

COMPANY REGISTRATION NUMBER: 03358633
CHARITY REGISTRATION NUMBER: 1062220

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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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 2024

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 2024.

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

Ms N Bahia (Chair)
Mr A Meknassi (Vice Chair)
(resigned 3 April 2024)
Mr P Williams (Finance Director)
Mr B T Williams (Secretary)
Ms L J Campbell
Mrs L Ward
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 2024

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 meeting regularly during the year. Mr Aziz Meknassi resigned on 3 April 2024 and was thanked whole heartedly by the Board members for his contribution over the years.

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.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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 estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

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

Year ended 31 March 2024

Strategic report

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

Achievements and performance

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.

Key Partners include;

Coventry & Warwickshire 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
Snow Camps Charity
Positive Choices
Edge of Care Team
MW Impact

What have we been doing?

Snow Camps – As in previous years, a number of young people have taken part in several Snow Sports educational programmes run by the Snow Camps Charity and Switch 180. One of the highlights from this is that one of our young people who took part in the programme in previous years now secured an apprenticeship with Snow Camps and supported the most recent cohort on their residential trip to Andorra

Easter and Summer HAF (Holiday Activities and Food) Programme - Building on the success of previous HAF programmes we delivered 2 weeks HAF at Easter 2024 and delivered 4 weeks of holiday provision for children aged 7-12 and 12-17 during the summer of 2024. In addition to the usual HAF provision Coventry City Council further funded CBGC to deliver a Roller Disco during the last week of the summer holidays which was open for young people aged 12-17 around Coventry.

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance continued...

Youth Provision at CBGC

- Music Workshops (Age 13-19)
- Holiday Provision including HAF (Age 7-17)
- The MAC Project (Age 12-19)
- Community Outreach and Engagement Sessions (Age 7-19)
- Box Fit Sessions (Age 13-19)
- Age 7-12 Youth Club
- Age 13-19 Youth Club
- Boxing (For all ages)

Youth Provision Engagement

Number of young people registered – 1,519
Number of new young people in the last 12 months - 89
Number of weekly sessions delivered at CBGC – 4
Average weekly attendances at CBGC – 134
Average weekly mentoring sessions at CBGC – 39
Highest attendance at CBGC – 78
Average weekly attendance (external) - 102
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. The National Lottery (TNL) has allowed us to 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 of which are:

- Young people at risk of CSE or involved in gangs.
- At risk of or currently permanently excluded from school.
- Family and relationship breakdowns
- Mental health concerns
- Anger Management

The programme has gone from strength to strength over the last 12 months, and we have had to make a number of changes to staff hours to cope with the demands and the growth of the project. We continue to have ongoing contracts with both Coventry and Warwickshire Youth Justice Services and the Horizon teams.

The team have also built great relationships with a number of other organisations and are currently taking referrals from Children's Services, Dare2Dream Through Care and Positive Choices. We are also working closely with more schools across Coventry. The MAC Project continues to become 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 2024

Achievements and performance continued...

Young Person's Journey (Case Study) – There has continued to be positive growth and progress seen within a number of young people ranging from re-entry into mainstream education, completing referral orders with no further offences, an improvement in relationships or overcoming other personal barriers,

A significant testimony to the work that takes place at CBGC has been shown in the progress of one particular young person. Through mentoring, support and giving this young person opportunities to engage in creative expression the individual has progressed from being a young person struggling with their identity and place in the world to now being the creator of a series of events empowering other young people in creative expression. The individual has taken an idea and with the support of CBGC created an impactful initiative called SOUL, which seeks to create a safe space for other young creatives giving others the opportunity to take to the stage and perform in various locations around Coventry. This is a great initiative and we believe shows the true impact organisation like CBGC can have on young people's lives.

MAC Project Engagement

1:1 Sessions – 39 (weekly)
School Sessions delivered – 8 (Weekly)
The Mac Project engagement – 141 (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
Woodfield School
Kenilworth School
Coundon Court
Finham Park
Cardinal Newman Catholic
Foxford
Sidney Stringer
Caludon Castle
President Kennedy
Bluecoat Church of England
Cardinal Wiseman Catholic
West Coventry Academy
Barrs Hill

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance continued...

Coventry Youth Partnership

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

Moving forward and what we are planning?

Open Access Youth Provision

CBGC has reduced the amount of open access delivery to three evenings a week. However, after consultations with young people, we have added a session specifically for children transitioning to secondary education in years 6, 7 and 8. We are also looking at implementing a cooking session on Tuesdays.

After spending last year trying to increase the numbers of the 12-17 participants, we have now increased the number by over 430%, which caused staffing issues. Due to this we are having to change the day of this session 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.

Financial review

The Music & Change Project (MAC) has proved very successful as shown with the increased numbers taking up the opportunities the Club provides. However during the year a review was made of the project's profitability and it was recommended by the Board to increase the hourly rate charged to the various organisations involved. This was implemented by the team in April 2024 and has been accepted by all user groups. This has improved the overall profitability of the Club and the budget for 2004/5 has been set to show a small surplus.

The charity has free reserves of £146,011 excluding fixed assets which are available to fund future charitable activities in line with the Memorandum of Association and in accordance with Charity Commission recommendations for a charity of our size. The trustees have reviewed its policy on 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 20 November 2024 and signed on behalf of the board of trustees by.

Mr P M Williams (Finance Director) Trustee

Ms S Sparks (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 2024

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 2024.

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 Association of Chartered Certified Accountants (ACCA), 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

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	67,021	114,336	181,357	163,182
Charitable activities	6	93,832	—	93,832	80,228
Other trading activities	7	103,864	—	103,864	123,623
Other income	8	2,743	—	2,743	-
Total income		<u>267,460</u>	<u>114,336</u>	<u>381,796</u>	<u>367,033</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies		4,500	—	4,500	6,230
Costs of other trading activities		41,648	—	41,648	78,623
Expenditure on charitable activities		236,905	115,439	352,344	310,417
Governance costs		1,350	—	1,350	(857)
Total expenditure		<u>284,403</u>	<u>115,439</u>	<u>399,842</u>	<u>394,413</u>
Net (expenditure)/income and net movement in funds		<u>(16,943)</u>	<u>(1,103)</u>	<u>(18,046)</u>	<u>(27,380)</u>
Reconciliation of funds					
Total funds brought forward		1,691,849	40,403	1,732,252	1,759,632
Total funds carried forward		<u>1,674,906</u>	<u>39,300</u>	<u>1,714,206</u>	<u>1,732,252</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 11 to 18 form part of these financial statements.

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	1,528,895	1,540,359
Current assets			
Debtors	14	21,821	27,969
Cash at bank and in hand		169,312	171,336
		<u>191,133</u>	<u>199,305</u>
Creditors: amounts falling due within one year	15	<u>5,822</u>	<u>7,412</u>
Net current assets		<u>185,311</u>	<u>191,893</u>
Total assets less current liabilities		<u>1,714,206</u>	<u>1,732,252</u>
Net assets		<u>1,714,206</u>	<u>1,732,252</u>
Funds of the charity			
Restricted funds		39,300	40,403
Unrestricted funds		<u>1,674,906</u>	<u>1,691,849</u>
Total charity funds	16	<u>1,714,206</u>	<u>1,732,252</u>

For the year ending 31 March 2024 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 2024 and are signed on behalf of the board by:

Mr P M Williams (Finance Director) Trustee

Ms S Sparks (Trustee)

The notes on pages 11 to 18 form part of these financial statements.

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income	(18,046)	(27,380)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	11,942	12,470
Accrued income	-	(2,580)
<i>Changes in:</i>		
Stocks	-	1,213
Trade and other debtors	6,148	(11,194)
Trade and other creditors	(1,590)	(14,466)
Cash generated from operations		(41,937)
Net cash (used in)/from operating activities	(1,546)	(41,937)
Cash flows from investing activities		
Purchase of tangible assets	(478)	(1,005)
Net cash used in investing activities	(478)	(1,005)
Net (decrease)/increase in cash and cash equivalents	(2,024)	(42,942)
Cash and cash equivalents at beginning of year	171,336	214,278
Cash and cash equivalents at end of year	169,312	171,336

The notes on pages 11 to 18 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 2024

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 2024

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 2024

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

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.

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	<u>67,021</u>	<u>114,336</u>	<u>181,357</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	<u>58,074</u>	<u>105,108</u>	<u>163,182</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from charitable works	88,348	88,348	73,996	73,996
Youth members subscriptions	<u>5,484</u>	<u>5,484</u>	<u>6,232</u>	<u>6,232</u>
	<u>93,832</u>	<u>93,832</u>	<u>80,228</u>	<u>80,228</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Use of facilities	100,077	100,077	111,940	111,940
Coffee bar income	<u>3,787</u>	<u>3,787</u>	<u>11,683</u>	<u>11,683</u>
	<u>103,864</u>	<u>103,864</u>	<u>123,623</u>	<u>123,623</u>

COVENTRY BOYS AND GIRLS CLUB LTD

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest	2,743	2,743	-	-

9. Net (expenditure)/income

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

	2024 £	2023 £
Depreciation of tangible fixed assets	11,942	12,470

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,350	1,350
Other assurance services-over provision in previous years	-	(2,220)
	1,350	(870)

11. Staff costs

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

	2024 £	2023 £
Wages and salaries	270,491	242,383
Social security costs	11,810	9,815
Employer contributions to pension plans	4,698	3,955
	286,999	256,153

The average head count of employees during the year was 22 - (2023: 22).

No employee received employee benefits of more than £60,000 during the year (2023: 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 2024

13. Tangible fixed assets

	Long leasehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2023	1,523,828	23,200	73,548	1,620,576
Additions	—	—	478	478
At 31 March 2024	<u>1,523,828</u>	<u>23,200</u>	<u>74,026</u>	<u>1,621,054</u>
Depreciation				
At 1 April 2023	29,094	22,259	28,864	80,217
Charge for the year	7,191	235	4,516	11,942
At 31 March 2024	<u>36,285</u>	<u>22,494</u>	<u>33,380</u>	<u>92,159</u>
Carrying amount				
At 31 March 2024	<u>1,487,543</u>	<u>706</u>	<u>40,646</u>	<u>1,528,895</u>
At 31 March 2023	<u>1,494,734</u>	<u>941</u>	<u>44,684</u>	<u>1,540,359</u>

14. Debtors

	2024 £	2023 £
Trade debtors	21,821	27,969
	<u>21,821</u>	<u>27,969</u>

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,350	2,908
Social security and other taxes	3,578	3,692
Other creditors	864	812
	<u>5,792</u>	<u>7,412</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 Mar 2024 £
Unrestricted funds	<u>1,691,849</u>	<u>267,460</u>	<u>(284,403)</u>	<u>1,674,906</u>
	At 1 April 2022 £	Income £	Expenditure £	At 31 Mar 2023 £
Unrestricted funds	<u>1,742,520</u>	<u>261,925</u>	<u>(312,596)</u>	<u>1,691,849</u>

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

Analysis of charitable funds continued...

Restricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	At 31 Mar 2024 £
Morrison's Foundation	711	-	(337)	-	374
Go Parks (Rootz & Hoops)	5,401	4,578	(9,979)	-	-
HOE Girls Group	5,000	-	(5,000)	-	-
Think Active	2,750	-	(2,750)	-	-
Children in Need	-	20,000	(16,000)	-	4,000
Sports England	-	10,000	(1,719)	-	8,281
National Lottery MAC fund	26,541	79,758	(79,654)	-	26,645
	<u>40,403</u>	<u>114,336</u>	<u>(115,439)</u>	<u>(-)</u>	<u>39,300</u>

Restricted funds

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	At 31 Mar 2023 £
Girls' sports fund	4,269	3,240	(7,509)	-	-
Morrison's 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)	-	-
	<u>17,112</u>	<u>105,108</u>	<u>(81,817)</u>	<u>(-)</u>	<u>40,403</u>

COVENTRY BOYS AND GIRLS CLUB LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

Analysis of charitable funds continued

Purposes of restricted funds

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.

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

The Sports England fund is being used to fund sports activities.

The National Lottery MAC fund is providing funding for the MAC (Music and Change) project.

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,528,895	–	1,528,895
Current assets	151,833	39,300	191,133
Creditors less than 1 year	(5,822)	–	(5,822)
Net assets	1,674,906	39,300	1,714,206

	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

20. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	171,336	(2,024)	169,312
