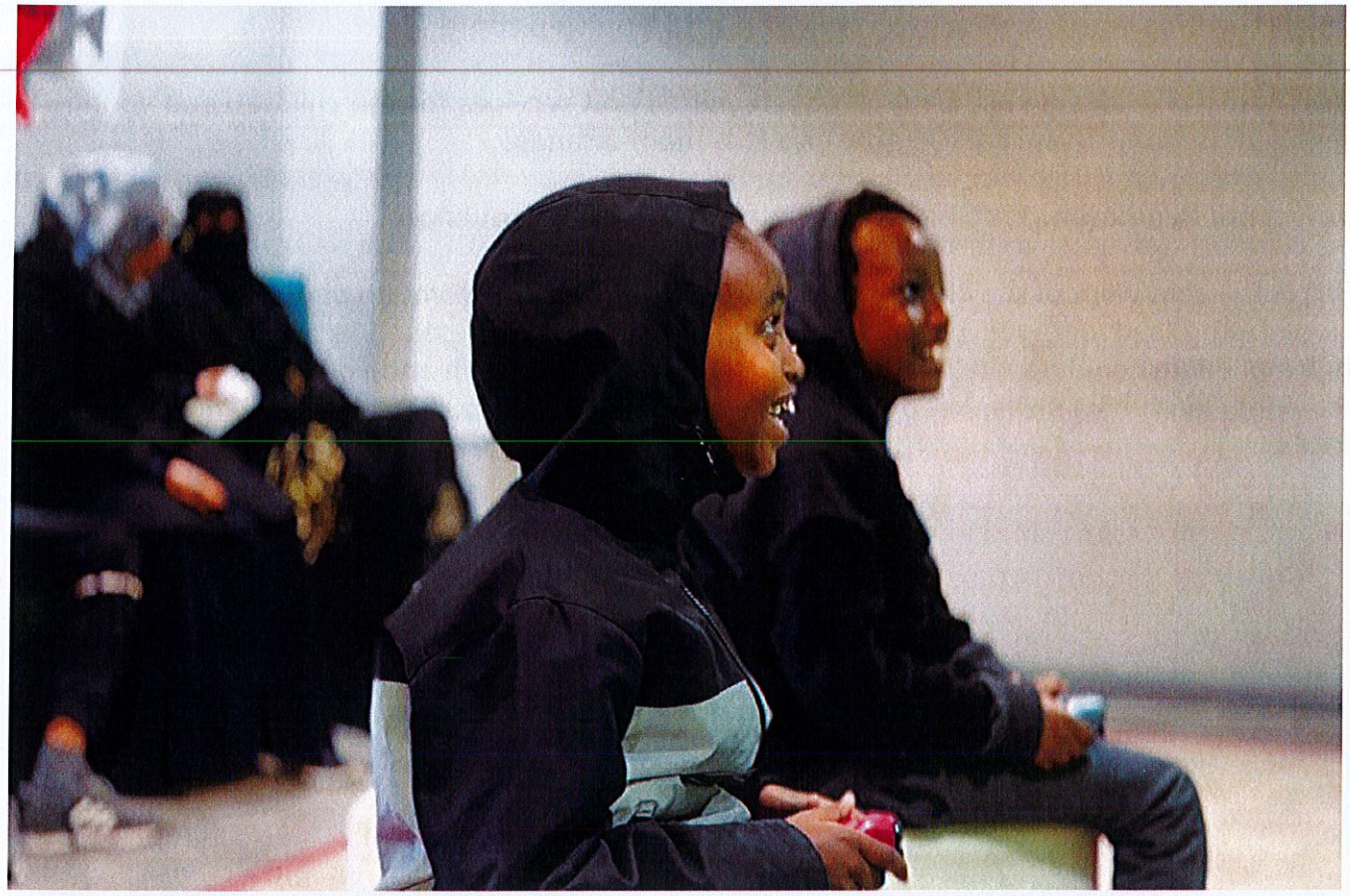


Junior Club: Play services for 8–12-year-olds across 3 sites

Senior Club: Youth Service for 13-19 (21 with additional needs) across 3 sites

Sport: Offering over 20 different sports across our centres aligned with our Try, Train, Team model.

Holiday Care schemes: providing crucial care for children during school holidays, especially those on free school meals (HAF)



Creative Arts: Music, Media, Arts, Dance, Drama to name but a few opportunities.

Employability: programmes that enable young people to access education, training and employment

Young Leaders programme: developing the leaders of the future through development opportunities, youth voice and participation and volunteering work.

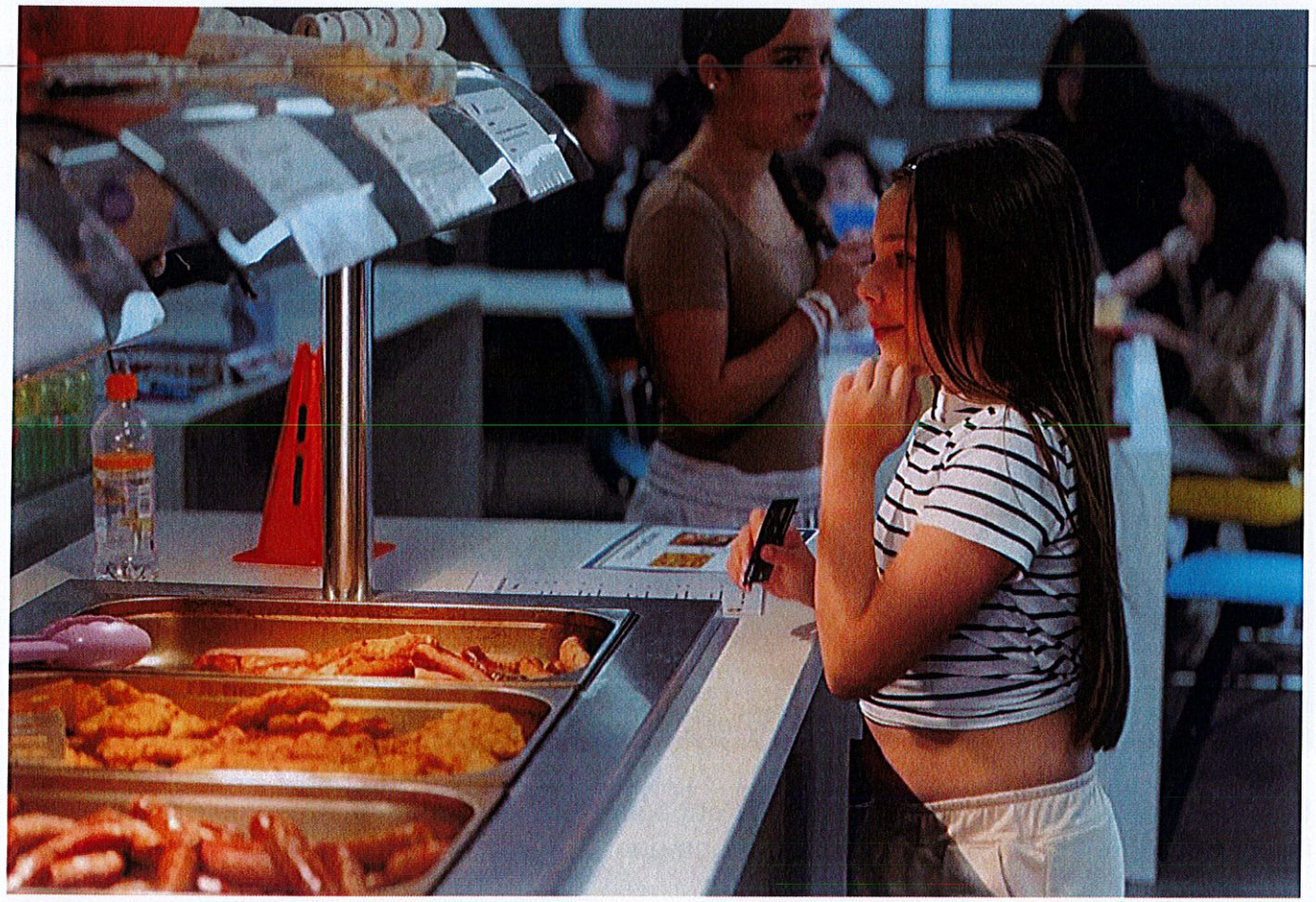


Football: Over 30 competitive teams, engaging as young as 5, developing pathways internally and externally for football development

Informal education: programmes that raise awareness and provide education for young people around health, wellbeing, education, work, relationships, substance misuse, domestic violence.

Formal Education: an alternative education provision for young people who for a variety of reasons are not attending mainstream education. This will give these young people opportunity to access both an education and social development offer in a different way.

Food Bank and essential items supply: providing food, meals and essentials such as clothing, shoes, bedding etc for families struggling.



Targeted Youth Services
A range of specialist services providing a range of 1:1 and group services and interventions through a team of experienced and qualified practitioners.

Children & Families Team

Young Carers Service
A commissioned service through Bolton Children's Services and GM-ICB supporting young carers who reside in Bolton or go to school in Bolton who need more targeted support outside of universal provision. Criteria 8–18-year-old young carers. The offer includes: Medium term support through action plans focusing on wellbeing, advocacy, building resilience. Sessions are offered in school, in community spaces, over the phone and video calls.
The whole family approach – including signposting and ensuring the right services are involved for a holistic solution towards supporting young carers. 1-1 Mental Health & Wellbeing support for 8–12-year-olds only. 1-1 goal-based sessions offered in school, in community spaces, over the phone and video calls. Group sessions aim to build connections, peer support, independence skills, empower and give young carers a collective Voice.



Teams Around the School
Commissioned by GM-ICB this is a multi-disciplinary approach providing support to young people/families in participating primary and secondary schools at an Early Help level to improve emotional health and wellbeing. Partners include Social Care, CAMHS and Fortalice.
Criteria: Pilot schools in primary and secondary schools for all ages across Bolton.
Offer: 1-1 sessions on emotional health and wellbeing, using goal-based approach, young person led. Regularly reviewed and up to 12 sessions. Sessions offered in school, in community spaces and video calls.

Family Assist Service
Short term family support offered to parents and families who want help in getting back on track to look after themselves and keep the whole family safe.
Criteria: Families who have an Early Help Plan and are open to support, advice and guidance.
Offer: Up to 12 sessions, with the aim of supporting parents and families with identified needs, to increase their knowledge, skills, confidence, and ability. Support could be around finances, physical/mental health & wellbeing, employment, housing, behaviour, structures and routines, or general family dynamics/relationships. Focus and build on strengths.

Family Time Service
Commissioned in early 2025 by Bolton's Children Services to provide supervised contact for children who are looked after visiting family and loved ones. This is a pilot year for us with the view to becoming a long-standing commissioned service meeting the needs of children in care.

Mentoring and Befriending Team



Mentoring Service

1-1 long term Mentoring programme for children and young people through holistic action plans and whole family approach. Sessions offered in school, in community spaces, over the phone and video calls.

Criteria: 8-18 years old for Children on Child Protection Plans, Edge of Care or Open to an Early Help Plan. Mentors are usually highly trained volunteers, and the work can last over 2 years.

Aim: To build self- confidence, self- esteem, and resilience through trusted relationship

Aspirations Mentoring Programme:

1-1 long term Mentoring programme for Looked After children and Care Leavers building aspirations through action plans focusing on improving engagement/focus in education/learning. Sessions offered in school, in community spaces, over the phone and video calls. Mentors are usually volunteers. Relationships can last 2 years or more.

Criteria: 8-18 years old Children who are Looked After by Bolton and settled in Bolton or long-term placements in Bolton.

Aim: To build self-worth and aspirations for their future via building self-confidence, self-esteem, and resilience and create links and pathways through to school, college and higher education.

Independent Visitor Scheme:

A commissioned service through Bolton Children's Services, providing long term befriending for children and young people who need to build trust with someone outside the care system and need a consistent trusted adult to advise and guide them. IVs are volunteers.

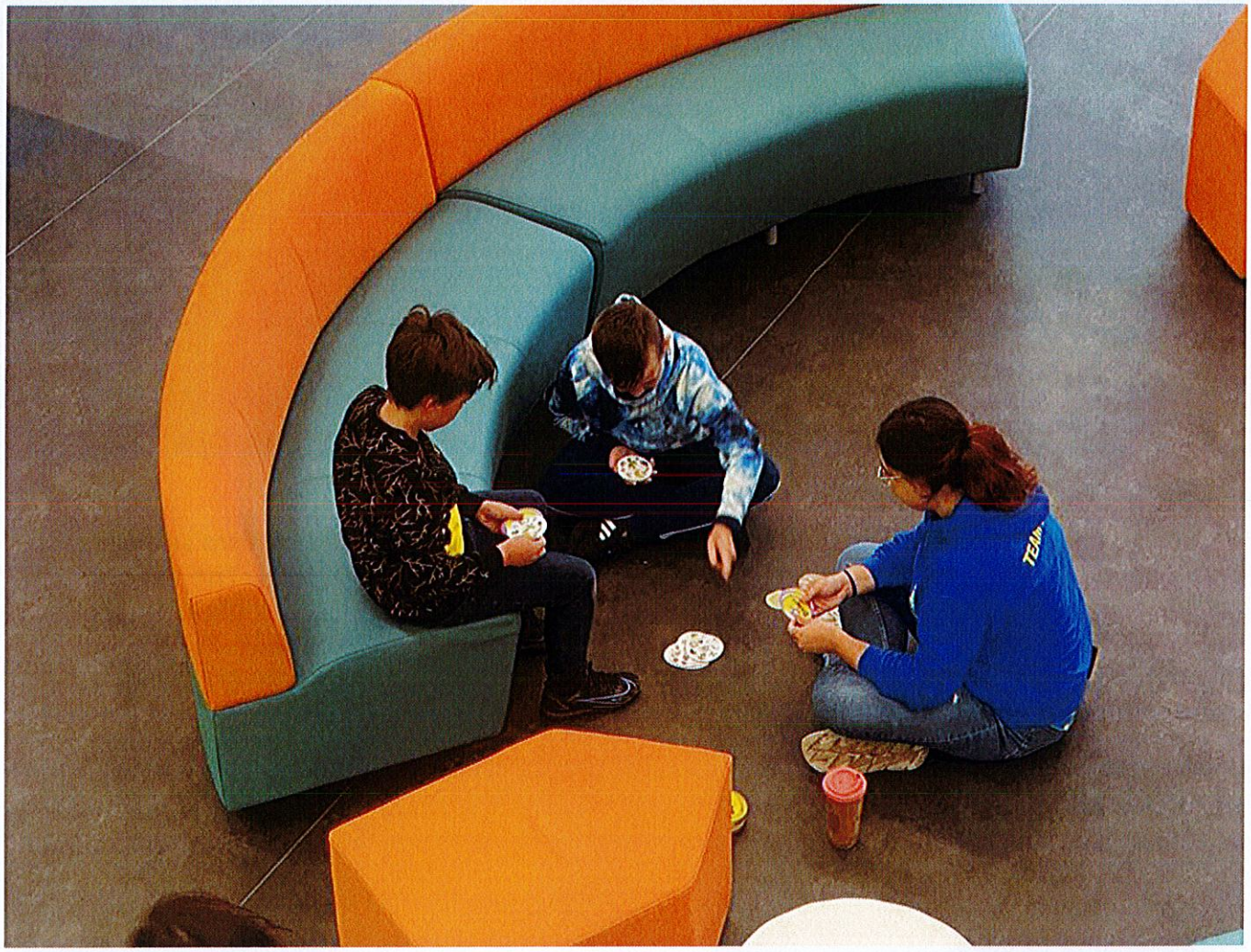
Criteria: Open to children who are Looked After by Bolton MBC only. 8- 18 years old.

Aim: To help build self-esteem and self-confidence through relationship building.

Mental Health and Emotional Wellbeing Team

Thrive Wellbeing Service

Commissioned through Bolton Together. Our Thrive service is for young people who require support for low level to moderate mental health concerns such as anxiety and low mood.
Criteria 11-18 years old. Young people should not be currently accessing CAMHS or a counsellor.
Offer: 1-1 sessions on mental health and wellbeing, using goal-based approach, young person led. Regularly reviewed and up to 12 sessions. Sessions are offered in school, in community spaces, over the phone and video calls.



Childrens Bereavement Service

Commissioned through GM-ICB. The Listening support service for children and young people who have experienced a death or loss of someone significant and are struggling to cope with their emotions surrounding their grief. Advice and signposting can be given to young people, families, school, and other professionals to aid the conversation around bereavement.
Criteria: 8-18 years old. Ideally the bereavement is at least 6 months ago.
Offer: Advice and signposting. 1-1 listening support sessions, age related, and young person led. Up to 12 sessions and reviewed regularly. Sessions are offered in school, in community spaces, over the phone and video calls.



Children's Counselling Service

Commissioned through Bolton Together. The counselling service would receive referrals for young people aged 11-19 (25) living in Bolton or on roll at a Bolton school. The service will provide talking therapy based on CBT, that allows young people to discuss their problems and any difficult feelings they encounter in a safe, confidential environment. For those young people where verbalising may be challenging the use of Play and/or Art therapy interventions could be used. The service supports young people experiencing:

- Anxiety
- Depression
- Anger
- Difficult life experiences
- Panic attacks
- Struggling to cope
- Low self-esteem
- Hearing voices
- Unwanted thoughts
- Post-traumatic stress disorder

Mental Health Support Team

Commissioned by GMCH in Bolton, BLGC will be the VCSE delivery partner as part of the rollout of the national MHST programme in agreed Bolton schools. Working alongside the NHS and in partnership this offers pupils low-moderate support with their mental health on a 1-1 basis using evidence-based interventions. This vision is to work towards providing a whole school approach towards mental health and enabling educational staff and schools to better support their students through creating mentally healthy environments and upskilling key educational staff.

Reach

BLGC has an active membership of over 4,000 children and young people. During 2025/26 we expect to reach at least 1,500 individual children and young people each week.



Partnerships

Collaboration, alliances and partnerships are key to our work, and we enjoy positive effective relationship with a range of local, regional and national organisations.

Facilities and Assets

Infinity: Our main centre is in the town centre on Spa Road. Located over three floors it is a state-of-the-art facility demonstrating the value placed on young people. The facility boasts:

- Reception and greeting area
- Indoor climbing wall
- Multimedia studio
- Sound recording studio
- Green Room
- Indoor sports hall comprising 3x badminton courts/ 1 x basketball court
- Boxing Gym
- Fitness Gym
- Dance Studio
- Recreation area
- Café and seating area
- Arts & Crafts studio
- Gaming Zone
- Education room
- Mentoring meeting rooms
- Outside 3G Astro pitch
- Training and development Room

- Project rooms
- Changing and shower facilities
- Office space for 40 staff





LOOKING AHEAD 2025/26

Our Ambition

Over the next five years we will increase the number of children and families we reach annually to achieve:

BETTER opportunities and outcomes
for **MORE** children and young people across Bolton

To create better opportunities and outcomes for more Bolton children and young people we need to be strategically focussed and have absolute clarity on how we will achieve our ambition. We're committing to **three strategic goals** that will help us do just that, we will work with children, young people, and their families through a range of Universal provision and Targeted Services to achieve:

1. Improved Physical, Emotional and Mental Wellbeing

Providing opportunities for children and young people to take part in stimulating and inspiring opportunities and activities that improve the physical, emotional and mental wellbeing will underpin our curriculum model through our universal open access provision programmes. Our provision will transform young lives through sport and physical activity, emotional health and wellbeing services and bespoke non-clinical mental health provision.

2. Stronger and resilient children and young people

We want Children and young people to thrive with the love and support of their families and carers. But sometimes they come up against challenges or adverse experiences that makes this difficult. Through our broad provision and by working with external partners we will support them to overcome these challenges and help families build on their strengths.

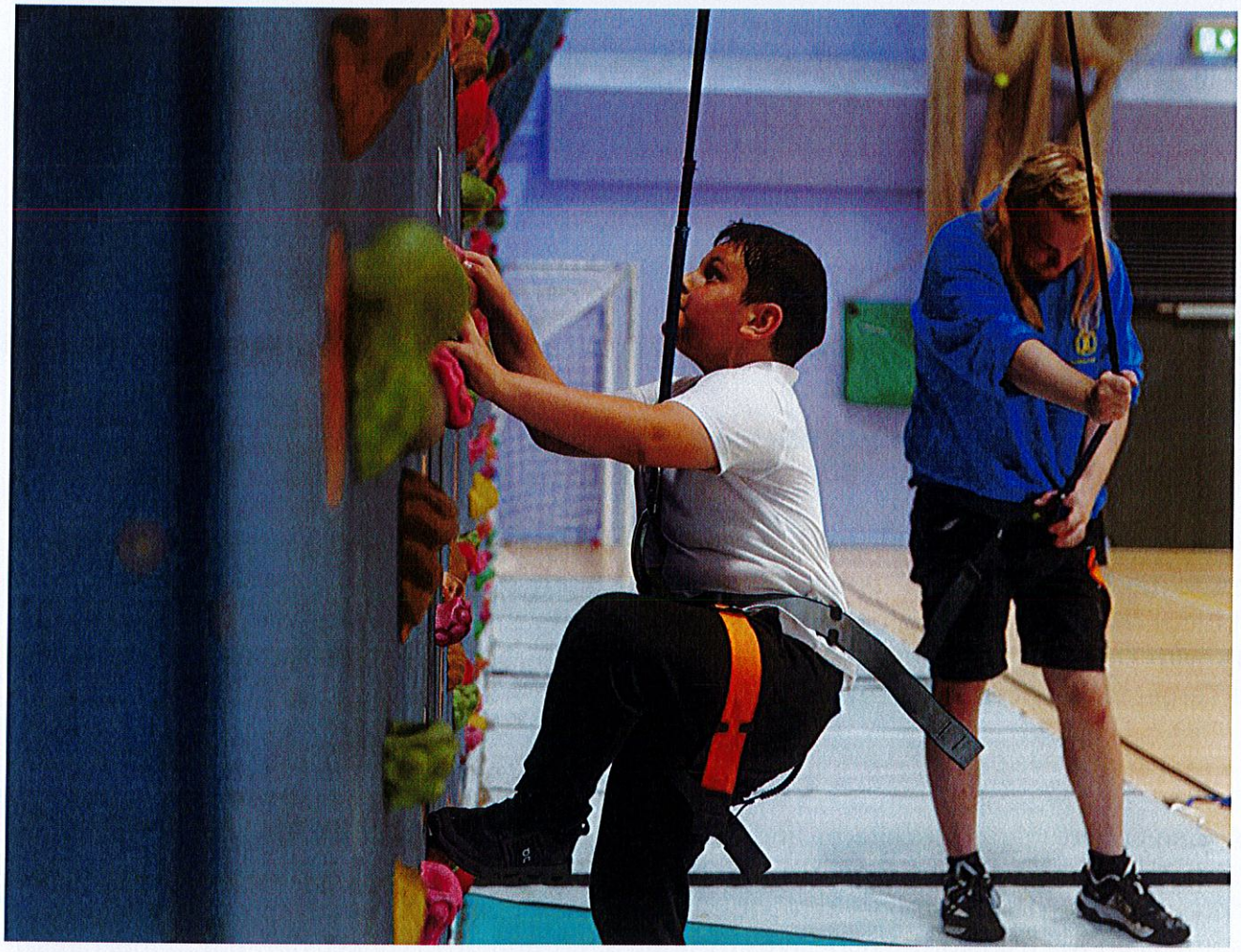
3. Increased confidence and aspirations for a positive future

We want young people to have the best chances early in life in order for them to achieve their full potential in later life. It can be hard for some to access the right support to get them started and many experience setbacks which they struggle to move on from. We will provide a range of opportunities and programmes that help them deal with what can be a challenging transition to adulthood, paying particular focus on those with additional needs and care leavers.

Our strategic plan is underpinned by the following principles:

1. Delivering Outstanding Services through our Children and Young Peoples Plan
2. Having the best people through our People & Culture Plan
3. Growing our Strategic Partnerships through our Growth & Transformation Plan

A number of key themes and actions create the annual plans, and the Leadership Team jointly hold responsibility for implementation and delivery. A review process takes place monthly with a quarterly update report to the Trustees.



FINANCIAL REVIEW

Financial Summary

A summary of the income and expenditure is as follows:

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024 As Restated
	£	£	£	£
Total incoming resources	**1,975,797**	**783,563**	**2,759,360**	2,504,526
Total resources expended	**(2,140,573)**	**(1,037,957)**	**(3,178,530)**	(3,004,394)
Gains on investments	**95**	**-**	**95**	1,256
Net movement in funds for the period	**(164,681)**	**(254,394)**	**(419,075)**	(498,612)

Trading Subsidiary and Consolidation

The results of the trading subsidiary are shown in note 3 to the financial statements.

Reserves Policy

The Board of Trustees has established a reserves policy which appropriately reflects the risks to which the Charity is exposed. In compliance with such policy, it will review regularly both the sum it wishes to hold in unrestricted reserves and the basis for that figure. The reserves policy considers ongoing fixed costs, excludes variable costs and does not consider expenditure which is linked to restricted projects and therefore covered by restricted funds. The Board has established a policy whereby the unrestricted funds not committed or invested in fixed assets or designated for a specific purpose ("the free reserves held by the charity should be a minimum of 3 months of the resources expended on core activities, which equates to approximately £500,000. At this level, the management committee feels that they would be able to continue the current core activities of the charity in the event of a significant drop in funding or other significant issue. This period would allow the Board to consider how the funding would be replaced or the activities changed.

The total funds at 31st March 2025 amounted to £7,108,145 of which £4,763,413 was restricted by the donors in their future use; a further £1,752,124 was invested in fixed assets for the use of the charity and £250,000 has been designated by the Board for specific projects. This leaves a balance of free reserves of £342,608. The Board will continue with their efforts to maintain the level of unrestricted funds at a minimum of 3 months core activity expenditure.

Going concern

The Financial Statements are prepared on a going concern basis. The ongoing impact of the pandemic has required the Charity to reassess its financial position and the ability to continue to operate as a going concern. After careful analysis of the Charity's income, expenditure and unrestricted reserves, the Trustees' are confident in the Charity's ability to continue as a going concern. Decisions were implemented early in the period to react to any potential drop in funds during 2024/25 and in consideration of a reduced workload across some organisational functions, as well as uncertainty around securing new income streams. The Trustees are pleased that this bold but critical move had a positive impact on the financial health of the Charity whilst allowing us to continue to deliver critical support and services for children, young people and families. The Charity's 2024/25

budget has been established in consideration of the ongoing impact of the pandemics (as far as possible), which provides supporting evidence on the going concern assessment.

Pay policy

The Trustees consider the board of Directors, who are the Charity's Trustees, and senior employees (CEO and Senior Leadership Team) comprise the Key Management Personnel of the Charity. This group is in charge of directing, controlling, running and operating the Charity on a day-to-day basis. All Directors (Trustees) give of their time freely and no Director received remuneration in the year. The remuneration of the full staff team is reviewed annually by the Leadership Team, CEO and the Board of Trustees, if financial resources allow, generally increased in accordance with average earnings. Due to the uncertainty created by the Pandemic, no increase was awarded in the period.

Principal Funding Sources

The total incoming resources for the year 2024/25 amounted to £2,759,360 and are identified in the following income split:

Charitable Activity	75%
Fundraising & Events	19%
Room & Facilities Hire	4%
Trading Company	1%
Other Income including Voluntary, and Investments	1%

Financial Instruments

Details of the charities financial risk management objectives and policies are included in note 27 to the financial statements.

TRUSTEES' RESPONSIBILITIES

The charity's Trustees (who are also Directors of Bolton Lads' and Girls' Club for the purposes of company law) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity's Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware.

The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Compliance with Accounting Standards

The Trustees confirm that the accounts comply with current statutory requirements, the requirements of the Charity's governing document and the requirements of the Charities SORP. In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Auditors

SCCA have indicated their willingness to continue in office and a resolution proposing their reappointment will be put to a Trustee meeting in early 2025. The Trustees report was approved on 25th November 2025 at a meeting of the Trustee Board and was signed on behalf of the Trustees by:



E NALLY
Chair of Trustees

Independent Auditor's report to the Members of Bolton Lads' and Girls Club

Opinion

We have audited the financial statements of Bolton Lads' and Girls' Club (the 'charitable company') and its subsidiary ('the group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities (incorporating the Income and Expenditure account), the Consolidated and Charity Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
-give a true and fair view of the state of the group and parents affairs as at 31 March 2025 and of the groups incoming resources and application of resources, including its income and expenditure, for the year then ended;

-have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

-have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

-the information given in the strategic report and the directors report included within the trustees' report prepared for the purposes of company law, for the financial year in which the financial statements are prepared is consistent with the financial statements; and

-the strategic report and the directors report included within the trustees' has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

-adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or

-the financial statements are not in agreement with the accounting records and returns; or

-certain disclosures of trustees' remuneration specified by law are not made; or

-we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's report to the Members of Bolton Lads' and Girls Club

Responsibilities of trustees (Continued)

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, to detect material misstatements in respect of irregularities, including fraud and error and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR) and Anti-fraud, bribery and corruption legislation.

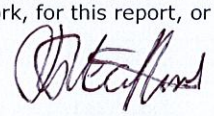
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management, including estimates and judgments. Our audit procedures to respond to these risks included enquiries of management, and the Finance and Trustee Committees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Robert Stafford BA (Hons) FCA (Senior Statutory Auditor)
For and on behalf of:
SCCA Ltd T/as Stafford & Co
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
3 The Studios
320 Chorley Old Road
Bolton
BL1 4JU

25th November 2025

Consolidated Statement of Financial Activities
(incorporating an Income and Expenditure Account)
For the year ended 31 March 2025

	Notes	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024 As restated
INCOME		£	£	£	£
Income from donations and legacies	6	**601,883**	-	**601,883**	633,851
Other trading income					
- Room & facilities hire		**101,238**	-	**101,238**	101,021
- Fundraising events		**527,707**	-	**527,707**	364,197
- Catering		**28,682**	-	**28,682**	23,419
Investment income	7	**21,772**	-	**21,772**	45,146
Income from charitable activities					
- Targeted Youth Service		**321,635**	**383,911**	**705,546**	761,891
- Operations (Play, Youth & Sport)		**250,658**	**374,652**	**625,310**	572,239
- Alternative Provision		**147,223**	-	**147,233**	-
Other income					
- Insurance claim		-	-	-	2,762
Total income and endowments		**2,000,798**	**758,563**	**2,759,361**	2,504,526
EXPENDITURE					
Expenditure on raising funds					
- Fundraising	15	**359,564**	-	**359,564**	389,928
Expenditure on charitable activities					
- Targeted Youth Service	15	**614,928**	**413,911**	**1,028,839**	1,089,631
- Operations (Play, Youth & Sport)	15	**796,669**	**372,152**	**1,168,821**	1,143,667
- Alternative Provision	15	**290,509**	-	**290,509**	42,426
- Depreciation – charity		**93,021**	**226,894**	**319,915**	327,941
- *Governance costs*	15	**10,882**	-	**10,882**	10,800
Total expenditure		**2,165,573**	**1,012,957**	**3,178,530**	3,003,993
Net income (expenditure) and net movement in funds before gains and losses on investments		**(164,777)**	**(254,394)**	**(419,171)**	(499,868)
Gains/(losses) on revaluations and disposals of investments					
Unrealised gains / (losses) on investment assets	17	**95**	-	**95**	1,256
Net movement in funds	8	**(164,682)**	**(254,394)**	**(419,076)**	(498,612)
Total funds brought forward					
As previously reported		**2,341,036**	**5,186,185**	**7,527,221**	8,025,833
Prior year adjustment	13	**168,377**	**(168,377)**	-	-
As Restated		**2,509,413**	**5,017,808**	**7,527,221**	8,025,833
Total funds carried forward	24	**2,344,731**	**4,763,414**	**7,108,145**	7,527,211

Consolidated and Charity Balance Sheets
As at 31 March 2025

Company number: **03109525**
Charity number: **1051292**

	Notes	Group 2025	2024 As Restated	Charity 2025	2024 As Restated
Fixed assets		**£**	£	**£**	£
Tangible assets	**15**	**6,474,948**	6,779,790	**6,474,948**	6,779,790
Investments	**16**	**42,155**	40,060	**42,157**	42,062
		6,517,103	6,821,850	**6,517,105**	6,821,852
Current assets					
Stocks	**17**	**2,532**	1,495	**-**	-
Debtors	**18**	**151,438**	137,594	**156,590**	142,078
Cash at bank and in hand		**697,805**	931,139	**691,899**	923,095
		851,775	1,070,228	**848,489**	1,065,173
Creditors: amounts falling due within one year	**19**	**(260,733)**	(364,857)	**(259,722)**	(362,078)
Net current assets		**591,042**	705,371	**588,767**	703,095
Total assets less current liabilities		**7,108,145**	7,527,221	**7,105,872**	7,524,947
Represented by:					
Unrestricted income funds	**24**				
- Designated funds		**250,000**	300,000	**250,000**	300,000
- Funds retained within non-charitable subsidiary		**-**	-	**-**	-
- General funds		**2,094,732**	2,041,036	**2,092,459**	2,038,762
Total unrestricted funds		**2,344,732**	2,341,036	**2,342,459**	2,338,762
Restricted income funds	**24**	**4,763,413**	5,186,185	**4,763,413**	5,186,185
Total charity funds	**24**	**7,108,145**	7,527,221	**7,105,872**	7,524,947

Consolidated Statement of Cash Flows
For the year ended 31 March 2025

	Notes	2025	2024 As Restated
		£	£
Cash flow from operating activities	26	**(240,032)**	(158,319)
Cash flow from investing activities			
Investment income received		**21,773**	45,146
Receipts from sale of tangible fixed assets		**-**	(1570)
Payments to acquire tangible fixed assets		**(15,073)**	(63,383)
		6,699	(19,807)
Increase (decrease) in cash and cash equivalents		**(233,332)**	(174,986)
Cash and cash equivalents at 1 April 2024		**931,139**	1,106,125
Cash and cash equivalents at 31 March 2025		**697,805**	931,139
Cash and cash equivalents consist of:			
Cash at bank and in hand		**697,805**	931,139

Notes to the Financial Statements
For the year ended 31 March 2025

1 Statutory information

Bolton Lads & Girls Club is a registered charity and a company limited by guarantee in the United Kingdom. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 4 of these financial statements. The charity's operations and principal activities are the provision of youth services through the operation of its youth centre.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

2 Accounting policies

Basis of preparation

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The accounts are prepared in sterling, which is the functional currency of the charity. The accounts have been prepared under the historical cost convention.

Consolidation

These financial statements consolidate the results of the charity and its wholly owned subsidiary, B.L.G.C. Trading Company Limited on a line by line basis. All intra-group transactions are eliminated on consolidation. A separate Statement of Financial Activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408(3) of the Companies Act 2006.

Income recognition

Income is recognised on a receivable basis and is reported gross of related expenditure. Income is recognised when the charity has entitlement to the funds, any performance conditions have been met or are fully within the control of the charity, it is probable that the income will be received, and the amount can be measured reliably.

Grants are generally recognised on receipt, or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. Grant income received or invoiced in the period which relates to a performance related condition fulfilled in a later period is deferred to that later period. A grant that specifies performance conditions is recognised in income when the performance conditions are met.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

Income from other fundraising activities is recognised once the event has taken place and monies have been received.

Donations are recognised once the charity has been notified of the gift, unless conditions require the deferral of the amount.

Legacies are recognised when the amount has been established with reasonable certainty.

The subsidiaries commercial trading turnover comprises of consideration received or receivable for the sale of goods net of sales/value added tax, returns, rebates and discounts.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes VAT which cannot be fully recovered, as the charity is not registered for VAT purposes, and is reported as part of the expenditure to which it relates. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

- Expenditure on raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and service for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs comprise all costs involving the accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit and legal fees together with an apportionment of overheads and support costs.
- All costs are allocated between the expenditure categories in the Statement of Financial Activities on a basis to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. Floor area or estimated usage as set out in Note 10 to the financial statements.

Notes to the Financial Statements (continued)
For the year ended 31 March 2025

2 Accounting policies (continued)

Fixed asset investments

Investments are initially measured at fair value, as at the balance sheet date. with changes in fair value recognised statement of financial activities.

The investments are held as a reserve fund and are not available for funding general overheads.

Investments in shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less Impairment.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Computer equipment, equipment, and furniture and fittings purchases costing more than £500 have been capitalised and included at cost on the Balance Sheet as Tangible Fixed Assets. Any related grants are shown as restricted fixed asset funds which fund future depreciation of the assets.

Where parts of an item of tangible fixed assets have different useful lives, they are accounted for as separate items of tangible fixed assets, for example land is treated separately from buildings.

The charity assesses at each reporting date whether tangible fixed assets are impaired.

Fixed assets are depreciated so as to write off cost or valuation, less anticipated residual value, over their anticipated useful lives, subject to annual review, as follows:

Long leasehold property	2 to 4%	Straight line
Motor vehicles	25%	Reducing balance
Equipment, furniture and fittings	10 to 20%	Reducing balance
Computer equipment	20%	Straight line

Depreciation methods, useful lives and residual values are reviewed if there is an indication of a significant change since the last annual reporting date.

Residual value is based on prices prevailing at the date of acquisition or subsequent valuation. Where, because of high estimated residual value, depreciation is immaterial, no depreciation is charged but an annual review for impairment is performed. Both residual values and useful lives are reviewed and adjusted, if appropriate, at each financial year end.

Long leasehold and property depreciation rates have been changed in the year on the completion of the refurbishment at Spa Road to reflect the estimated economic life of the building.

The carrying amounts of the charity's assets are reviewed for impairment when events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. If any such indication exists, the asset's recoverable amount is estimated.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. For finished goods, cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Operating leases

Operating lease rentals are charged to the statement of financial activities as they are incurred.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Pension costs

The charity makes contributions to a superannuation scheme providing benefits for certain employees additional to those normally provided by the state. The pension cost charge represents contributions payable by the company to the superannuation fund in respect of the year.

The charity also makes contributions to a defined contribution group personal pension plan providing benefits for certain employees. The pension cost charge represents contributions payable by the company to the fund in respect of the year.

Going concern

The trustees have a reasonable expectation based on financial forecasts prepared and an ongoing review of financial results that the charity has adequate resources to continue in operational existence for the foreseeable future and for this reason they continue to adopt the going concern basis in preparing the annual financial statements.

Notes to the Financial Statements (continued)
For the year ended 31 March 2025

2 Accounting policies (continued)

Fund

Unrestricted funds comprise accumulated surpluses and deficits that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements. The fixed asset fund balance represents future depreciation of assets originally purchased using restricted funds and which the donor specified must be retained.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

3 Critical accounting judgements and key sources of estimation uncertainty

In the application of the accounting policies, the trustees' are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees' do not consider any significant estimates or judgements are expected to affect the company's assets and liabilities over the next 12 months.

4 Commercial trading operations

The wholly owned trading subsidiary, B.L.G.C. Trading Company Limited, operates the coffee bar and catering facilities. A summary of the trading results is shown below:

Summary profit and loss account	**2025**	2024 As Restated
	£	£
Turnover	**28,682**	23,419
Cost of sales	**(28,682)**	(23,419)
Administrative expenses	**-**	-
Donation to parent company	**-**	-
Loan waiver	**-**	-
Interest payable and similar charges	**-**	-
Interest receivable and similar income	**-**	-
Tax on profit on ordinary activities	**-**	-
(Loss) / profit for the year	**-**	-

The assets and liabilities of the subsidiary were:

	2025	2024
	£	£
Fixed assets	**-**	-
Current assets	**-**	-
	8,591	11,268
Creditors: amounts falling due within one year	**(6,317)**	(8,994)
Creditors: amounts falling due after more than one year	**-**	-
Provisions for liabilities: Deferred tax	**-**	-
Net assets	**2,274**	2,274

Notes to the Financial Statements (continued)
For the year ended 31 March 2025

5 Individual Income Statement

As permitted by Section 408 of the Companies Act 2006, the Income Statement of the parent company is not presented as part of these financial statements.

6 Donations and Legacies

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024 As Restated
	£	£	£	£
Donations	**188,856**	**-**	**188,856**	346,651
Donated services and facilities	**413,027**	**-**	**413,027**	287,200
	600,891	**-**	**600,891**	633,851

7 Investment income

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
	£	£	£	£
Listed UK investments	**1,912**	-	**1,912**	1,827
Bank interest receivable	**19,860**	-	**19,860**	43,319
	21,772	-	**21,772**	45,146

8 Net movement in funds

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
	£	£	£	£
Depreciation of tangible fixed assets	**93,021**	**226,894**	**327,915**	319,915
Auditor's remuneration - Audit services	**10,882**	-	**10,882**	10,800
Accountancy fees - Other services	**-**	**4,800**	**4,800**	4,800
Loss (profit) on disposal of fixed assets	**-**	-	**-**	132,957

9 Analysis of staff costs

	2025	2024 As Restated
	£	£
Salaries and wages	**1,931,133**	1,585,319
Social security costs	**145,049**	131,420
Pension costs	**99,281**	74,626
	2,175,463	1,791,365

The average monthly number of employees, analysed by function, were:

	2025 Full time number	2025 Part time number	2024 Full time number	2024 Part time number
Fundraising events	**6**	**1**	9	1
Management and Support	**12**	**6**	10	10
Targeted Youth Support	**14**	**3**	16	3
Play, Youth & Sport	**8**	**13**	4	34
Hacken Lane Football	**1**	**6**	1	9
Education	**3**	**2**	0	0
	44	**31**	40	57

The emoluments of one member of staff, including benefits in kind, are within the range of £90,000 to £99,999 not including retirement benefits which are accruing under a defined benefits scheme.

The charity considers its key management personnel comprise the trustees and the chief executive officer

Notes to the Financial Statements (continued)
For the year ended 31 March 2025

10 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

11 Pension costs

The assets of the Charity's superannuation scheme are held by the Teachers' Pension Agency. The pension cost charge represents contributions made by the charity to the scheme and amounted to £Nil (2024 - £17,176). The total number of employees accruing retirement benefits under the superannuation scheme during the year was 0 (2024 - 1). This scheme has now ended.

The Charity has another group personal pension plan.

The assets of the first plan are held by Scottish Widows. The pension cost charge represents contributions made by the charity to the scheme and amounted to £99,281 (2024 - £74,626). The total number of employees accruing retirement benefits under the superannuation scheme during the year was 78 (2024 - 89). All employees were transferred from the Peoples Pension scheme into Scottish Widows scheme on 1st April 2025.

12 Trustees' remuneration and related parties.

No trustee received any remuneration from the charity during the year. No out-of-pocket expenses were reimbursed to any trustee in either the current year or the previous period.

13 Prior year fund adjustment

Income of 168,377 received in the year ended 31 March 2024 which was deferred at 31 March 2024 was incorrect identified as restricted funds in the prior year.

Notes to the financial statements (continued)
For the year ended 31 March 2025

14 Total resources expended

	Basis of allocation	Fundraising £	Targeted Youth Service £	Operations (Play, Youth & Sport) £	Alternative Provision £	Governance £	2025 Total £	2024 Total As Restated £
Costs directly allocated to activities								
Staff costs	Direct	140,356	607,767	507,122	259,611	-	**1,514,856**	1,231,180
Fundraising	Direct	108,658	-	-	-	-	**108,658**	118,205
Club activities	Direct	-	34,146	47,111	8,788	-	**90,045**	98,783
Audit fees	Direct	-	-	-	-	10,882	**10,882**	10,800
B.L.G.C. Trading Company Ltd								
- purchase	Direct	-	-	28,682	-	-	**28,682**	23,419
- equipment & repairs	Direct	-	-	-	-	-	**-**	-
- depreciation	Direct	-	-	-	-	-	**-**	-
- sundry expenses	Direct	-	-	-	-	-	**-**	-
Support costs allocated to activities								
Staff costs - management, finance & support services	Staff time	61,172	214,102	324,211	12,234	-	**611,719**	517,547
Staff costs - maintenance & cleaning	Staff time	4,890	17,114	25,916	978	-	**48,898**	50,015
Activity based overheads								
Travel	Usage	438	1,533	2,322	88	-	**4,381**	5,450
Minibus costs	Usage	96	335	507	19	-	**957**	1,094
Staff and volunteer training	Usage	2,178	7,622	11,542	436	-	**21,778**	22,004
Hospitality	Usage	14	50	76	3	-	**143**	50
Telephone	Usage	2,260	7,910	11,977	452	-	**22,599**	19,122
Printing, stationery, copier & maintenance	Usage	5,838	20,434	30,943	1,168	-	**58,383**	52,452
Marketing	Usage	4,391	15,369	23,272	878	-	**43,910**	37,183
Postage	Usage	27	97	147	6	-	**277**	1,150
Fixed overheads								
Insurance	Usage	2,569	8,992	13,616	514	-	**25,691**	21,943
Gas & electricity	Usage	8,475	29,661	44,916	1,695	-	**84,747**	104,864
Repairs, renewals, maintenance & cleaning	Usage	11,579	40,527	61,369	2,316	-	**115,791**	126,755
Rent, rates & water	Usage	1,439	5,037	7,627	288	-	**14,391**	31,291
Legal Fees	Usage	-	-	-	-	-	**-**	23,905
Professional fees	Usage	5,184	18,143	27,473	1,037	-	**51,837**	46,284
Loss (profit) on disposal of fixed assets	Usage	-	-	-	-	-	**-**	132,957
		359,564	1,028,839	1,168,829	290,511	10,882	**2,858,625**	2,676,453

Notes to the Financial Statements (continued)
For the year ended 31 March 2025

15 Tangible fixed assets - Group

	Long leasehold land & buildings £	Motor vehicles £	Equipment, furniture & fittings £	Total £
Cost				
At 1 April 2024	9,836,171	22,000	259,862	10,118,033
Additions	-	-	15,073	15,073
Disposals	-	-	-	-
At 31 March 2025	**9,836,171**	**22,000**	**274,935**	**10,133,106**
Depreciation				
At 1 April 2024	3,199,801	21,071	117,371	3,338,243
Charge for the year	283,790	232	35,893	319,915
Disposals	-	-	-	-
At 31 March 2025	**3,483,591**	**21,303**	**153,264**	**3,658,158**
Net book value				
At 31 March 2025	**6,352,580**	**697**	**121,671**	**6,474,948**
At 31 March 2024	6,636,370	929	142,491	6,779,790

Tangible fixed assets - Charity

	Long leasehold land & buildings £	Motor vehicles £	Equipment, furniture & fittings £	Total £
Cost				
At 1 April 2024	9,836,171	22,000	259,862	10,118,033
Additions	-	-	15,073	15,073
Disposals	-	-	-	-
At 31 March 2025	**9,836,171**	**22,000**	**274,935**	**10,133,106**
Depreciation				
At 1 April 2024	3,199,801	21,071	117,371	3,338,243
Charge for the year	283,790	232	35,893	319,915
Disposals	-	-	-	-
At 31 March 2025	**3,483,591**	**21,303**	**153,264**	**3,658,158**
Net book value				
At 31 March 2025	**6,352,580**	**697**	**121,671**	**6,474,948**
At 31 March 2024	6,636,370	929	142,491	6,779,790

16 Fixed asset investments

	Shares in subsidiary undertakings £	UK quoted investments £	Total £
Cost or market value			
At 1 April 2024	**2**	**42,060**	**42,062**
Increase (Decrease) in market value	**-**	**95**	**95**
At 31 March 2025	**2**	**42,155**	**42,157**

Summary of investments	**Group 2025**	2024 As Restated	**Charity 2025**	2024 As Restated
UK quoted investments at market value	**£**	£	**£**	£
M & G Charifund	**23,989**	23,006	**23,989**	23,006
Charity's Official Investment Fund	**18,166**	19,054	**18,166**	19,054
	42,155	42,060	**42,155**	42,060

Notes to the Financial Statements (continued)
For the year ended 31 March 2025

Shares in subsidiary undertakings
The company owns 100% of the issued share capital of £1 Ordinary shares in B.L.G.C. Trading Company Limited, a company registered in England and Wales. A summary of the results of this company is given in note 3 to the financial statements.

17 Stocks

	Group		Charity	
	2025 £	2024 As Restated £	**2025 £**	2024 As Restated £
Goods for resale	**2,532**	1,495	**-**	-

18 Debtors

	Group		Charity	
	2025 £	2024 As Restated £	**2025 £**	2024 As Restated £
Amounts owed by group undertakings	**-**	-	**6,318**	4,484
Prepayments	**29,315**	17,708	**29,315**	17,708
Rent Bond	**-**	-	**-**	-
Tax and social security	**-**	-	**-**	-
Accrued income	**122,123**	119,886	**120,957**	119,886
	151,438	137,594	**156,590**	142,078

Amounts owed by group undertakings represents a loan from the trading subsidiary, B.L.G.C. Trading Company Limited.
Included within the above are the following amounts falling due with one year:

	Group		Charity	
	2025 £	2024 £	**2025 £**	2024 £
Amounts owed by group undertakings	**-**	-	**6,318**	4,484

19 Creditors: Amounts falling due within one year

	Group		Charity	
	2025 £	2024 As Restated £	**2025 £**	2024 As Restated £
Trade creditors	**(2,035)**	87,655	**(2,654)**	85,592
Taxation and social security	**37,719**	33,465	**37,719**	33,465
Other creditors	**15,574**	26,364	**15,182**	25,648
Accruals	**26,708**	46,146	**26,708**	46,146
Deferred income (note 18)	**182,767**	171,227	**182,767**	171,226
	260,733	364,857	**259,722**	362,077

20 Deferred income

	Group		Charity	
	2025 £	2024 £	**2025 £**	2024 £
Deferred income brought forward	**171,227**	275,801	**171,227**	275,801
Released in the year	**(171,227)**	(275,801)	**(171,227)**	(275,801)
Deferred in the year	**182,767**	171,227	**182,767**	171,227
	182,767	171,227	**182,767**	171,227

Notes to the Financial Statements (continued)
For the year ended 31 March 2025

21 Capital commitments.

At the 31 March 2025 the charity had no Capital Commitments.

22 Ultimate control

The company was controlled by the Board of Trustees throughout the year under review.

23 Movement in funds

Group and Charity Restricted funds:	Balance at 1 April 2024	Income	Expenditure	Balance at 31 March 2025
Grants receivable	£	£	£	£
Grants received in respect of Operations (Play, Youth & Sport)				
- Bolton Together	-	33,550	33,550	-
- The Hargreaves Foundation	-	3,333	3,333	-
- Onside	-	9,500	9,500	-
- Sports England	-	15,000	15,000	-
- The Victoria Wood Foundation	-	5,000	5,000	-
- The National Lottery Community Fund	-	21,133	21,133	-
- StreetGames UK	-	30,180	30,180	-
- Other	38,090	256,956	254,456	40,590
Grants received in respect of Targeted Youth Service				
- Bolton Council	-	2,440	2,440	-
- Bolton Together	-	57,795	57,795	-
- Bolton CCG	-	65,754	65,754	-
- GM Mental Health Trust	-	40,338	40,338	-
- The Albert Gubay Charitable Foundation	-	30,837	30,837	-
-The National Lottery - Reaching Communities	-	81,914	81,914	-
- Other	30,000	104,833	134,833	-
Fixed asset restricted funds				
- Spa Road premises	2,979,114	-	106,482	2,872,632
- Spa Road premises – Refurb	875,375		38,451	836,924
- Hacken Lane	1,003,549	-	65,694	937,855
- Equipment and Technology	91,680	-	16,267	75,413
Total restricted funds	**5,017,808**	**747,563**	**1,012,957**	**4,763,414**

Notes on restricted funds

Grants received during 2007 included £140,000 from the Borough Council of Bolton which is secured by a legal charge dated 26 February 2007 over the Club's property at Spa Road.

Also, grants received during 2015 included £400,000 from the Football Foundation and £500,000 from the English Sports Council which are secured by a legal charge dated 30 June 2015 over the Club's property at Hacken Lane

Notes to the Financial Statements (continued)
For the year ended 31 March 2025

24 Movement in funds (continued)

Charity	Balance at 1 April 2024 £	Income £	Expenditure £	Transfer £	Balance at 31 March 2025 £
Unrestricted funds:					
Designated funds					
Spa Road refurbishment programme	-	-	-	-	-
Hacken Lane 3G pitch sinking fund	225,000	-	-	25,000	250,000
Spa Road pitch sinking fund	75,000	-	-	(75,000)	-
Aspiration Project	-	-	-	-	-
Other charitable funds	2,207,139	2,000,892	(2,165,573)	50,000	2,092,458
Total unrestricted funds	**2,507,139**	**2,000,892**	**(2,165,573)**	**-**	**2,342,458**
Total funds - Charity	**7,524,947**	**2,759,455**	**(3,178,531)**	**-**	**7,105,872**

Group					
Unrestricted funds:					
Designated funds					
Spa Road refurbishment programme	-	-	-	-	-
Hacken Lane 3G pitch sinking fund	225,000	-	-	25,000	250,000
Spa Road pitch sinking fund	75,000	-	-	(75,000)	-
Aspiration Project	-	-	-	-	-
Other charitable funds	2,209,413	2,000,892	(2,165,573)	50,000	2,094,732
Total unrestricted funds	**2,509,413**	**2,000,982**	**(2,165,573)**	**-**	**2,344,732**
Total funds - Group	**7,527,221**	**2,759,455**	**(3,178,531)**	**-**	**7,108,145**

Purposes of designated funds

The trustees have designated certain funds for future bursaries, purchase of capital items and other specific activities as described above.

25 Analysis of total funds

	General Funds £	Designated Funds £	Restricted Funds £	31 March 2025 £	31 March 2024 £
Tangible fixed assets	**1,752,124**	**-**	**4,722,824**	**6,474,948**	6,779,790
Investments	**42,155**	**-**	**-**	**42,155**	42,060
Net current assets	**300,453**	**250,000**	**40,589**	**591,042**	705,371
	2,094,732	**250,000**	**4,763,413**	**7,108,145**	7,527,221

26 Cash flow from operating activities

	2025 £	2024 As Restated £
Net income (expenditure) and net movement in funds before gains and losses on investments	**(419,171)**	(499,868)
Depreciation	**319,915**	327,941
(Profit) loss on disposal of tangible fixed assets	**-**	132,957
Investment income	**(21,772)**	(45,146)
Increase / (decrease) in stocks	**(1,037)**	1,512
(Increase) / decrease in debtors	**(13,843)**	(31,054)
Increase / (decrease) in creditors	**(104,124)**	(44,661)
Net cash flow from operating activities	**(240,032)**	(158,319)

Notes to the Financial Statements (continued)
For the year ended 31 March 2025

27 Financial instruments

Financial assets	Note	2025	2024 As Restated
Measure at fair value through net income/expenditure		£	£
UK quoted investments at market value	13	**42,155**	42,060
Debt instruments measured at amortised cost:			
Other debtors	15	**-**	-
Accrued income	15	**122,123**	119,886
		122,123	119,886
Financial liabilities			
Measured at amortised cost:			
Trade creditors	16	**(2,035)**	87,655
Other creditors	16	**15,574**	26,364
Taxation and social security	16	**37,719**	33,465
		51,258	147,484

The income, expenses, net gains and net losses attributable the charity's financial instruments are summarised as follows

Net gains and losses (including changes in fair value)		
Financial assets measured at fair value through net income/expenditure	**95**	1,256

BOLTON LADS AND GIRLS CLUB LIMITED

England & Wales - Charity number 1051292

Accounts

blgc enriching young lives
blgc.co.uk

BLGC Enriching Young Lives
Infinity 18 Spa Road Bolton BL1 4AG
01204 540100 | info@blgc.co.uk |

Registered Charity No: 1051292

BOLTON LADS AND GIRLS CLUB
TRUSTEES' ANNUAL RPORT
& AUDIT ACCOUNTS

1st April 2023 – 31st March 2024



Charity Registration Number 1051292 **Company Registration Number 03109525**

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again this season and has brought new volunteers to the club also. Our Junior Kicks program also saw a significant increase in numbers and those young people will develop with us to form our teams of the future.

Our Alternative Provision education offer has been developed during the last few months of the year. Whilst this area of work is still in its infancy the pilot program has been very successful for both young people and schools. We look forward to a full launch of the scheme in September 2024. This offer helps to respond to the unmet demand for alternative education in the Metropolitan Borough and is enhanced by the range of support services we offer our children and young people in Bolton.

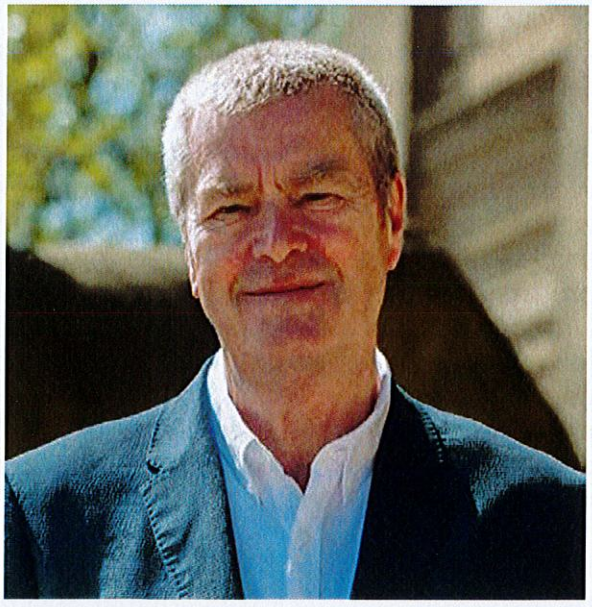
Like many other charitable organisations 'post-covid', recruitment to vacancies and to a variety of volunteering roles has been a challenge again this year. The organisation is continuing to try a number of new methods in an attempt to recruit new skills and talent, with varying levels of success. We will build upon these new approaches and partnerships next year as we continue to attract more support for the services we offer for children and young people in Bolton.

Personally, after many years, I will be stepping down as Chair at the end of the financial year. However, I will remain as both a patron and volunteer for a unique, longstanding and successful charity.

Finally, I would like to take this opportunity to thank all our partners who support our work through grant and trust funding, our many and involved patrons, trustees, volunteers and employees who without BLGC would certainly not have been able to achieve any of the things that we are so proud of supporting thousands of young people in Bolton to be the best that they can be.



Dave Singleton
Chair of the Trustee Board



Chairs Foreword

2023/24 was both a challenging and a rewarding year for everyone at BLGC. Our first full year of operating from our improved renovated facilities and delivering our services within the post covid era. Adapting to the changing needs and requests from the young people and families we support. Understanding the new economic landscape in relation to fundraising and sponsorship opportunities and welcoming a new CEO to the organisation in June. We have reshaped our football offer at Hacken Lane and successfully piloted our new alternative provision education programme – 'Your Time'.

Throughout the year, our five-year plan has provided a valuable point of reference for our development with all employees working towards our strategic aims, and significant progress has been made against these. We will continue to use our strategy to inform our annual business plans, key performance indicators and targets going forward.

The quality of the universal youth work provision remained high with a great range of informal learning taking place on a range of issues. Projects delivered during the year have included a variety of sports and opportunities to get active; educational workshops on a range of topics effecting young people; food education; opportunity to participate in and achieve a variety of awards and accreditations; Young Leaders; green champions and re/upcycling; life skills programmes; healthy habits; diverse voices and internal competition opportunities. Enterprise and employability work also grew from strength to strength supported by our first careers fair attended by many of our Patrons network. A number of new strategic partnerships have been developed this year that will enable us to provide even greater information, advice, guidance and opportunities for members of BLGC.

Our Targeted Youth Services (TYS) have continued to perform well against exceeding our contract requirements, reaching more young people than before and surpassing the expectations of both commissioners and parents. Our TYS team now deliver, Mentoring and Befriending Services, including a specific mentoring programme, 'Aspirations', targeted at looked after children. Our Children and Families service delivers Family Assist, support for Young Carers and support for schools via our 'Team Around the School' service. Post covid our Mental Health and Wellbeing service has also grown this year. In 2023/24 they delivered, Safe Zones, a Bereavement Service, Thrive and a Counselling Service. Additionally, contracts for the national roll out of Mental Health Support Teams (MHST) and Family Time have been secured and started operating at the end of 2023.

We have continued to build upon our new BLGC Branding and Website this year. The website now allows for growth, easier navigation and we are now communicating to a broader audience. Whilst referrals for our Targeted Services can be made easier for other professionals. Our re-branding as BLGC, has enabled us to communicate more clearly with our patrons and funders about the increased services that we offer and prepares us for newer services and growth plans. The new brand of BLGC in time will help to change perceptions of what we are and what we do, that is, way beyond that of a traditional youth club. We will continue to develop this brand over the coming years to ensure it is embedded with key stakeholders, partners and supporters. A brand that is synonymous with quality, excellence and a charity that truly cares.

In addition to our town centre facility BLGC also operate an impressive sports facility, Hacken Lane. 2023/24 was another successful year for our football offer, with over 1000 young people (boys and girls) per week accessing football coaching and competitive games. Increased demand from young people led to the development of additional teams

Director's Report for the purposes of section 417 of the Companies Act 2006 and Trustees Annual Report for the purposes of section 162 of the Charities Act 2011 for the year ended 31 March 2024.

Trustees Annual Report

Executive Directors of the company, present their report together with the audited Financial Statements of the charity for the period ending 31st March 2024. The Trustees have adopted the provisions of the Statement of Recommended

Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name:	Bolton Lads' and Girls' Club
Registered charity number:	1051292
Company (limited by guarantee) number:	03109525

As of 31st March 2024, the Club's Governance Structure consisted of the following:

President:	Helen Newlove, Baroness Newlove of Warrington
Vice Presidents:	Francis Lee, CBE – (to 2nd October 2023 Ross Warburton, MBE Michael Peers Chris Hayward Karen Griffiths
Chair of the Board of Trustees:	David Singleton
Company Secretary:	Debbie Sabini
Treasurer:	Stuart Stead
Trustees:	Noel Sharpe Aris Matheiou Peter Vinden Dr S Greenhalgh Dr A G Juhasz Kathryn Morley Debbie Sabini David Singleton Stuart Stead Ann Rimmer Edward Nally
Chief Executive Officer:	Emma Hutchinson (appointed 12/06/2023)
Registered address:	18 Spa Road, Bolton, BL1 4AG
Telephone:	01204 540100
Email:	info@blgc.co.uk
Website:	www.blgc.co.uk

Bankers:
National Westminster Bank Plc
24 Deansgate
Bolton
BL1 1BN

Auditors:
SCCA Ltd
3 The Studios
320 Chorley Old Road
BL1 4JU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bolton Lads' and Girls' Club is a company limited by guarantee without share capital and was registered under the Companies Act 1985 on 3rd October 1995 with the registration number 03109525. The Club is also a registered charity, number 1051292, and was registered with the Charity Commission on 7th December 1995.

Governed by its Memorandum and Articles of Association dated 3rd October 1995, and as amended by special resolutions dated 23rd November 2004, 28th November 2006 and 24th November 2009, the management of the company's affairs is vested in the board of Trustees (Co-Directors) about whom the Memorandum and Articles of Association state that the number of Trustees shall have no maximum and shall not be less than four.

In the event of the company winding-up, the present Trustees and those who have ceased to be a Trustee within one year of such an event have guaranteed the liabilities of the company to the sum not exceeding one pound each. Financial transactions with related parties are disclosed in note 10 to the financial statements and in accordance with paragraphs 227 and 228 of the SORP.

Public Benefit

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and this is detailed in the Objectives and Activities section of the Trustees' Annual Report.

Risk management

The Trustees operate a considered and thorough approach to identifying and managing the major risks to which the Charity is exposed. The risk register, which has been under regular review this year, is presented and reviewed annually (as a minimum) by the Trustee board; the CEO and Senior Leadership Team review the register quarterly and where a significant change in risk level or type has been identified, will escalate this to the Trustee board more frequently.

Subsidiary Company

BLGC operates a wholly owned subsidiary company: B.L.G.C. Trading Company Limited for which at least one Trustee of Bolton Lads' and Girls' club is a director.

Induction of Trustees

BLGC is steered and directed by a team of passionate, enthusiastic and skilled Trustees who bring many years of business acumen, expertise and social awareness to the Board and who represent the major stakeholders of the organisation.

When appointing new Trustees, the Board follows the Club's Trustee Recruitment and Induction Policy that is implemented by the Nominations Committee and is reviewed at least annually, consisting of the Chief Executive in conjunction with the President, Chair and Vice-Chair of BLGC. The Nominations Committee meets at least once a year (usually June) or when otherwise deemed appropriate and assumes the following responsibilities:

- Consider Board structure.
- Review the composition of the Board including the evaluation and balance of skills, knowledge, and experience of Board members.
- Give consideration to succession planning for Trustees.
- Prepare a description of role, responsibility and capabilities required for a Board appointment.

- Make recommendations to the Board concerning the standing for re-appointment of Trustees.
- Identify potential candidates to be appointed as Trustees and make recommendations to the Board as the need may arise.
- Determine and review succession plans for the Chair.

Candidates will not be approached until a recommendation has been made to the committee, subsequently agreed by the Board and the appointment of a nominee to approach the potential candidate.

Potential new Trustees are then interviewed by the Chair and the Chief Executive and are provided with a Bolton Lads and Girls Club information pack and prior to appointment will attend at least one meeting of the Trustees. Following appointment, new Trustees are required to undertake an induction programme including role responsibilities and expectations, a Disclosure and Barring Service check, and undergo a structured introduction to Club services. Upon appointment to the Board, Trustees are expected to attend bi-monthly Board meetings, for which papers are submitted a week prior to the date.

Leadership Team
The Charity Chief Executive provides key strategic leadership to BLGC and chairs the Senior Leadership Team meetings every month which provide the opportunity to strategically set goals, review progress against and identify actions that ensure objectives relating to policies, performance and practice, across all sections of BLGC.

The Charities Leadership Team to the period ending 31st March 2024:

Sarah Randall	Interim CEO from February 2023 until 12th June 2023
Emma Hutchinson	Chief Executive from 12th June 2023
Sarah Randall	Director of Children & Young people
Daniel Schofield	Head of Play Youth & Sport
Jackie Robinson	Head of Finance & Executive Support
Zoe Mitchell/Kim Owen	Head of People & Culture
Kelly McFadden	Head of Fundraising & Communications
Ivan Crompton	Head of Alternative provision from January 2024

Investment Powers and Policy
Under the Memorandum and Articles of Association, the charitable company has the power to make any investment which the trustees see fit. Investments are made where required to further the aims and objects of the charity.

OBJECTIVES AND ACTIVITIES

Purpose of Charity

Bolton Lads & Girls Club (BLGC) is an innovative, dynamic and progressive children and young people's charity based in the Bolton. Our mission is "to enable children and young people, especially those from disadvantaged backgrounds, to live happier, healthier and positive lives by providing somewhere to go that's safe and modern, something to do that is inspiring and engaging, and someone to talk to when they need it the most". Currently open 5 days a week, 51 weeks of the year, we provide a vast array of opportunities to improve the lives of our 4,000 active members through universal open access play, youth and sport provision and bespoke targeted services. We operate across three sites, employ around 100 people and have the support and commitment of over 100 volunteers.

BLGC (Bolton Lads' Club as it was then) was established in 1889 in Bark Street, Bolton, during a time of great industrial and social change, by two church leaders and three industrialists. This group of local leaders decided they needed to help improve the lives of children who were working in the mills. BLGC was open every evening from 7- 9:30 and provided a place to wash and eat as well as a reading room, gymnasium and a games room, and offered football, cricket, swimming, harriers, chess club, lectures and wood turning. In June 1890 BLGC was officially opened by the Bishop of Manchester, Dr. Moorhouse. In 1993 BLGC officially adopted its new name of Bolton Lads & Girls Club and in 1995 became a company limited by guarantee and a registered charity.

In the early 1990s the Club had an increase in popularity and the services it provided, including after school provision and a mentoring program, the first of its kind, and was fast out growing its home on Bark Street. The facility was an old mill and required extensive refurbishment. Backed by local philanthropists and business leaders BLGC embarked on a huge challenge in 1998 to raise over £5m to build a new youth Centre, a state-of-the art facility for Bolton's youngsters.

In 2002 we opened our Spa Road Centre, a flagship facility that attracted interest from all across the UK, and from all sectors including central government. This move to Spa Road was the catalyst for significant growth and initiated the charity Onside Youth Zones who were set up by BLGC to replicate the Clubs successful model.

It's fair to say that BLGC has become one of the key VCSE anchor institutions in the town, providing services and opportunities that meet the changing needs of the town's youngsters for over 130 years.

In July 2022 we re-open our main centre in the heart of Bolton following a major £2.5m investment programme. The lead up to the re-opening is a key time for the charity as we begin to develop our growth strategy for the future and define our key objectives. As part of the re-opening of the centre we will be re-launching the charity through a rebranding and a subtle re-naming exercise, positioning the charity ready for our plans for the future.

2023 was a year of highs and lows, the relaunch of our main centre (Infinity) took longer than we had hoped and cost more than expected, impacting our free reserves. The relaunch was a great success seeing hundreds of young people attend the centre during the evening from day one. By autumn of 2023 the economic downturn and the cost-of-living crisis was impacting the charity and its partners, resulting in a significant shortfall in our expected income from our patronage (local businesses and individuals). In response to this some difficult decisions were made to temporarily reduce our offer to children and young people to reduce staffing costs and overheads in early 2024. Plans were put in place

and implemented at the end of the financial year to offset the shortfall of predicted financial income and to ensure the financial situation for the beginning of 2024 reflected a healthier position.

OUR MISSION

WE WILL PROVIDE GREAT PLACES TO GO, POSITIVE THINGS TO DO, AND PEOPLE THAT CARE.

8 BLGC Strategy 2022-2027

BLGC Strategy 2022-2027 9

OUR VALUES



WE HAVE FUN

IF YOU ENJOY WHAT YOU DO, YOU DO IT BETTER! WORK IS SERIOUS AND WE DO IT WITH A SMILE ON OUR FACE

WE ARE EMPOWERING

WE ENABLE PEOPLE TO BE THE BEST THEY CAN BE AND GO ABOVE AND BEYOND CONVENTIONAL LIMITS

WE AIM FOR EXCELLENCE

WE AIM TO DELIVER THE HIGHEST STANDARDS OF SERVICE AND CONTINUOUSLY IMPROVE THROUGH ROBUST QUALITY ASSURANCE AND INNOVATION

WE CARE

GENUINE PEOPLE MAKE THE DIFFERENCE, YOU CAN'T PAY PEOPLE TO CARE

WE ARE DRIVEN

WE ARE FOCUSED, WE DON'T GIVE UP AND WE DO WHATEVER IT TAKES

blgc enriching young lives



Opportunities and Services for children and young people

The charity provides a vast array of opportunities and services for the children and young people of Bolton. These can be split into two main strands:

Universal Provision: Multi-site Play, Youth & Sport provision

This is the core work of the charity, available for all children and young people, but specifically those from disadvantaged backgrounds. Open access centre based recreational, sport and informal educational opportunities for large numbers of children and young people to try new activities, learn new skills, keep safe, make new friends and build trusting relationships with adults.

Junior Club: Play services for 8–12-year-olds across 3 sites

Senior Club: Youth Service for 13-19 (21 with additional needs) across 3 sites

Sport: Offering over 20 different sports across our centres aligned with our Try, Train, Team model.

Holiday Care schemes: providing crucial care for children during school holidays, especially those on free school meals (HAF)

Creative Arts: Music, Media, Arts, Dance, Drama to name but a few opportunities.

Employability: programmes that enable young people to access education, training and employment

National Citizen Service: Government funded programme supporting young people to develop their skills and engage in community / social action, each year over 500 Bolton school leavers take part through BLGC. This government initiative has now finished and being delivered in a very different way, nationally.

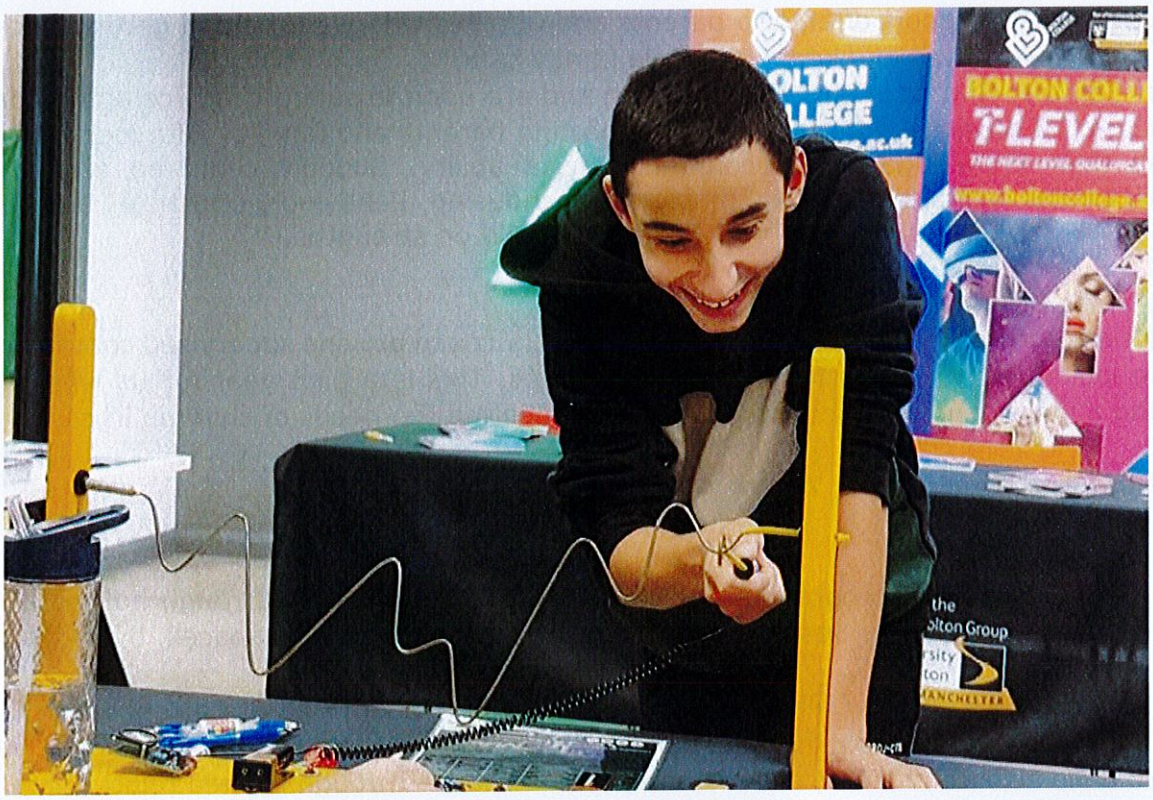
Young Leaders programme: developing the leaders of the future through development opportunities, youth voice and participation and volunteering work.

Football: Over 30 competitive teams, engaging as young as 5, developing pathways internally and externally for football development

Informal education: programmes that raise awareness and provide education for young people around health, wellbeing, education, work, relationships, substance misuse, domestic violence.

Formal Education: BLGC are developing a formal education offer that will provide an alternative education provision for young people who for a variety of reasons are not attending mainstream education. This will give these young people opportunity to access both an education and social development offer in a different way.

Food Bank and essential items supply: providing food, meals and essentials such as clothing, shoes, bedding etc for families struggling.



Targeted Youth Services
A range of specialist services providing a range of 1:1 and group services and interventions through a team of experience and qualified practitioners.

Children & Families Team

Young Carers Service
A commissioned service through Bolton Children's Services and GM-ICB supporting young carers who reside in Bolton or go to school in Bolton who need more targeted support outside of universal provision. Criteria 8–18-year-old young carers. The offer includes: Medium term support through action plans focusing on wellbeing, advocacy, building resilience. Sessions are offered in school, in community spaces, over the phone and video calls.
The whole family approach – including signposting and ensuring the right services are involved for a holistic solution towards supporting young carers. 1-1 Mental Health & Wellbeing support for 8–12-year-olds only. 1-1 goal-based sessions offered in school, in community spaces, over the phone and video calls. Group sessions aim to build connections, peer support, independence skills, empower and give young carers a collective Voice.

Teams Around the School
Commissioned by GM-ICB this is a multi-disciplinary approach providing support to young people/families in participating primary and secondary schools at an Early Help level to improve emotional health and wellbeing. Partners include Social Care, CAMHS and Fortalice.
Criteria: Pilot schools in primary and secondary schools for all ages across Bolton.
Offer: 1-1 sessions on emotional health and wellbeing, using goal-based approach, young person led. Regularly reviewed and up to 12 sessions. Sessions offered in school, in community spaces and video calls.

Family Assist Service
Short term family support offered to parents and families who want help in getting back on track to look after themselves and keep the whole family safe.
Criteria: Families who have an Early Help Plan and are open to support, advice and guidance.
Offer: Up to 12 sessions, with the aim of supporting parents and families with identified needs, to increase their knowledge, skills, confidence, and ability. Support could be around finances, physical/mental health & wellbeing, employment, housing, behaviour, structures and routines, or general family dynamics/relationships. Focus and build on strengths.

Family Time Service
Commissioned in early 2024 by Bolton's Children Services to provide supervised contact for children who are looked after visiting family and loved ones. This is a pilot year for us with the view to becoming a long-standing commissioned service meeting the needs of children in care.

Mentoring and Befriending Team

Mentoring Service
1-1 long term Mentoring programme for children and young people through holistic action plans and whole family approach. Sessions offered in school, in community spaces, over the phone and video calls.
Criteria: 8-18 years old for Children on Child Protection Plans, Edge of Care or Open to an Early Help Plan. Mentors are usually highly trained volunteers, and the work can last over 2 years.
Aim: To build self- confidence, self- esteem, and resilience through trusted relationship

Aspirations Mentoring Programme:
1-1 long term Mentoring programme for Looked After children and Care Leavers building aspirations through action plans focusing on improving engagement/focus in education/learning. Sessions

offered in school, in community spaces, over the phone and video calls. Mentors are usually volunteers. Relationships can last 2 years or more.
Criteria: 8-18 years old Children who are Looked After by Bolton and settled in Bolton or long-term placements in Bolton.
Aim: To build self-worth and aspirations for their future via building self-confidence, self-esteem, and resilience and create links and pathways through to school, college and higher education.

Independent Visitor Scheme:
A commissioned service through Bolton Childrens Services, providing long term befriending for children and young people who need to build trust with someone outside the care system and need a consistent trusted adult to advise and guide them. IVs are volunteers.
Criteria: Open to children who are Looked After by Bolton MBC only. 8- 18 years old.
Aim: To help build self-esteem and self-confidence through relationship building.

Mental Health and Emotional Wellbeing Team

Thrive Wellbeing Service
Commissioned through Bolton Together. Our Thrive service is for young people who require support for low level to moderate mental health concerns such as anxiety and low mood.
Criteria 11-18 years old. Young people should not be currently accessing CAMHS or a counsellor.
Offer: 1-1 sessions on mental health and wellbeing, using goal-based approach, young person led. Regularly reviewed and up to 12 sessions. Sessions are offered in school, in community spaces, over the phone and video calls.

Childrens Bereavement Service
Commissioned through GM-ICB. The Listening support service for children and young people who have experienced a death or loss of someone significant and are struggling to cope with their emotions surrounding their grief. Advice and signposting can be given to young people, families, school, and other professionals to aid the conversation around bereavement.
Criteria: 8-18 years old. Ideally the bereavement is at least 6 months ago.
Offer: Advice and signposting. 1-1 listening support sessions, age related, and young person led. Up to 12 sessions and reviewed regularly. Sessions are offered in school, in community spaces, over the phone and video calls.

Children's Counselling Service
Commissioned through Bolton Together. The counselling service would receive referrals for young people aged 11-19 (25) living in Bolton or on roll at a Bolton school. The service will provide talking therapy based on CBT, that allows young people to discuss their problems and any difficult feelings they encounter in a safe, confidential environment. For those young people where verbalising may be challenging the use of Play and/or Art therapy interventions could be used.
The service supports young people experiencing:

- Anxiety
- Depression
- Anger
- Difficult life experiences
- Panic attacks
- Struggling to cope
- Low self-esteem
- Hearing voices
- Unwanted thoughts

- Post-traumatic stress disorder

Safe Zones

Commissioned by Pennine Care and subcontracted via The Childrens Society, this is a step-down brief intervention service for young people who have experienced a mental health crisis with Rapid Response Teams (RRT), A&E, CAMHS. Part of the Greater Manchester Mental Health Crisis Care Pathway to improve the services young people receive who have experienced a mental health crisis. There are currently four Safe Zone spaces across GM, BLGC is one of them.

Criteria: 8-18 years old referral can only be made through RRT, All Age Mental Health Services and CAMHS.

Offer: 1-1 sessions on coping strategies, distraction techniques and agreed goal-based outcomes with young person within a 6-week timeframe in school or at our Centre.

Mentally Healthy Support Team

Commissioned by GMCH in Bolton, BLGC will be the VCSE delivery partner as part of the rollout of the national MHST programme in agreed Bolton schools. Working alongside the NHS and in partnership this offers pupils low-moderate support with their mental health on a 1-1 basis using evidence-based interventions. This vision is to work towards providing a whole school approach towards mental health and enabling educational staff and schools to better support their students through creating mentally healthy environments and upskilling key educational staff.

Reach

BLGC has an active membership of over 4,000 children and young people. During 2024/25 we expect to reach at least 1,200 individual children and young people each week.



Partnerships
Collaboration, alliances and partnerships are key to our work, and we enjoy positive effective relationship with a range of local, regional and national organisations.

Facilities and Assets

Infinity: Our main centre is in the town centre on Spa Road. Located over three floors it is a state-of-the-art facility demonstrating the value placed on young people. The facility boasts:

- Reception and greeting area
- Indoor climbing wall
- Multimedia studio
- Sound recording studio
- Green Room
- Indoor sports hall comprising 3x badminton courts/ 1 x basketball court
- Boxing Gym
- Fitness Gym
- Dance Studio
- Recreation area
- Café and seating area
- Arts & Crafts studio
- Gaming Zone
- Safe Zone room
- Mentoring meeting rooms
- Outside 3G Astro pitch
- Training and development Room
- Project rooms
- Changing and shower facilities
- Office space for 40 staff



LOOKING AHEAD 2024/28

Our Ambition

Over the next five years we will increase the number of children and families we reach annually to achieve:

BETTER opportunities and outcomes
for **MORE** children and young people across Bolton

To create better opportunities and outcomes for more Bolton children and young people we need to be strategically focussed and have absolute clarity on how we will achieve our ambition. We're committing to **three strategic goals** that will help us do just that, we will work with children, young people, and their families through a range of Universal provision and Targeted Services to achieve:

1. **Improved Physical, Emotional and Mental Wellbeing**

Providing opportunities for children and young people to take part in stimulating and inspiring opportunities and activities that improve the physical, emotional and mental wellbeing will underpin our curriculum model through our universal open access provision programmes. Our provision will transform young lives through sport and physical activity, emotional health and wellbeing services and bespoke non-clinical mental health provision.

2. **Stronger and resilient children and young people**

We want Children and young people to thrive with the love and support of their families and carers. But sometimes they come up against challenges or adverse experiences that makes this difficult. Through our broad provision and by working with external partners we will support them to overcome these challenges and help families build on their strengths.

3. **Increased confidence and aspirations for a positive future**

We want young people to have the best chances early in life in order for them to achieve their full potential in later life. It can be hard for some to access the right support to get them started and many experience setbacks which they struggle to move on from. We will provide a range of opportunities and programmes that help them deal with what can be a challenging transition to adulthood, paying particular focus on those with additional needs and care leavers.

Our strategic plan is underpinned by the following principles:

1. **Delivering Outstanding Services through our Children and Young Peoples Plan**
2. **Having the best people through our People & Culture Plan**
3. **Growing our Strategic Partnerships through our Growth & Transformation Plan**

A number of key themes and actions create the annual plans, and the Leadership Team jointly hold responsibility for implementation and delivery. A review process takes place monthly with a quarterly update report to the Trustees.

FINANCIAL REVIEW

Financial Summary

A summary of the income and expenditure is as follows:

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Total incoming resources	**1,717,307**	**787,219**	**2,504,525**	2,664,665
Total resources expended	**(1,964,534)**	**(1,039,860)**	**(3,004,393)**	(3,003,509)
Gains on investments	**1,256**	**-**	**1,256**	(2,534)
Net movement in funds for the period	**(245,971)**	**(252,641)**	**(498,612)**	(341,378)

Trading Subsidiary and Consolidation

The results of the trading subsidiary are shown in note 3 to the financial statements.

Reserves Policy

The Board of Trustees has established a reserves policy which appropriately reflects the risks to which the Charity is exposed. In compliance with such policy, it will review regularly both the sum it wishes to hold in unrestricted reserves and the basis for that figure. The reserves policy considers ongoing fixed costs, excludes variable costs and does not consider expenditure which is linked to restricted projects and therefore covered by restricted funds. The Board has established a policy whereby the unrestricted funds not committed or invested in fixed assets or designated for a specific purpose ("the free reserves held by the charity should be a minimum of 3 months of the resources expended on core activities, which equates to approximately £400,000. At this level, the management committee feels that they would be able to continue the current core activities of the charity in the event of a significant drop in funding or other significant issue. This period would allow the Board to consider how the funding would be replaced or the activities changed.

The total funds at 31st March 2024 amounted to £7,527,221 of which £5,156,185 was restricted by the donors in their future use; a further £1,830,072 was invested in fixed assets for the use of the charity and £300,000 has been designated by the Board for specific projects. This leaves a balance of free reserves of £240,964. The Board will continue with their efforts to maintain the level of unrestricted funds at a minimum of 3 months core activity expenditure.

Going concern

The Financial Statements are prepared on a going concern basis. The ongoing impact of the pandemic has required the Charity to reassess its financial position and the ability to continue to operate as a going concern. After careful analysis of the Charity's income, expenditure and unrestricted reserves, the Trustees' are confident in the Charity's ability to continue as a going concern. Decisions were implemented early in the period to react to any potential drop in funds during 2023/24 and in consideration of a reduced workload across some organisational functions, as well as uncertainty around securing new income streams. The Trustees are pleased that this bold but critical move had a positive impact on the financial health of the Charity whilst allowing us to continue to deliver critical support and services for children, young people and families. The Charity's 2024/25

budget has been established in consideration of the ongoing impact of the pandemics (as far as possible), which provides supporting evidence on the going concern assessment.

Pay policy

The Trustees consider the board of Directors, who are the Charity's Trustees, and senior employees (CEO and Senior Leadership Team) comprise the Key Management Personnel of the Charity. This group is in charge of directing, controlling, running and operating the Charity on a day-to-day basis. All Directors (Trustees) give of their time freely and no Director received remuneration in the year. The remuneration of the full staff team is reviewed annually by the Leadership Team, CEO and the Board of Trustees, if financial resources allow, generally increased in accordance with average earnings. Due to the uncertainty created by the Pandemic, no increase was awarded in the period.

Principal Funding Sources

The total incoming resources for the year 2023/24 amounted to £2,504,525 and are identified in the following income split:

Charitable Activity	78%
Fundraising & Events	15%
Room & Facilities Hire	4%
Trading Company	1%
Other Income including Voluntary, and Investments	2%

Financial Instruments

Details of the charities financial risk management objectives and policies are included in note 24 to the financial statements.

TRUSTEES' RESPONSIBILITIES

The charity's Trustees (who are also Directors of Bolton Lads' and Girls' Club for the purposes of company law) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity's Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware.

The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Compliance with Accounting Standards

The Trustees confirm that the accounts comply with current statutory requirements, the requirements of the Charity's governing document and the requirements of the Charities SORP. In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Auditors

SCCA have indicated their willingness to continue in office and a resolution proposing their reappointment will be put to a Trustee meeting in early 2024. The Trustees report was approved on 26 November 2024 at a meeting of the Trustee Board and was signed on behalf of the Trustees by:



D SINGLETON
Chair of Trustees

Independent Auditor's report to the Members of Bolton Lads' and Girls Club

Opinion

We have audited the financial statements of Bolton Lads' and Girls' Club (the 'charitable company') and its subsidiary ('the group') for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities (incorporating the Income and Expenditure account), the Consolidated and Charity Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and parents affairs as at 31 March 2024 and of the groups incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the strategic report and the directors report included within the trustees' report prepared for the purposes of company law, for the financial year in which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors report included within the trustees' has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's report to the Members of Bolton Lads' and Girls Club

Responsibilities of trustees (Continued)

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, to detect material misstatements in respect of irregularities, including fraud and error and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR) and Anti-fraud, bribery and corruption legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management, including estimates and judgments. Our audit procedures to respond to these risks included enquiries of management, and the Finance and Trustee Committees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Robert Stafford BA (Hons) FCA (Senior Statutory Auditor)
For and on behalf of:
SCCA Limited
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
3 The Studios
320 Chorley Old Road
Bolton
BL1 4JU

26 November 2024

Consolidated Statement of Financial Activities
(incorporating an Income and Expenditure Account)
For the year ended 31 March 2024

	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
INCOME		**£**	**£**	**£**	£
Income from donations and legacies	6	**633,851**	**-**	**633,851**	411,850
Other trading income					
- Room & facilities hire		**101,021**	**-**	**101,021**	39,754
- Fundraising events		**364,197**	**-**	**364,197**	690,102
- Catering		**23,419**	**-**	**23,419**	12,353
Investment income	7	**45,156**	**-**	**45,146**	23,467
Income from charitable activities					
- Targeted Youth Service		**409,256**	**352,635**	**761,891**	1,131,494
- Operations (Play, Youth & Sport)		**137,656**	**434,583**	**572,239**	355,645
Other income					
- Insurance claim		**2,762**	**-**	**2,762**	-
Total income and endowments		**1,717,307**	**787,219**	**2,504,526**	2,664,665
EXPENDITURE					
Expenditure on raising funds					
- Fundraising	14	**389,928**	**-**	**389,928**	305,897
Expenditure on charitable activities					
- Targeted Youth Service	14	**695,117**	**394,515**	**1,089,631**	1,394,949
- Operations (Play, Youth & Sport)	14	**725,222**	**418,445**	**1,143,667**	967,924
- Alternative Provision	14	**42,426**	**-**	**42,426**	-
- Depreciation - charity		**101,041**	**226,900**	**327,941**	319,739
- *Governance costs*	14	**10,800**	**-**	**10,800**	15,000
Total expenditure		**1,964,534**	**1,039,860**	**3,004,394**	3,003,509
Net income (expenditure) and net movement in funds before gains and losses on investments		**(247,227)**	**(252,641)**	**(499,868)**	(338,844)
Gains/(losses) on revaluations and disposals of investments					
Unrealised gains / (losses) on investment assets	16	**1,256**	**-**	**1,256**	(2,534)
Net movement in funds	8	**(245,971)**	**(252,641)**	**(498,612)**	(341,378)
Total funds brought forward					
As previously reported		**2,587,007**	**5,438,826**	**8,025,833**	8,367,211
Total funds carried forward	25	**2,341,036**	**5,186,185**	**7,527,221**	8,025,833

Consolidated and Charity Balance Sheets
As at 31 March 2024

Company number: **03109525**
Charity number: **1051292**

	Notes	Group 2024	2023	Charity 2024	2023
Fixed assets		£	£	£	£
Tangible assets	15	**6,779,790**	7,178,875	**6,779,790**	7,178,875
Investments	16	**42,060**	40,804	**42,062**	40,806
		6,821,850	7,219,679	**6,821,852**	7,219,681
Current assets					
Stocks	17	**1,495**	3,007	**-**	1,489
Debtors	18	**137,594**	106,540	**142,078**	106,270
Cash at bank and in hand		**931,139**	1,106,125	**923,095**	1,105,912
		1,070,228	1,215,672	**1,065,173**	1,213,671
Creditors: amounts falling due within one year	19	**(364,857)**	(409,518)	**(362,078)**	(409,793)
Net current assets		**705,371**	806,154	**703,095**	803,878
Total assets less current liabilities		**7,527,221**	8,025,833	**7,524,947**	8,023,559
Represented by:					
Unrestricted income funds	24				
- Designated funds		**300,000**	350,000	**300,000**	350,000
- Funds retained within non-charitable subsidiary		**-**	-	**-**	-
- General funds		**2,041,036**	2,237,007	**2,038,762**	2,234,733
Total unrestricted funds		**2,341,036**	2,587,007	**2,338,762**	2,584,733
Restricted income funds	24	**5,186,185**	5,438,826	**5,186,185**	5,438,826
Total charity funds	25	**7,527,221**	8,025,833	**7,527,947**	8,023,599

The financial statements on pages 16 to 29 were approved and authorised for issue by the Board of Trustees and signed on its behalf by:



D Singleton
Chairman

26 November 2024

Consolidated Statement of Cash Flows
For the year ended 31 March 2024

	Notes	2024	2023
		£	£
Cash flow from operating activities	27	**(158,319)**	(109,388)
Cash flow from investing activities			
Investment income received		**45,146**	23,467
Receipts from sale of tangible fixed assets		**1,570**	(1)
Payments to acquire tangible fixed assets		**(63,383)**	(831,236)
		(16,667)	(807,770)
Increase (decrease) in cash and cash equivalents		**(174,986)**	(917,158)
Cash and cash equivalents at 1 April 2023		**1,106,125**	2,023,283
Cash and cash equivalents at 31 March 2024		**931,139**	1,106,125
Cash and cash equivalents consist of:			
Cash at bank and in hand		**931,139**	1,106,125

Notes to the Financial Statements
For the year ended 31 March 2024

1 Statutory information

Bolton Lads & Girls Club is a registered charity and a company limited by guarantee in the United Kingdom. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 4 of these financial statements. The charity's operations and principal activities are the provision of youth services through the operation of its youth centre.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

2 Accounting policies

Basis of preparation

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The accounts are prepared in sterling, which is the functional currency of the charity. The accounts have been prepared under the historical cost convention.

Consolidation

These financial statements consolidate the results of the charity and its wholly owned subsidiary, B.L.G.C. Trading Company Limited on a line by line basis. All intra-group transactions are eliminated on consolidation. A separate Statement of Financial Activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408(3) of the Companies Act 2006.

Income recognition

Income is recognised on a receivable basis and is reported gross of related expenditure. Income is recognised when the charity has entitlement to the funds, any performance conditions have been met or are fully within the control of the charity, it is probable that the income will be received, and the amount can be measured reliably.

Grants are generally recognised on receipt, or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. Grant income received or invoiced in the period which relates to a performance related condition fulfilled in a later period is deferred to that later period. A grant that specifies performance conditions is recognised in income when the performance conditions are met.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

Income from other fundraising activities is recognised once the event has taken place and monies have been received.

Donations are recognised once the charity has been notified of the gift, unless conditions require the deferral of the amount.

Legacies are recognised when the amount has been established with reasonable certainty.

The subsidiaries commercial trading turnover comprises of consideration received or receivable for the sale of goods net of sales/value added tax, returns, rebates and discounts.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes VAT which cannot be fully recovered, as the charity is not registered for VAT purposes, and is reported as part of the expenditure to which it relates. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

- Expenditure on raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and service for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs comprise all costs involving the accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit and legal fees together with an apportionment of overheads and support costs.
- All costs are allocated between the expenditure categories in the Statement of Financial Activities on a basis to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. Floor area or estimated usage as set out in Note 10 to the financial statements.

Notes to the Financial Statements (continued)
For the year ended 31 March 2024

2 Accounting policies (continued)

Fixed asset investments

Investments are initially measured at fair value, as at the balance sheet date. with changes in fair value recognised statement of financial activities.

The investments are held as a reserve fund and are not available for funding general overheads.

Investments in shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less Impairment.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Computer equipment, equipment, and furniture and fittings purchases costing more than £500 have been capitalised and included at cost on the Balance Sheet as Tangible Fixed Assets. Any related grants are shown as restricted fixed asset funds which fund future depreciation of the assets.

Where parts of an item of tangible fixed assets have different useful lives, they are accounted for as separate items of tangible fixed assets, for example land is treated separately from buildings.

The charity assesses at each reporting date whether tangible fixed assets are impaired.

Fixed assets are depreciated so as to write off cost or valuation, less anticipated residual value, over their anticipated useful lives, subject to annual review, as follows:

Long leasehold property	2 to 4%	Straight line
Motor vehicles	25%	Reducing balance
Equipment, furniture and fittings	10 to 20%	Reducing balance
Computer equipment	20%	Straight line

Depreciation methods, useful lives and residual values are reviewed if there is an indication of a significant change since the last annual reporting date.

Residual value is based on prices prevailing at the date of acquisition or subsequent valuation. Where, because of high estimated residual value, depreciation is immaterial, no depreciation is charged but an annual review for impairment is performed. Both residual values and useful lives are reviewed and adjusted, if appropriate, at each financial year end.

Long leasehold and property depreciation rates have been changed in the year on the completion of the refurbishment at Spa Road to reflect the estimated economic life of the building.

The carrying amounts of the charity's assets are reviewed for impairment when events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. If any such indication exists, the asset's recoverable amount is estimated.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. For finished goods, cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Operating leases

Operating lease rentals are charged to the statement of financial activities as they are incurred.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Pension costs

The charity makes contributions to a superannuation scheme providing benefits for certain employees additional to those normally provided by the state. The pension cost charge represents contributions payable by the company to the superannuation fund in respect of the year.

The charity also makes contributions to a defined contribution group personal pension plan providing benefits for certain employees. The pension cost charge represents contributions payable by the company to the fund in respect of the year.

Going concern

The trustees have a reasonable expectation based on financial forecasts prepared and an ongoing review of financial results that the charity has adequate resources to continue in operational existence for the foreseeable future and for this reason they continue to adopt the going concern basis in preparing the annual financial statements.

Notes to the Financial Statements (continued)
For the year ended 31 March 2024

2 Accounting policies (continued)

Fund

Unrestricted funds comprise accumulated surpluses and deficits that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements. The fixed asset fund balance represents future depreciation of assets originally purchased using restricted funds and which the donor specified must be retained.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

3 Critical accounting judgements and key sources of estimation uncertainty

In the application of the accounting policies, the trustees' are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees' do not consider any significant estimates or judgements are expected to affect the company's assets and liabilities over the next 12 months.

4 Commercial trading operations

The wholly owned trading subsidiary, B.L.G.C. Trading Company Limited, operates the coffee bar and catering facilities. A summary of the trading results is shown below:

Summary profit and loss account	**2024**	2023
	£	£
Turnover	**23,419**	12,105
Cost of sales	**(23,419)**	(9,831)
Administrative expenses	**-**	-
Donation to parent company	**-**	-
Loan waiver	**-**	-
Interest payable and similar charges	**-**	-
Interest receivable and similar income	**-**	-
Loss on Disposal	**-**	-
Tax on profit on ordinary activities	**-**	-
(Loss) / profit for the year	**-**	2,274

The assets and liabilities of the subsidiary were:	**2024**	2023
	£	£
Fixed assets	**-**	-
Current assets	**11,268**	2,274
Creditors: amounts falling due within one year	**(8,994)**	-
Creditors: amounts falling due after more than one year	**-**	-
Provisions for liabilities: Deferred tax	**-**	-
Net assets	**2,274**	2,274

Notes to the Financial Statements (continued)
For the year ended 31 March 2024

5 Individual Income Statement

As permitted by Section 408 of the Companies Act 2006, the Income Statement of the parent company is not presented as part of these financial statements.

6 Donations and Legacies

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Donations	**346,651**	**-**	**346,651**	186,350
Donated services and facilities	**287,200**	**-**	**287,200**	225,500
	633,851	**-**	**633,851**	411,850

7 Investment income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Listed UK investments	**1,292**	-	**1,292**	1,827
Bank interest receivable	**46,403**	-	**46,403**	21,640
	47,695	-	**47,695**	23,467

8 Net movement in funds

	Unrestricted Funds 2024 £	Restricted Funds 2023 £	Total Funds 2024 £	Total Funds 2023 £
Depreciation of tangible fixed assets	**101,041**	**226,900**	**327,941**	319,739
Auditor's remuneration - Audit services	**10,800**	-	**10,800**	10,200
Accountancy fees - Other services	**-**	**-**	**-**	4,800
Loss (profit) on disposal of fixed assets	**132,957**	-	**132,957**	-

9 Analysis of staff costs

	2024 £	2023 £
Salaries and wages	**1,585,319**	1,737,301
Social security costs	**131,420**	135,818
Pension costs	**74,626**	88,044
	1,791,365	1,961,163

The average monthly number of employees, analysed by function, were:

	2024 Full time number	2024 Part time number	2023 Full time number	2023 Part time number
Fundraising events	**3**	**0**	3	3
Mentoring	**19**	**3**	10	3
Outreach & Detached	**-**	**-**	-	-
Youth Club	**4**	**22**	4	27
Sports Development	**1**	**9**	1	9
Targeted Projects	**4**	**22**	4	27
Education	**3**	**0**	-	-
Management & Finance	**6**	**1**	11	1
	40	**57**	42	67

The emoluments of one member of staff, including benefits in kind, are within the range of £90,000 to £99,999 not including retirement benefits which are accruing under a defined benefits scheme.

The charity considers its key management personnel comprise the trustees and the chief executive officer

Notes to the Financial Statements (continued)
For the year ended 31 March 2024

10 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

11 Pension costs

The assets of the Charity's superannuation scheme are held by the Teachers' Pension Agency. The pension cost charge represents contributions made by the charity to the scheme and amounted to £Nil (2023 - £17,176). The total number of employees accruing retirement benefits under the superannuation scheme during the year was 0 (2023 - 1). This scheme has now ended.

The Charity has another group personal pension plan.

The assets of the first plan are held by Scottish Widows. The pension cost charge represents contributions made by the charity to the scheme and amounted to £74,626 (2023 - £72,133). The total number of employees accruing retirement benefits under the superannuation scheme during the year was 78 (2023 - 69). All employees were transferred from the Peoples Pension scheme into Scottish Widows scheme on 1st April 2024.

12 Trustees' remuneration and related parties.

No trustee received any remuneration from the charity during the year. No out-of-pocket expenses were reimbursed to any trustee in either the current year or the previous period.

Gateley Vinden Limited is under the sole control of Trustee P Vinden. Professional Services provided to Bolton Lads' and Girls' Club in the year amounted to £4,800 (2023 £13,038). Balances owing at 31st March 2024 were £1,200 (2023 £Nil). All transactions were undertaken at market value.

13 Post Balance Sheet Event.

After the financial year end but prior to the approval of the financial statements the Trustees were made aware that an existing property was no longer suitable for the charities purposes and as such the property has been vacated. As a result of this vacation the associated costs included on the balance sheet incurred as property improvements were written off and a net loss on disposal of £132,957 was incurred as detailed in note 8.

Notes to the financial statements (continued)
For the year ended 31 March 2024

14 Total resources expended

	Basis of allocation	Fundraising £	Targeted Youth Service £	Operations (Play, Youth & Sport) £	Alternative Provision £	Governance £	2024 Total £	2023 Total £
Costs directly allocated to activities								
Staff costs	Direct	155,345	613,275	462,560	-	-	**1,231,180**	1,490,966
Fundraising	Direct	118,205	-	-	-	-	**118,205**	96,732
Club activities	Direct	-	60,032	28,478	1,273	-	**98,783**	132,625
Audit fees	Direct	-	-	-	-	10,800	**10,800**	10,200
B.L.G.C. Trading Company Ltd								
- purchases	Direct	-	-	23,419	-	-	**23,419**	9,831
- equipment & repairs	Direct	-	-	-	-	-	**-**	-
- depreciation	Direct	-	-	-	-	-	**-**	-
- sundry expenses	Direct	-	-	-	-	-	**-**	
Support costs allocated to activities								
Staff costs - management, finance & support services	Staff time	51,755	181,141	267,996	30,282	-	**517,547**	424,883
Staff costs - maintenance & cleaning	Staff time	5,002	17,505	26,508	1,000	-	**50,015**	65,164
Activity based overheads								
Travel	Usage	545	1,907	2,889	109	-	**5,450**	5,396
Minibus costs	Usage	110	383	580	21	-	**1,094**	11,316
Staff and volunteer training	Usage	2,200	7,702	11,662	440	-	**22,004**	50,867
Hospitality	Usage	5	17	26	2	-	**50**	459
Telephone	Usage	1,912	6,693	10,135	382	-	**19,122**	31,383
Printing, stationery, copier & maintenance	Usage	5,245	18,358	28,000	1,049	-	**52,452**	74,163
Marketing	Usage	3,718	13,014	19,707	744	-	**37,183**	31,305
Postage	Usage	115	402	610	23	-	**1,150**	840
Fixed overheads								
Insurance	Usage	2,194	7,680	11,630	439	-	**21,943**	19,906
Gas & electricity	Usage	10,676	36,703	55,778	2,097	-	**104,864**	88,630
Repairs, renewals, maintenance & cleaning	Usage	12,676	44,364	67,180	2,535	-	**126,755**	80,958
Rent, rates & water	Usage	3,129	10,952	16,584	626	-	**31,291**	30,824
Legal Fees	Usage	2,391	8,367	12,670	478	-	**23,905**	-
Professional fees	Usage	4,628	16,199	24,531	926	-	**46,284**	27,322
Loss (profit) on disposal of fixed assets	Usage	13,296	46,535	73,126	-	-	**132,957**	-
		389,928	1,089,631	1,143,667	42,426	10,800	**2,676,453**	2,683,770

Notes to the Financial Statements (continued)
For the year ended 31 March 2024

15 Tangible fixed assets - Group

	Long leasehold land & buildings £	Motor vehicles £	Equipment, furniture & fittings £	Total £
Cost				
At 1 April 2023	9,970,227	27,040	250,473	10,247,740
Additions	53,994	-	9,389	63,383
Disposals	188,050	5,040	-	193,090
At 31 March 2024	**9,836,171**	**22,000**	**259,862**	**10,118,033**
Depreciation				
At 1 April 2023	2,960,520	25,517	82,828	3,068,865
Charge for the year	293,082	316	34,543	327,941
Disposals	53,801	4,762	-	58,363
At 31 March 2024	**3,199,801**	**21,071**	**117,371**	**3,338,243**
Net book value				
At 31 March 2024	**6,636,370**	**929**	**142,491**	**6,779,790**
At 31 March 2023	7,009,707	1,523	167,645	7,178,875

Tangible fixed assets - Charity

	Long leasehold land & buildings £	Motor vehicles £	Equipment, furniture & fittings £	Total £
Cost				
At 1 April 2023	9,970,227	27,040	250,473	10,247,740
Additions	53,994	-	9,389	63,383
Disposals	188,050	5,040	-	193,090
At 31 March 2024	**9,836,171**	**22,000**	**259,862**	**10,118,033**
Depreciation				
At 1 April 2023	2,960,520	25,517	82,828	3,068,865
Charge for the year	293,082	316	34,543	327,941
Disposals	53,801	4,762	-	58,363
At 31 March 2024	**3,199,801**	**21,071**	**117,371**	**3,338,243**
Net book value				
At 31 March 2024	**6,636,370**	**929**	**142,491**	**6,779,790**
At 31 March 2023	7,009,707	1,523	167,645	7,178,875

16 Fixed asset investments

	Shares in subsidiary undertakings £	UK quoted investments £	Total £
Cost or market value			
At 1 April 2023	**2**	**40.804**	**40,806**
Increase (Decrease) in market value	**-**	**1,256**	**1,256**
At 31 March 2024	**2**	**42,060**	**42,062**

Summary of investments	Group 2024	2023	Charity 2024	2023
UK quoted investments at market value	**£**	£	**£**	£
M & G Charifund	**23,006**	23,434	**23,006**	23,434
Charities Official Investment Fund	**19.054**	17,370	**19,054**	17,370
	42,060	40,804	**42,060**	40,804

Notes to the Financial Statements (continued)
For the year ended 31 March 2024

Shares in subsidiary undertakings
The company owns 100% of the issued share capital of £1 Ordinary shares in B.L.G.C. Trading Company Limited, a company registered in England and Wales. A summary of the results of this company is given in note 3 to the financial statements.

17 Stocks

	Group		Charity	
	2024	2023	**2024**	2023
	£	£	**£**	£
Goods for resale	**1,495**	3,007	**-**	1,489

18 Debtors

	Group		Charity	
	2024	2023	**2024**	2023
	£	£	**£**	£
Amounts owed by group undertakings	**-**	-	**4,484**	-
Prepayments	**17,708**	43,137	**17,708**	43,137
Rent Bond	**-**	2,500	**-**	2,500
Tax and social security	**-**	270	**-**	-
Accrued income	**119,886**	60,633	**118,886**	60,633
	137,594	106,540	**142,078**	106,270

Amounts owed by group undertakings represents a loan from the trading subsidiary, B.L.G.C. Trading Company Limited.
Included within the above are the following amounts falling due with one year:

	Group		Charity	
	2024	2023	**2024**	2023
	£	£	**£**	£
Amounts owed by group undertakings	**-**	-	**4,484**	-

19 Creditors: Amounts falling due within one year

	Group		Charity	
	2024	2023	**2024**	2023
	£	£	**£**	£
Trade creditors	**87,655**	56,028	**85,592**	56,028
Taxation and social security	**33,465**	29,331	**33,465**	29,331
Other creditors	**26,364**	11,181	**25,648**	11,456
Accruals	**46,146**	37,177	**46,146**	37,177
Deferred income (note 18)	**171,227**	275,801	**171,227**	275,801
	364,857	409,518	**362,078**	409,793

20 Deferred Income

	Group		Charity	
	2024	2023	**2024**	2023
	£	£	**£**	£
Deferred income brought forward	**275,801**	314,690	**275,801**	314,960
Released in the year	**(275,801)**	(314,690)	**(275,801)**	(314,690)
Deferred in the year	**171,227**	275,801	**171,227**	275,801
	171,227	275,801	**171,227**	275,801

21 Leasing Commitments

	Group		Charity	
	2024	2023	**2024**	2023
	£	£	**£**	£
Within 1 year	**-**	9,167	**-**	9,167
Within 1 and 5 years	**-**	21,666	**-**	21,666
Over 5 years	**-**	-	**-**	-
	-	30,833	**-**	30,833

Notes to the Financial Statements (continued)
For the year ended 31 March 2024

22 Capital commitments.

At the 31 March 2024 the charity had no Capital Commitments.

23 Ultimate control

The company was controlled by the Board of Trustees throughout the year under review.

24 Movement in funds

Group and Charity Restricted funds:	Balance at 1 April 2023	Income	Expenditure	Balance at 31 March 2024
Grants receivable	£	£	£	£
Grants received in respect of Operations (Play, Youth & Sport)				
- BBC Children in Need	-			-
- Bolton CVS	6,870	29,975	36,845	-
- Bolton Together	1,667	36,778	38,445	-
- BBC Children in Need		10,000	10,000	-
- The Hargreaves Foundation	30,000		30,000	-
- Nationwide	10,000		10,000	-
- Onside	-	4,642	4,642	-
- Sports England	3,328	24,934	20,762	7,500
- The Victoria Wood Foundation	-	5,000	-	5,000
- The National Lottery Community Fund	-	22,800	12,779	10,021
- StreetGames UK	-	20,208	10,000	10,208
- Other	70,505	280,246	244,972	105,779
Grants received in respect of Targeted Youth Service				
- Bolton Council	3,507	-	3,507	-
- Bolton Together	25,393	45,057	70,450	-
- GM Mental Health Trust	51,296	41,192	78,488	14,000
- The Steel Charitable Trust	10,000	-	10,000	-
- UKH Foundation	6,000	-	6,000	-
- Other	43,642	136,083	95,767	83,958
Fixed asset restricted funds				
- Spa Road premises	3,999,526	-	144,937	3,999,526
- Hacken Lane	1,069,246	-	65,697	1,003,549
- Equipment and Technology	107,946	-	16,266	91,680
Total restricted funds	**5,438,826**	**787,219**	**1,039,860**	**5,186,185**

Notes on restricted funds

Grants received during 2007 included £140,000 from the Borough Council of Bolton which is secured by a legal charge dated 26 February 2007 over the Club's property at Spa Road.

Also, grants received during 2015 included £400,000 from the Football Foundation and £500,000 from the English Sports Council which are secured by a legal charge dated 30 June 2015 over the Club's property at Hacken Lane

Notes to the Financial Statements (continued)
For the year ended 31 March 2024

25 Movement in funds (continued)

Charity **Unrestricted funds:**	Balance at 1 April 2023 £	Income £	Expenditure £	Transfer £	Balance at 31 March 2024 £
Designated funds					
Spa Road refurbishment programme	-	-	-	-	-
Hacken Lane 3G pitch sinking fund	200,000	-	-	25,000	225,000
Spa Road pitch sinking fund	75,000	-	-	-	75,000
Aspiration Project	75,000	-	-	(75,000)	-
Other charitable funds	2,234,733	1,718,563	(1,964,534)	50,000	2,038,762
Total unrestricted funds	**2,584,733**	**1,718,563**	**(1,964,534)**	**-**	**2,338,762**
Total funds - Charity	**8,023,599**	**2,505,782**	**(3,004,394)**	**-**	**7,524,947**
Group					
Unrestricted funds:					
Designated funds					
Spa Road refurbishment programme	-	-	-	-	-
Hacken Lane 3G pitch sinking fund	200,000	-	-	25,000	225,000
Spa Road pitch sinking fund	75,000	-	-	-	75,000
Aspiration Project	75,000	-	-	(75,000)	-
Other charitable funds	2,237,007	1,718,563	(1,964,534)	50,000	2,041,036
Total unrestricted funds	**2,587,007**	**1,718,563**	**(1,964,534)**	**-**	**2,341,036**
Total funds - Group	**8,025,833**	**2,505,782**	**(3,004,394)**	**-**	**7,527,221**

Purposes of designated funds

The trustees have designated certain funds for future bursaries, purchase of capital items and other specific activities as described above.

26 Analysis of total funds

	General Funds £	Designated Funds £	Restricted Funds £	31 March 2024 £	31 March 2023 £
Tangible fixed assets	**1,830,072**	**-**	**4,949,718**	**7,178,785**	7,178,875
Investments	**42,060**	**-**	**-**	**40,804**	40,804
Net current assets	**168,904**	**300,000**	**236,467**	**806,154**	805,154
	2,041,036	**300,000**	**5,186,185**	**7,527,221**	8,025,833

27 Cash flow from operating activities

	2024 £	2023 £
Net income (expenditure) and net movement in funds before gains and losses on investments	**(499,868)**	(338,844)
Depreciation	**327,941**	319,739
(Profit) loss on disposal of tangible fixed assets	**132,957**	-
Investment income	**(45,146)**	(23,467)
Increase / (decrease) in stocks	**1,512**	(3,007)
(Increase) / decrease in debtors	**(31,054)**	(38,324)
Increase / (decrease) in creditors	**(44,661)**	(25,485)
Net cash flow from operating activities	**(158,319)**	(109,388)

Notes to the Financial Statements (continued)
For the year ended 31 March 2024

28 Financial instruments

Financial assets	Note	2024 £	2023 £
Measure at fair value through net income/expenditure			
UK quoted investments at market value	13	**42,060**	40,804
Debt instruments measured at amortised cost:			
Other debtors	15	**-**	2,770
Accrued income	15	**119,886**	60,633
		119,886	63,403
Financial liabilities			
Measured at amortised cost:			
Trade creditors	16	**87,655**	56,028
Other creditors	16	**26,364**	11,181
Taxation and social security	16	**33,465**	29,331
		147,484	96,540

The income, expenses, net gains and net losses attributable the charity's financial instruments are summarised as follows

Net gains and losses (including changes in fair value)		
Financial assets measured at fair value through net income/expenditure	**1,256**	(2,534)

BOLTON LADS AND GIRLS CLUB LIMITED

England & Wales - Charity number 1051292

Accounts

BLGC Enriching Young Lives
Infinity 18 Spa Road Bolton BL1 4AG
01204 540100 | info@blgc.co.uk | blgc.co.uk
Registered Charity No: 1051292

BOLTON LADS' AND GIRLS' CLUB
TRUSTEES' ANNUAL REPORT & AUDITED ACCOUNTS

1st April 2022 – 31st March 2023



Charity Registration Number 1051292 Company Registration Number 03109525

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Chairs Foreword

2022/23 was both a challenging and a rewarding year for everyone at BLGC. Covid restrictions were lifted in earnest and services began to resume, adapting to the new normal. We saw the launch of the BLGC's new five year strategic plan setting out our Vision and Ambition for 2022-27. Our flagship site 'Infinity' reopened following a significant refurbishment project, much to the delight of our members and we launched our new BLGC Branding and Website with great success.

Our new five year plan has provided a valuable point of reference for our development throughout this year with all employees working towards our strategic aims and objectives and significant progress has been made against these. We will continue to use our strategy to inform our annual business plans, key performance indicators and targets going forward.

Crucially, during the closure of the Spa Road site in the first part of the year we were able to continue, as we did throughout the pandemic, to operate our Targeted Youth Services provision which went from strength to strength.

'Infinity' our flagship site benefitted from a £2.4m refurbishment and re-opened its doors to young people on 25th July 2022. Work was undertaken to ensure that not only the look of the building was right but also that the operation of the building was safe, effective and gave more young people the opportunity to participate than ever before. The quality of the universal youth work provision remained high with a great range of informal learning taking place on a range of issues. Projects delivered during the year included, a variety of sports and opportunities to get active; educational workshops on a range of topics effecting young people; food education; opportunity to participate in and achieve a variety of awards and accreditations; Young Leaders; green champions and re/upcycling; life skills programmes; healthy habits; diverse voices and internal competition opportunities. Enterprise and employability work also grew from strength to strength with a group of members designing and producing their own apparel range, with support from our Patrons.

Our Targeted Youth Services have continued to perform well against our contract requirements, reaching more young people than before and surpassing the expectations of both commissioners and parents. As a result, we successfully secured new contracts this year which continue to expand the targeted offer available. Our TYS team now deliver, Mentoring and Befriending Services, including Aspirations and a mentoring programme specifically targeted at looked after children. Our children and families service deliver Family Assist, support for Young Carers and support for schools via our 'Team Around the School' service. Our mental health and wellbeing service has also grown this year and now delivers, Safe Zones, a Bereavement Service, Thrive and a counselling service. Additionally, contracts for the national roll out of Mental Health Support Teams (MHST) and Family Time have been secured and started operating at the end of 2023.

February 2023 saw the launch of our new BLGC Branding and Website. The website now allows for growth, easier navigation and we are now communicating to a broader audience. Whilst referrals for our Targeted Services can be made easier for other professionals. Our re-branding as BLGC, enables us to communicate more clearly with our patrons and funders about the increased services that we offer and prepares us for newer services and growth plans. The new brand of BLGC in time will help to change perceptions of what we are and what we do, which is way beyond that of a traditional youth club. Likewise, our

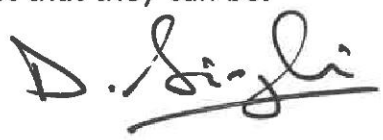
flagship building has been renamed 'Infinity' by our young people to reflect the facility and what it offers for them.

In addition to our town centre facility BLGC also operate an impressive sports facility, Hacken Lane. 2022/23 was a successful year for our football offer, with over 1000 young people (boys and girls) per week accessing football coaching and competitive games. Increased demand from young people led to the development of additional teams and has brought new volunteers to the club also. Our junior kicks program also saw a significant increase in numbers and those young people will develop with us to form our teams of the future.

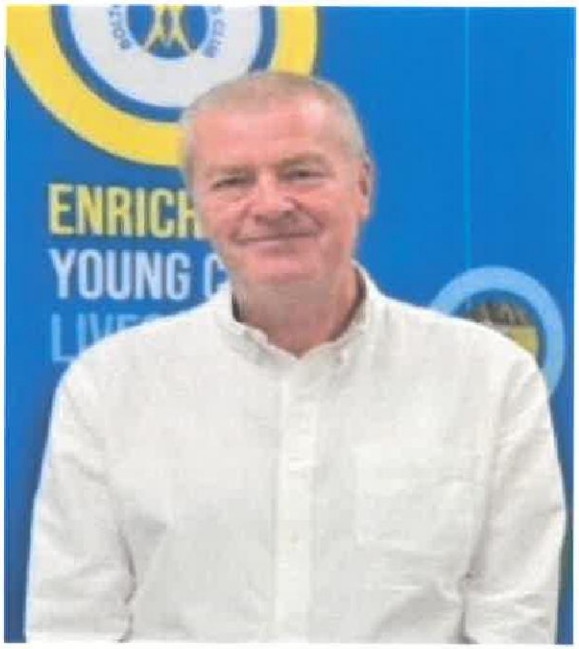
Like many other charitable organisations 'post-covid', recruitment to vacancies, to a variety of volunteering roles has been a challenge throughout the year and the organisation has tried a number of new methods in an attempt to recruit new skills and talent, with varying levels of success. We will build upon these new approaches and partnerships next year as we continue to attract more support for the services we offer for children and young people in Bolton.

In January 2023, CEO, Karen Edwards OBE left the charity after many years of successful and dedicated service. Trustees would like to thank the sterling work of the senior leadership team during the period that followed and until the appointment of a new CEO.

Finally I would like to take this opportunity to thank all our partners who support our work through grant and trust funding, our many and involved patrons, trustees, volunteers and employees who without BLGC would certainly not have been able to achieve any of the things that we are so proud of supporting thousands of young people in Bolton to be the best that they can be.



Dave Singleton
Chair of the Trustee Board



Director's Report for the purposes of section 417 of the Companies Act 2006 and Trustees Annual Report for the purposes of section 162 of the Charities Act 2011 for the year ended 31 March 2023.

Trustees Annual Report

Executive Directors of the company, present their report together with the audited Financial Statements of the charity for the period ending 31st March 2023. The Trustees have adopted the provisions of the Statement of Recommended

Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name:	Bolton Lads' and Girls' Club
Registered charity number:	1051292
Company (limited by guarantee) number:	03109525

As of 31st March 2023, the Club's Governance Structure consisted of the following:

President:	Helen Newlove, Baroness Newlove of Warrington
Vice Presidents:	Francis Lee, CBE Ross Warburton, MBE Michael Peers Chris Hayward Karen Griffiths
Chair of the Board of Trustees:	David Singleton
Company Secretary:	Debbie Sabini
Treasurer:	Stuart Stead
Trustees:	Wirinder Bhatiani (resigned 27/09/2022) Noel Sharpe Aris Matheiou Peter Vinden S Greenhalgh Dr A G Juhasz Kathryn Morley Debbie Sabini David Singleton Stuart Stead Ann Rimmer (appointed 26/07/2022) Edward Nally (appointed 26/07/2022)
Chief Executive Officer:	Karen Edwards OBE (resigned 31/01/2023) Emma Hutchinson (appointed 12/06/2023)
Registered address:	18 Spa Road, Bolton, BL1 4AG
Telephone:	01204 540100
Email:	info@blgc.co.uk
Website:	www.blgc.co.uk

Bankers:
National Westminster Bank Plc
24 Deansgate
Bolton
BL1 1BN

Auditors:
SCCA Ltd
3 The Studios
320 Chorley Old Road
BL1 4JU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bolton Lads' and Girls' Club is a company limited by guarantee without share capital and was registered under the Companies Act 1985 on 3rd October 1995 with the registration number 03109525. The Club is also a registered charity, number 1051292, and was registered with the Charity Commission on 7th December 1995.

Governed by its Memorandum and Articles of Association dated 3rd October 1995, and as amended by special resolutions dated 23rd November 2004, 28th November 2006 and 24th November 2009, the management of the company's affairs is vested in the board of Trustees (Co-Directors) about whom the Memorandum and Articles of Association state that the number of Trustees shall have no maximum and shall not be less than four.

In the event of the company winding-up, the present Trustees and those who have ceased to be a Trustee within one year of such an event have guaranteed the liabilities of the company to the sum not exceeding one pound each. Financial transactions with related parties are disclosed in note 10 to the financial statements and in accordance with paragraphs 227 and 228 of the SORP.

Public Benefit

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and this is detailed in the Objectives and Activities section of the Trustees' Annual Report.

Risk management

The Trustees operate a considered and thorough approach to identifying and managing the major risks to which the Charity is exposed. The risk register, which has been under regular review this year, is presented and reviewed annually (as a minimum) by the Trustee board; the CEO and Senior Leadership Team review the register quarterly and where a significant change in risk level or type has been identified, will escalate this to the Trustee board more frequently.

Subsidiary Company

BLGC operates a wholly owned subsidiary company: B.L.G.C. Trading Company Limited for which at least one Trustee of Bolton Lads' and Girls' club is a director.

Induction of Trustees

BLGC is steered and directed by a team of passionate, enthusiastic and skilled Trustees who bring many years of business acumen, expertise and social awareness to the Board and who represent the major stakeholders of the organisation.

When appointing new Trustees, the Board follows the Club's Trustee Recruitment and Induction Policy that is implemented by the Nominations Committee and is reviewed at least annually, consisting of the Chief Executive in conjunction with the President, Chair and Vice-Chair of BLGC. The Nominations Committee meets at least once a year (usually June) or when otherwise deemed appropriate and assumes the following responsibilities:

- Consider Board structure.
- Review the composition of the Board including the evaluation and balance of skills, knowledge, and experience of Board members.
- Give consideration to succession planning for Trustees.
- Prepare a description of role, responsibility and capabilities required for a Board appointment.

- Make recommendations to the Board concerning the standing for re-appointment of Trustees.
- Identify potential candidates to be appointed as Trustees and make recommendations to the Board as the need may arise.
- Determine and review succession plans for the Chair.

Candidates will not be approached until a recommendation has been made to the committee, subsequently agreed by the Board and the appointment of a nominee to approach the potential candidate.

Potential new Trustees are then interviewed by the Chair and the Chief Executive and are provided with a Bolton Lads and Girls Club information pack and prior to appointment will attend at least one meeting of the Trustees. Following appointment, new Trustees are required to undertake an induction programme including role responsibilities and expectations, a Disclosure and Barring Service check, and undergo a structured introduction to Club services. Upon appointment to the Board, Trustees are expected to attend bi-monthly Board meetings, for which papers are submitted a week prior to the date.

Leadership Team
The Charity Chief Executive provides key strategic leadership to BLGC and chairs the Senior Leadership Team meetings every month which provide the opportunity to strategically set goals, review progress against and identify actions that ensure objectives relating to policies, performance and practice, across all sections of BLGC.

The Charities Leadership Team to the period ending 31st March 2023:

Karen Edwards OBE	Chief Executive until end of January 2023
Emma Hutchinson	Chief Executive from 12th June 2023
Sarah Randall	Interim CEO from February 2023 and for the remainder of the financial year
Sarah Randall	Director of Children & Young people
Sarah Randall	Deputy CEO to January 2023
Daniel Schofield	Head of Play Youth & Sport
Jackie Robinson	Head of Finance & Executive Support
Zoe Mitchell/Kim Owen	Head of People & Culture
Kelly McFadden	Head of Fundraising & Communications

Investment Powers and Policy
Under the Memorandum and Articles of Association, the charitable company has the power to make any investment which the trustees see fit. Investments are made where required to further the aims and objects of the charity.

OBJECTIVES AND ACTIVITIES

Purpose of Charity

Bolton Lads & Girls Club (BLGC) is an innovative, dynamic and progressive children and young people's charity based in the Bolton. Our mission is "to enable children and young people, especially those from disadvantaged backgrounds, to live happier, healthier and positive lives by providing somewhere to go that's safe and modern, something to do that is inspiring and engaging, and someone to talk to when they need it the most". Currently open 5 days a week, 51 weeks of the year, we provide a vast array of opportunities to improve the lives of our 4,000 active members through universal open access play, youth and sport provision and bespoke targeted services. We operate across three sites, employ around 100 people and have the support and commitment of over 100 volunteers.

BLGC (Bolton Lads' Club as it was then) was established in 1889 in Bark Street, Bolton, during a time of great industrial and social change, by two church leaders and three industrialists. This group of local leaders decided they needed to help improve the lives of children who were working in the mills. BLGC was open every evening from 7- 9:30 and provided a place to wash and eat as well as a reading room, gymnasium and a games room, and offered football, cricket, swimming, harriers, chess club, lectures and wood turning. In June 1890 BLGC was officially opened by the Bishop of Manchester, Dr. Moorhouse. In 1993 BLGC officially adopted its new name of Bolton Lads & Girls Club and in 1995 became a company limited by guarantee and a registered charity.

In the early 1990s the Club had an increase in popularity and the services it provided, including after school provision and a mentoring program, the first of its kind, and was fast out growing its home on Bark Street. The facility was an old mill and required extensive refurbishment. Backed by local philanthropists and business leaders BLGC embarked on a huge challenge in 1998 to raise over £5m to build a new youth Centre, a state-of-the art facility for Bolton's youngsters.

In 2002 we opened our Spa Road Centre, a flagship facility that attracted interest from all across the UK, and from all sectors including central government. This move to Spa Road was the catalyst for significant growth and initiated the charity Onside Youth Zones who were set up by BLGC to replicate the Clubs successful model.

It's fair to say that BLGC has become one of the key VCSE anchor institutions in the town, providing services and opportunities that meet the changing needs of the town's youngsters for over 130 years.

In July 2022 we re-open our main centre in the heart of Bolton following a major £2.5m investment programme. The lead up to the re-opening is a key time for the charity as we begin to develop our growth strategy for the future and define our key objectives. As part of the re-opening of the centre we will be re-launching the charity through a rebranding and a subtle re-naming exercise, positioning the charity ready for our plans for the future.

2022 was a year of highs and lows, the relaunch of our main centre (Infinity) took longer than we had hoped and cost more than expected, impacting our free reserves. The relaunch was a great success seeing hundreds of young people attend the centre during the evening from day one. By autumn of 2022 the economic downturn and the cost-of-living crisis was impacting the charity and its partners, resulting in a significant shortfall in our expected income from our patronage (local businesses and individuals). In response to this some difficult decisions were made to temporarily reduce our offer to children and young people to reduce staffing costs and overheads in early 2023. Plans were put in place

and implemented at the end of the financial year to offset the shortfall of predicted financial income and to ensure the financial situation for the beginning of 2023 reflected a healthier position.

In January 2023 our long-standing CEO, Karen Edwards OBE, left BLGC for a new CEO role and Sarah Randall took on an interim role of CEO, whilst we recruited our next CEO. The recruitment of a new CEO brings fresh eyes and different opportunities to look at financial and service growth plans going forward and how to ensure the shortfall of income in 2022/2023 is recovered over the forthcoming years.

OUR MISSION

WE WILL PROVIDE GREAT PLACES TO GO, POSITIVE THINGS TO DO, AND PEOPLE THAT CARE.

8 9

OUR VALUES



WE HAVE FUN



IF YOU ENJOY WHAT YOU DO, YOU DO IT BETTER! WORK IS SERIOUS AND WE DO IT WITH A SMILE ON OUR FACE

WE ARE EMPOWERING

WE ENABLE PEOPLE TO BE THE BEST THEY CAN BE AND GO ABOVE AND BEYOND CONVENTIONAL LIMITS

WE AIM FOR EXCELLENCE

WE AIM TO DELIVER THE HIGHEST STANDARDS OF SERVICE AND CONTINUOUSLY IMPROVE THROUGH ROBUST QUALITY ASSURANCE AND INNOVATION

WE CARE

GENUINE PEOPLE MAKE THE DIFFERENCE, YOU CAN'T PAY PEOPLE TO CARE

WE ARE DRIVEN

WE ARE FOCUSED, WE DON'T GIVE UP AND WE DO WHATEVER IT TAKES

blgc
changing young lives



Opportunities and Services for children and young people

The charity provides a vast array of opportunities and services for the children and young people of Bolton. These can be split into two main strands:

Universal Provision: Multi-site Play, Youth & Sport provision

This is the core work of the charity, available for all children and young people, but specifically those from disadvantaged backgrounds. Open access centre based recreational, sport and informal educational opportunities for large numbers of children and young people to try new activities, learn new skills, keep safe, make new friends and build trusting relationships with adults.

Junior Club: Play services for 8–12-year-olds across 3 sites

Senior Club: Youth Service for 13-19 (21 with additional needs) across 3 sites

Sport: Offering over 20 different sports across our centres aligned with our Try, Train, Team model.

Holiday Care schemes: providing crucial care for children during school holidays, especially those on free school meals (HAF)

Creative Arts: Music, Media, Arts, Dance, Drama to name but a few opportunities.

Employability: programmes that enable young people to access education, training and employment

National Citizen Service: Government funded programme supporting young people to develop their skills and engage in community / social action, each year over 500 Bolton school leavers take part through BLGC. This government initiative has now finished and being delivered in a very different way, nationally.

Young Leaders programme: developing the leaders of the future through development opportunities, youth voice and participation and volunteering work.

Football: Over 30 competitive teams, engaging as young as 5, developing pathways internally and externally for football development

Informal education: programmes that raise awareness and provide education for young people around health, wellbeing, education, work, relationships, substance misuse, domestic violence,

Food Bank and essential items supply: providing food, meals and essentials such as clothing, shoes, bedding etc for families struggling.



Targeted Youth Services

A range of specialist services providing a range of 1:1 and group services and interventions through a team of experience and qualified practitioners.

Children & Families Team

Young Carers Service

A commissioned service through Bolton Children's Services and GM-ICB supporting young carers who reside in Bolton or go to school in Bolton who need more targeted support outside of universal provision. Criteria 8–18-year-old young carers. The offer includes: Medium term support through action plans focusing on wellbeing, advocacy, building resilience. Sessions are offered in school, in community spaces, over the phone and video calls.
The whole family approach – including signposting and ensuring the right services are involved for a holistic solution towards supporting young carers. 1-1 Mental Health & Wellbeing support for 8–12-year-olds only. 1-1 goal-based sessions offered in school, in community spaces, over the phone and video calls. Group sessions aim to build connections, peer support, independence skills, empower and give young carers a collective Voice.

Teams Around the School

Commissioned by GM-ICB this is a multi-disciplinary approach providing support to young people/families in participating primary and secondary schools at an Early Help level to improve emotional health and wellbeing. Partners include Social Care, CAMHS and Fortalice.
Criteria: Pilot schools in primary and secondary schools for all ages across Bolton.
Offer: 1-1 sessions on emotional health and wellbeing, using goal-based approach, young person led. Regularly reviewed and up to 12 sessions. Sessions offered in school, in community spaces and video calls.

Family Assist Service

Short term family support offered to parents and families who want help in getting back on track to look after themselves and keep the whole family safe.
Criteria: Families who have an Early Help Plan and are open to support, advice and guidance.
Offer: Up to 12 sessions, with the aim of supporting parents and families with identified needs, to increase their knowledge, skills, confidence, and ability. Support could be around finances, physical/mental health & wellbeing, employment, housing, behaviour, structures and routines, or general family dynamics/relationships. Focus and build on strengths.

Family Time Service

Commissioned in early 2023 by Bolton's Children Services to provide supervised contact for children who are looked after visiting family and loved ones. This is a pilot year for us with the view to becoming a long-standing commissioned service meeting the needs of children in care.

Mentoring and Befriending Team

Mentoring Service

1-1 long term Mentoring programme for children and young people through holistic action plans and whole family approach. Sessions offered in school, in community spaces, over the phone and video calls.
Criteria: 8-18 years old for Children on Child Protection Plans, Edge of Care or Open to an Early Help Plan. Mentors are usually highly trained volunteers, and the work can last over 2 years.
Aim: To build self- confidence, self- esteem, and resilience through trusted relationship

Aspirations Mentoring Programme:

1-1 long term Mentoring programme for Looked After children and Care Leavers building aspirations through action plans focusing on improving engagement/focus in education/learning. Sessions

offered in school, in community spaces, over the phone and video calls. Mentors are usually volunteers. Relationships can last 2 years or more.
Criteria: 8-18 years old Children who are Looked After by Bolton and settled in Bolton or long-term placements in Bolton.
Aim: To build self-worth and aspirations for their future via building self-confidence, self-esteem, and resilience and create links and pathways through to school, college and higher education.

Independent Visitor Scheme:
A commissioned service through Bolton Childrens Services, providing long term befriending for children and young people who need to build trust with someone outside the care system and need a consistent trusted adult to advise and guide them. IVs are volunteers.
Criteria: Open to children who are Looked After by Bolton MBC only. 8- 18 years old.
Aim: To help build self-esteem and self-confidence through relationship building.

Mental Health and Emotional Wellbeing Team

Thrive Wellbeing Service
Commissioned through Bolton Together. Our Thrive service is for young people who require support for low level to moderate mental health concerns such as anxiety and low mood.
Criteria 11-18 years old. Young people should not be currently accessing CAMHS or a counsellor.
Offer: 1-1 sessions on mental health and wellbeing, using goal-based approach, young person led. Regularly reviewed and up to 12 sessions. Sessions are offered in school, in community spaces, over the phone and video calls.

Childrens Bereavement Service
Commissioned through GM-ICB. The Listening support service for children and young people who have experienced a death or loss of someone significant and are struggling to cope with their emotions surrounding their grief. Advice and signposting can be given to young people, families, school, and other professionals to aid the conversation around bereavement.
Criteria: 8-18 years old. Ideally the bereavement is at least 6 months ago.
Offer: Advice and signposting. 1-1 listening support sessions, age related, and young person led. Up to 12 sessions and reviewed regularly. Sessions are offered in school, in community spaces, over the phone and video calls.

Children's Counselling Service
Commissioned through Bolton Together. The counselling service would receive referrals for young people aged 11-19 (25) living in Bolton or on roll at a Bolton school. The service will provide talking therapy based on CBT, that allows young people to discuss their problems and any difficult feelings they encounter in a safe, confidential environment. For those young people where verbalising may be challenging the use of Play and/or Art therapy interventions could be used.
The service supports young people experiencing:

- Anxiety
- Depression
- Anger
- Difficult life experiences
- Panic attacks
- Struggling to cope
- Low self-esteem
- Hearing voices
- Unwanted thoughts

- Post-traumatic stress disorder

Safe Zones
Commissioned by Pennine Care and subcontracted via The Childrens Society, this is a step-down brief intervention service for young people who have experienced a mental health crisis with Rapid Response Teams (RRT), A&E, CAMHS. Part of the Greater Manchester Mental Health Crisis Care Pathway to improve the services young people receive who have experienced a mental health crisis. There are currently four Safe Zone spaces across GM, BLGC is one of them.
Criteria: 8-18 years old referral can only be made through RRT, All Age Mental Health Services and CAMHS.
Offer: 1-1 sessions on coping strategies, distraction techniques and agreed goal-based outcomes with young person within a 6-week timeframe in school or at our Centre.

Mentally Healthy Support Team
Commissioned by GMCH in Bolton, BLGC will be the VCSE delivery partner as part of the rollout of the national MHST programme in agreed Bolton schools. Working alongside the NHS and in partnership this offers pupils low-moderate support with their mental health on a 1-1 basis using evidence-based interventions. This vision is to work towards providing a whole school approach towards mental health and enabling educational staff and schools to better support their students through creating mentally healthy environments and upskilling key educational staff.

Reach
BLGC has an active membership of over 4,000 children and young people. During 2022/23 we expect to reach at least 1,200 individual children and young people each week.



Partnerships
Collaboration, alliances and partnerships are key to our work, and we enjoy positive effective relationship with a range of local, regional and national organisations.

Facilities and Assets

Infinity: Our main centre is in the town centre on Spa Road. Located over three floors it is a state-of-the-art facility demonstrating the value placed on young people. The facility boasts:

- Reception and greeting area
- Indoor climbing wall
- Multimedia studio
- Sound recording studio
- Green Room
- Indoor sports hall comprising 3x badminton courts/ 1 x basketball court
- Boxing Gym
- Fitness Gym
- Dance Studio
- Recreation area
- Café and seating area
- Arts & Crafts studio
- Gaming Zone
- Safe Zone room
- Mentoring meeting rooms
- Outside 3G Astro pitch
- Training and development Room
- Project rooms
- Changing and shower facilities
- Office space for 40 staff



LOOKING AHEAD 2023/28

Our Ambition

Over the next five years we will increase the number of children and families we reach annually to achieve:

BETTER opportunities and outcomes
for **MORE** children and young people across Bolton

To create better opportunities and outcomes for more Bolton children and young people we need to be strategically focussed and have absolute clarity on how we will achieve our ambition. We're committing to **three strategic goals** that will help us do just that, we will work with children, young people, and their families through a range of Universal provision and Targeted Services to achieve:

1. **Improved Physical, Emotional and Mental Wellbeing**

Providing opportunities for children and young people to take part in stimulating and inspiring opportunities and activities that improve the physical, emotional and mental wellbeing will underpin our curriculum model through our universal open access provision programmes. Our provision will transform young lives through sport and physical activity, emotional health and wellbeing services and bespoke non-clinical mental health provision.

2. **Stronger and resilient children and young people**

We want Children and young people to thrive with the love and support of their families and carers. But sometimes they come up against challenges or adverse experiences that makes this difficult. Through our broad provision and by working with external partners we will support them to overcome these challenges and help families build on their strengths.

3. **Increased confidence and aspirations for a positive future**

We want young people to have the best chances early in life in order for them to achieve their full potential in later life. It can be hard for some to access the right support to get them started and many experience setbacks which they struggle to move on from. We will provide a range of opportunities and programmes that help them deal with what can be a challenging transition to adulthood, paying particular focus on those with additional needs and care leavers.

Our strategic plan is underpinned by the following principles:

1. **Delivering Outstanding Services through our Children and Young Peoples Plan**
2. **Having the best people through our People & Culture Plan**
3. **Growing our Strategic Partnerships through our Growth & Transformation Plan**

A number of key themes and actions create the annual plans, and the Leadership Team jointly hold responsibility for implementation and delivery. A review process takes place monthly with a quarterly update report to the Trustees.

FINANCIAL REVIEW

Financial Summary

A summary of the income and expenditure is as follows:

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Total incoming resources	**1,621,026**	**1,043,639**	**2,664,665**	2,288,567
Total resources expended	**(2,095,088)**	**(908,421)**	**(3,003,509)**	(2,384,086)
Gains on investments	**(2,534)**	**-**	**(2,534)**	3,357
Net movement in funds for the period	**(476,596)**	**135,218**	**(341,378)**	447,838

Trading Subsidiary and Consolidation

The results of the trading subsidiary are shown in note 3 to the financial statements.

Reserves Policy

The Board of Trustees has established a reserves policy which appropriately reflects the risks to which the Charity is exposed. In compliance with such policy, it will review regularly both the sum it wishes to hold in unrestricted reserves and the basis for that figure. The reserves policy considers ongoing fixed costs, excludes variable costs and does not consider expenditure which is linked to restricted projects and therefore covered by restricted funds. The Board has established a policy whereby the unrestricted funds not committed or invested in fixed assets or designated for a specific purpose ("the free reserves held by the charity should be a minimum of 3 months of the resources expended on core activities, which equates to approximately £400,000. At this level, the management committee feels that they would be able to continue the current core activities of the charity in the event of a significant drop in funding or other significant issue. This period would allow the Board to consider how the funding would be replaced or the activities changed.

The total funds at 31st March 2023 amounted to £8,025,833 of which £5,438,826 was restricted by the donors in their future use; a further £2,002,257 was invested in fixed assets for the use of the charity and £350,000 has been designated by the Board for specific projects. This leaves a balance of free reserves of £234,750. The Board will continue with their efforts to maintain the level of unrestricted funds at a minimum of 3 months core activity expenditure.

Going concern

The Financial Statements are prepared on a going concern basis. The ongoing impact of the pandemic has required the Charity to reassess its financial position and the ability to continue to operate as a going concern. After careful analysis of the Charity's income, expenditure and unrestricted reserves, the Trustees' are confident in the Charity's ability to continue as a going concern. Decisions were implemented early in the period to react to any potential drop in funds during 2022/23 and in consideration of a reduced workload across some organisational functions, as well as uncertainty around securing new income streams. The Trustees are pleased that this bold but critical move had a positive impact on the financial health of the Charity whilst allowing us to continue to deliver critical support and services for children, young people and families. The Charity's 2023/24

budget has been established in consideration of the ongoing impact of the pandemics (as far as possible), which provides supporting evidence on the going concern assessment.

Pay policy

The Trustees consider the board of Directors, who are the Charity's Trustees, and senior employees (CEO and Senior Leadership Team) comprise the Key Management Personnel of the Charity. This group is in charge of directing, controlling, running and operating the Charity on a day-to-day basis. All Directors (Trustees) give of their time freely and no Director received remuneration in the year. The remuneration of the full staff team is reviewed annually by the Leadership Team, CEO and the Board of Trustees, if financial resources allow, generally increased in accordance with average earnings. Due to the uncertainty created by the Pandemic, no increase was awarded in the period.

Principal Funding Sources

The total incoming resources for the year 2022/23 amounted to £2,664,665 and are identified in the following income split:

Charitable Activity	71%
Fundraising & Events	26%
Room & Facilities Hire	1.5%
Trading Company	0.5%
Other Income including Voluntary, and Investments	1%

Financial Instruments

Details of the charities financial risk management objectives and policies are included in note 24 to the financial statements.

TRUSTEES' RESPONSIBILITIES

The charity's Trustees (who are also Directors of Bolton Lads' and Girls' Club for the purposes of company law) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity's Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware.

The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Compliance with Accounting Standards

The Trustees confirm that the accounts comply with current statutory requirements, the requirements of the Charity's governing document and the requirements of the Charities SORP. In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Auditors

SCCA have indicated their willingness to continue in office and a resolution proposing their reappointment will be put to a Trustee meeting in early 2023. The Trustees report was approved on 28 November 2023 at a meeting of the Trustee Board and was signed on behalf of the Trustees by:



D SINGLETON
Chair of Trustees

Independent Auditor's report to the Members of Bolton Lads' and Girls Club

Opinion

We have audited the financial statements of Bolton Lads' and Girls' Club (the 'charitable company') and its subsidiary ('the group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities (incorporating the Income and Expenditure account), the Consolidated and Charity Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and parents affairs as at 31 March 2023 and of the groups incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the strategic report and the directors report included within the trustees' report prepared for the purposes of company law, for the financial year in which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors report included within the trustees' has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's report to the Members of Bolton Lads' and Girls Club

Responsibilities of trustees (Continued)

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, to detect material misstatements in respect of irregularities, including fraud and error and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR) and Anti-fraud, bribery and corruption legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management, including estimates and judgments. Our audit procedures to respond to these risks included enquiries of management, and the Finance and Trustee Committees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Robert Stafford BA (Hons) FCA (Senior Statutory Auditor)
For and on behalf of:
SCCA Limited
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
3 The Studios
320 Chorley Old Road
Bolton
BL1 4JU

28 November 2023

Consolidated Statement of Financial Activities
(incorporating an Income and Expenditure Account)
For the year ended 31 March 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
INCOME		£	£	£	£
Income from donations and legacies	6	**411,850**	-	**411,850**	464,242
Other trading income					
- Room & facilities hire		**39,754**	-	**39,754**	21,526
- Fundraising events		**415,102**	**275,000**	**690,102**	1,055,785
- Catering		**12,353**	-	**12,353**	-
Investment income	7	**23,467**	-	**23,467**	3,505
Income from charitable activities					
- Targeted Youth Service		**632,283**	**499,211**	**1,131,494**	998,574
- Operations (Play, Youth & Sport)		**86,217**	**269,428**	**355,645**	284,935
Other income					
- Government grants		-	-	-	-
Total income and endowments		**1,621,026**	**1,043,639**	**2,664,665**	2,828,567
EXPENDITURE					
Expenditure on raising funds					
- Fundraising	13	**305,897**	-	**305,897**	289,468
Expenditure on charitable activities					
- Targeted Youth Service	13	**873,978**	**520,971**	**1,394,949**	1,045,942
- Operations (Play, Youth & Sport)	13	**781,080**	**186,844**	**967,924**	718,786
- Depreciation - charity		**119,133**	**200,606**	**319,739**	321,190
- *Governance costs*	13	**15,000**	-	**15,000**	8,700
Total expenditure		**2,095,088**	**908,421**	**3,003,509**	2,384,086
Net income (expenditure) and net movement in funds before gains and losses on investments		**(474,062)**	**135,218**	**(338,844)**	444,481
Gains/(losses) on revaluations and disposals of investments					
Unrealised gains / (losses) on investment assets	15	**(2,534)**	-	**(2,534)**	3,357
Net movement in funds	8	**(476,596)**	**135,218**	**(341,378)**	447,838
Total funds brought forward					
As previously reported		**3,063,603**	**5,303,608**	**8,367,211**	7,919,372
As Restated		**3,063,603**	**5,303,608**	**8,367,211**	7,919,372
Total funds carried forward	24	**2,587,007**	**5,438,826**	**8,025,833**	8,367,210

Consolidated and Charity Balance Sheets
As at 31 March 2023

Company number: **03109525**
Charity number: **1051292**

	Notes	Group 2023	2022	Charity 2023	2022
Fixed assets		£	£	£	£
Tangible assets	14	**7,178,875**	6,667,377	**7,178,875**	6,667,377
Investments	15	**40,804**	43,338	**40,806**	43,340
		7,219,679	6,710,715	**7,219,681**	6,710,717
Current assets					
Stocks	16	**3,007**	-	**1,489**	-
Debtors	17	**106,540**	68,216	**106,270**	68,216
Cash at bank and in hand		**1,106,125**	2,023,282	**1,105,912**	2,023,282
		1,215,672	2,091,498	**1,213,671**	2,091,498
Creditors: amounts falling due within one year	18	**(409,518)**	(435,003)	**(409,793)**	(435,005)
Net current assets		**806,154**	1,656,495	**803,878**	1,656,493
Total assets less current liabilities		**8,025,833**	8,367,210	**8,023,559**	8,367,210
Represented by:					
Unrestricted income funds	23				
- Designated funds		**350,000**	705,582	**350,000**	705,582
- Funds retained within non-charitable subsidiary		**-**	-	**-**	-
- General funds		**2,237,007**	2,358,021	**2,234,733**	2,358,021
Total unrestricted funds		**2,587,007**	3,063,603	**2,584,733**	3,063,603
Restricted income funds	23	**5,438,826**	5,303,607	**5,438,826**	5,303,607
Total charity funds	24	**8,025,833**	8,367,210	**8,023,599**	8,367,210

The financial statements on pages 16 to 29 were approved and authorised for issue by the Board of Trustees and signed on its behalf by:



D Singleton
Chairman

28 November 2023

Consolidated Statement of Cash Flows
For the year ended 31 March 2023

	Notes	2023	2022
		£	£
Cash flow from operating activities	25	**(109,388)**	716,937
Cash flow from investing activities			
Investment income received		**23,467**	3,505
Receipts from sale of tangible fixed assets		**(1)**	701
Payments to acquire tangible fixed assets		**(831,236)**	(1,823,341)
		(807,770)	(1,819,135)
Increase (decrease) in cash and cash equivalents		**(917,158)**	1,102,198
Cash and cash equivalents at 1 April 2022		**2,023,283**	3,125,480
Cash and cash equivalents at 31 March 2023		**1,106,125**	4,227,678
Cash and cash equivalents consist of:			
Cash at bank and in hand		**1,106,125**	2,023,282

Notes to the Financial Statements
For the year ended 31 March 2023

1 Statutory information

Bolton Lads & Girls Club is a registered charity and a company limited by guarantee in the United Kingdom. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 4 of these financial statements. The charity's operations and principal activities are the provision of youth services through the operation of its youth centre.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

2 Accounting policies

Basis of preparation

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The accounts are prepared in sterling, which is the functional currency of the charity. The accounts have been prepared under the historical cost convention.

Consolidation

These financial statements consolidate the results of the charity and its wholly owned subsidiary, B.L.G.C. Trading Company Limited on a line by line basis. All intra-group transactions are eliminated on consolidation. A separate Statement of Financial Activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408(3) of the Companies Act 2006.

Income recognition

Income is recognised on a receivable basis and is reported gross of related expenditure. Income is recognised when the charity has entitlement to the funds, any performance conditions have been met or are fully within the control of the charity, it is probable that the income will be received, and the amount can be measured reliably.

Grants are generally recognised on receipt, or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. Grant income received or invoiced in the period which relates to a performance related condition fulfilled in a later period is deferred to that later period. A grant that specifies performance conditions is recognised in income when the performance conditions are met.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

Income from other fundraising activities is recognised once the event has taken place and monies have been received.

Donations are recognised once the charity has been notified of the gift, unless conditions require the deferral of the amount.

Legacies are recognised when the amount has been established with reasonable certainty.

The subsidiaries commercial trading turnover comprises of consideration received or receivable for the sale of goods net of sales/value added tax, returns, rebates and discounts.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes VAT which cannot be fully recovered, as the charity is not registered for VAT purposes, and is reported as part of the expenditure to which it relates. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

- Expenditure on raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and service for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs comprise all costs involving the accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit and legal fees together with an apportionment of overheads and support costs.
- All costs are allocated between the expenditure categories in the Statement of Financial Activities on a basis to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. Floor area or estimated usage as set out in Note 10 to the financial statements.

Notes to the Financial Statements (continued)
For the year ended 31 March 2023

2 Accounting policies (continued)

Fixed asset investments

Investments are initially measured at fair value, as at the balance sheet date. with changes in fair value recognised statement of financial activities.

The investments are held as a reserve fund and are not available for funding general overheads.

Investments in shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less Impairment.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Computer equipment, equipment, and furniture and fittings purchases costing more than £500 have been capitalised and included at cost on the Balance Sheet as Tangible Fixed Assets. Any related grants are shown as restricted fixed asset funds which fund future depreciation of the assets.

Where parts of an item of tangible fixed assets have different useful lives, they are accounted for as separate items of tangible fixed assets, for example land is treated separately from buildings.

The charity assesses at each reporting date whether tangible fixed assets are impaired.

Fixed assets are depreciated so as to write off cost or valuation, less anticipated residual value, over their anticipated useful lives, subject to annual review, as follows:

Long leasehold property	2 to 4%	Straight line
Motor vehicles	25%	Reducing balance
Equipment, furniture and fittings	10 to 20%	Reducing balance
Computer equipment	20%	Straight line

Depreciation methods, useful lives and residual values are reviewed if there is an indication of a significant change since the last annual reporting date.

Residual value is based on prices prevailing at the date of acquisition or subsequent valuation. Where, because of high estimated residual value, depreciation is immaterial, no depreciation is charged but an annual review for impairment is performed. Both residual values and useful lives are reviewed and adjusted, if appropriate, at each financial year end.

Long leasehold and property depreciation rates have been changed in the year on the completion of the refurbishment at Spa Road to reflect the estimated economic life of the building.

The carrying amounts of the charity's assets are reviewed for impairment when events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. If any such indication exists, the asset's recoverable amount is estimated.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. For finished goods, cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Operating leases

Operating lease rentals are charged to the statement of financial activities as they are incurred.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Pension costs

The charity makes contributions to a superannuation scheme providing benefits for certain employees additional to those normally provided by the state. The pension cost charge represents contributions payable by the company to the superannuation fund in respect of the year.

The charity also makes contributions to a defined contribution group personal pension plan providing benefits for certain employees. The pension cost charge represents contributions payable by the company to the fund in respect of the year.

Going concern

The trustees have a reasonable expectation based on financial forecasts prepared and an ongoing review of financial results that the charity has adequate resources to continue in operational existence for the foreseeable future and for this reason they continue to adopt the going concern basis in preparing the annual financial statements.

Notes to the Financial Statements (continued)
For the year ended 31 March 2023

2 Accounting policies (continued)

Fund

Unrestricted funds comprise accumulated surpluses and deficits that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements. The fixed asset fund balance represents future depreciation of assets originally purchased using restricted funds and which the donor specified must be retained.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

3 Critical accounting judgements and key sources of estimation uncertainty

In the application of the accounting policies, the trustees' are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees' do not consider any significant estimates or judgements are expected to affect the company's assets and liabilities over the next 12 months.

4 Commercial trading operations

The wholly owned trading subsidiary, B.L.G.C. Trading Company Limited, operates the coffee bar and catering facilities. A summary of the trading results is shown below:

Summary profit and loss account	**2023**	2022
	£	£
Turnover	**12,105**	-
Cost of sales	**(9,831)**	-
Administrative expenses	**-**	-
Donation to parent company	**-**	-
Loan waiver	**-**	(2,037)
Interest payable and similar charges	**-**	-
Interest receivable and similar income	**-**	-
Loss on Disposal	**-**	14,254
Tax on profit on ordinary activities	**-**	-
(Loss) / profit for the year	**2,274**	12,217

The assets and liabilities of the subsidiary were:	**2023**	2022
	£	£
Fixed assets	**-**	-
Current assets	**2,274**	-
Creditors: amounts falling due within one year	**-**	-
Creditors: amounts falling due after more than one year	**-**	-
Provisions for liabilities: Deferred tax	**-**	-
Net assets	**2,274**	-

Notes to the Financial Statements (continued)
For the year ended 31 March 2023

5 Individual Income Statement

As permitted by Section 408 of the Companies Act 2006, the Income Statement of the parent company is not presented as part of these financial statements.

6 Donations and Legacies

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations	**186,350**	**-**	**186,350**	316,241
Donated services and facilities	**225,500**	**-**	**225,500**	148,000
	411,850	**-**	**411,850**	464,241

7 Investment income

	Unrestricted Funds 2023 £	Restricted Funds 2022 £	Total Funds 2023 £	Total Funds 2022 £
Listed UK investments	**1,827**	-	**1,827**	1,185
Bank interest receivable	**21,640**	-	**21,640**	2,320
	23,467	-	**23,467**	3,505

8 Net movement in funds

	Unrestricted Funds 2023 £	Restricted Funds 2022 £	Total Funds 2023 £	Total Funds 2022 £
Depreciation of tangible fixed assets	**119,133**	**200,606**	**319,739**	321,190
Auditor's remuneration - Audit services	**10,200**	-	**10,200**	8,700
Accountancy fees - Other services	**4,800**	**-**	**4,800**	-
Loss (profit) on disposal of fixed assets	**-**	-	**-**	(14,005)

9 Analysis of staff costs

	2023 £	2022 £
Salaries and wages	**1,737,301**	1,347,273
Social security costs	**135,818**	107,817
Pension costs	**88,044**	50,502
	1,961,163	1,505,592

The average monthly number of employees, analysed by function, were:

	2023 Full time number	2023 Part time number	2022 Full time number	2022 Part time number
Fundraising events	**3**	**0**	3	3
Mentoring	**19**	**3**	14	3
Outreach & Detached	**-**	**-**	-	-
Youth Club	**4**	**27**	3	23
Sports Development	**1**	**9**	1	9
Targeted Projects	**4**	**27**	4	-
Management & Finance	**11**	**1**	11	1
Grants & Trust	**-**	**-**	0	0
	42	**67**	36	39

The emoluments of one member of staff, including benefits in kind, are within the range of £90,000 to £99,999 not including retirement benefits which are accruing under a defined benefits scheme.

The charity considers its key management personnel comprise the trustees and the chief executive officer

Notes to the Financial Statements (continued)
For the year ended 31 March 2023

10 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

11 Pension costs

The assets of the Charity's superannuation scheme are held by the Teachers' Pension Agency. The pension cost charge represents contributions made by the charity to the scheme and amounted to £17,176 (2022 - £19,323). The total number of employees accruing retirement benefits under the superannuation scheme during the year was 1 (2022 - 1).

The Charity has two group personal pension plans.

The assets of the first plan are held by Scottish Widows. The pension cost charge represents contributions made by the charity to the scheme and amounted to £72,133 (2022 - £9,801). The total number of employees accruing retirement benefits under the superannuation scheme during the year was 69 (2022 - 10). All employees were transferred from the Peoples Pension scheme into Scottish Widows scheme on 1st April 2023.

The assets of the second scheme are invested with Peoples Pensions. The pension cost charge represents the contributions made by the charity to the scheme amounted to £Nil (2022 - £22,423). The total number of employees accruing retirement benefits under the superannuation scheme during the year was Nil (2022 - 36).

12 Trustees' remuneration and related parties.

No trustee received any remuneration from the charity during the year. No out-of-pocket expenses were reimbursed to any trustee in either the current year or the previous period.

Gateley Vinden Limited is under the sole control of Trustee P Vinden. Professional Services provided to Bolton Lads' and Girls' Club in the year amounted to £13,038 (2022 £23,676). Balances owing at 31st March 2023 were £Nil (2022 £Nil). All transactions were undertaken at market value.

Notes to the financial statements (continued)
For the year ended 31 March 2023

13 Total resources expended

	Basis of allocation	Fundraising £	Targeted Youth Service £	Operations (Play, Youth & Sport) £	Governance £	2023 Total £	2022 Total £
Costs directly allocated to activities							
Staff costs	Direct	150,092	839,896	500,978	-	**1,490,966**	1,097,817
Fundraising	Direct	96,732	-	-	-	**96,732**	114,851
Club activities	Direct	-	87,382	45,243	-	**132,625**	107,103
Audit fees	Direct	-	-	-	10,200	**10,200**	8,700
B.L.G.C. Trading Company Ltd							
- purchases	Direct	-	-	9,831	-	**9,831**	-
- equipment & repairs	Direct	-	-	-	-	**-**	-
- depreciation	Direct	-	-	-	-	**-**	-
- sundry expenses	Direct	-	-	-	-	**-**	
Support costs allocated to activities							
Staff costs - management, finance & support services	Staff time	21,244	233,686	169,953	-	**424,883**	324,776
Staff costs - maintenance & cleaning	Staff time	3,258	35,840	26,066	-	**65,164**	77,236
Activity based overheads							
Travel	Usage	270	2,968	2,158	-	**5,396**	5,383
Minibus costs	Usage	566	6,224	4,526	-	**11,316**	5,502
Staff and volunteer training	Usage	2,543	27,977	20,347	-	**50,867**	10,980
Hospitality	Usage	23	252	184	-	**459**	2,374
Telephone	Usage	1,569	17,261	12,553	-	**31,383**	26,752
Printing, stationery, copier & maintenance	Usage	3,708	40,790	29,665	-	**74,163**	72,019
Marketing	Usage	1,565	17,218	12,522	-	**31,305**	44,261
Postage	Usage	42	462	336	-	**840**	2,380
Fixed overheads							
Insurance	Usage	1,991	6,967	10,948	-	**19,906**	38,292
Gas & electricity	Usage	8,863	31,021	48,746	-	**88,630**	23,420
Repairs, renewals, maintenance & cleaning	Usage	8,096	28,335	44,527	-	**80,958**	43,983
Rent, rates & water	Usage	3,082	10,788	16,953	-	**30,824**	19,495
Professional fees	Usage	2,252	7,883	12,387	4,800	**27,322**	23,567
Loss (profit) on disposal of fixed assets	Usage	-	-	-	-	**-**	(14,005)
		305,897	1,394,949	967,924	15,000	**2,683,770**	2,062,896

Notes to the Financial Statements (continued)
For the year ended 31 March 2023

14 Tangible fixed assets - Group

	Long leasehold land & buildings	Motor vehicles	Equipment, furniture & fittings	Total
Cost	£	£	£	£
At 1 April 2022	9,162,239	27,040	1,027,266	10,216,545
Additions	807,988	-	23,248	831,236
Disposals	-	-	(800,041)	(800,041)
At 31 March 2023	**9,970,227**	**27,040**	**250,473**	**10,247,740**
Depreciation				
At 1 April 2022	2,679,733	25,010	844,425	3,549,168
Charge for the year	280,787	507	38,444	319,738
Disposals	-	-	(800,041)	(800,041)
At 31 March 2023	**2,960,520**	**25,517**	**82,828**	**3,068,865**
Net book value				
At 31 March 2023	**7,009,707**	**1,523**	**167,645**	**7,178,875**
At 31 March 2022	6,482,506	2,030	182,841	6,667,377

Tangible fixed assets - Charity

	Long leasehold land & buildings	Motor vehicles	Equipment, furniture & fittings	Total
Cost	£	£	£	£
At 1 April 2022	9,162,239	27,040	1,027,266	10,216,545
Additions	807,988	-	23,248	831,236
Disposals	-	-	(800,041)	(800,041)
At 31 March 2023	**9,970,227**	**27,040**	**250,473**	**10,247,740**
Depreciation				
At 1 April 2022	2,679,733	25,010	844,425	3,549,168
Charge for the year	280,787	507	38,444	319,738
Disposals	-	-	(800,041)	(800,041)
At 31 March 2023	**2,960,520**	**25,517**	**82,828**	**3,068,865**
Net book value				
At 31 March 2023	**7,009,707**	**1,523**	**167,645**	**7,178,875**
At 31 March 2022	6,482,506	2,030	182,841	6,667,377

15 Fixed asset investments

	Shares in subsidiary undertakings	UK quoted investments	Total
Cost or market value	£	£	£
At 1 April 2022	**2**	**43,338**	**43,340**
Increase (Decrease) in market value	**-**	**(2,534)**	**(2,534)**
At 31 March 2023	**2**	**40,804**	**40,806**

Summary of investments	Group		Charity	
	2023	2022	**2023**	2022
UK quoted investments at market value	**£**	£	**£**	£
M & G Charifund	**23,434**	24,959	**23,434**	24,959
Charities Official Investment Fund	**17,370**	18,379	**17,370**	18,379
	40,804	43,338	**40,804**	43,338

Notes to the Financial Statements (continued)
For the year ended 31 March 2023

Shares in subsidiary undertakings
The company owns 100% of the issued share capital of £1 Ordinary shares in B.L.G.C. Trading Company Limited, a company registered in England and Wales. A summary of the results of this company is given in note 3 to the financial statements.

16 Stocks

	Group		Charity	
	2023	2022	**2023**	2022
	£	£	**£**	£
Goods for resale	**3,007**	-	**1,489**	-

17 Debtors

	Group		Charity	
	2023	2022	**2023**	2022
	£	£	**£**	£
Amounts owed by group undertakings	**-**	-	**-**	-
Prepayments	**43,137**	16,323	**43,137**	16,323
Rent Bond	**2,500**	2,500	**2,500**	2,500
Tax and social security	**270**	-	**-**	-
Accrued income	**60,633**	49,393	**60,633**	49,393
	106,540	68,216	**106,270**	68,216

18 Creditors: Amounts falling due within one year

	Group		Charity	
	2023	2022	**2023**	2022
	£	£	**£**	£
Trade creditors	**56,028**	30,571	**56,028**	30,571
Taxation and social security	**29,331**	24,939	**29,331**	24,939
Other creditors	**11,181**	9,236	**11,456**	9,238
Accruals	**37,177**	55,567	**37,177**	55,567
Deferred income (note 18)	**275,801**	314,690	**275,801**	314,690
	409,518	435,003	**409,793**	435,005

Amounts owed to group undertakings represents a loan to the trading subsidiary, B.L.G.C. Trading Company Limited.

Included within the above are the following amounts falling due with one year:

	Group		Charity	
	2023	2022	**2023**	2022
	£	£	**£**	£
Amounts owed to group undertakings	**-**	-	**275**	-

19 Deferred income

	Group		Charity	
	2023	2022	**2023**	2022
	£	£	**£**	£
Deferred income brought forward	**314,690**	563,302	**314,690**	563,302
Released in the year	**(314,690)**	(563,302)	**(314,690)**	(563,302)
Deferred in the year	**275,801**	314,690	**275,801**	314,690
	275,801	314,690	**275,801**	314,690

20 Leasing Commitments

	Group		Charity	
	2023	2022	**2023**	2022
	£	£	**£**	£
Within 1 year	**9,167**	9,167	**9,167**	9,167
Within 1 and 5 years	**21,666**	30,833	**21,666**	30,833
Over 5 years	**-**	-	**-**	-
	30,833	40,000	**30,833**	40,000

Notes to the Financial Statements (continued)
For the year ended 31 March 2023

21 Capital commitments.

At the 31 March 2023 the charity had no Capital Commitments.

22 Ultimate control

The company was controlled by the Board of Trustees throughout the year under review.

23 Movement in funds	**Balance at**			**Balance at**
Group and Charity Restricted funds:	**1 April 2022**	**Income**	**Expenditure**	**31 March 2023**
Grants receivable	**£**	**£**	**£**	**£**
Grants received in respect of Operations (Play, Youth & Sport)				
- BBC Children In Need	20,083	12,500	(32,583)	-
- Bolton CVS	-	2,500	(417)	2,083
- Bolton Together	-	25,920	(24,253)	1,667
- Bolton CVS	-	9,573	(4,786)	4,787
- The Hargreaves Foundation	-	30,000	-	30,000
- Nationwide	-	10,000	-	10,000
- Onside	-	29,034	(29,034)	-
- Sports England	1,567	9,984	(8,223)	3,328
- The Victoria Wood Foundation	-	5,000	(5,000)	-
- Westhoughton Town Council	-	2,460	(2,460)	-
- Youth Justice Sports Fund	-	15,870	(15,870)	-
- Other	18,136	116,587	(64,218)	52,387
Grants received in respect of Targeted Youth Service				
- Awards For All	-	10,000	(10,000)	-
- Bolton CCG	89,491	-	(89,491)	-
- Bolton MBC	3,507	64,149	(67,656)	-
- Bolton Together	7,500	84,996	(67,103)	25,393
- Children in Need	-	52,475	(52,475)	-
- Masonic Charitable Foundation	5,000	-	(5,000)	-
- NHS	40,000	-	(40,000)	-
- NHS	-	14,000	-	14,000
- NHS	-	37,296	-	37,296
- Pennine TCS	-	34,480	(34,480)	-
- The Steel Charitable Trust	-	10,000	-	10,000
- UKH Foundation	-	6,000	-	6,000
- Other	16,100	185,815	(154,766)	47,149
Fixed asset restricted funds				
- Spa Road premises	3,843,005	275,000	118,579	3,999,526
- Hacken Lane	1,136,848	-	67,602	1,069,246
- Equipment and Technology	122,371	-	14,425	107,946
Total restricted funds	**5,303,608**	**1,043,639**	**908,421**	**5,438,826**

Notes on restricted funds

Grants received during 2007 included £140,000 from the Borough Council of Bolton which is secured by a legal charge dated 26 February 2007 over the Club's property at Spa Road.

Also, grants received during 2015 included £400,000 from the Football Foundation and £500,000 from the English Sports Council which are secured by a legal charge dated 30 June 2015 over the Club's property at Hacken Lane.

Notes to the Financial Statements (continued)
For the year ended 31 March 2023

23 Movement in funds (continued)

Charity	Balance at 1 April 2022	Income	Expenditure	Transfer	Balance at 31 March 2023
Unrestricted funds:	£	£	£	£	£
Designated funds					
Spa Road refurbishment programme	480,582	-	-	(480,582)	-
Hacken Lane 3G pitch sinking fund	175,000	-	-	25,000	150,000
Spa Road pitch sinking fund	50,000	-	-	25,000	25,000
Aspiration Project	-	-	-	75,000	75,000
Other charitable funds	2,358,021	1,618,244	2,097,365	355,582	2,234,733
Total unrestricted funds	**3,063,603**	**1,618,244**	**2,097,362**	**-**	**2,584,733**
Total funds - Charity	**8,637,211**	**2,662,131**	**3,005,783**	**-**	**8,023,599**
Group					
Unrestricted funds:					
Designated funds					
Spa Road refurbishment programme	480,582	-	-	(480,582)	-
Hacken Lane 3G pitch sinking fund	175,000	-	-	25,000	150,000
Spa Road pitch sinking fund	50,000	-	-	25,000	25,000
Aspiration Project	-	-	-	75,000	75,000
Other charitable funds	2,358,021	1,618,492	(2,095,088)	355,582	2,237,007
Total unrestricted funds	**3,063,603**	**1,618,492**	**(2,095,088)**	**-**	**2,587,007**
Total funds - Group	**8,367,211**	**2,662,131**	**(3,003,509)**	**-**	**8,025,833**

Purposes of designated funds

The trustees have designated certain funds for future bursaries, purchase of capital items and other specific activities as described above.

24 Analysis of total funds

	General Funds	Designated Funds	Restricted Funds	31 March 2023	31 March 2022
	£	£	£	£	£
Tangible fixed assets	**2,002,257**	**-**	**5,176,618**	**7,178,785**	6,667,377
Investments	**40,804**	**-**	**-**	**40,804**	43,338
Net current assets	**193,946**	**350,000**	**262,208**	**806,154**	1,656,495
	2,237,007	**350,000**	**5,438,826**	**8,025,833**	8,367,210

25 Cash flow from operating activities

	2023	2022
	£	£
Net income (expenditure) and net movement in funds before gains and losses on investments	**(338,844)**	444,481
Depreciation	**319,739**	321,190
(Profit) loss on disposal of tangible fixed assets	**-**	14,005
Investment income	**(23,467)**	(3,505)
Decrease in stocks	**(3,007)**	0
(Increase) decrease in debtors	**(38,324)**	179,630
Increase (decrease) in creditors	**(25,485)**	(238,864)
Net cash flow from operating activities	**(109,388)**	716,937

Notes to the Financial Statements (continued)
For the year ended 31 March 2023

26 Financial instruments

Financial assets	Note	2023 £	2022 £
Measure at fair value through net income/expenditure			
UK quoted investments at market value	13	**40,804**	43,338
Debt instruments measured at amortised cost:			
Other debtors	15	**2,770**	2,500
Accrued income	15	**60,633**	49,393
		63,403	51,893
Financial liabilities			
Measured at amortised cost:			
Trade creditors	16	**56,028**	30,571
Other creditors	16	**11,181**	9,238
Taxation and social security	16	**29,331**	24,939
		96,540	64,748

The income, expenses, net gains and net losses attributable the charity's financial instruments are summarised as follows

Net gains and losses (including changes in fair value)			
Financial assets measured at fair value through net income/expenditure		**(2,534)**	7,723

BOLTON LADS AND GIRLS CLUB LIMITED

England & Wales - Charity number 1051292

Accounts

ENRICHING YOUNG LIVES

Charity number: 1051292

BOLTON LADS' AND GIRLS' CLUB
TRUSTEES' ANNUAL REPORT & AUDITED ACCOUNTS

1st April 2021 – 31st March 2022



Charity Registration Number 1051292 Company Registration Number 03109525

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Chairs Foreward

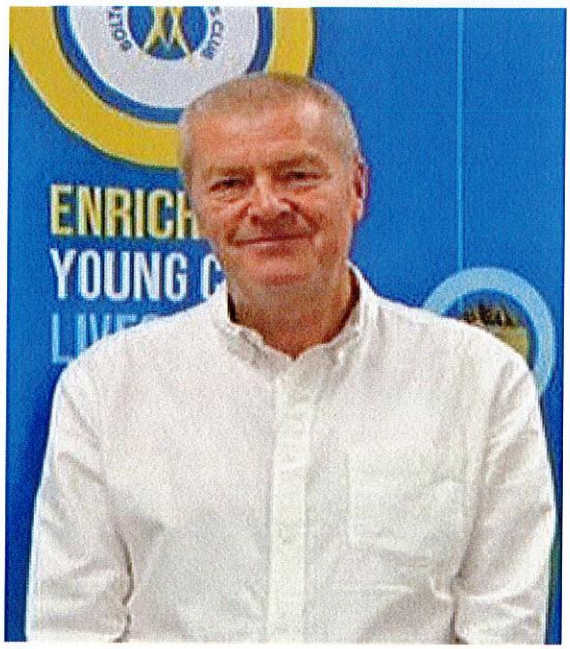
This has been in many ways one of the most exciting and equally challenging years in recent BLGC history, not least because this was our first post COVID year. It has been a year of continued resilience, challenge, growth and ambition, meeting the increasing complex needs of children, young people and families across Bolton.

As we started the year in April 2021, we were embarking on one of our biggest capital programmes since the build of our flagship town centre facility on Spa Road. A project in development for several years we were finally able to turn the dream in to a reality and to put a spade in the ground. In June 2021 we moved out and handed the building over to the contractors to start our ambitious refurbishment.

Despite the many challenges this presented over the year the team at BLGC have delivered outstanding services and opportunities, reaching those children and young people who need BLGC the most, particularly through our targeted youth services. The exponential growth in mental health needs across our youth population has meant that we've needed to significantly increase our offer, providing a range of low-level emotional wellbeing support through to crisis support. Much of this work is delivered in an innovative and collaborative approach, demonstrating the ability of BLGC as a valued system partner.

BLGC is not a single entity, but a family. We are proud and privileged to have the continued active support of many businesses and individuals. Most of whom will have experienced unprecedented challenges themselves in recent years yet continue to give their unwavering commitment to our town's children and young people. Our staff team, including the many volunteers who give of their time freely, are undoubtedly selfless, very skilled, talented and give 100% to every youngster that walks through our doors or who are impacted by our services.

As we look ahead, we are excited about the possibilities. In March 2022 we launched our new 5year strategic plan, which sets out the path for growth and transformation. As a charity we cannot stand still, sustainability requires forward thinking and creative solutions. In turn, a key part of our strategy will require us to develop new opportunities and initiatives that provide both outstanding quality services for children and young people, whilst generating an unrestricted income for the charity. In parallel we also plan a rebrand alongside a review of the structure of the charity, ensuring that we are fit for purpose, relevant, and ready for our next phase of growth.



Dave Singleton
Chair of the Trustee Board

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of section 162 of the Charities Act 2011 for the year ended 31 March 2022.

TRUSTEES' ANNUAL REPORT

The Trustees, who are also non-Executive Directors of the company, present their report together with the audited Financial Statements of the charity for the period ending 31st March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name:	Bolton Lads' and Girls' Club
Registered charity number:	1051292
Company (limited by guarantee) number:	03109525

As of 31st March 2022, the Club's Governance Structure consisted of the following:

President:	Helen Newlove, Baroness Newlove of Warrington
Vice Presidents:	Francis Lee, CBE Ross Warburton, MBE Michael Peers Chris Hayward Karen Griffiths
Chair of the Board of Trustees:	David Singleton
Company Secretary:	Debbie Sabini
Treasurer:	Stuart Stead
Trustees:	Wirinder Bhatiani Noel Sharpe Aris Matheiou Peter Vinden S Greenhalgh Dr A G Juhasz Kathryn Morley Debbie Sabini David Singleton Stuart Stead
Chief Executive Officer:	Karen D Edwards OBE
Registered address:	18 Spa Road, Bolton, BL1 4AG
Telephone:	01204 540100
Email:	info@blgc.co.uk
Website:	www.blgc.co.uk

Bankers:	**Auditors:**
National Westminster Bank Plc 24 Deansgate Bolton, BL1 1BN	SCCA Ltd 3 The Studios 320 Chorley Old Road Bolton, BL1 4JU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bolton Lads' and Girls' Club is a company limited by guarantee without share capital and was registered under the Companies Act 1985 on 3rd October 1995 with the registration number 03109525. The Club is also a registered charity, number 1051292, and was registered with the Charity Commission on 7th December 1995.

Governed by its Memorandum and Articles of Association dated 3rd October 1995, and as amended by special resolutions dated 23rd November 2004, 28th November 2006 and 24th November 2009, the management of the company's affairs is vested in the Board of Trustees (Co-Directors) about whom the Memorandum and Articles of Association state that the number of Trustees shall have no maximum and shall not be less than four.

In the event of the company winding-up, the present Trustees and those who have ceased to be a Trustee within one year of such an event have guaranteed the liabilities of the company to the sum not exceeding one pound each. Financial transactions with related parties are disclosed in note 18 to the financial statements and in accordance with paragraphs 227 and 228 of the SORP.

Public Benefit

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and this is detailed in the Objectives and Activities section of the Trustees' Annual Report.

Risk management

The Trustees operate a considered and thorough approach to identifying and managing the major risks to which the Charity is exposed. The risk register, which has been under regular review this year, is presented and reviewed annually (as a minimum) by the Trustee board; the CEO and Senior Leadership Team review the register quarterly and where a significant change in risk level or type has been identified, will escalate this to the Trustee board more frequently.

Subsidiary Company

The Club operates a wholly owned subsidiary company: B.L.G.C. Trading Company Limited for which at least one Trustee of Bolton Lads' and Girls' Club is a Director.

Induction of Trustees

The Club is steered and directed by a team of passionate, enthusiastic and skilled Trustees who bring many years of business acumen, expertise and social awareness to the Board and who represent the major stakeholders of the organisation.

When appointing new Trustees, the Board follows the Club's Trustee Recruitment and Induction Policy that is implemented by the Nominations Committee and is reviewed at least annually, consisting of the Chief Executive in conjunction with the President, Chair and Vice-Chair of the Club. The Nominations Committee meets at least once a year (usually June) or when otherwise deemed appropriate and assumes the following responsibilities:

- Consider Board structure
- Review the composition of the Board including the evaluation and balance of skills, knowledge and experience of Board members
- Give consideration to succession planning for Trustees
- Prepare a description of role, responsibility and capabilities required for a Board appointment

- Make recommendations to the Board concerning the standing for re-appointment of Trustees
- Identify potential candidates to be appointed as Trustees and make recommendations to the Board as the need may arise
- Determine and review succession plans for the Chair

Candidates will not be approached until a recommendation has been made to the committee, subsequently agreed by the Board and the appointment of a nominee to approach the potential candidate.

Potential new Trustees are then interviewed by the Chair and the Chief Executive and are provided with a Bolton Lads and Girls Club information pack and prior to appointment will attend at least one meeting of the Trustees. Following appointment, new Trustees are required to undertake an induction programme including role responsibilities and expectations, a Disclosure and Barring Service check, and undergo a structured introduction to Club services. Upon appointment to the Board, Trustees are expected to attend monthly Board meetings, for which papers are submitted a week prior to the date.

Leadership Team

The Charity Chief Executive, Karen D Edwards OBE, provides key strategic leadership to the Club and chairs the Senior Leadership Team meetings every month which provide the opportunity to strategically set goals, review progress against and identify actions that ensure objectives relating to policies, performance and practice, across all sections of the Club.

The Charities Leadership Team to the period ending 31st March 2022:

Sarah Randall	Head of Targeted Youth Service
Daniel Schofield	Head of Play Youth & Sport
Jackie Robinson	Head of Finance & Executive Support
Zoe Mitchell	Head of People & Culture
Kelly McFadden	Head of Fundraising & Communications
Alison Wood	Head of NCS & AP
Carly Mack	Head of Operations

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment which the trustees see fit. Investments are made where required to further the aims and objects of the charity.

OBJECTIVES AND ACTIVITIES

Purpose of Charity

Bolton Lads & Girls Club (BLGC) is an innovative, dynamic and progressive children and young people's charity based in the Bolton. Our mission is "to enable children and young people, especially those from disadvantaged backgrounds, to live happier, healthier and positive lives by providing somewhere to go that's safe and modern, something to do that is inspiring and engaging, and someone to talk to when they need it the most". Open seven days a week, 51 weeks of the year, we provide a vast array of opportunities to improve the lives of our 4,000 active members through universal open access play, youth and sport provision and bespoke targeted services. We operate across four sites, employ around 100 people and have the support and commitment of over 200 volunteers.

The Club (Bolton Lads' Club as it was then) was established in 1889 in Bark Street, Bolton, during a time of great industrial and social change, by two church leaders and three industrialists. This group of local leaders decided they needed to help improve the lives of children who were working in the mills. The Club was open every evening from 7- 9:30 and provided a place to wash and eat as well as a reading room, gymnasium and a games room, and offered football, cricket, swimming, harriers, chess club, lectures and wood turning. In June 1890 the Club was officially opened by the Bishop of Manchester, Dr. Moorhouse. In 1993 the Club officially adopted its new name of Bolton Lads & Girls Club and in 1995 became a company limited by guarantee and a registered charity.

In the early 1990s the Club had an increase in popularity and the services it provided, including after school provision and a mentoring programme, the first of its kind, and was fast out growing its home on Bark Street. The facility was an old mill and required extensive refurbishment. Backed by local philanthropists and business leaders the Club embarked on a huge challenge in 1998 to raise over £5m to build a new youth centre, a state-of-the art facility for Bolton's youngsters.

In 2002 we opened our Spa Road centre, a flagship facility that attracted interest from all across the UK, and from all sectors including central government. This move to Spa Road was the catalyst for significant growth and initiated the charity Onside Youth Zones who were set up by BLGC to replicate the Clubs successful model.

It's fair to say that the Club has become one of the key VCSE anchor institutions in the town, providing services and opportunities that meet the changing needs of the town's youngsters for over 130 years.

In July 2022 we re-open our main centre in the heart of Bolton following a major £2.5m investment programme. The lead up to the re-opening is a key time for the charity as we begin to develop our growth strategy for the future and define our key objectives. As part of the re-opening of the centre we will be re-launching the charity through a rebranding and a subtle re-naming exercise, positioning the charity ready for our plans for the future.

WE AIM FOR EXCELLENCE

WE AIM TO DELIVER THE HIGHEST STANDARDS OF SERVICE AND CONTINUOUSLY IMPROVE THROUGH ROBUST QUALITY ASSURANCE AND INNOVATION

WE ARE EMPOWERING

WE ENABLE PEOPLE TO BE THE BEST THEY CAN BE AND GO ABOVE AND BEYOND CONVENTIONAL LIMITS

OUR VALUES



WE HAVE FUN

IF YOU ENJOY WHAT YOU DO, YOU DO IT BETTER! WORK IS SERIOUS AND WE DO IT WITH A SMILE ON OUR FACE

WE CARE

GENUINE PEOPLE MAKE THE DIFFERENCE, YOU CAN'T PAY PEOPLE TO CARE

WE ARE DRIVEN

WE ARE FOCUSED, WE DON'T GIVE UP AND WE DO WHATEVER IT TAKES

Opportunities and Services for children and young people

The charity provides a vast array of opportunities and services for the children and young people of Bolton. These can be split into two main strands:

Universal Provision: Multi-site Play, Youth & Sport provision

This is the core work of the charity, available for all children and young people, but specifically those from disadvantaged backgrounds. Open access centre based recreational, sport and informal educational opportunities for large numbers of children and young people to try new activities, learn new skills, keep safe, make new friends and build trusting relationships with adults.



Junior Club: Play services for 8-12 year olds across 3 sites

Senior Club: Youth Service for 13-21(25 with additional needs) across 3 sites

Sport: Offering over 20 different sports across our centres aligned with our Try, Train, Team model.

Holiday Care schemes: providing crucial care for children during school holidays, especially those on free school meals (HAF)

Place Based Youth Work: Street work with young people not accessing any youth provision

Creative Arts: Music, Media, Arts, Dance, Drama to name but a few opportunities.

Employability: programmes that enable young people to access education, training and employment

National Citizen Service: Government funded programme supporting young people to develop their skills and engage in community / social action, each year over 500 Bolton school leavers take part through BLGC.

Young Leaders programme: developing the leaders of the future through development opportunities, youth voice and participation and volunteering work.

Football: Over 30 competitive teams, engaging as young as 5, developing pathways internally and externally for football development

Informal education: programmes that raise awareness and provide education for young people around health, wellbeing, education, work, relationships, substance misuse, domestic violence,

Food Bank and essential items supply: providing food, meals and essentials such as clothing, shoes, bedding etc for families struggling.



Targeted Youth Services
A range of specialist services providing a range of 1:1 and group services and interventions through a team of experience and qualified practitioners.

Mentoring Service
Description: 1-1 long term Mentoring programme for children and young people through holistic action plans and whole family approach. Sessions offered in school, in community spaces, over the phone and video calls.
Criteria: 8-18 years old for Children on Child Protection Plans, Edge of Care or Open to an Early Help Plan. Mentors are usually highly trained volunteers, and the work can last over 2 years.
Aim: To build self- confidence, self- esteem, and resilience through trusted relationship.

Family Support Service
Description: Short term family support offered to parents and families who want help in getting back on track to look after themselves and keep the whole family safe.
Criteria: Families who have an Early Help Plan and are open to support, advice and guidance.
Offer: Up to 12 sessions, with the aim of supporting parents and families with identified needs, to increase their knowledge, skills, confidence, and ability. Support could be around finances, physical/mental health & wellbeing, employment, housing, behaviour, structures and routines, or general family dynamics/relationships. Focus and build on strengths.

Aspirations Mentoring Programme:
Description: 1-1 long term Mentoring programme for Looked After children building aspirations through action plans focusing on improving engagement/focus in education/learning. Sessions offered in school, in community spaces, over the phone and video calls. Mentors are usually volunteers. Relationship can last 2 years or more.
Criteria: 8-18 years old Children who are Looked After by Bolton and settled in Bolton or long-term placements in Bolton.
Aim: To build self-worth and aspirations for their future via building self-confidence, self-esteem, and resilience and create links and pathways through to school, college and higher education.

Independent Visitor Scheme:
Description: A commissioned service through Bolton Council, providing long term befriending for children and young people who need to build trust with someone outside the care system and need a consistent trusted adult to advise and guide them. IVs are volunteers.
Criteria: Open to children who are Looked After by Bolton MBC only. 8- 18 years old.
Aim: To help build self-esteem and self-confidence through relationship building.

Young Carers Service
Description: A commissioned service through Bolton Council and Bolton CCG supporting young carers who reside in Bolton or go to school in Bolton who need more targeted support outside of universal provision.
Criteria 8-18 years old.
Offer includes: Medium term support through action plans focusing on wellbeing, advocacy, building resilience. Sessions offer in school, in community spaces, over the phone and video calls.
Whole family approach – including signposting and ensuring the right services are involved for a holistic solution towards supporting young carers. 1-1 Mental Health & Wellbeing support for 8–12-year-olds only. 1-1 goal based sessions offer in school, in community spaces, over the phone and video calls. Group sessions aim to build connections, peer support, independence skills, empower and give young carers a collective Voice.

Thrive Wellbeing Service
Description: Service for young people who require support for low level mental health concerns such as anxiety and low mood.
Criteria 11-18 years old. Young people should not be currently accessing CAMHS or a counsellor
Offer: 1-1 sessions on mental health and wellbeing, using goal-based approach, young person led. Regularly reviewed and up to 12 sessions. Sessions offer in school, in community spaces, over the phone and video calls.

Childrens Bereavement Service
Description: Listening support service for children and young people who have experienced a death or loss of someone significant and are struggling to cope with their emotions surrounding their grief. Advice and signposting can be given to young people, families, school, and other professionals to aid the conversation around bereavement.
Criteria: 8-18 years old. Ideally the bereavement is at least 6 months ago.
Offer: Advice and signposting. 1-1 listening support sessions, age related, and young person led. Up to 12 sessions and reviewed regularly. Sessions offered in school, in community spaces, over the phone and video calls.

Children's Counselling Service
The counselling service would receive referrals for young people aged 11-19 (25) living in Bolton or on roll at a Bolton school. The service will provide talking therapy based on CBT, that allows young people to discuss their problems and any difficult feelings they encounter in a safe, confidential environment. For those young people where verbalising may be challenging the use of Play and/or Art therapy interventions could be used. The service supports young people experiencing:

- Anxiety
- Depression
- Anger
- Difficult life experiences
- Panic attacks
- Struggling to cope
- Low self-esteem
- Hearing voices
- Unwanted thoughts
- Post-traumatic stress disorder

Diverse Voices
Description: Service for Black, Asian, minority ethnic and refugee (BAMER) children and young people who need additional support around health and wellbeing, education and learning and having their voice heard.
Criteria 11- 18-year-olds from BAMER communities in Bolton.
Offer:1-1 sessions for young people using action plans to work towards agreed goals. Sessions offer in school, in community spaces, over the phone and video calls.

Teams Around the School Pilot
Description: multi-disciplinary approach providing support to young people/families in participating primary and secondary schools at an Early Help level to improve emotional health and wellbeing. Partners include Social Care, CAMHS and Fortalice.
Criteria: Pilot schools in primary and secondary schools all ages.
Offer: 1-1 sessions on emotional health and wellbeing, using goal-based approach, young person led. Regularly reviewed and up to 12 sessions. Sessions offered in school, in community spaces, over the phone and video calls.

Safezones

Description: Commissioned by The Childrens Society, from Penine Care, this is a step down brief intervention service for young people who have experienced a mental health crisis with Rapid Response Teams (RRT), A&E, CAMHS. Part of the Greater Manchester Mental Health Crisis Care Pathway to improve the services young people receive who have experienced a mental health crisis. There are 4 Safezone spaces across GM, BLGC is one of them.

Criteria: 8-18 years old referral can only be made through RRT, All Age Mental Health Services and CAMHS.

Offer: 1-1 sessions on coping strategies and agreed goal-based outcomes with young person within a 6 week timeframe. Sessions offered in Safezone settings or over the phone or video calls.

Mentally Healthy Schools Team

New initiative for 2022 in Bolton, BLGC will be the VCSE delivery partner as part of the rollout of the MHST programme.

Alternative Education

Providing out of school support for young people at risk of exclusion from mainstream education.

Reach

BLGC has an active membership of over 4,000 children and young people. During 2022/23 we expect to reach at least 1,200 individual children and young people each week.



Partnerships
Collaboration, alliances and partnerships are key to our work, and we enjoy positive effective relationship with a range of local, regional and national organisations.

Facilities and Assets

Spa Road Hub: Our main centre is in the town centre on Spa Road (currently undergoing £2.5m refurb programme). Located over three floors it is a state of the art facility demonstrating the value placed on young people. The facility boasts:

- Reception and greeting area
- Indoor climbing wall
- Multi Media Studio
- Sound recording studio
- Green Room
- Indoor sports hall comprising 3x badminton courts/ 1 x basketball court
- Boxing Gym
- Fitness Gym
- Dance Studio
- Recreation area
- Café and seating area
- Arts & Crafts studio
- Gaming Zone
- SafeZone room
- Mentoring meeting rooms
- Outside 3G Astro pitch
- Training and development Room
- Project rooms
- Changing and shower facilities
- Office space for 40 staff



LOOKING AHEAD

Strategic Plan 2022/27

Our Ambition
Over the next five years we will increase the number of children and families we reach annually to achieve:

BETTER opportunities and outcomes
for **MORE** children and young people across Bolton

To create better opportunities and outcomes for more Bolton children and young people we need to be strategically focussed and have absolute clarity on how we will achieve our ambition. We're committing to **three strategic goals** that will help us do just that, we will work with children, young people, and their families through a range of Universal provision and Targeted Services to achieve:

1. **Improved Physical, Emotional and Mental Wellbeing**

Providing opportunities for children and young people to take part in stimulating and inspiring opportunities and activities that improve the physical, emotional and mental wellbeing will underpin our curriculum model through our universal open access provision programmes. Our provision will transform young lives through sport and physical activity, emotional health and wellbeing services and bespoke non-clinical mental health provision.

2. **Stronger and resilient children and young people**

We want Children and young people to thrive with the love and support of their families and carers. But sometimes they come up against challenges or adverse experiences that makes this difficult. Through our broad provision and by working with external partners we will support them to overcome these challenges and help families build on their strengths.

3. **Increased confidence and aspirations for a positive future**

We want young people to have the best chances early in life in order for them to achieve their full potential in later life. It can be hard for some to access the right support to get them started and many experience setbacks which they struggle to move on from. We will provide a range of opportunities and programmes that help them deal with what can be a challenging transition to adulthood, paying particular focus on those with additional needs and care leavers.

Our strategic plan is underpinned by the following principles:

1. **Delivering Outstanding Services through our Children and Young Peoples Plan**
2. **Having the best people through our People & Culture Plan**
3. **Growing our Strategic Partnerships through our Growth & Transformation Plan**

A number of key themes and actions create the annual plans, and the Leadership Team jointly hold responsibility for implementation and delivery. A review process takes place monthly with a quarterly update report to the Trustees.

FINANCIAL REVIEW

Financial Summary

A summary of the income and expenditure is as follows:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Total incoming resources	**1,478,530**	**1,339,036**	**2,828,566**	2,760,085
Total resources expended	**(1,259,425)**	**(1,124,661)**	**(2,384,086)**	(1,964,483)
Gains on investments	**3,357**	**-**	**3,357**	7,723
Net movement in funds for the period	**233,462**	**214,376**	**447,838**	803,325

Trading Subsidiary and Consolidation

The results of the trading subsidiary are shown in note 3 to the financial statements.

Reserves Policy

The Board of Trustees has established a reserves policy which appropriately reflects the risks to which the Charity is exposed. In compliance with such policy, it will review regularly both the sum it wishes to hold in unrestricted reserves and the basis for that figure. The reserves policy considers ongoing fixed costs, excludes variable costs and does not consider expenditure which is linked to restricted projects and therefore covered by restricted funds. The Board has established a policy whereby the unrestricted funds not committed or invested in fixed assets or designated for a specific purpose ("the free reserves") held by the Charity should be a minimum of 6 months of the resources expended on core activities, which equates to approximately £800,000. At this level, the management committee feels that they would be able to continue the current core activities of the charity in the event of a significant drop in funding or other significant issue. This period would allow the Board to consider how the funding would be replaced or the activities changed.

The total funds at 31st March 2022 amounted to £8,367,210 of which £5,102,224 was restricted by the donors in their future use; a further £1,565,153 was invested in fixed assets for the use of the charity and £705,582 has been designated by the Board for specific projects. This leaves a balance of free reserves of £792,868. The Board will continue with their efforts to maintain the level of unrestricted funds at a minimum of 6 months core activity expenditure.

Going concern

The Financial Statements are prepared on a going concern basis. The ongoing impact of the pandemic has required the Charity to reassess its financial position and the ability to continue to operate as a going concern. After careful analysis of the Charity's income, expenditure and unrestricted reserves, the Trustees' are confident in the Charity's ability to continue as a going concern. Decisions were implemented early in the period to react to any potential drop in funds during 2021/22 and in consideration of a reduced workload across some organisational functions, as well as uncertainty around securing new income streams. The Trustees are pleased that this bold but critical move had a positive impact on the financial health of the Charity whilst allowing us to continue to deliver critical support and services for children, young people and families. The Charity's 2021/22

budget has been established in consideration of the ongoing impact of the pandemics (as far as possible), which provides supporting evidence on the going concern assessment.

Pay policy

The Trustees consider the board of Directors, who are the Charity's Trustees, and senior employees (CEO and Senior Leadership Team) comprise the Key Management Personnel of the Charity. This group is in charge of directing, controlling, running and operating the Charity on a day-to-day basis. All Directors (Trustees) give of their time freely and no Director received remuneration in the year. The remuneration of the full staff team is reviewed annually by the Leadership Team, CEO and the Board of Trustees, if financial resources allow, generally increased in accordance with average earnings. Due to the uncertainty created by the Pandemic, no increase was awarded in the period.

Principal Funding Sources

The total incoming resources for the year 2021/22 amounted to £2,828,566 and are identified in the following income split:

Charitable Activity	62%
Fundraising & Events	37%
Room & Facilities Hire	1%
Trading Company	0%
Other Income including Voluntary, and Investments	0%

Financial Instruments

Details of the charity's financial risk management objectives and policies are included in note 22 to the financial statements.

TRUSTEES' RESPONSIBILITIES

The charity's Trustees (who are also Directors of Bolton Lads' and Girls' Club for the purposes of company law) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity's Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware.

The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Compliance with Accounting Standards

The Trustees confirm that the accounts comply with current statutory requirements, the requirements of the Charity's governing document and the requirements of the Charities SORP. In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Auditors

SCCA have indicated their willingness to continue in office and a resolution proposing their reappointment will be put to a Trustee meeting in early 2022. The Trustees report was approved on 22nd November 2022 at a meeting of the Trustee Board and was signed on behalf of the Trustees by:



D SINGLETON
Chair of Trustees

Independent Auditor's report to the Members of Bolton Lads' and Girls Club

Opinion

We have audited the financial statements of Bolton Lads' and Girls' Club (the 'charitable company') and its subsidiary ('the group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities (incorporating the Income and Expenditure account), the Consolidated and Charity Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's report to the Members of Bolton Lads' and Girls Club

Responsibilities of trustees (Continued)

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, to detect material misstatements in respect of irregularities, including fraud and error and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR) and Anti-fraud, bribery and corruption legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management, including estimates and judgments. Our audit procedures to respond to these risks included enquiries of management, and the Finance and Trustee Committees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Robert Stafford BA (Hons) FCA (Senior Statutory Auditor)
For and on behalf of:
SCCA Limited
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
3 The Studios
320 Chorley Old Road
Bolton
BL1 4JU

22nd November 2022

Consolidated Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For the year ended 31 March 2022

	Notes	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021 As restated
INCOME		**£**	**£**	**£**	£
Income from donations and legacies	4	**464,241**	**-**	**464,241**	558,572
Other trading income					
- Room & facilities hire		**21,526**	**-**	**21,526**	4,864
- Fundraising events		**453,619**	**602,166**	**1,055,785**	861,093
- Catering		**-**	**-**	**-**	3,030
Investment income	5	**3,505**	**-**	**3,505**	4,413
Income from charitable activities					
- Targeted Youth Service		**511,145**	**487,429**	**998,574**	979,405
- Operations (Play, Youth & Sport)		**35,493**	**249,442**	**284,935**	191,963
Other income					
- Government grants		**-**	**-**	**-**	157,015
Total income and endowments		**1,489,530**	**1,339,037**	**2,828,566**	2,760,085
EXPENDITURE					
Expenditure on raising funds					
- Fundraising	12	**289,467**	**-**	**289,467**	206,295
Expenditure on charitable activities					
- Targeted Youth Service	12	**393,372**	**652,570**	**1,045,942**	971,777
- Operations (Play, Youth & Sport)	12	**461,146**	**257,640**	**718,786**	540,966
- Depreciation - charity		**106,740**	**241,450**	**321,190**	235,203
- *Governance costs*	12	**8,700**	**-**	**8,700**	10,242
Total expenditure		**1,259,425**	**1,124,660**	**2,348,086**	1,964,483
Net income (expenditure) and net movement in funds before gains and losses on investments		**230,105**	**214,337**	**444,481**	795,602
Gains/(losses) on revaluations and disposals of investments					
Unrealised gains / (losses) on investment assets	14	**3,357**	**-**	**3,357**	7,723
Net movement in funds	6	**233,462**	**214,377**	**447,838**	803,325
Total funds brought forward					
As previously reported		**2,914,141**	**5,005,231**	**7,919,372**	7,116,047
Prior year adjustment	11	**(84,000)**	**84,000**	**-**	-
As Restated		**2,830,141**	**5,089,607**	**7,919,372**	7,116,047
Total funds carried forward	22	**3,063,306**	**5,303,607**	**8,367,210**	7,919,372

Consolidated and Charity Balance Sheets
As at 31 March 2022

Company number: **03109525**
Charity number: **1051292**

	Notes	Group 2022	Group 2021 As restated	Charity 2022	Charity 2021 As restated
Fixed assets		**£**	£	**£**	£
Tangible assets	13	**6,667,377**	5,179,931	**6,667,377**	5,165,677
Investments	14	**43,338**	39,981	**43,340**	39,983
		6,710,715	5,219,912	**6,710,717**	5,205,660
Current assets					
Stocks	15	**-**	-	**-**	-
Debtors	16	**68,216**	247,846	**68,216**	356,251
Cash at bank and in hand		**2,023,282**	3,125,480	**2,023,282**	3,017,363
		2,091,498	3,373,326	**2,091,498**	3,373,614
Creditors: amounts falling due within one year	17	**(435,003)**	(673,866)	**(435,005)**	(672,117)
Net current assets		**1,656,495**	2,699,460	**1,656,493**	2,701,497
Total assets less current liabilities		**8,367,210**	7,919,372	**8,367,210**	7,907,157
Represented by:					
Unrestricted income funds	22				
- Designated funds		**705,582**	1,475,000	**705,582**	1,475,000
- Funds retained within non-charitable subsidiary		**-**	12,215	**-**	-
- General funds		**2,358,021**	1,426,926	**2,358,021**	1,426,926
Total unrestricted funds		**3,063,603**	2,914,141	**3,063,603**	2,817,926
Restricted income funds	22	**5,303,607**	5,005,231	**5,303,607**	5,089,231
Total charity funds	23	**8,367,210**	7,919,372	**8,367,210**	7,907,157

The financial statements on pages 16 to 29 were approved and authorised for issue by the Board of Trustees and signed on its behalf by:



D Singleton
Chairman

22nd November 2022

Consolidated Statement of Cash Flows
For the year ended 31 March 2022

	Notes	2022	2021 As restated
		£	£
Cash flow from operating activities	24	**733,259**	977,996
Cash flow from investing activities			
Investment income received		**3,505**	4,143
Receipts from sale of tangible fixed assets		**702**	250
Payments to acquire tangible fixed assets		**(1,839,664)**	(44,164)
		(1,835,457)	(39,771)
Increase (decrease) in cash and cash equivalents		**(1,102,198)**	938,225
Cash and cash equivalents at 1 April 2021		**3,125,480**	2,187,225
Cash and cash equivalents at 31 March 2022		**2,023,282**	3,125,480
Cash and cash equivalents consist of:			
Cash at bank and in hand		**2,023,282**	3,125,480

Notes to the Financial Statements
For the year ended 31 March 2022

1 Statuatory Information

Bolton Lads & Girls Club is a registered charity and a company limited by guarantee in the United Kingdom. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 4 of these financial statements. The charity's operations and principal activities are the provision of youth services through the operation of its youth centre.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

2 Accounting policies

Basis of preparation

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The accounts are prepared in sterling, which is the functional currency of the charity. The accounts have been prepared under the historical cost convention.

Consolidation

These financial statements consolidate the results of the charity and its wholly owned subsidiary, B.L.G.C. Trading Company Limited on a line by line basis. All intra-group transactions are eliminated on consolidation. A separate Statement of Financial Activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408(3) of the Companies Act 2006.

Income recognition

Income is recognised on a receivable basis and is reported gross of related expenditure. Income is recognised when the charity has entitlement to the funds, any performance conditions have been met or are fully within the control of the charity, it is probable that the income will be received, and the amount can be measured reliably.

Grants are generally recognised on receipt, or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. Grant income received or invoiced in the period which relates to a performance related condition fulfilled in a later period is deferred to that later period. A grant that specifies performance conditions is recognised in income when the performance conditions are met.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

Income from other fundraising activities is recognised once the event has taken place and monies have been received.

Donations are recognised once the charity has been notified of the gift, unless conditions require the deferral of the amount.

Legacies are recognised when the amount has been established with reasonable certainty.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes VAT which cannot be fully recovered, as the charity is not registered for VAT purposes, and is reported as part of the expenditure to which it relates. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

- Expenditure on raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and service for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs comprise all costs involving the accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit and legal fees together with an apportionment of overheads and support costs.
- All costs are allocated between the expenditure categories in the Statement of Financial Activities on a basis to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. Floor area or estimated usage as set out in Note 10 to the financial statements.

Fixed asset investments

Investments are stated at market value, as at the balance sheet date. The Statement of Financial Activities includes the net gains or losses arising on revaluation and disposals throughout the year.

The investments are held as a reserve fund and are not available for funding general overheads.

Notes to the Financial Statements (continued)
For the year ended 31 March 2022

2 Accounting policies (continued)

Fixed asset investments

Investments are stated at market value, as at the balance sheet date. The Statement of Financial Activities includes the net gains or losses arising on revaluation and disposals throughout the year.

The investments are held as a reserve fund and are not available for funding general overheads.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Computer equipment, equipment, and furniture and fittings purchases costing more than £500 have been capitalised and included at cost on the Balance Sheet as Tangible Fixed Assets. Any related grants are shown as restricted fixed asset funds which fund future depreciation of the assets.

Where parts of an item of tangible fixed assets have different useful lives, they are accounted for as separate items of tangible fixed assets, for example land is treated separately from buildings.

The charity assesses at each reporting date whether tangible fixed assets are impaired.

Fixed assets are depreciated so as to write off cost or valuation, less anticipated residual value, over their anticipated useful lives, subject to annual review, as follows:

Long leasehold property	2 to 4%	Straight line
Motor vehicles	25%	Reducing balance
Equipment, furniture and fittings	10 to 20%	Reducing balance
Computer equipment	20%	Straight line

Depreciation methods, useful lives and residual values are reviewed if there is an indication of a significant change since the last annual reporting date.

Residual value is based on prices prevailing at the date of acquisition or subsequent valuation. Where, because of high estimated residual value, depreciation is immaterial, no depreciation is charged but an annual review for impairment is performed. Both residual values and useful lives are reviewed and adjusted, if appropriate, at each financial year end.

The carrying amounts of the charity's assets are reviewed for impairment when events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. If any such indication exists, the asset's recoverable amount is estimated.

Operating leases

Operating lease rentals are charged to the statement of financial activities as they are incurred.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Pension costs

The charity makes contributions to a superannuation scheme providing benefits for certain employees additional to those normally provided by the state. The pension cost charge represents contributions payable by the company to the superannuation fund in respect of the year.

The charity also makes contributions to a defined contribution group personal pension plan providing benefits for certain employees. The pension cost charge represents contributions payable by the company to the fund in respect of the year.

Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and for this reason they continue to adopt the going concern basis in preparing the annual financial statements.

Fund

Unrestricted funds comprise accumulated surpluses and deficits that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements. The fixed asset fund balance represents future depreciation of assets originally purchased using restricted funds and which the donor specified must be retained.

Notes to the Financial Statements (continued)
For the year ended 31 March 2022

2 Accounting policies (continued)

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and for this reason they continue to adopt the going concern basis in preparing the annual financial statements.

3 Commercial trading operations

The wholly owned trading subsidiary, B.L.G.C. Trading Company Limited, operates the coffee bar and catering facilities. A summary of the trading results is shown below:

Summary profit and loss account	**2022**	2021
	£	£
Turnover	**-**	3,030
Cost of sales	**(14,254)**	(4,458)
Administrative expenses	**-**	(1,503)
Donation to parent company	**-**	-
Loan waiver	**2,037**	12,241
Interest payable and similar charges	**-**	(1,480)
Interest receivable and similar income	**-**	1
Tax on profit on ordinary activities	**-**	-
(Loss) / profit for the year	**(12,217)**	7,831

The assets and liabilities of the subsidiary were:	**2022**	2021
	£	£
Fixed assets	**-**	14,254
Current assets	**-**	108,117
Creditors: amounts falling due within one year	**-**	(1,748)
Creditors: amounts falling due after more than one year	**-**	(108,405)
Provisions for liabilities: Deferred tax	**-**	-
Net assets	**-**	12,218

4 Donations and Legacies	**Unrestricted Funds 2022**	**Restricted Funds 2022**	**Total Funds 2022**	Total Funds 2021
	£	**£**	**£**	£
Donations	**316,241**	**-**	**316,241**	8,572
Donated services and facilities	**148,000**	**-**	**148,000**	550,000
	464,241	**-**	**464,241**	558,572

5 Investment income	**Unrestricted Funds 2022**	Restricted Funds 2021	**Total Funds 2022**	Total Funds 2021
	£	£	**£**	£
Listed UK investments	**1,185**	-	**1,185**	1,507
Bank interest receivable	**2,320**	**-**	**2,320**	2,620
	3,505	-	**3,505**	4,143

Notes to the Financial Statements (continued)
For the year ended 31 March 2022

6 Net movement in funds

	Unrestricted Funds 2022 £	Restricted Funds 2021 £	Total Funds 2022 £	Total Funds 2021 £
Depreciation of tangible fixed assets	**287,991**	236,789	**287,991**	235,203
Auditor's remuneration - Audit services	**8,700**	10,242	**8,700**	10,242
Auditor's remuneration - Other services	**-**	-	-	-
Loss (profit) on disposal of fixed assets	**14,005**	(250)	-	(250)

7 Analysis of staff costs

	2022 £	2021 £
Salaries and wages	**1,347,273**	1,191,165
Social security costs	**107,817**	95,766
Pension costs	**50,502**	48,509
	1,505,592	1,335,440

The average monthly number of employees, analysed by function, were:

	2022 Full time number	2022 Part time number	2021 Full time number	2021 Part time number
Fundraising events	**3**	**3**	3	-
Mentoring	**14**	**3**	14	2
Outreach & Detached	**-**	**-**	-	5
Youth Club	**3**	**23**	5	18
Sports Development	**1**	**9**	-	9
Targeted Projects	**4**	**-**	5	5
Management & Finance	**11**	**1**	3	-
Grants & Trust	**-**	**-**	1	1
	36	**39**	31	40

The emoluments of one member of staff, including benefits in kind, are within the range of £80,000 to £99,999 not including retirement benefits which are accruing under a defined benefits scheme.

The charity considers its key management personnel comprise the trustees and the chief executive officer.

8 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

9 Pension costs

The assets of the Charity's superannuation scheme are held by the Teachers Pension Agency. The pension cost charge represents contributions made by the charity to the scheme and amounted to £19,323 (2021 - £19,323). The total number of employees accruing retirement benefits under the superannuation scheme during the year was 1 (2021 - 1).

The Charity has two group personal pension plans.

The assets of the first plan are held by Scottish Widows. The pension cost charge represents contributions made by the charity to the scheme and amounted to £9,801 (2021 - £5,426). The total number of employees accruing retirement benefits under the superannuation scheme during the year was 10 (2021 - 7).

The assets of the second scheme are invested with Peoples Pensions. The pension cost charge represents the contributions made by the charity to the scheme amounted to £22,423 (2021 - £23,818). The total number of employees accruing retirement benefits under the superannuation scheme during the year was 36 (2021 - 41).

10 Trustees' remuneration

No trustee received any remuneration from the charity during the year.
No out of pocket expenses were reimbursed to any trustee in either the current year or the previous period.

11 Prior year adjustment

Income of £84,000 received in the year ended 31 March 2021 was incorrectly identified as unrestricted funds. The income was restricted for purposes of the refurbishment at Spa Road.

Notes to the financial statements (continued)
For the year ended 31 March 2022

12 Total resources expended

	Basis of allocation	Fundraising £	Targeted Youth Service £	Operations (Play, Youth & Sport) £	Governance £	2022 Total £	2021 Total £
Costs directly allocated to activities							
Staff costs	Direct	129,757	619,580	348,480	-	**1,097,817**	1,025,299
Fundraising	Direct	114,851	-	-	-	**114,851**	2,900
Club activities	Direct	-	54,981	52,122	-	**107,103**	100,882
Audit fees	Direct	-	-	-	8,700	**8,700**	10,242
B.L.G.C. Trading Company Ltd							
- purchases	Direct	-	-	-	-	**-**	2,872
- equipment & repairs	Direct	-	-	-	-	**-**	-
- depreciation	Direct	-	-	-	-	**-**	1,586
- sundry expenses	Direct	-	-	-	-	**-**	
Support costs allocated to activities							
Staff costs - management, finance & support services	Staff time	16,239	178,627	129,910	-	**324,776**	265,976
Staff costs - maintenance & cleaning	Staff time	3,862	42,480	30,894	-	**77,236**	44,165
Activity based overheads							
Travel	Usage	269	2,961	2,153	-	**5,383**	-
Minibus costs	Usage	275	3,026	2,201	-	**5,502**	8,648
Staff and volunteer training	Usage	549	6,039	4,392	-	**10,980**	28,775
Hospitality	Usage	119	1,306	950	-	**2,374**	1,446
Telephone	Usage	1,338	14,714	10,701	-	**26,752**	20,435
Printing, stationery, copier & maintenance	Usage	3,601	39,610	28,808	-	**72,019**	47,678
Marketing	Usage	2,213	24,344	17,704	-	**44,261**	2,339
Postage	Usage	119	1,309	952	-	**2,380**	1,304
Fixed overheads							
Insurance	Usage	3,829	13,402	21,061	-	**38,292**	35,355
Gas & electricity	Usage	2,342	8,197	12,881	-	**23,420**	41,981
Repairs, renewals, maintenance & cleaning	Usage	4,398	15,394	24,191	-	**43,983**	51,115
Rent, rates & water	Usage	1,950	6,823	10,772	-	**19,495**	22,270
Professional fees	Usage	2,357	8,248	12,962	-	**23,567**	14,301
Loss (profit) on disposal of fixed assets	Usage	1,401	4,902	7,703	-	**14,005**	(250)
		289,467	1,045,942	718,786	8,700	**2,062,896**	1,729,280

Notes to the Financial Statements (continued)
For the year ended 31 March 2022

13 Tangible fixed assets - Group

	Long leasehold land & buildings	Motor vehicles	Equipment, furniture & fittings	Total
Cost	£	£	£	£
At 1 April 2021	7,489,790	44,904	960,108	8,494,802
Additions	1,672,449	-	150,892	1,823,341
Disposals	-	(17,864)	(83,734)	(101,598)
At 31 March 2022	**9,162,239**	**27,040**	**1,027,266**	**10,216,545**
Depreciation				
At 1 April 2021	2,451,183	41,746	821,942	3,314,871
Charge for the year	228,550	677	91,963	321,180
Disposals	-	(17,413)	(69,480)	(86,893)
At 31 March 2022	**2,679,733**	**25,010**	**844,425**	**3,549,168**
Net book value				
At 31 March 2022	**6,482,506**	**2,030**	**182,841**	**6,667,377**
At 31 March 2021	5,038,607	3,158	138,166	5,179,931

Tangible fixed assets - Charity

	Long leasehold land & buildings	Motor vehicles	Equipment, furniture & fittings	Total
Cost	£	£	£	£
At 1 April 2021	7,489,790	44,904	876,374	8,494,802
Additions	1,672,449	-	150,892	1,839,664
Disposals	-	(17,864)	-	(17,864)
At 31 March 2022	**9,162,239**	**27,040**	**1,027,266**	**10,216,545**
Depreciation				
At 1 April 2021	2,451,183	41,746	752,462	3,245,391
Charge for the year	228,550	677	91,963	321,190
Disposals	-	(17,413)	-	(17,413)
At 31 March 2022	**2,679,733**	**25,010**	**844,425**	**3,549,168**
Net book value				
At 31 March 2022	**6,482,506**	**2,030**	**182,841**	**6,667,377**
At 31 March 2021	5,038,607	3,158	123,912	5,165,677

14 Fixed asset investments

	Shares in subsidiary undertakings	UK quoted investments	Total
Cost or market value	£	£	£
At 1 April 2021	**2**	**39,981**	**39,983**
Increase (Decrease) in market value	**-**	**3,357**	**3,357**
At 31 March 2022	**2**	**43,338**	**43,340**

Summary of investments	Group		Charity	
	2022	2021	**2022**	2021
UK quoted investments at market value	**£**	£	**£**	£
M & G Charifund	**24,959**	23,264	**24,959**	23,264
Charities Official Investment Fund	**18,379**	16,717	**18,379**	16,717
	43,338	39,981	**43,338**	39,981

Notes to the Financial Statements (continued)
For the year ended 31 March 2022

Shares in subsidiary undertakings
The company owns 100% of the issued share capital of £1 Ordinary shares in B.L.G.C. Trading Company Limited, a company registered in England and Wales. A summary of the results of this company is given in note 3 to the financial statements.

15 Stocks

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	**£**	£
Goods for resale	**-**	-	**-**	-

16 Debtors

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	**£**	£
Amounts owed by group undertakings	**-**	-	**-**	108,405
Prepayments	**16,323**	167,498	**16,323**	167,498
Rent bond	**2,500**	-	**2,500**	-
Accrued income	**49,393**	80,348	**49,393**	80,348
	68,216	247,846	**68,216**	356,251

Amounts owed by group undertakings represents a loan to the trading subsidiary, B.L.G.C. Trading Company Limited.

The Board determined at a meeting on 26 August 2014 that the loan should be extended for a further 10 years from that date. Interest is payable at 1% over base rate. This has now been written off in the year.

Included within the above are the following amounts falling due after more than one year:

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	**£**	£
Amounts owed by group undertakings	**-**	-	**-**	108,405

17 Creditors: Amounts falling due within one year

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	**£**	£
Trade creditors	**30,571**	34,930	**30,571**	34,928
Taxation and social security	**24,939**	26,226	**24,939**	25,918
Other creditors	**9,236**	6,017	**9,236**	6,017
Accruals	**55,567**	43,391	**55,567**	41,952
Deferred income (note 18)	**314,690**	563,302	**314,690**	563,302
	435,003	673,866	**435,003**	672,117

18 Deferred income

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	**£**	£
Deferred income brought forward	**563,302**	563,302	**563,302**	489,631
Released in the year	**(563,302)**	(489,631)	**(563,302)**	(489,631)
Deferred in the year	**314,690**	563,302	**314,690**	563,302
	314,690	563,302	**314,690**	563,302

19 Leasing Commitments

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	**£**	£
Within 1 year	**9,167**	-	**9,167**	-
Within 1 and 5 years	**30,833**	-	**30,833**	-
Over 5 years	**-**	-	**-**	-
	40,000	-	**40,000**	

20 Capital commitments

At the 31 March 2022 the charity had committed a further £844,203 to complete the refurbishment work at 18 Spa Road Bolton, BL1 4AG. The property re opened to the public for use in September 2022.

21 Ultimate control

The company was controlled by the Board of Trustees throughout the year under review.

Notes to the Financial Statements (continued)
For the year ended 31 March 2022

22 Movement in funds	Balance at			Balance at
Group and Charity	**1 April 2021**			**31 March 2022**
Restricted funds:	**As restated**	**Income**	**Expenditure**	
Grants receivable	**£**	**£**	**£**	**£**
Grants received in respect of Operations (Play, Youth & Sport)				
-Ironmongers	7,611	-	(6,343)	1,269
- Alchemy Foundation	500	-	(500)	-
- BBC Children In Need	-	35,208	(15,125)	20,083
- Bolton CVS	24,256	-	(24,256)	-
- Bradshaw Gass	200	1,200	(200)	1,200
- Evan Cornish	6,667	-	(6,667)	-
-Fort Foundation	-	500	(500)	-
- GMCVO	5,000	-	(5,000)	-
- Lee Bakrigian Family Trust	250	-	(250)	-
- Middlesex Sports	2,000	-	(2,000)	-
- Onside Youth Zones	-	52,988	(52,988)	-
- The Grace Trust	1,500	-	(1,500)	-
- UK Youth	-	11,410	(11,410)	-
- Westhoughton Town Council	-	13,842	(13,842)	-
- Bailey Thomas	-	5,000	-	5,000
- Bolton Together	-	64,448	(64,448)	-
- British Science Week	-	500	(500)	-
- Edith Mary Clark Foundation	-	1,000	-	1,000
- Frognall Trust	-	1,000	(333)	667
- George Bairstow	-	1,000	(1,000)	-
- John Hornlman CT	-	3,000	(3,000)	-
- Lord Levenhulme	-	2,000	-	2,000
- National Lottery Awards for All	-	9,964	(9,964)	-
- Onward Community Fund	-	2,000	(333)	1,667
- Ragdoll	-	13,000	(9,333)	3,667
- Sport England	-	9,400	(7,833)	1,567
- Tesco Community Fund - Groundwork	-	1,000	(333)	667
- The Manchester Guardian Society CT	-	1,000	-	1,000
- Youth Voice	-	19,982	(19,982)	-
Grants received in respect of Targeted Youth Service				
- BBC Children In Need	-	37,941	(37,941)	-
- Bolton CCG	45,051	172,000	(127,560)	89,491
- 29th May 1961 Charitable Trust	1,250	-	(1,250)	-
- Swire Charitable Trust	10,000	-	(10,000)	-
- Bolton Together	7,500	21,500	(21,500)	7,500
- GMCVO	-	10,102	(10,102)	-
- David Brooke Charitable Trust	-	3,200	(2,600)	600
- Lord Leverhulme	2,000	-	-	2,000
- Marsh Christian	550	-	(550)	-
- Sir James & Lady Scott Trust	5,766	-	(5,766)	-
- Sir Jules Thorn	1,250	-	(1,250)	-
- Skelton Charity	1,167	-	(1,167)	-
- Steel CT	10,000	-	(10,000)	-
- The Charity Service	1,000	-	(1,000)	-
- Zochonis Trust	5,000	7,500	(5,000)	7,500
- Bolton CVS	28,150	28,150	(56,300)	-
- Awards For All NLCB	2,500	-	(2,500)	-
- Garfield Weston	25,000	-	(25,000)	-
- Masonic Charitable Foundation	-	20,000	(20,000)	
- The Childrens Society	5,000	64,800	(64,800)	5,000
- NHS	150,000	-	(110,000)	40,000
- 42nd Street	22,048	-	(22,048)	-
- Bolton Council	3,507	82,587	(82,587)	3,507
- Keith Rae Trust	-	1,000	(1,000)	-
- WEA/European Social Fund	-	17,880	(17,880)	-
- Clara E Burgess Ludlow Trust	-	4,500	(4,500)	-
- Westfield Health	-	1,000	-	1,000
- Volant Charitable Trust	-	5,000	(5,000)	-
- Barnardos SEE HEAR RESPOND	-	2,769	(2,769)	-
- Provincial Walsh	-	2,500	(2,500)	-
- Whirlwind Charitable Trust	-	5,000	-	5,000
Fixed asset restricted funds				
- Spa Road premises	3,505,062	479,795	141,852	3,298,562
- Hacken Lane	1,209,446	-	72,598	1,209,446
- Equipment and Technology	-	122,371	-	122,371
Total restricted funds	**5,089,231**	**1,339,037**	**(1,124,660)**	**5,303,607**

Notes to the Financial Statements (continued)
For the year ended 31 March 2022

22 Movement in funds (continued)

Notes on restricted funds

Grants received during 2007 included £140,000 from the Borough Council of Bolton which is secured by a legal charge dated 26 February 2007 over the Club's property at Spa Road.

Also, grants received during 2015 included £400,000 from the Football Foundation and £500,000 from the English Sports Council which are secured by a legal charge dated 30 June 2015 over the Club's property at Hacken Lane.

Charity	**Balance at 1 April 2021**	**Income**	**Expenditure**	**Transfer**	**Balance at 31 March 2022**
Unrestricted funds:	**£**	**£**	**£**	**£**	**£**
Designated funds					
Spa Road refurbishment programme	1,200,000	-	-	(719,418)	480,582
Hacken Lane 3G pitch sinking fund	200,000	-	-	(25,000)	175,000
Spa Road pitch sinking fund	25,000	-	-	25,000	50,000
Governance and Legal Fees	50,000	-	-	(50,000)	-
Other charitable funds	1,342,926	1,492,887	(1,274,210)	769,418	2,358,021
Total unrestricted funds	**2,817,926**	**1,492,887**	**(1,247,210)**	**-**	**3,063,603**
Total funds - Charity	**7,907,157**	**2,831,924**	**(2,371,871)**	**-**	**8,367,210**

Group					
Unrestricted funds:					
Designated funds					
Spa Road refurbishment programme	1,200,000	-	-	(719,418)	480,582
Hacken Lane 3G pitch sinking fund	200,000	-	-	(25,000)	175,000
Spa Road pitch sinking fund	25,000	-	-	25,000	50,000
Governance and Legal Fees	50,000	-	-	(50,000)	-
Other charitable funds	1,355,141	1,492,887	(1,259,425)	769,418	2,358,021
Total unrestricted funds	**2,830,141**	**1,492,887**	**(1,259,425)**	**-**	**3,063,603**
Total funds - Group	**7,919,372**	**2,831,924**	**(2,384,086)**	**-**	**8,367,210**

Purposes of designated funds

The trustees have designated certain funds for future bursaries, purchase of capital items and other specific activities as described above.

23 Analysis of total funds	**General Funds**	**Designated Funds**	**Restricted Funds**	**31 March 2022**	31 March 2021
	£	**£**	**£**	**£**	£
Tangible fixed assets	**1,565,153**	**-**	**5,102,224**	**6,667,377**	5,179,931
Investments	**43,338**	**-**	**-**	**43,338**	39,981
Net current assets	**749,530**	**705,582**	**201,383**	**1,656,495**	2,699,460
	2,358,021	**705,582**	**5,303,607**	**8,367,210**	7,919,372

24 Cash flow from operating activities	**2022**	2021
	£	£
Net income (expenditure) and net movement in funds before gains and losses on investments	**444,481**	795,602
Depreciation	**321,190**	236,789
(Profit) loss on disposal of tangible fixed assets	**14,005**	(250)
Investment income	**(3,505)**	(4,143)
Decrease in stocks	**-**	2,830
(Increase) decrease in debtors	**195,952**	(112,640)
Increase (decrease) in creditors	**(238,864)**	59,908
Net cash flow from operating activities	**733,259**	977,966

Notes to the Financial Statements (continued)
For the year ended 31 March 2022

25 Financial Instruments

Financial assets	Note	**2022** **£**	2021 £
Measure at fair value through net income/expenditure			
UK quoted investments at market value	14	**43,338**	39,981
Debt instruments measured at amortised cost:			
Other debtors	16	**2,500**	-
Accrued income	16	**49,393**	80,348
		51,893	80,348
Financial liabilities			
Measured at amortised cost:			
Trade creditors	17	**30,571**	34,930
Other creditors	17	**9,236**	6,017
Taxation and social security	17	**24,939**	26,226
		64,746	67,173

The income, expenses, net gains and net losses attributable the charity's financial instruments are summarised as follows

Net gains and losses (including changes in fair value)		
Financial assets measured at fair value through net income/expenditure	**3,357**	7,723

BOLTON LADS AND GIRLS CLUB LIMITED

England & Wales - Charity number 1051292

Accounts

ENRICHING YOUNG LIVES

Charity number: 1051292

BOLTON LADS' AND GIRLS' CLUB
TRUSTEES' ANNUAL REPORT & AUDITED ACCOUNTS

1st April 2020 – 31st March 2021



Charity Registration Number 1051292 Company Registration Number 03109525

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Welcome

In all of my 24 years at BLGC, 2020/21 has been the most challenging yet and in some ways, the most rewarding…..

We started the financial year in Lockdown, having closed the Club earlier in March 2020. I don't think anyone could have predicted just how much of 2020 we would spend in a lockdown, and in particularly in Bolton, where the transmission of the virus was extremely high.

As a youth charity whose "bread and butter" provision is open access, centre based opportunity engaging over 150 children and young people per session, we found the move to online provision quite difficult initially. We weren't ready or geared up – but who was? I have to say though, hats off to my team who were absolutely amazing as we moved to a fully digitalised online youth club service for our junior, senior and inclusion members, seven days a week. This included health and fitness sessions, cookery sessions, arts and crafts, quizzes, developmental group work, sport, leisure, gaming and a whole host of other activities that we were able to innovatively deliver through digital means.

Of course, families who had a tablet or a laptop or smartphone could access those sessions really easily but for many of our young people equipment and indeed connectivity were a huge problem. I don't think we really knew until the pandemic just how many young people and their families were living in a what we would now call a digitally poor environment, in fact some of our staff didn't have access to Wi-Fi at home. We've distributed hundreds of pieces of IT equipment to many many families.

In addition to our online offer the staff team and volunteers put together a fantastic programme of garden gate visits to ensure we kept in direct touch with some of our more vulnerable youngsters. We identified almost 500 that we were determined to keep "eyes on". It's fair to say that BLGC staff, for some families, were the only professionals that were calling on them during the pandemic, many other professionals did not have contact with some young people during this time. We hand delivered thousands of activity kits, creative kits, growing kits, clothes, food, hampers, warm meals and a whole host of other essentials not to mention carpets, fridges, bedding, beds and personal care items.

Running alongside the challenges of developing a fully online digital youth service programme, our targeted youth service team experienced a significant surge of referrals for young people requiring our support. The innovation, energy and focus of my colleagues across the teams here at the club was inspirational and it's something that I'll never forget, I'm so proud of the team and what they did, what they managed to achieve, putting young people, families and children at the heart of everything, and busting barriers to ensure nobody was left behind.

During the year, we were fortunate to secure a range of COVID-19 funding streams which helped enormously given the impact on some of our more traditional fundraising activities. Partnering with Barnardo's and their SEE HEAR RESPOND programme which was funded by the Department for Education was one of the highlights. This programme allowed us to reach young people quickly and be able to provide a range of therapeutic one to one and group sessions and also five nights a week place-based detached youth offer, throughout much of the pandemic.

We developed a number of new services specifically designed to meet the emerging needs of those adversely impacted by the pandemic, including our Diverse Voices programme, the Family Assist Service and Teams Around the School pilot.

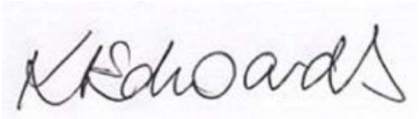
As the famous quote says, out of the ashes rises the phoenix, and I'm a firm believer that we have indeed had a phoenix rise, and by phoenix I mean the role of youth work ! One of the great things to come out of the last 12 months has been the recognition nationally of the compelling need for youth work and I certainly hope that given the importance that the role of youth work has for children and people across our country that there is significant investment in the years to come.

We had hoped to be able to deliver our Spa Road refurbishment programme during the year however finances and of course the pandemic put pay to that but I'm delighted to share with you that during 2021 and into 2022 we will be refurbishing our main centre in the heart of Bolton and will look forward to re-opening the centre in 2022, 20 years after its first opening.

I'd like to thank all of our supporters, funders and partners for continuing to work with us during what will have been a challenging year for them also. We've been very humbled by the continued support of the Bolton business community and delighted that they have been determined to find ways to support us during the most difficult of times. We owe you all a great deal of gratitude.

As we look ahead to the coming year we're excited about what the future holds. Hopefully we will be coming out of the pandemic and everything will be getting back to normal - whatever normal maybe!

Much love, best wishes, and stay safe…





Karen D Edwards OBE
Chief Executive Officer

Directors' Report for the purposes of section 417 of the Companies Act 2006 and Trustees' Annual Report for the purposes of section 162 of the Charities Act 2011 for the year ended 31 March 2021.

TRUSTEES' ANNUAL REPORT

The Trustees, who are also non-Executive Directors of the company, present their report together with the audited Financial Statements of the charity for the period ending 31st March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name:	Bolton Lads' and Girls' Club
Registered charity number:	1051292
Company (limited by guarantee) number:	03109525

As of 31st March 2021, the Club's Governance Structure consisted of the following:

President:	Helen Newlove, Baroness Newlove of Warrington
Vice Presidents:	Nick Hopkinson, MBE, DL Francis Lee, CBE Ross Warburton, MBE Michael Peers Chris Hayward Karen Griffiths
Chair of the Board of Trustees:	Dave Singleton
Company Secretary:	Debbie Sabini
Treasurer:	Stuart Stead
Trustees:	Amanda Naylor Bernard Waldron Wirin Bhatiani Noel Sharpe David Jones Aris Matheiou Brandon Pilling Peter Vinden
Chief Executive Officer:	Karen D Edwards OBE
Registered address:	18 Spa Road, Bolton, BL1 4AG
Telephone:	01204 540100
Email:	info@blgc.co.uk
Website:	www.blgc.co.uk

Bankers:
National Westminster Bank Plc
24 Deansgate
Bolton, BL1 1BN

Auditors:
Kay Johnson Gee Limited
1 City Road East
Manchester, M15 4PN

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bolton Lads' and Girls' Club is a company limited by guarantee without share capital and was registered under the Companies Act 1985 on 3rd October 1995 with the registration number 03109525. The Club is also a registered charity, number 1051292, and was registered with the Charity Commission on 7th December 1995.

Governed by its Memorandum and Articles of Association dated 3rd October 1995, and as amended by special resolutions dated 23rd November 2004, 28th November 2006 and 24th November 2009, the management of the company's affairs is vested in the Board of Trustees (Co-Directors) about whom the Memorandum and Articles of Association state that the number of Trustees shall have no maximum and shall not be less than four.

In the event of the company winding-up, the present Trustees and those who have ceased to be a Trustee within one year of such an event have guaranteed the liabilities of the company to the sum not exceeding one pound each. Financial transactions with related parties are disclosed in note 18 to the financial statements and in accordance with paragraphs 227 and 228 of the SORP.

Public Benefit

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and this is detailed in the Objectives and Activities section of the Trustees' Annual Report.

Risk management

The Trustees operate a considered and thorough approach to identifying and managing the major risks to which the Charity is exposed. The risk register, which has been under regular review this year, is presented and reviewed annually (as a minimum) by the Trustee board; the CEO and Senior Leadership Team review the register quarterly and where a significant change in risk level or type has been identified, will escalate this to the Trustee board more frequently.

Subsidiary Company

The Club operates a wholly owned subsidiary company: B.L.G.C. Trading Company Limited for which at least one Trustee of Bolton Lads' and Girls' Club is a Director.

Induction of Trustees

The Club is steered and directed by a team of passionate, enthusiastic and skilled Trustees who bring many years of business acumen, expertise and social awareness to the Board and who represent the major stakeholders of the organisation.

When appointing new Trustees, the Board follows the Club's Trustee Recruitment and Induction Policy that is implemented by the Nominations Committee and is reviewed at least annually, consisting of the Chief Executive in conjunction with the President, Chair and Vice-Chair of the Club. The Nominations Committee meets at least once a year (usually June) or when otherwise deemed appropriate and assumes the following responsibilities:

- Consider Board structure
- Review the composition of the Board including the evaluation and balance of skills, knowledge and experience of Board members
- Give consideration to succession planning for Trustees
- Prepare a description of role, responsibility and capabilities required for a Board appointment

- Make recommendations to the Board concerning the standing for re-appointment of Trustees
- Identify potential candidates to be appointed as Trustees and make recommendations to the Board as the need may arise
- Determine and review succession plans for the Chair

Candidates will not be approached until a recommendation has been made to the committee, subsequently agreed by the Board and the appointment of a nominee to approach the potential candidate.

Potential new Trustees are then interviewed by the Chair and the Chief Executive and are provided with a Bolton Lads' and Girls' Club information pack and prior to appointment will attend at least one meeting of the Trustees. Following appointment, new Trustees are required to undertake an induction programme including role responsibilities and expectations, a Disclosure and Barring Service check, and undergo a structured introduction to Club services. Upon appointment to the Board, Trustees are expected to attend monthly Board meetings, for which papers are submitted a week prior to the date.

Leadership Team

The Charity Chief Executive, Karen D Edwards OBE, provides key strategic leadership to the Club and chairs the Senior Leadership Team meetings every month which provide the opportunity to strategically set goals, review progress against and identify actions that ensure objectives relating to policies, performance and practice, across all sections of the Club.

Leadership Team to the period ending 31st March 2021 comprised of:

Sarah Randall	Head of Targeted Youth Service
Carly Mack	Head of Operations
Jackie Robinson	Head of Finance
Alison Wood	NCS Contract Manager
Kelly McFadden	Head of Fundraising

OBJECTIVES AND ACTIVITIES

Purpose of Charity
Bolton Lads and Girls Club (BLGC) is an innovative, dynamic and progressive children and young people's charity based in the Bolton. Established in 1889, our mission is "to enable children and young people, especially those from disadvantaged backgrounds, to live happier, healthier and positive lives by providing somewhere to go that's safe and modern, something to do that is inspiring and engaging, and someone to talk to when they need it the most".

Based right in the heart of Bolton town centre, with satellite centres across the town, the Club is open 7 days/nights-a-week, 51 weeks-a-year, we provide opportunities to enrich and improve the lives of our 4,000 active members through universal and targeted opportunities and we welcome all young people aged 8-19 years old (up to 25 for young people with additional needs).

We operate across four sites, employ around 100 people and have the support and commitment of over 200 volunteers

Vision: **For every young person in Bolton to have the opportunity to be the best they can be**

Values:

Driven We are focussed, we don't give up, and we do whatever it takes

Caring Genuine people make the difference, you can't pay people to care

Empowering We enable people to be the best they can be and go beyond conventional limits

Excellence We aim to deliver the highest standards of service and continuously improve through robust quality assurance and innovation

Fun If you enjoy what you do, you do it better! Work is serious and we do it with a smile on our face

Main Activities Undertaken

The Clubs usual offering was significantly impacted during the pandemic, typically our offer can be summarised as:

UNIVERSAL PLAY YOUTH & SPORT PROVISION

- Evening Youth Club
  For Junior members aged 8-12 and Senior members aged 13-19 (25), our 7 nights a week, 51 weeks-a-year Youth Clubs provide a range of recreational, sporting and social activities for young people, across three centres.

- Holiday Club
  A packed programme of set play, recreational games, structured activities and opportunities for excursions offered to young people, especially those from disadvantaged backgrounds aged 8 to 12 in all of the school holidays

- Creative Arts & Multi-Media
  A range of performing arts Taster Sessions including dance, drama, youth theatre, singing and the creative arts, alongside Music, Media and Productions.

- Sport Development
  32 different sports at varying levels of participation including taster sessions, refereeing and coaching opportunities, structured team playing and league involvement within the North West

- Inclusion
  A nurturing and inspiring offer, 7 days per week, for our most vulnerable young people with additional needs to grow and develop, including young people with disabilities, Young Carers and Looked after Children

- Accreditation
  Through the Sports Leaders qualification, Youth Achievement Awards and the Duke of Edinburgh scheme, the Club encourages and empowers young people of all ages and abilities to learn new skills and to recognise and celebrate their and their peers' achievements

- Residential Opportunities
  In order to raise confidence and self-esteem of members, a programme of residential weekends is held throughout the year at specialist Outdoor Recreational venues in the North West

- Outreach and Detached Work
  Delivering programmes of activities for, and interaction with, young people on estates and in local centre-based environments in Astley Bridge, Westhoughton, Crompton, Rumworth and Harper Green

- Young Leaders
  A volunteer training programme for young people aged 14 to 18 empowering them to design, deliver and evaluate the Holiday Club provision for younger members aged 8 to 12, with support from the Youth Work team

- National Citizen Service (NCS)
  In partnership with The Challenge Network and then The Growth Company, the Club offers each year over 500 16 and 17-year olds, the opportunity to take part in residential and community activities sustained by on-going voluntary action

TARGETED YOUTH PROVISION

Mentoring
The Club's bespoke Mentoring model matches trained, volunteer, adult Mentors with at risk young people aged 8 – 19, (up to 25 with additional needs) for a period of up to 12 months, through the following strands:

- Junior Mentoring
  For young people aged 8 to 12 who are drawn from some of the most troubled families in the Borough, many of whom are on the Child Protection Register

- Senior Mentoring
  Providing intensive support for older beneficiaries aged 13 to 25

- Looked after Children Mentoring
  Intensive mentoring support for young people aged 10-18 who are looked after by the Local Authority

- Care Leavers Mentoring
  An innovative mentoring strand that engages with young people aged 16 to 25 who are seeking to leave the care of the local authority and transition into independent living

Youth Employability and Enterprise
Activities to raise aspirations regarding future education, training or employment including Work Placements, Mock Interview Days, Tastes of Enterprise, Apprenticeships and Functional Skills training

Young Carers Programme
Supporting young people who have caring responsibilities at home

SafeZone
Providing therapeutic support for young people in crisis.

Alternative Education Provision
Enrichment programmes to support schools to prevent exclusion and alternative provision where mainstream may have broken down.

Diverse Voices
EHWB support for BAMER young people

Bereavement Support
1:1 listening service for children and young people experiencing the death of a significant person.

Family Assist
Short term family support programme, providing a whole family solution focussed intervention.

LOOKING TO NEXT YEAR

Strategic Plan 2021/22

In 2022 we re-open our main centre in the heart of Bolton following a major £2m refurbishment programme. The lead up to the re-opening is a key time for the charity as we begin to develop our growth strategy. The year 2021/22 has five clear strategic aims to enable the charity to position itself for the next 10 years and to enable us to make an exciting step change and gear up for the implementation and execution of our new play and youth work curriculum.

SUSTAINABILITY: To become more sustainable through our finance, fundraising and income generating activities and processes, ensuring that resources are used responsibly and with effect, defined provision is maintained and grown, and the charity develops traded services which generate an income to support the core work.

GOVERNANCE: Ensure the charity has excellent governance and leadership to enable it to achieve its ambitions

PEOPLE: To be a charity where staff and volunteers live and breathe our values, enjoy their work and thrive within their roles

DIGITAL COMMS: Embrace the digital communications world and reach all audiences effectively

THE OFFER: To be a young person led, inspirational, well accessed multi-site open universal youth service provider with high regular engagement and attendance alongside a high quality, needs led, range of targeted services

A number of key themes and actions create the annual plan, and the Leadership Team jointly hold responsibility for implementation and delivery. A review process takes place monthly with a bi-monthly update report to the Trustees.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment which the trustees see fit. Investments are made where required to further the aims and objects of the charity.

FINANCIAL REVIEW

Financial Summary

A summary of the income and expenditure is as follows:

	Unrestricted Funds	**Restricted Funds**	**Total Funds**	Total Funds
	2021	**2021**	**2021**	2020
	£	**£**	**£**	£
Total incoming resources	**1,839,263**	**920,822**	**2,760,085**	3,257,939
Total resources expended	**(1,101,123)**	**(863,360)**	**(1,964,483)**	(3,372,570)
Gains on investments	**7,723**	**0**	**7,723**	(6,221)
Net movement in funds for the period	**745,863**	**57,462**	**803,325**	(120,852)

Trading Subsidiary and Consolidation

The results of the trading subsidiary are shown in note 3 to the financial statements.

Reserves Policy

The Board of Trustees has established a reserves policy which appropriately reflects the risks to which the Charity is exposed. In compliance with such policy, it will review regularly both the sum it wishes to hold in unrestricted reserves and the basis for that figure. The reserves policy considers ongoing fixed costs, excludes variable costs and does not consider expenditure which is linked to restricted projects and therefore covered by restricted funds. The Board has established a policy whereby the unrestricted funds not committed or invested in fixed assets or designated for a specific purpose ("the free reserves") held by the Charity should be a minimum of 6 months of the resources expended on core activities, which equates to approximately £800,000. At this level, the management committee feels that they would be able to continue the current core activities of the charity in the event of a significant drop in funding. This period would allow the Board to consider how the funding would be replaced or the activities changed.

The total funds at 31st March 2021 amounted to £7,919,372 of which £5,005,231 was restricted by the donors in their future use; a further £671,923 was invested in fixed assets for the use of the charity and £1,475,000 has been designated by the Board for specific projects. This leaves a balance of free reserves of £767,218. The Board will continue with their efforts to maintain the level of unrestricted funds at a minimum of 6 months core activity expenditure.

Going concern

The Financial Statements are prepared on a going concern basis. The ongoing impact of the pandemic has required the Charity to reassess its financial position and the ability to continue to operate as a going concern. After careful analysis of the Charity's income, expenditure and unrestricted reserves, the Trustees' are confident in the Charity's ability to continue as a going concern. Decisions were implemented early in the period to reduce react to the potential drop in funds during 2020/21 in consideration of a reduced workload across some organisational functions, as well as uncertainty around securing new income streams. The Trustees are pleased that this bold but critical move had a positive impact on the financial health of the Charity whilst allowing us to continue to deliver critical support and services for children, young people and families. The Charity's 2021/22

budget has been established in consideration of the ongoing impact of the pandemics (as far as possible), which provides supporting evidence on the going concern assessment.

Pay policy
The Trustees consider the board of Directors, who are the Charity's Trustees, and senior employees (CEO and Senior Leadership Team) comprise the Key Management Personnel of the Charity. This group is in charge of directing, controlling, running and operating the Charity on a day-to-day basis. All Directors (Trustees) give of their time freely and no Director received remuneration in the year. The remuneration of the full staff team is reviewed annually by the Leadership Team, CEO and the Board of Trustees, if financial resources allow, generally increased in accordance with average earnings. Due to the uncertainty created by the Pandemic, no increase was awarded in the period.

Principal Funding Sources
The total incoming resources for the year 2020/21 amounted to £2,760,085 and are identified in the following income split:

Charitable Activity	62%
Fundraising & Events	31%
Room & Facilities Hire	0%
Trading Company	0%
Other Income including Voluntary, and Investments	7%

Financial Instruments
Details of the charity's financial risk management objectives and policies are included in note 16 to the financial statements.

TRUSTEES' RESPONSIBILITIES

The charity's Trustees (who are also Directors of Bolton Lads' and Girls' Club for the purposes of company law) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity's Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware.

The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Compliance with Accounting Standards

The Trustees confirm that the accounts comply with current statutory requirements, the requirements of the Charity's governing document and the requirements of the Charities SORP. In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Auditors

Kay Johnson Gee have indicated their willingness to continue in office and a resolution proposing their reappointment will be put to a Trustee meeting in early 2022. The Trustees' report was approved on 13th December 2021 at the AGM and was signed on behalf of the Trustees by:



D SINGLETON
Chair of Trustees

Opinion

We have audited the financial statements of Bolton Lads' and Girls' Club and it's subsidiaries for the year ended 31 March 2021 which comprise the Fund Account and Statement of Net Assets and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- show a true and fair view of the financial transactions of the scheme during the year ended 31 March 2021, and of the amount and disposition at that date of its assets and liabilities, other than the liabilities to pay pensions and benefits after the end of the year;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- contain the information specified in Regulation 3A of the Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations 1996, made under the Pensions Act 1995.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the scheme in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 13, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the scheme's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to wind-up the scheme or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations we have considered the following:

Identifying and assessing potential risks related to irregularities

- The nature of the industry and sector of the principal employer,
- Results of the enquiries of the scheme administrators about their own identification and assessment of the risks of irregularities;
- Any matters we have identified having obtained and reviewed the scheme's documentation of their policies and procedures relating to:
    - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;

- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the scheme for fraud and identified the greatest risk area as management override where we are required to perform specific procedures.

We also obtained an understanding of the legal and regulatory frameworks that the scheme operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Pensions Act 1995.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of the scheme administrators concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence ; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course.

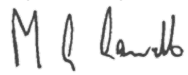
We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members including internal specialists, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the schemes controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the scheme's trustees, as a body, in accordance with Regulation 3 of the Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations 1996, made under the Pensions Act 1995. Our work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees as a body, for our audit work, for this report, or the opinions we have formed.



Michael Garrett (Senior Statutory Auditor)

For and on behalf of
Kay Johnson Gee Limited
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
1 City Road East
Manchester
M15 4PN

13 December 2021

Consolidated Statement of Financial Activities
(incorporating an Income and Expenditure Account)
For the year ended 31 March 2021

	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
INCOME		**£**	**£**	**£**	£
Income from donations and legacies		**558,572**	**-**	**558,572**	380,530
Other trading income					
- Room & facilities hire		**4,864**	**-**	**4,864**	32,381
- Fundraising events		**861,093**	**-**	**861,093**	495,737
- Catering		**3,030**	**-**	**3,030**	31,511
Investment income	**4**	**4,143**	**-**	**4,143**	8,364
Income from charitable activities					
- Targeted Youth Service		**232,435**	**746,970**	**979,405**	1,827,822
- Operations (Play, Youth & Sport)		**18,111**	**173,852**	**191,963**	481,594
Other income					
- Government grants		**157,015**		**157,015**	-
Total income and endowments		**1,839,263**	**920,822**	**2,760,085**	3,257,939
EXPENDITURE					
Expenditure on raising funds					
- Fundraising	**10**	**206,295**	**-**	**206,295**	305,372
Expenditure on charitable activities					
- Targeted Youth Service	**10**	**421,950**	**549,827**	**971,777**	1,827,712
- Operations (Play, Youth & Sport)	**10**	**406,629**	**134,337**	**540,966**	1,000,850
- Depreciation - charity		**56,007**	**179,196**	**235,203**	228,646
- *Governance costs*	**10**	**10,242**	**-**	**10,242**	9,990
Total expenditure		**1,101,123**	**863,360**	**1,964,483**	3,372,570
Net income (expenditure) and net movement in funds before gains and losses on investments		**738,140**	**57,462**	**795,602**	(114,631)
Gains/(losses) on revaluations and disposals of investments					
Unrealised gains / (losses) on investment assets	**12**	**7,723**	**-**	**7,723**	(6,221)
Net movement in funds	**5**	**745,863**	**57,462**	**803,325**	(120,852)
Total funds brought forward		**2,168,278**	**4,947,769**	**7,116,047**	7,236,899
Total funds carried forward	**19**	**2,914,141**	**5,005,231**	**7,919,372**	7,116,047

Consolidated and Charity Balance Sheets
As at 31 March 2021

Company number: **03109525**
Charity number: **1051292**

	Notes	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Fixed assets					
Tangible assets	**11**	**5,179,931**	5,372,556	**5,165,677**	5,356,716
Investments	**12**	**39,981**	32,258	**39,983**	32,260
		5,219,912	5,404,814	**5,205,660**	5,388,976
Current assets					
Stocks	**13**	**-**	2,830	**-**	-
Debtors	**14**	**247,846**	135,206	**356,251**	257,968
Cash at bank and in hand		**3,125,480**	2,187,255	**3,017,363**	2,076,591
		3,373,326	2,325,291	**3,373,614**	2,334,559
Creditors: amounts falling due within one year	**15**	**(673,866)**	(614,058)	**(672,117)**	(611,872)
Net current assets		**2,699,460**	1,711,233	**2,701,497**	1,722,687
Total assets less current liabilities		**7,919,372**	7,116,047	**7,907,157**	7,111,663
Represented by:					
Unrestricted income funds	**19**				
- Designated funds		**1,475,000**	975,000	**1,475,000**	975,000
- Funds retained within non-charitable subsidiary		**12,215**	4,384	**-**	-
- General funds		**1,426,926**	1,188,894	**1,426,926**	1,188,894
Total unrestricted funds		**2,914,141**	2,168,278	**2,901,926**	2,163,894
Restricted income funds	**19**	**5,005,231**	4,947,769	**5,005,231**	4,947,769
Total charity funds	**20**	**7,919,372**	7,116,047	**7,907,157**	7,111,663

The financial statements on pages 17 to 29 were approved and authorised for issue by the Board of Trustees and signed on its behalf by:

D. Singleton

D. Singleton (Dec 15, 2021 11:18 GMT)

D Singleton
Chairman

13 December 2021

Consolidated Statement of Cash Flows
For the year ended 31 March 2021

	Notes	2021 £	2020 £
Cash flow from operating activities	**21**	**977,996**	(98,126)
Cash flow from investing activities			
Investment income received		**4,143**	8,364
Receipts from sale of tangible fixed assets		**250**	6,078
Payments to acquire tangible fixed assets		**(44,164)**	(70,884)
		(39,771)	(56,441)
Increase (decrease) in cash and cash equivalents		**938,225**	(154,567)
Cash and cash equivalents at 1 April 2020		**2,187,255**	2,341,822
Cash and cash equivalents at 31 March 2021		**3,125,480**	2,187,255
Cash and cash equivalents consist of:			
Cash at bank and in hand		**3,125,480**	2,187,255

Notes to the Financial Statements
For the year ended 31 March 2021

1 General information

Bolton Lads & Girls Club is a registered charity and a company limited by guarantee in the United Kingdom. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 4 of these financial statements. The charity's operations and principal activities are the provision of youth services through the operation of its youth centre.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

2 Accounting policies

Basis of preparation

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Consolidation

These financial statements consolidate the results of the charity and its wholly-owned subsidiary, B.L.G.C. Trading Company Limited on a line by line basis. All intra-group transactions are eliminated on consolidation. A separate Statement of Financial Activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408(3) of the Companies Act 2006.

Income recognition

All income is directly apportioned to the relevant category of income as disclosed on the face of the Statement of Financial Activities.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, except for those grants which are for a specific future period, in which case the relevant amount is deferred to that period.

Income from investments is included in the Statement of Financial activities in the year in which it is receivable.

Other income is recognised in full in the Statement of Financial Activities in the year in which it is receivable with the exception of fundraising events where income is recognised by reference to the event date.

Income is deferred on fundraising events where the actual event has not taken place as at the year end.

Legacies are recognised when the amount has been established with reasonable certainty.

Income is apportioned to the SoFA based upon the activities on which the income is derived.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes VAT which cannot be fully recovered, as the charity is not registered for VAT purposes, and is reported as part of the expenditure to which it relates. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

- Expenditure on raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and service for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs comprise all costs involving the accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit and legal fees together with an apportionment of overheads and support costs.
- All costs are allocated between the expenditure categories in the Statement of Financial Activities on a basis to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis eg. Floor area or estimated usage as set out in Note 10 to the financial statements.

Notes to the Financial Statements (continued)
For the year ended 31 March 2021

2 Accounting policies (continued)

Fixed asset investments

Investments are stated at market value, as at the balance sheet date. The Statement of Financial Activities includes the net gains or losses arising on revaluation and disposals throughout the year.

The investments are held as a reserve fund and are not available for funding general overheads.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Computer equipment, equipment, and furniture and fittings purchases costing more than £500 have been capitalised and included at cost on the Balance Sheet as Tangible Fixed Assets. Any related grants are shown as restricted fixed asset funds which fund future depreciation of the assets.

Where parts of an item of tangible fixed assets have different useful lives, they are accounted for as separate items of tangible fixed assets, for example land is treated separately from buildings.

The charity assesses at each reporting date whether tangible fixed assets are impaired.

Fixed assets are depreciated so as to write off cost or valuation, less anticipated residual value, over their anticipated useful lives, subject to annual review, as follows:

Long leasehold property	2 to 4%	Straight line
Motor vehicles	25%	Reducing balance
Equipment, furniture and fittings	10 to 20%	Reducing balance
Computer equipment	20%	Straight line

Depreciation methods, useful lives and residual values are reviewed if there is an indication of a significant change since the last annual reporting date.

Residual value is based on prices prevailing at the date of acquisition or subsequent valuation. Where, because of high estimated residual value, depreciation is immaterial, no depreciation is charged but an annual review for impairment is performed. Both residual values and useful lives are reviewed and adjusted, if appropriate, at each financial year end.

The carrying amounts of the charity's assets are reviewed for impairment when events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. If any such indication exists, the asset's recoverable amount is estimated.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Pension costs

The charity makes contributions to a superannuation scheme providing benefits for certain employees additional to those normally provided by the state. The pension cost charge represents contributions payable by the company to the superannuation fund in respect of the year.

The charity also makes contributions to a defined contribution group personal pension plan providing benefits for certain employees. The pension cost charge represents contributions payable by the company to the fund in respect of the year.

Fund

Unrestricted funds comprise accumulated surpluses and deficits that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements. The fixed asset fund balance represents future depreciation of assets originally purchased using restricted funds and which the donor specified must be retained.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

Notes to the Financial Statements (continued)
For the year ended 31 March 2021

2 Accounting policies (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and for this reason they continue to adopt the going concern basis in preparing the annual financial statements.

3 Commercial trading operations

The wholly-owned trading subsidiary, B.L.G.C. Trading Company Limited, operates the coffee bar and catering facilities. A summary of the trading results is shown below:

Summary profit and loss account	**2021**	2020
	£	£
Turnover	**3,030**	31,511
Cost of sales	**(4,458)**	(27,420)
Administrative expenses	**(1,503)**	(1,368)
Donation to parent company	**-**	(3,007)
Loan waiver	**12,241**	-
Interest payable and similar charges	**(1,480)**	(1,480)
Interest receivable and similar income	**1**	3
Tax on profit on ordinary activities	**-**	-
(Loss) / profit for the year	**7,831**	(1,761)

The assets and liabilities of the subsidiary were:	**2021**	2020
	£	£
Fixed assets	**14,254**	15,840
Current assets	**108,117**	113,494
Creditors: amounts falling due within one year	**(1,748)**	(2,186)
Creditors: amounts falling due after more than one year	**(108,405)**	(122,762)
Provisions for liabilities: Deferred tax	**-**	-
Net assets	**12,218**	4,386

4 Investment income

	Unrestricted Funds 2021	**Restricted Funds 2021**	**Total Funds 2021**	Total Funds 2020
	£	**£**	**£**	£
Listed UK investments	**1,507**	**-**	**1,507**	1,798
Bank interest receivable	**2,636**	**-**	**2,636**	6,566
	4,143	**-**	**4,143**	8,364

5 Net movement in funds

	Group		**Charity**	
	2021	2020	**2021**	2020
Net movement in funds is stated after charging:	**£**	£	**£**	£
Depreciation of tangible fixed assets	**236,789**	217,810	**235,203**	228,646
Auditor's remuneration - Audit services	**10,242**	9,890	**10,242**	9,890
Auditor's remuneration - Other services	**-**	100	**-**	100
Loss (profit) on disposal of fixed assets	**(250)**	-	**(250)**	6,342

Notes to the Financial Statements (continued)
For the year ended 31 March 2021

6 Analysis of staff costs

	2021	2020
	£	£
Salaries and wages	**1,191,165**	1,595,005
Social security costs	**95,766**	108,481
Pension costs	**48,509**	45,571
	1,335,440	1,749,057

The average monthly number of employees, analysed by function, were:

	2021 Full time number	**2021 Part time number**	2020 Full time number	2020 Part time number
Fundraising events	**3**	**-**	3	-
Catering	**-**	**-**	-	1
Mentoring	**14**	**2**	10	1
Outreach & Detached	**-**	**5**	1	5
Youth Club	**5**	**18**	4	30
Sports Development	**-**	**9**	1	16
Targeted Projects	**5**	**5**	12	19
Management & Finance	**3**	**-**	3	1
Grants & Trust	**1**	**1**	-	-
	31	**40**	34	73

The emoluments of one member of staff, including benefits in kind, are within the range of £80,000 to £99,999 not including retirement benefits which are accruing under a defined benefits scheme.

The charity considers its key management personnel comprise the trustees and the chief executive officer.

7 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

8 Pension costs

The assets of the Charity's superannuation scheme are held by the Teachers Pension Agency. The pension cost charge represents contributions made by the charity to the scheme and amounted to £19,323 (2020 - £16,875). The total number of employees accruing retirement benefits under the superannuation scheme during the year was 1 (2020 - 1).

The Charity has two group personal pension plans.

The assets of the first plan are held by Scottish Widows. The pension cost charge represents contributions made by the charity to the scheme and amounted to £5,426 (2020 - £4,124). The total number of employees accruing retirement benefits under the superannuation scheme during the year was 7 (2020 - 6).

The assets of the second scheme are invested with Peoples Pensions. The pension cost charge represents the contributions made by the charity to the scheme amounted to £23,818 (2020 - £24,572). The total number of employees accruing retirement benefits under the superannuation scheme during the year was 41 (2020 - 40).

9 Trustees remuneration

No trustee received any remuneration from the charity during the year.
No out of pocket expenses were reimbursed to any trustee in either the current year or the previous period.

Notes to the financial statements (continued)
For the year ended 31 March 2021

10 Total resources expended

	Basis of allocation	Fundraising £	Targeted Youth Service £	Operations (Play, Youth & Sport) £	Governance £	2021 Total £	2020 Total £
Costs directly allocated to activities							
Staff costs	Direct	134,222	564,592	326,485	-	**1,025,299**	1,389,502
Fundraising	Direct	2,900	-	-	-	**2,900**	121,129
Club activities	Direct	-	52,709	48,173	-	**100,882**	894,902
Audit fees	Direct	-	-	-	10,242	**10,242**	9,990
B.L.G.C. Trading Company Ltd							
- purchases	Direct	-	-	2,872	-	**2,872**	25,659
- equipment & repairs	Direct	-	-	-	-	**-**	-
- depreciation	Direct	-	-	1,586	-	**1,586**	1,762
- sundry expenses	Direct	-	-	(39)	-	**(39)**	78
Support costs allocated to activities							
Staff costs - management, finance & support services	Staff time	53,195	132,988	79,793	-	**265,976**	318,249
Staff costs - maintenance & cleaning	Staff time	2,208	28,707	13,250	-	**44,165**	41,306
Activity based overheads							
Travel	Usage	-	-	-	-	**-**	868
Minibus costs	Usage	432	6,054	2,162	-	**8,648**	13,683
Staff and volunteer training	Usage	1,439	20,143	7,193	-	**28,775**	30,988
Hospitality	Usage	72	1,012	362	-	**1,446**	3,291
Telephone	Usage	1,022	14,305	5,108	-	**20,435**	19,894
Printing, stationery, copier & maintenance	Usage	2,384	33,375	11,919	-	**47,678**	55,103
Marketing	Usage	117	1,637	585	-	**2,339**	15,443
Postage	Usage	65	913	326	-	**1,304**	6,794
Fixed overheads							
Insurance	Usage	1,768	24,749	8,838	-	**35,355**	36,272
Gas & electricity	Usage	2,099	29,387	10,495	-	**41,981**	46,894
Repairs, renewals, maintenance & cleaning	Usage	2,556	35,781	12,778	-	**51,115**	68,459
Rent, rates & water	Usage	1,114	15,589	5,567	-	**22,270**	21,809
Professional fees	Usage	715	10,011	3,575	-	**14,301**	15,507
Loss (profit) on disposal of fixed assets	Usage	(13)	(175)	(62)	-	**(250)**	6,342
		206,295	971,777	540,966	10,242	**1,729,280**	3,143,924

Notes to the Financial Statements (continued)
For the year ended 31 March 2021

11 Tangible fixed assets - Group

	Long leasehold land & buildings	Motor vehicles	Equipment, furniture & fittings	Total
Cost	**£**	**£**	**£**	**£**
At 1 April 2020	7,489,790	44,904	915,944	8,450,638
Additions	-	-	44,164	44,164
Disposals	-	-	-	-
At 31 March 2021	**7,489,790**	**44,904**	**960,108**	**8,494,802**
Depreciation				
At 1 April 2020	2,256,182	40,693	781,207	3,078,082
Charge for the year	195,001	1,053	40,735	236,789
Disposals	-	-	-	-
At 31 March 2021	**2,451,183**	**41,746**	**821,942**	**3,314,871**
Net book value				
At 31 March 2021	**5,038,607**	**3,158**	**138,166**	**5,179,931**
At 31 March 2020	5,233,608	4,211	134,737	5,372,556

Tangible fixed assets - Charity

	Long leasehold land & buildings	Motor vehicles	Equipment, furniture & fittings	Total
Cost	**£**	**£**	**£**	**£**
At 1 April 2020	7,489,790	44,904	832,210	8,366,904
Additions	-	-	44,164	44,164
Disposals	-	-	-	-
At 31 March 2021	**7,489,790**	**44,904**	**876,374**	**8,411,068**
Depreciation				
At 1 April 2020	2,256,182	40,693	713,313	3,010,188
Charge for the year	195,001	1,053	39,149	235,203
Disposals	-	-	-	-
At 31 March 2021	**2,451,183**	**41,746**	**752,462**	**3,245,391**
Net book value				
At 31 March 2021	**5,038,607**	**3,158**	**123,912**	**5,165,677**
At 31 March 2020	5,233,608	4,211	118,897	5,356,716

12 Fixed asset investments

	Shares in subsidiary undertakings	UK quoted investments	Total
Cost or market value	**£**	**£**	**£**
At 1 April 2020	**2**	**32,258**	**32,260**
Increase (Decrease) in market value	**-**	**7,723**	**7,723**
At 31 March 2021	**2**	**39,981**	**39,983**

Summary of investments	**Group**		**Charity**	
	2021	2020	**2021**	2020
UK quoted investments at market value	**£**	£	**£**	£
M & G Charifund	**23,264**	18,888	**23,264**	18,888
Charities Official Investment Fund	**16,717**	13,370	**16,717**	13,370
	39,981	32,258	**39,981**	32,258

Shares in subsidiary undertakings
The company owns 100% of the issued share capital of £1 Ordinary shares in B.L.G.C. Trading Company Limited, a company registered in England and Wales. A summary of the results of this company is given in note 3 to the financial statements.

Notes to the Financial Statements (continued)
For the year ended 31 March 2021

13 Stocks

	Group		Charity	
	2021	2020	**2021**	2020
	£	£	**£**	£
Goods for resale	**-**	2,830	**-**	-

14 Debtors

	Group		Charity	
	2021	2020	**2021**	2020
	£	£	**£**	£
Amounts owed by group undertakings	**-**	-	**108,405**	122,762
Prepayments	**167,498**	119,702	**167,498**	119,702
Accrued income	**80,348**	15,504	**80,348**	15,504
	247,846	135,206	**356,251**	257,968

Amounts owed by group undertakings represents a loan to the trading subsidiary, B.L.G.C. Trading Company Limited. The Board determined at a meeting on 26 August 2014 that the loan should be extended for a further 10 years from that date. Interest is payable at 1% over base rate.

Included within the above are the following amounts falling due after more than one year:

	Group		Charity	
	2021	2020	**2021**	2020
	£	£	**£**	£
Amounts owed by group undertakings	**-**	-	**108,405**	122,762

15 Creditors: Amounts falling due within one year

	Group		Charity	
	2021	2020	**2021**	2020
	£	£	**£**	£
Trade creditors	**34,930**	28,622	**34,928**	28,623
Taxation and social security	**26,226**	26,955	**25,918**	26,059
Other creditors	**6,017**	40,424	**6,017**	40,424
Accruals	**43,391**	28,426	**41,952**	27,135
Deferred income (note 16)	**563,302**	489,631	**563,302**	489,631
	673,866	614,058	**672,117**	611,872

16 Deferred income

	Group		Charity	
	2021	2020	**2021**	2020
	£	£	**£**	£
Deferred income brought forward	**489,631**	795,794	**489,631**	795,794
Released in the year	**(489,631)**	(795,794)	**(489,631)**	(795,794)
Deferred in the year	**563,302**	489,631	**563,302**	489,631
	563,302	489,631	**563,302**	489,631

17 Indemnity insurance

The charity has purchased insurance for the trustees and officers of the charity against liability arising from wrongful acts in relation to the charity. The cost of this insurance amounted to £900 (2020 - £900).

18 Ultimate control

There is no ultimate controlling party.

Notes to the Financial Statements (continued)
For the year ended 31 March 2021

19 Movement in funds

Group and Charity **Restricted funds:** ***Grants receivable***	**Balance at 1 April 2020** **£**	**Income** **£**	**Expenditure** **£**	**Balance at 31 March 2021** **£**
Grants received in respect of Operations (Play, Youth & Sport)				
- Ironmongers	-	7,611	-	7,611
- Bolton CVS	3,469	43,509	(22,722)	24,256
- The Grace Trust	-	1,500	-	1,500
- UK Youth	-	24,900	(24,900)	-
- Bradshaw Gass	-	1,000	(800)	200
- Evan Cornish	-	10,000	(3,333)	6,667
- Onside Youth Zones	-	24,125	(24,125)	-
- Salford CVS	-	500	(500)	-
- BBC Children In Need	5,000	5,000	(10,000)	-
- G&P Hartleys Hillards Charitable Trust	-	1,000	(1,000)	-
- Alchemy Foundation	-	500	-	500
- Bolton Council	-	15,000	(15,000)	-
- Westhoughton Town Council	-	13,842	(13,842)	-
- GMCVO	-	5,000	-	5,000
- Lee Bakrigian Family Trust	-	250	-	250
- Middlesex Sports	-	2,000	-	2,000
- Esmee Fairbairn Foundation	-	18,115	(18,115)	-
- Philanthropic donations	122,500	-	-	122,500
Grants received in respect of Targeted Youth Service				
- BBC Children In Need	-	53,359	(53,359)	-
- Bolton CCG	18,592	82,648	(56,189)	45,051
- Duchy of Lancaster	-	500	(500)	-
- Emily Jones Appeal	-	25,326	(25,326)	-
- Go big or go home ball	16,044	-	(16,044)	-
- Tesco Community Fund - Groundwork	-	500	(500)	-
- 29th May 1961 Charitable Trust	1,250	1,750	(1,750)	1,250
- Swire Charitable Trust	10,000	10,000	(10,000)	10,000
- Zochonis Trust	10,000	-	(10,000)	-
- Bolton Together	-	43,274	(35,774)	7,500
- GMCVO	250	39,762	(40,012)	-
- David Brooke Charitable Trust	-	2,500	(2,500)	-
- Lord Leverhulme	-	2,000	-	2,000
- Marsh Christian	-	550	-	550
- Sir James & Lady Scott Trust	-	5,766	-	5,766
- Sir Jules Thorn	-	1,250	-	1,250
- Skelton Charity	-	2,000	(833)	1,167
- Souter Charitable Trust	-	3,000	(3,000)	-
- Steel CT	-	10,000	-	10,000
- The Charity Service	-	1,000	-	1,000
- Zochonis Trust	-	5,000	-	5,000
- Acdoco	-	5,000	(5,000)	-
- B Leigh Bramwell	-	2,104	(2,104)	-
- Bolton CVS	-	28,150	-	28,150
- Stateside Foods	-	3,000	(3,000)	-
- UK Fast	2,500		(2,500)	-
- Albert Gubay Foundation	9,120	-	(9,120)	-
- Awards For All NLCB	-	10,000	(7,500)	2,500
- Garfield Weston	50,000	-	(25,000)	25,000
- Masonic Charitable Foundation	-	20,000	(15,000)	5,000
- NLCB Covid Response	-	19,684	(19,684)	-
- GM Schools	-	14,145	(14,145)	-
- The Children's Society	-	55,643	(55,643)	-
- Barnardos	-	86,741	(86,741)	-
- NHS	-	150,000	-	150,000
- 42nd Street	-	22,048	-	22,048
- Bolton Council	11,840	38,580	(46,913)	3,507
- Memorial donation	-	1,690	(1,690)	-
Fixed asset restricted funds				
- Spa Road premises	3,407,215		(108,653)	3,298,562
- Hacken Lane	1,279,989		(70,543)	1,209,446
Total restricted funds	**4,947,769**	**920,822**	**(863,360)**	**5,005,231**

Notes to the Financial Statements (continued)
For the year ended 31 March 2021

19 Movement in funds (continued)

Notes on restricted funds

Grants received during 2007 included £140,000 from the Borough Council of Bolton which is secured by a legal charge dated 26 February 2007 over the Club's property at Spa Road.

Also, grants received during 2015 included £400,000 from the Football Foundation and £500,000 from the English Sports Council which are secured by a legal charge dated 30 June 2015 over the Club's property at Hacken Lane.

Charity	**Balance at 1 April 2020**	**Income**	**Expenditure**	**Transfer**	**Balance at 31 March 2021**
Unrestricted funds:	**£**	**£**	**£**	**£**	**£**
Designated funds					
Spa Road refurbishment programme	700,000	-	-	500,000	1,200,000
Hacken Lane 3G pitch sinking fund	100,000	-	-	100,000	200,000
Spa Road pitch sinking fund	25,000	-	-	-	25,000
Investment in new business ventures	150,000	-	-	(150,000)	-
Governance and Legal Fees	-	-	-	50,000	50,000
Other charitable funds	1,188,894	1,843,955	(1,105,923)	(500,000)	1,426,926
Total unrestricted funds	**2,163,894**	**1,843,955**	**(1,105,923)**	**-**	**2,901,926**
Total funds - Charity	**7,111,663**	**2,764,777**	**(1,969,283)**	**-**	**7,907,157**

Group

Unrestricted funds:					
Designated funds					
Spa Road refurbishment programme	700,000	-	-	500,000	1,200,000
Hacken Lane 3G pitch sinking fund	100,000	-	-	100,000	200,000
Spa Road pitch sinking fund	25,000	-	-	-	25,000
Investment in new business ventures	150,000	-	-	(150,000)	-
Governance and Legal Fees	-	-	-	50,000	50,000
Other charitable funds	1,193,278	1,846,986	(1,101,123)	(500,000)	1,439,141
Total unrestricted funds	**2,168,278**	**1,846,986**	**(1,101,123)**	**-**	**2,914,141**
Total funds - Group	**7,116,047**	**2,767,808**	**(1,964,483)**	**-**	**7,919,372**

Purposes of designated funds

The trustees have designated certain funds for future bursaries, purchase of capital items and other specific activities as described above.

20 Analysis of total funds	**General Funds**	**Designated Funds**	**Restricted Funds**	**31 March 2021**	31 March 2020
	£	**£**	**£**	**£**	£
Tangible fixed assets	**671,923**	**-**	**4,508,008**	**5,179,931**	5,372,556
Investments	**39,981**	**-**	**-**	**39,981**	32,258
Net current assets	**727,237**	**1,475,000**	**497,223**	**2,699,460**	1,711,233
	1,439,141	**1,475,000**	**5,005,231**	**7,919,372**	7,116,047

21 Cash flow from operating activities	**2021**	2020
	£	£
Net income (expenditure) and net movement in funds before gains and losses on investments	**795,602**	(114,631)
Depreciation	**236,789**	230,407
(Profit) loss on disposal of tangible fixed assets	**(250)**	6,342
Investment income	**(4,143)**	(8,364)
Decrease in stocks	**2,830**	1,521
(Increase) decrease in debtors	**(112,640)**	77,244
Increase (decrease) in creditors	**59,808**	(290,645)
Net cash flow from operating activities	**977,996**	(98,126)

Notes to the Financial Statements (continued)
For the year ended 31 March 2016

22 Financial instruments

Financial assets	Note	**2021** **£**	2020 £
Measure at fair value through net income/expenditure			
UK quoted investments at market value	12	**39,981**	32,258
Debt instruments measured at amortised cost:			
Other debtors	14	**-**	-
Accrued income	14	**80,348**	15,504
		80,348	15,504
Financial liabilities			
Measured at amortised cost:			
Trade creditors	15	**34,930**	28,622
Other creditors	15	**6,017**	40,424
Taxation and social security	15	**26,226**	26,955
		67,173	96,001

The income, expenses, net gains and net losses attributable the charity's financial instruments are summarised as follows

Net gains and losses (including changes in fair value)		
Financial assets measured at fair value through net income/expenditure	**7,723**	(6,221)