

COMPANY REGISTRATION NUMBER: 03358633
CHARITY REGISTRATION NUMBER: 1062220

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name COVENTRY BOYS AND GIRLS CLUB LTD

Charity registration number 1062220

Company registration number 03358633

Principal office and registered office 50 Whitefriars Street
Coventry
CV1 2DS

The trustees

Mr P Williams (Finance Director)
Mr B T Williams (Secretary)
Mr A Meknassi (Vice Chairman)
Ms L J Campbell
Mrs L Ward
Ms N Bahia (Chairman)
Ms S Sparks

Company Secretary Mr B T Williams

Independent Examiner John Chapman FCCA
Chapman & Co
28 Delaware Road
Coventry
West Midlands
CV3 6LX

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Organisational structure

The company was established under a Memorandum of Association dated 7th April 1997 which established the objects and powers of the charitable company and is governed by its Articles of Association. The trustees guarantee to contribute an amount not exceeding £20 to the assets of the company in the event of winding up. Under the Memorandum of Association, the management of the company is undertaken by a board of directors.

Board of Directors and Trustees and Management

The Board has been operating regularly during the year and at their AGM in November 2022 elected Ms Nim Bahia to take on the role of Chair and Mr Aziz Meknassi acting as Vice-Chair. There were no other changes to the Board.

The Board continues to monitor the Club's progress and believes that 2023/24 will see the Club grow its reputation for youth provision within the City.

Objectives and Activities

Charitable objects

Coventry Boys and Girls Club is a registered charity which exists to assist young persons, through their leisure time activities, to develop towards their full potential, particularly in their physical, mental, and spiritual capacities so that they may continue to grow in maturity as individuals and members of society and that their quality of life may thus be improved.

Public benefit

The Trustees have considered the Charity Commission guidance on public benefit. There are approximately 400 members on the roll. The Club continues to work to attract more female members and to extend its reach across the city through outreach programmes. The Trustees, management, staff and volunteers continue to be committed to ensuring the widest possible participation in the activities on offer.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Since the lifting of lockdowns and easing of restrictions we have seen how important and much needed open access youth provision is. There has been a huge growth in young people attending sessions particularly the engagement of 12-19-year-olds with numbers reaching as many as 86 on a single youth club session. There has also been a huge growth in those wanting to take part in the music workshops.

We have continued to work hard over the last 12 months to develop new relationships and partnerships. We have also maintained and built on existing relationships.

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance continued...

Key Partners include;

Coventry Youth Justice
Coventry City Council
Coventry University
Family Hubs
Media Mania
Aptitude CIC
Positive Youth Foundation
Belgrade Theatre
West Midlands Police
FABLAB
COV - Creative Optimistic Visions
Primary and Secondary Schools across Coventry
Dare 2 Dream
Coventry and Warwickshire Horizon Teams
UK Youth
Warwickshire Youth Justice
James Brindley Foundation
Street Games
Snow Camps Charity

What have we been doing?

Snow Camps - Similar to the previous year, a number of young people have taken part in several Snow Sports educational programmes run by Snow Camps Charity and Switch 180. Eight young people completed the two-day First Tracks beginners' course in July 2022. Four young people were invited back to the six weeks excel programme running from October - November 2022. All of them passed the required level to progress on to the ten week instructor's course. Young people have been taking part in weekly training at Tamworth Snow Dome in preparation for their residential to Andorra in April 2023, where they will be completing their qualification to become snow sports instructors (BASI level 1). The cost of the programme is £350 per person for the 10-week programme, which is inclusive of the residential costs, safeguarding training and first aid. However, Snow Camps Charity have part funded one of the young people's places and the others, with the support of CBGC, have applied for their own funding from local organisations, businesses, and charities to fund their places.

Easter and Summer HAF Programme - Following on from the previous success of the HAF programme, we again delivered this provision during Easter and Summer 2022. During 2022 we delivered 2 and 4 weeks of holiday provision for children aged 7-12 and 12-17. The camp was part funded by Coventry City Council (CCC) for those who were in receipt of free school meal related benefits. We also opened the programme so it was accessible to all families and charged a small fee for those who were not eligible for the free places through CCC. We had an average of 40 children aged 7-12 children attending the camp each day and an average of 30 young people aged 13-17 at the evening sessions. We provided breakfast, snacks and lunch and a range of activities both educational and activity-based, including sports, music, media and crafts.

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance continued...

Youth Provision at CBGC

- Youth Café (Age 12-19)
- Drama and Performing Arts (Age 12-19)
- Music Workshops (Age 12-19)
- Holiday Provision including HAF (Age 7-17)
- Young Women's Group (Age 14-19)
- The MAC Project (Age 12-19)
- Community Outreach and Engagement Sessions (Age 7-17)
- Box Fit Sessions (Age 12-19)
- Age 7-12 Youth Club
- Age 12-19 Youth Club
- Boxing for all ages

We have worked hard to make sure we increase engagement of young people throughout sessions with some sessions growing quicker than others. Youth provision engagement statistics are set out below;

Number of young people registered - 1,519
Number of new young people in the last 12 months - 197
Number of weekly sessions delivered at CBGC - 7
Number of weekly outreach sessions delivered - 1
Average weekly attendances at CBGC - 162
Average weekly mentoring sessions at CBGC - 22
Highest attendance at CBGC - 132
Average weekly attendance (external) - 82
Highest attendance (external) - 22

The Club continues to provide a high level of provision across all age groups, with safeguarding present at all times.

The Music and Change Project (MAC)

During the last 12 months we have continued to develop The MAC Programme, securing funding from Coventry City Council, Coventry Building Society, Doyle Cart Foundation, Children in Need and a large grant from The National Lottery (TNL). This funding will help expand the current programme for the next 5 years. The programme continues to work with an array of young people who face a range of issues and barriers, the most common being young people at risk of, or involved in; gangs including county lines, CSE, knife crime, family breakdown and mental health concerns.

The programme has gone from strength to strength over the last 12 months, where we have had to make a number of changes within the staff hours to cope with the demands and the growth of the project. We have ongoing contracts with Coventry Youth Justice Service and Horizon, as well as Warwickshire Youth Justice Service and the Warwickshire Horizon team. These bodies are invoiced for hours at £30 p/h,

The team have also built great relationships with other organisations and are currently taking referrals from Children's Services, Dare2Dream and James Brindley Foundation. We are also working closely with more schools across Coventry where we have increased the price slightly, now charging £20.00 per staff, per hour. The MAC Project is becoming a sustainable strand of CBGC.

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance continued...

The Music and Change Project (MAC) continued...

There has been present a positive growth and progress in a number of young people. This ranges from re-entry into mainstream education, completing referral orders with no further offences, an improvement in relationships or overcoming personal barriers.

One young person who has made significant progress was initially being referred to the MAC Project due to being arrested and placed on a youth offending order for her role in an assault and for anti-social behaviour. Together there were concerns around repeatedly self-harming and a breakdown in her relationship with her mother.

Since joining the MAC Project, the young person has completed her referral order, and still attends her session each week (which is being funded by The National Lottery). There have been no further offences - mum has also stated that communication within the household has improved, and their relationship overall has improved massively. Along with this the young person has also made positive decisions around friendships and is leading a healthier lifestyle with diet plans and taking boxing serious and even volunteering on other sessions supporting staff.

This young person has also shown an improvement in her mental health which has been evident through her willingness to support the group on other sessions, this would not have been possible when she first attended. Her feeling the need to self-harm has also reduced and she now uses techniques to vocalise her issues and problems.

MAC Project Engagement

1:1 Sessions - 21 (weekly)
School Sessions delivered - 8 (Weekly)
The Mac Project engagement - 101 (Weekly)

MAC Project Partners

Local Authority and Statutory Organisations

Coventry Youth Justice Service
Coventry Horizon Team
Warwickshire Horizon Team
Warwickshire Youth Justice Service
West Midlands Police
Coventry City Council

Schools

Bishop Ullathorne Catholic x 2 sessions (Weekly)
Woodfield School x 2 sessions (Weekly)
Kenilworth School
Coundon Court x 4 sessions (Weekly)
Finham Park x 4 sessions (Weekly)
Cardinal Wiseman Catholic (from May 2023)
Coventry Youth Partnership

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance continued...

Coventry Youth Partnership

CBGC continues to be an active part of the Coventry Youth Partnership (CYP). CBGC continues to be used for the purpose of bringing youth organisations from around Coventry together. CYP continues to bring funding into Coventry and CYP.

Moving forward and what we are planning?

Open Access Youth Provision

CBGC continues to deliver provision five evenings a week, which runs Monday - Friday and has recently added a drama and theatre session. After consultations with young people, it was an activity which seemed to interest a lot of children and young people, so we plan to trial the session.

After spending last year trying to increase the numbers of the 12-17 participants, we ended up increasing the number by over 430%, which caused staffing issues. Due to this we are having to change the day from Friday to Thursday with the hope this will naturally reduce numbers of the group. However, we aim to continue engagement by detached work within the City Centre, we believe this will help reduce the risk of anti-social behaviour and youth crime.

We expect for the next few months to promote the change in sessions and encourage at least 50% of young people to continue to access the session.

The MAC Project

CBGC has been lucky to receive funding from The National Lottery to allow The MAC Project to continue for the next 5 years. With this funding we aim to increase school delivery and one to ones but to also allow young people the opportunity to showcase their skills within their own communities. Some of the work we have planned is:

- Open Mic - In partnership with Belgrade Theatre
- Godiva Festival - In partnership with Media Mania and Coventry City Council
- Education Trip – London
- Branding Project - In partnership with FAB LAB
- The MAC Studios EP

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

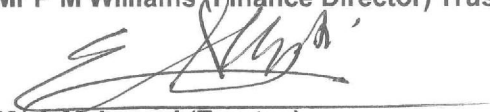
As part of ongoing review of Club finances it was apparent that the café trade had not re-established itself after the pandemic closure. Without the necessary footfall the café had continued to lose money, despite cutting the staff down to just its manager. The Board agreed that making the manager redundant was the only way forward and the café was closed at the end of March 2023. A suitable package was agreed and the manager left in April 2023. The Board, along with the managers will undertake a review of the Café area on the ground floor and agree a more suitable use of the space. The kitchen will still be used to prepare food for club users.

The charity's reserves of £191,893 excluding fixed assets (2022: £207,808) are to fund future charitable activities in line with the Memorandum of Association and in accordance with the Charity Commission recommendations for a charity of our size. The trustees have reviewed their policies on the balances held in reserve and are endeavouring to maintain and increase these to leave sufficient to provide stability of the Club for future years.

The trustees' annual report and the strategic report were approved on 18 November 2023 and signed on behalf of the board of trustees by:



Mr P M Williams (Finance Director) Trustee



Mr A Meknassi (Trustee)

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of COVENTRY BOYS AND GIRLS CLUB LTD

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of COVENTRY BOYS AND GIRLS CLUB LTD ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



John Chapman FCCA

Chapman & Co Accountants and Tax Advisers Ltd
28 Delaware Road
Styvechale
Coventry
CV3 6LX
Independent Examiner

20 November 2023

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	58,074	105,108	163,182	206,004
Charitable activities	6	80,228	—	80,228	35,153
Other trading activities	7	123,623	—	123,623	85,255
Other income	8	—	—	—	47,157
Total income		<u>261,925</u>	<u>105,108</u>	<u>367,033</u>	<u>373,569</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies		6,230	—	6,230	8,752
Costs of other trading activities		78,623	—	78,623	108,168
Expenditure on charitable activities		228,600	81,817	310,417	238,617
Governance costs		(857)	—	(857)	2,813
Total expenditure		<u>312,596</u>	<u>81,817</u>	<u>394,413</u>	<u>358,350</u>
Net (expenditure)/income and net movement in funds		<u>(50,671)</u>	<u>23,291</u>	<u>(27,380)</u>	<u>15,219</u>
Reconciliation of funds					
Total funds brought forward		1,742,520	17,112	1,759,632	1,744,413
Total funds carried forward		<u>1,691,849</u>	<u>40,403</u>	<u>1,732,252</u>	<u>1,759,632</u>

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

The notes on pages 12 to 20 form part of these financial statements.

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	1,540,359	1,551,824
Current assets			
Stocks	14	–	1,213
Debtors	15	27,969	16,775
Cash at bank and in hand		171,336	214,278
		<u>199,305</u>	<u>232,266</u>
Creditors: amounts falling due within one year	16	7,412	24,458
Net current assets		<u>191,893</u>	<u>207,808</u>
Total assets less current liabilities		<u>1,732,252</u>	<u>1,759,632</u>
Net assets		<u>1,732,252</u>	<u>1,759,632</u>
Funds of the charity			
Restricted funds		40,403	17,112
Unrestricted funds		1,691,849	1,742,520
Total charity funds	18	<u>1,732,252</u>	<u>1,759,632</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 20 November 2023 and are signed on behalf of the board by:



Mr P M Williams (Finance Director) Trustee



Mr A Meknassi (Trustee)

The notes on pages 12 to 20 form part of these financial statements.

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income	(27,380)	15,219
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	12,470	13,015
Accrued income	(2,580)	(4,449)
<i>Changes in:</i>		
Stocks	1,213	(1,158)
Trade and other debtors	(11,194)	4,578
Trade and other creditors	(14,466)	18,668
Cash generated from operations	(41,937)	45,873
Net cash (used in)/from operating activities	(41,937)	45,873
Cash flows from investing activities		
Purchase of tangible assets	(1,005)	(8,890)
Net cash used in investing activities	(1,005)	(8,890)
Net (decrease)/increase in cash and cash equivalents	(42,942)	36,983
Cash and cash equivalents at beginning of year	214,278	177,295
Cash and cash equivalents at end of year	171,336	214,278

The notes on pages 12 to 20 form part of these financial statements.

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 50 Whitefriars Street, Coventry, CV1 2DS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

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

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

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

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Long leasehold property	-	Straight line over the lease term
Equipment	-	15% reducing balance
Motor vehicles	-	25% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Pensions

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

Coventry Boys and Girls Club Limited is a company limited by guarantee and accordingly does not have any share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £20 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	58,074	105,108	163,182

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	113,410	92,594	206,004

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2023 £
Income from charitable works	73,996	73,996	23,727	23,727
Youth members subscriptions	6,232	6,232	11,426	11,426
	80,228	80,288	35,153	35,153

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Use of facilities	111,940	111,940	67,313	67,313
Coffee bar income	11,683	11,683	17,942	17,942
	123,623	123,623	85,255	85,255

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Coronavirus Job Retention Scheme grants	<u>—</u>	<u>—</u>	<u>47,157</u>	<u>47,157</u>

9. Net (expenditure)/income

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

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>12,470</u>	<u>13,015</u>

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,350	1,200
Other assurance services-over provision in previous years	(2,220)	1,600
	<u>(870)</u>	<u>2,800</u>

11. Staff costs

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

	2023 £	2022 £
Wages and salaries	242,383	204,308
Social security costs	9,815	7,224
Employer contributions to pension plans	3,955	3,083
	<u>256,153</u>	<u>214,345</u>

The average head count of employees during the year was 22 (2022: 18).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No trustees received emoluments for their services as trustees during the year.

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Tangible fixed assets

	Long leasehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2022	1,523,828	23,200	72,543	1,619,571
Additions	—	—	1,005	1,005
At 31 March 2023	<u>1,523,828</u>	<u>23,200</u>	<u>73,548</u>	<u>1,620,576</u>
Depreciation				
At 1 April 2022	21,903	21,945	23,899	67,747
Charge for the year	7,191	314	4,965	12,470
At 31 March 2023	<u>29,094</u>	<u>22,259</u>	<u>28,864</u>	<u>80,217</u>
Carrying amount				
At 31 March 2023	<u>1,494,734</u>	<u>941</u>	<u>44,684</u>	<u>1,540,359</u>
At 31 March 2022	<u>1,501,925</u>	<u>1,255</u>	<u>48,644</u>	<u>1,551,824</u>

14. Stocks

	2023 £	2022 £
Finished goods and goods for resale	<u>—</u>	<u>1,213</u>

15. Debtors

	2023 £	2022 £
Trade debtors	27,969	16,375
Other debtors	—	400
	<u>27,969</u>	<u>16,775</u>

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	2,908	20,064
Social security and other taxes	3,692	3,595
Other creditors	812	799
	<u>7,412</u>	<u>24,458</u>

17. Deferred income

	2023 £	2022 £
Amount deferred in year	<u>—</u>	<u>14,576</u>

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
Unrestricted funds	1,742,520	261,925	(312,596)	1,691,849

	At 1 April 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
Unrestricted funds	1,729,138	280,975	(267,593)	1,742,520

Restricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
Girls' sports fund	4,269	3,240	(7,509)	-	-
Morrisons Foundation	3,598	-	(2,887)	-	711
Do More Local 2021	1,021	-	(1,021)	-	-
Easter Camp 2022	3,600	-	(3,600)	-	-
Made by Sport	4,624	-	(4,624)	-	-
Birmingham 22	-	-	-	-	-
Commonwealth Games	-	4,770	(4,770)	-	-
Children in Need	-	8,500	(8,500)	-	-
Coventry City Council Arts	-	-	-	-	-
Grant	-	2,000	(2,000)	-	-
ESF community fund	-	1,824	(1,824)	-	-
Street games	-	5,400	(5,400)	-	-
Go Parks (Rootz & Hoops)	-	6,312	(911)	-	5,401
HOE Girls Group	-	5,000	-	-	5,000
Think Active	-	6,250	(3,500)	-	2,750
National Lottery MAC fund	-	39,791	(13,250)	-	26,541
Four Acre Trust MAC fund	-	22,021	(22,021)	-	-
	17,112	105,108	(81,817)	(-)	40,403

COVENTRY BOYS AND GIRLS CLUB LTD

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Notes to the Financial Statements (continued)

Year ended 31 March 2023

Analysis of charitable funds continued...

Restricted funds

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	At 31 Mar 2022 £
Red Cross project	-	4,181	(4,181)	-	-
Girls' sports fund	10,000	10,000	(21,006)	5,275	4,269
Youth work	2,775	-	-	(2,775)	-
Education and training	2,500	-	-	(2,500)	-
Children in Need	-	8,000	(8,000)	-	-
Kickstart	-	10,852	(10,852)	-	-
Morrisons Foundation	-	5,000	(1,402)	-	3,598
Do More Local 2021	-	2,021	(1,000)	-	1,021
ESF Community fund	-	8,800	(8,800)	-	-
Four Acre Trust (MAC fund)	-	10,000	(10,000)	-	-
Easter Camp 2022	-	3,600	-	-	3,600
Made by Sport	-	12,500	(7,876)	-	4,624
Coventry City Council Arts grant	-	8,000	(8,000)	-	-
Coventry Building Society grant	-	9,640	(9,640)	-	-
	<u>15,275</u>	<u>92,594</u>	<u>(90,757)</u>	<u>(-)</u>	<u>17,112</u>

Purposes of restricted funds

The Girls' sport fund related to activities to engage girls in sporting activities, in line with 'This Girl Can'

The Morrisons Foundation fund is being used to purchase equipment to help increase the number of young people which can be supported through the safe delivery of youth provision.

The Do More Local 2021 fund provided 2 additional staff members for 5 weeks.

The Easter Camp 2022 fund was set up to provide holiday provision during school holidays at Easter 2022.

The Made by Sport (Heart of England) fund was used to provide additional staff and equipment to enhance youth sport sessions.

The Birmingham Commonwealth Games 22 fund was used to provide an event alongside the Birmingham commonwealth games event.

The Children in Need fund was used to help young people living in a deprived area to access safe spaces, encourage more physical activity and improve relationships with peers.

The Coventry City Council Arts Grant was used to assist young people in their leisure time activities.

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

Analysis of charitable funds continued...

Purposes of restricted funds continued....

The ESF Community fund relates to the educate and train to gain project.

The Street Games fund relates to an England Rugby legacy project.

Go Parks (Rootz & Hoops) fund provided a sports and music event within a deprived area of the community.

The HOE girl group fund provided young girls experiencing 'period poverty' toiletries and other resources.

The Think Active fund provided funds for the Youth Café and training costs.

The National Lottery and Four Acre Trust both provided funding for the MAC (Music and Change) project.

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,540,359	–	1,540,359
Current assets	158,902	40,403	199,305
Creditors less than 1 year	(7,412)	–	(7,412)
Net assets	1,691,849	40,403	1,732,252

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,551,824	–	1,551,824
Current assets	215,154	17,112	232,266
Creditors less than 1 year	(24,458)	–	(24,458)
Net assets	1,742,520	17,112	1,759,632

20. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	214,278	(42,942)	171,336