

BOYS AND GIRLS CLUBS OF SOUTH YORKSHIRE

England & Wales · Charity number 1143471

Details

Status Registered

Legal form Charitable company

Company number [07665505](#)

Registered 2011-08-19

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

Contact

Address Boys And Girls Clubs Of South Yorks
393 Langsett Road
Sheffield
S6 2LJ

Phone 01142330365

Email info@bgcsy.co.uk

Website www.bgcsy.co.uk

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF BOYS AND YOUNG MEN AND GIRLS AND YOUNG WOMEN IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIAL BY THE ESTABLISHMENT AND DEVELOPMENT OF CLUBS AND OF FURTHERING THE HELPING AND EDUCATION OF YOUNG PEOPLE.

Activities: We are an umbrella youth organisation that provides activities and services to affiliated clubs as well as providing alternative educational training to the most vulnerable young people in society.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Children/young People

Geography

- Barnsley
- Doncaster
- Rotherham
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£111,239	£118,104	-	-
2024-02-29	£157,040	£156,040	-	-
2023-02-28	£82,702	£132,688	-	-
2022-02-28	£133,503	£155,057	-	-
2021-02-28	£183,690	£155,144	-	-

Trustees

Name	Role	Appointed
BARRIE COTTINGHAM		2011-08-19
Robert Dyson		2014-07-01
SEAN PATRICK MAHON		2011-08-19

BOYS AND GIRLS CLUBS OF SOUTH YORKSHIRE

England & Wales - Charity number 1143471

Accounts

Company registration number 07665505

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Boys and Girls Clubs of South Yorkshire

(A company limited by guarantee)

Annual report and financial
statements for the year ended
28 February 2025

Boys and Girls Clubs of South Yorkshire

(A company limited by guarantee)

Contents

Legal and administrative information	2
Report of the board of trustees/directors	3
Statement of trustees/directors	5
Independent examiners report	6
Statement of financial activities	7
Balance sheet as at 28 February 2025	8
Notes to the financial statements	9

Boys and Girls Clubs of South Yorkshire **(A company limited by guarantee)**

Legal and administrative information

Honorary President

Barrie Cottingham, MBE, FCA, ATII

Board of Trustees/Directors

Robert Dyson, QPM, DL, MA, PGDip (cantab), FIL&M (Chairman)

Sean Mahon, FCA (Vice President)

Una Moran, BSc (Hons) (Chair)

Dr. John-Paul Rooney, CPA EPA

General Manager & Secretary

Mark Brine, BSc

Company Number

07665505

Charity Number

1143471

Registered Office

393 Langsett Road Sheffield

South Yorkshire S6 2LJ

Independent Examiner

Craig Williamson

White Rose Accounting For Charities

The Ghyll

Threapland

Aspatria CA7 2EL

Bankers

Yorkshire Bank Fargate

Sheffield S1 1LL

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Trustees'/Directors' report for the year ended 28 February 2025

The Trustees/Directors (referred to in this report as “the Directors”) of Boys and Girls Clubs of South Yorkshire (‘BGCSY’ and ‘the Charity’) present their report and the financial statements for the year ended 28 February 2025.

The information relating to Directors and advisers set out on page 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Constitution and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

Charitable objectives

The objects of the Charity are to promote the development of boys and young men, girls and young women in achieving their full physical, intellectual, social and spiritual potential by the establishment, deployment and support of clubs to further the education and wellbeing of young people, and by the provision of training facilities.

Charitable status

The company gained relief from Corporation Tax under Section 478 (onwards) of the Corporation Taxes Act 2010.

Summary of Main Activities

Over the past twelve months the Boys and Girls Clubs of South Yorkshire (BGCSY) has successfully delivered a range of programmes in partnership with youth projects and educational establishments throughout the region which have contributed to the personal and social development of young people and promoting inclusion, wellbeing and community engagement.

BGCSY’s network of over 30 affiliated youth and sports clubs continue to provide accessible, inclusive and safe spaces where young people are able to engage positively with peers and trusted adults, helping to foster confidence and a sense of responsibility and aspiration among young people.

However, as reported last year, grants and donations from several significant organisations which BGCSY has traditionally relied on to fund its full range of services and charitable objectives are no longer forthcoming. As requested by the Trustees, the General Manager completed a review of the funding requirements needed for the continuation of BGCSY’s services which confirmed that the ongoing level of funding required was unlikely to be achieved.

Against this backdrop and the closure of several BGC’s County organisations across the country in recent years, and being mindful of their fiduciary responsibilities, the Trustees reluctantly concluded that there was no alternative but to cease providing BGCSY’s traditional services to its affiliated youth clubs and that an orderly run down and closure of the charity should be implemented.

This is, of course, a devastating situation, particularly after 83 years of successfully providing support to young people, club leaders and the volunteers running our affiliated youth clubs in some of the poorest communities in South Yorkshire, particularly at a time when State provided youth activities have been much reduced.

BGCSY will continue to work with Sheffield City Council on delivering our Alternative Education Provision for young people who have already been or, are on the verge of being, excluded from mainstream education until such time as this service can be successfully transferred to another provider. This will ensure that students can continue their education outside the school system motivating them to gain a qualification, such as BTeC or AQA Award, and, in many cases, help them to reintegrate back into mainstream education.

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Public Benefit Statement

In discharging their responsibilities, the Directors have had regard to the guidance issued by the Charity Commission on public benefit and are satisfied that the activities of the Boys and Girls Clubs of South Yorkshire fulfil these requirements as the clubs' activities are open to all young people in their local area and promote the health and wellbeing of club members.

Results for the year

The statement of Financial Activities shows a net increase in funds during the year of £6,865 (2024: decrease £1,000) increasing unrestricted funds carried forward at 28 February 2025 to £35,103

Reserves Policy

It is a policy of the Charity to achieve unrestricted funds which are available for use in all aspects of the Charity's work. Restricted reserves are specifically used for the purpose laid down by the donor. There were no Restricted Reserves at 28 February 2025

It is the aim of the Directors to maintain unrestricted funds equivalent to at least 50% of the annual expenditure in unrestricted activities, although the continuing difficult financial situation means that much work is required to meet this objective.

Governance of the charity

The board currently consists of 4 Directors and decisions are reached by a consensus of the members. Each Director is entitled to one vote on each issue. If a situation arises where there is a split or deadlock between the members on a decision, the Chairman has the casting vote.

Robert Dyson, Sean Mahon, Una Moran and Dr. John Paul Rooney held office for the full financial year.

Risk management

The Board recognises the need to continuously develop and maintain sound systems of internal controls and to implement effective risk management across the organisation and its operations. Risk issues – both internal and external - are discussed at each Board meeting and strategies are enacted to mitigate these.

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Statement of trustees/directors responsibilities

The Trustees/Directors are responsible for preparing the Trustees/Directors Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the directors/trustees to prepare financial statements for each financial year. Under that law the directors/trustees have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent
- state whether applicable 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/Directors are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision 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.

The Trustees/Directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Independent reviewers and disclosure of information to the independent examiner

Each Director, as at the date of this report, has confirmed that insofar as they are aware there is no relevant information (that is, information needed by the company's independent examiner in connection with preparing their report) of which the company's independent reviewers are unaware, and they have taken all the steps that they ought to have taken as a Director in order to make themselves aware of any relevant information and to establish that the company's independent reviewers are aware of that information.

A resolution to reappoint White Rose Accounting as Independent Reviewer to the Company will be proposed at the Annual General Meeting.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board of Trustees/Directors on ----- signed on its behalf by:

R. Dyson (Chairman)

Dated:

Boys and Girls Clubs of South Yorkshire

Independent Examiner's report on the Accounts of Boys and Girls Clubs of South Yorkshire for the year ended 28 February 2025

I report on the accounts of the company for the period ended 28 February 2025, which are set out on pages 7 to 11

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: _____

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Date: _____

Boys and Girls Clubs of South Yorkshire

Statement of Financial Activities for the year ended 28 February 2025

		Total funds 2025	Total funds 2024
	Notes	£	£
Incoming resources	1		
Voluntary income			
Grants and donations		15,568	20,292
Affiliation and competition fees		8,326	4,120
Other income		18,755	-
Activities from generating funds			
Training contracts		68,590	132,628
Total Incoming resources		111,239	157,040
Resources expended			
Charitable activities:			
Staff costs	7	99,016	129,841
Events and activities		3,987	7,327
Training & Conferences		1,128	-
Travel		1,844	1,641
Premises and insurance		6,011	5,771
Printing and stationery		876	830
Telephone and postage		1,155	1,134
Accountancy		350	325
Depreciation		-	6,898
Other expenditure		3,736	2,273
Total resources expended		118,104	156,040
Net (outgoing)/incoming resources		(6,865)	1,001
Brought forward		41,968	40,966
Fund balances carried forward	6	35,103	41,968

All incoming resources and resources expended are derived from continuing activities.

There are no other recognised gains and losses for the period and hence no statement of recognised gains and losses is presented in the above.

The notes on pages 11 to 13 form part of these financial statements.

Boys and Girls Clubs of South Yorkshire

Balance Sheet as at 28 February 2025

	Notes	2025 £	2024 £
Tangible fixed assets	4	0	0
Current assets			
Debtors	5	4,845	4,340
Bank balance and cash in hand		30,608	37,953
Total current assets		35,453	42,293
Creditors			
Amounts falling due within one year	6	(350)	(325)
Total current liabilities		(350)	(325)
Net current assets		35,103	41,968
Total assets		35,103	41,968
Represented by			
Unrestricted funds		35,103	41,968
Total		35,103	41,968

For the period ending 28 February 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on _____ and is signed on its behalf by:

Robert Dyson
Chairman

Boys and Girls Clubs of South Yorkshire

Notes to the Accounts for the year ended 28 February 2025

1 Accounting Policies

Basis of preparation

The Financial Statements have been prepared in accordance with the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

Basis of accounting

The financial statements are prepared in accordance with the historical cost convention.

The financial statements are prepared on an accruals basis.

Incoming resources

Donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Accrued income represents income recognised for work performed that was unbilled at the year end. It is accounted for on the basis of work performed that remains unbilled, or in line with contracted agreements with specific affiliates and similar organisations. Investment income is recognised on a receivable basis.

Restricted Funds

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund together with a fair allocation of management and support costs.

Unrestricted Funds

Unrestricted Funds are other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The company is not VAT registered.

In the opinion of the trustees all support costs relate to charitable expenditure.

Tangible Fixed Assets and Depreciation

The cost of fixed assets is their purchase cost together with any incidental costs of acquisition. Any assets with a useful life of less than 5 years are not capitalised.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its useful life.

Minibus	-15% on cost
Equipment	-20% on cost

Fund Accounting

Funds held by the charity are either restricted funds or unrestricted general funds. Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for a particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Company status and capital

The Charity is a company limited by guarantee and consequently does not have share capital. Each trustee has undertaken to contribute £1 to the assets of the company to meet its liabilities if called to do so.

3 Taxation

HM Revenue and Customs in the UK has previously accepted charitable status of the company and have granted relief from corporation tax under Section 478 of the Corporation Taxes Act 2010.

Boys and Girls Clubs of South Yorkshire

Notes to the accounts for the year ended 28 February 2025

4 Tangible Fixed Assets

	Minibuses £	Equipment £	Total £
Cost			
Brought Forward	56,921	6,953	63,874
Additions	-	-	-
Carried Forward	<u>56,921</u>	<u>6,953</u>	<u>63,874</u>
Depreciation			
Brought Forward	56,921	6,953	63,874
Charge for the year		-	-
Carried Forward	<u>56,921</u>	<u>6,953</u>	<u>63,874</u>
Net Book Value 28 February 2025	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value 28 February 2024	<u>-</u>	<u>-</u>	<u>-</u>

5 Debtors and prepayments

	2025 £	2024 £
Debtors and prepayments	4,845	4,340
	<u>4,845</u>	<u>4,340</u>

6 Creditors: amounts falling due within one year

These are expenses that have been incurred but have not been billed or paid for during the accounting period. They are in respect of:

	2025 £	2024 £
Accruals	350	325
	<u>350</u>	<u>325</u>

Boys and Girls Clubs of South Yorkshire

Notes to the accounts

for the year ended 28 February 2025

7 Staff Costs and trustees remuneration

	2025	2025
	£	£
Staff salaries	96,145	126,477
Pension costs	2,871	3,364
	<u>99,016</u>	<u>129,841</u>

No employee earned £50,000 per annum or more.

No trustees received any remuneration for their services during the year.

BOYS AND GIRLS CLUBS OF SOUTH YORKSHIRE

England & Wales - Charity number 1143471

Accounts

Company registration number 07665505

Charity registration number 1143471

Boys and Girls Clubs of South Yorkshire

(A company limited by guarantee)

Annual report and financial
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February 2024

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Contents

Legal and administrative information	3
Report of the board of trustees/directors	4
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Independent examiners report	8
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Balance sheet as at 28 February 2024	10
Notes to the financial statements	11

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Legal and administrative information

Honorary President

Barrie Cottingham, MBE, FCA, ATII

Board of Trustees/Directors

Robert Dyson, QPM, DL, MA, PGDip (cantab), FIL&M (Chairman)

Sean Mahon, FCA (Vice President)

Una Moran, BSc (Hons) (Chair)

Dr. John-Paul Rooney, CPA EPA

General Manager & Secretary

Mark Brine, BSc

Company Number

07665505

Charity Number

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Registered Office

393 Langsett Road Sheffield

South Yorkshire S6 2LJ

Independent Examiner

Craig Williamson

White Rose Accounting For Charities

The Ghyll

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Aspatria CA7 2EL

Bankers

Yorkshire Bank Fargate

Sheffield S1 1LL

Boys and Girls Clubs of South Yorkshire

(A company limited by guarantee)

Trustees'/Directors' report for the year ended 28 February 2024

The Trustees/Directors (referred to in this report as “the Directors”) of Boys and Girls Clubs of South Yorkshire (‘BGCSY’ and ‘the Charity’) present their report and the financial statements for the year ended 28 February 2024.

The information relating to Directors and advisers set out on page 3 forms part of this report. The financial statements comply with the Charities Act 2011, the Constitution and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

Charitable objectives

The objects of the Charity are to promote the development of boys and young men, girls and young women in achieving their full physical, intellectual, social and spiritual potential by the establishment, deployment and support of clubs to further the education and wellbeing of young people, and by the provision of training facilities.

Charitable status

The company gained relief from Corporation Tax under Section 478 (onwards) of the Corporation Taxes Act 2010.

Summary of Main Activities

After last year's significant loss, the Trustees and staff have worked hard to ensure that the predicted break even budget was reached in the current year and we are pleased to report that this goal was achieved. However, it has been apparent for some time that grants and donations which BGCSY relies upon to fund its full range of services are no longer forthcoming from several significant organisations which have previously supported BGCSY's charitable objectives.

This is a devastating development, particularly after 82 years of successfully providing support to young people, and the club leaders and volunteers who run our affiliated youth-clubs in some of the poorest communities in South Yorkshire. Against this backdrop and the well- publicised closure of several other BGC's County organisations across the country during the last few years, the Trustees have asked the General Manager to carry out a detailed review of the services BGCSY currently provides in order to determine with the Trustees which services can continue to be provided and appropriately funded.

BGCSY is reliant on its applications for grants and donations being successful if its support to our affiliated youth clubs is to continue. The Trustees are, of course, very mindful of their responsibilities and have to reluctantly consider the closure of BGCSY's traditional support to youth clubs if the current funding situation does not improve. The Trustees have concerns that this would remove a valuable source of support to local young people at a time when State provided youth activities have been much reduced.

Notwithstanding the above, we are pleased to report that during the year BGCSY continued to support our affiliated clubs with their funding applications, governance, risk management assessments and operational policies and has also provided representation on youth club boards and committees, where necessary. It is our belief that this support over the last 82 years has ensured the successful legacy of the voluntary youth sector in South Yorkshire.

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

We are pleased to report that BGCSY was able to run 4 residential trips from its existing resources enabling 65 young people to take part in many outdoor activities such as rock climbing, kayaking, cliff jumping, to name but a few, which would normally be inaccessible to them. BGCSY also successfully organised and supported numerous activity days and 10 activity weeks, reaching out to over 1200 young people during the year, providing important support, such as qualified youth workers and staff, transport and health and safety assessments.

BGCSY continues to work closely with Sheffield City Council on delivering our Alternative Education Provision for young people who have already been or, are on the verge of being, excluded from mainstream education. The aim of this programme, which supports between 60-80 predominately young men, is to enable these students to continue with their education outside the school system and to motivate them to gain a qualification, such as BTeC or AQA Award, and, in many cases, to reintegrate back into mainstream education.

Other projects BGCSY has delivered throughout the year include our Personal and Social Development (PSD) programme, where BGCSY worked with 250 'Year 10' students who have been identified by their schools as being at risk of being excluded from the education system and need additional support. Each PSD programme focuses on six areas of development, communication skills, drug and alcohol awareness, employability, managing anger, sexual health and mental health to help young people gain a better understanding of how each area affects them and impacts on their behaviour. The PSD programme is now an AQA accredited award and provides a formal qualification on completion of their course. For a majority of the young people involved, this is the first accreditation they will ever have achieved and is a source of great pride to them and also to BGCSY.

Once again, our Respect programme has been a great success this year. Working with 12 schools and over 240 young people, BGCSY has delivered a programme of intensive personal and social development skills, focusing on building self-confidence, self-esteem, awareness and respect for others. The Respect Programme is delivered in four stages, an away-day to work on team building, an 8 week personal and social development programme, a week long residential activity trip culminating in a recognition and awards presentation evening. It is with great sadness and disappointment we report that funding for this highly successful programme is no longer available.

The National Boxing Championships are now back on the programme and BGCSY plays an integral part in the delivery of the Championship, not only locally and regionally but also at a national level. This year, over 1200 young boxers, both male and female, participated in the programme, making it the largest Championships of its kind in Europe. As with our affiliated Youth Clubs, participants benefit from being members of clubs which instill discipline, hard work, healthy choices and teamwork.

Looking to the future, the current financial year will be a difficult one. The significant reduction in the funding support which BGCSY has traditionally enjoyed will inevitably result in staff numbers and costs being reduced and the support services which BGCSY's has previously provided to its affiliated clubs being at serious risk of being discontinued. The Trustees are able to confirm that, on the basis of current projections, after taking into account planned cost reductions, BGCSY will be able to meet its financial commitments for the current financial year.

Boys and Girls Clubs of South Yorkshire

(A company limited by guarantee)

Public Benefit Statement

In discharging their responsibilities, the Directors have had regard to the guidance issued by the Charity Commission on public benefit and are satisfied that the activities of the Boys and Girls Clubs of South Yorkshire fulfil these requirements as the clubs' activities are open to all young people in their local area and promote the health and wellbeing of club members.

Results for the year

The statement of Financial Activities shows a net increase in funds during the year of £1,000 (2023: decrease £49,987) increasing unrestricted funds carried forward at 28 February 2024 to £41,968.

Reserves Policy

It is a policy of the Charity to achieve unrestricted funds which are available for use in all aspects of the Charity's work. Restricted reserves are specifically used for the purpose laid down by the donor. There were no Restricted Reserves at 28 February 2024.

It is the aim of the Directors to maintain unrestricted funds equivalent to at least 50% of the annual expenditure in unrestricted activities, although the continuing difficult financial situation means that much work is required to meet this objective.

Governance of the charity

The board currently consists of 4 Directors and decisions are reached by a consensus of the members. Each Director is entitled to one vote on each issue. If a situation arises where there is a split or deadlock between the members on a decision, the Chairman has the casting vote.

Robert Dyson, Sean Mahon, Una Moran and Dr. John Paul Rooney held office for the full financial year.

As reported last year, Barrie Cottingham stepped down from the Board on 3 March 2023 and ceased to be a Trustee on that date. The Board would like to thank Barrie for his unstinting dedication and invaluable support and contribution to the success of BGCSY over the last 58 years. The Board is delighted that Barrie has agreed to continue to be associated with BGCSY, as our Honorary President.

Risk management

The Board recognises the need to continuously develop and maintain sound systems of internal controls and to implement effective risk management across the organisation and its operations. Risk issues – both internal and external - are discussed at each Board meeting and strategies are enacted to mitigate these.

Boys and Girls Clubs of South Yorkshire

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The Trustees/Directors are responsible for preparing the Trustees/Directors Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the directors/trustees to prepare financial statements for each financial year. Under that law the directors/trustees have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
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The Trustees/Directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Independent reviewers and disclosure of information to the independent examiner
Each Director, as at the date of this report, has confirmed that insofar as they are aware there is no relevant information (that is, information needed by the company's independent examiner in connection with preparing their report) of which the company's independent reviewers are unaware, and they have taken all the steps that they ought to have taken as a Director in order to make themselves aware of any relevant information and to establish that the company's independent reviewers are aware of that information.

A resolution to reappoint White Rose Accounting as Independent Reviewer to the Company will be proposed at the Annual General Meeting.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board of Trustees/Directors on ----- signed on its behalf by:

R. Dyson (Chairman)

Dated:

Boys and Girls Clubs of South Yorkshire

Independent Examiner's report on the Accounts of Boys and Girls Clubs of South Yorkshire for the year ended 28 February 2024

I report on the accounts of the company for the period ended 28 February 2024, which are set out on pages 9 to 13

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: _____

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Date: _____

Boys and Girls Clubs of South Yorkshire

Statement of Financial Activities for the year ended 28 February 2024

		Total funds 2024	Total funds 2023
	Notes	£	£
Incoming resources	1		
Voluntary income			
Grants and donations		20,291	14,183
Affiliation and competition fees		4,120	5,213
Activities from generating funds			
Training contracts		132,628	63,306
Total Incoming resources		157,040	82,701
Resources expended			
Charitable activities:			
Staff costs	7	129,841	104,872
Events and activities		7,327	7,923
Training & Conferences			159
Travel		1,641	2,133
Premises and insurance		5,771	5,735
Printing and stationery		830	707
Telephone and postage		1,134	1,159
Accountancy		325	325
Depreciation		6,898	8,538
Other expenditure		2,273	1,137
Total resources expended		156,040	132,688
Net (outgoing)/incoming resources		1,000	(49,987)
Brought forward		40,968	90,954
Fund balances carried forward	6	41,968	40,968

All incoming resources and resources expended are derived from continuing activities.

There are no other recognised gains and losses for the period and hence no statement of recognised gains and losses is presented in the above.

The notes on pages 11 to 13 form part of these financial statements.

Boys and Girls Clubs of South Yorkshire

Balance Sheet as at 28 February 2024

	Notes	2024 £	2023 £
Tangible fixed assets	4	0	6,898
Current assets			
Debtors	5	4,340	3,450
Bank balance and cash in hand		37,953	30,945
Total current assets		<u>42,293</u>	<u>34,395</u>
Creditors			
Amounts falling due within one year	6	<u>(325)</u>	<u>(325)</u>
Total current liabilities		<u>(325)</u>	<u>(325)</u>
Net current assets		<u>41,968</u>	<u>34,070</u>
Total assets		<u>41,968</u>	<u>40,968</u>
Represented by			
Unrestricted funds		<u>41,968</u>	<u>40,968</u>
Total		<u>41,968</u>	<u>40,968</u>

For the period ending 28 February 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on _____ and is signed on its behalf by:

Robert Dyson
Chairman

Boys and Girls Clubs of South Yorkshire

Notes to the Accounts

for the year ended 28 February 2024

1 Accounting Policies

Basis of preparation

The Financial Statements have been prepared in accordance with the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

Basis of accounting

The financial statements are prepared in accordance with the historical cost convention. The financial statements are prepared on an accruals basis.

Incoming resources

Donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Accrued income represents income recognised for work performed that was unbilled at the year end. It is accounted for on the basis of work performed that remains unbilled, or in line with contracted agreements with specific affiliates and similar organisations. Investment income is recognised on a receivable basis.

Restricted Funds

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund together with a fair allocation of management and support costs.

Unrestricted Funds

Unrestricted Funds are other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The company is not VAT registered.

In the opinion of the trustees all support costs relate to charitable expenditure.

Tangible Fixed Assets and Depreciation

The cost of fixed assets is their purchase cost together with any incidental costs of acquisition. Any assets with a useful life of less than 5 years are not capitalised.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its useful life.

Minibus	-15% on cost
Equipment	-20% on cost

Fund Accounting

Funds held by the charity are either restricted funds or unrestricted general funds. Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for a particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Company status and capital

The Charity is a company limited by guarantee and consequently does not have share capital. Each trustee has undertaken to contribute £1 to the assets of the company to meet its liabilities if called to do so.

3 Taxation

HM Revenue and Customs in the UK has previously accepted charitable status of the company and have granted relief from corporation tax under Section 478 of the Corporation Taxes Act 2010.

Boys and Girls Clubs of South Yorkshire

Notes to the accounts for the year ended 28 February 2024

4 Tangible Fixed Assets

	Minibuses £	Equipment £	Total £
Cost			
Brought Forward	56,921	6,953	63,874
Additions	-	-	-
Carried Forward	<u>56,921</u>	<u>6,953</u>	<u>63,874</u>
Depreciation			
Brought Forward	50,023	6,953	56,976
Charge for the year	6,898	-	6,898
Carried Forward	<u>56,921</u>	<u>6,953</u>	<u>63,874</u>
Net Book Value 28 February 2024	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value 28 February 2023	<u>6,898</u>	<u>-</u>	<u>6,898</u>

5 Debtors and prepayments

	2024 £	2023 £
Debtors and prepayments	3,370	3,450
	<u>3,370</u>	<u>3,450</u>

6 Creditors: amounts falling due within one year

These are expenses that have been incurred but have not been billed or paid for during the accounting period. They are in respect of:

	2024 £	2023 £
Accruals	325	325
	<u>325</u>	<u>325</u>

Boys and Girls Clubs of South Yorkshire

Notes to the accounts

for the year ended 28 February 2024

7 Staff Costs and trustees remuneration

	2024	2023
	£	£
Staff salaries	126,477	101,266
Pension costs	3,364	3,606
	<u>129,841</u>	<u>104,872</u>

No employee earned £50,000 per annum or more.

No trustees received any remuneration for their services during the year.

BOYS AND GIRLS CLUBS OF SOUTH YORKSHIRE

England & Wales - Charity number 1143471

Accounts

Company registration number 07665505

Charity registration number 1143471

Boys and Girls Clubs of South Yorkshire

(A company limited by guarantee)

Annual report and financial statements
for the year ended 28 February 2023

**Boys and Girls Clubs of South Yorkshire
(A company limited by guarantee)**

Contents

Legal and administrative information	3
Report of the board of trustees/directors	4
Statement of trustees/directors	7
Independent examiners report	8
Statement of financial activities	9
Balance sheet as at 28 February 2023	10
Notes to the financial statements	11

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Legal and administrative information

Honorary President

Barrie Cottingham, MBE, FCA, ATII

Board of Trustees/Directors

Robert Dyson, QPM, DL, MA, PGDip (cantab), FIL&M (Chairman)

Sean Mahon, FCA (Vice President)

Una Moran, BSc (Hons) (Chair)

Dr. John-Paul Rooney, CPA, EPA

General Manager & Secretary

Mark Brine, BSc

Company Number

07665505

Charity Number

1143471

Registered Office

393 Langsett Road

Sheffield

South Yorkshire

S6 2LJ

Independent Examiner

Craig Williamson

White Rose Accounting For Charities

The Ghyll

Threapland

Aspatria CA7 2EL

Bankers

Yorkshire Bank

Fargate

Sheffield S1 1LL

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Trustees'/Directors' report for the year ended 28 February 2023

The Trustees/Directors (referred to in this report as “the Directors”) of Boys and Girls Clubs of South Yorkshire (‘BGCSY’ and ‘the Charity’) present their report and the financial statements for the year ended 28 February 2023.

The information relating to Directors and advisers set out on page 3 forms part of this report.

The financial statements comply with the Charities Act 2011, the Constitution and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

Charitable objectives

The objects of the Charity are to promote the development of boys and young men, girls and young women in achieving their full physical, intellectual, social and spiritual potential by the establishment, deployment and support of clubs to further the education and wellbeing of young people, and by the provision of training facilities.

Charitable status

The company gained relief from Corporation Tax under Section 478 (onwards) of the Corporation Taxes Act 2010.

Summary of Main Achievements

BGCSY is now in its 81st year as an organisation, currently providing support to over 4500 young people and guidance to club leaders, qualified youth workers and volunteers, through our network of 30 plus affiliated youth and sporting clubs, located in some of the poorest communities in South Yorkshire. During the last 12 months we have re-opened 3 youth clubs, 1 in Sheffield and 2 in the Dearne Valley district, which had previously closed due to lack of investment and funding. With BGCSY’s support, their doors, and those of each of our other affiliated clubs, continue to be open to young people in South Yorkshire, providing much needed youth and community support where young people can meet in a safe environment to interact with their peers and with responsible adults, they feel comfortable with and trust. Financially this has been one of the hardest years BGCSY has ever encountered, with Grants and Donations falling by £47,000, when compared with last year. Post year end, BGCSY has budgeted for an improved breakeven position in the current year, recognising BGCSY’s recent success in tendering for project funding.

BGCSY’s summer activity programme was again one of the many highlights of the year, funded by donations from several partners and charitable trusts. Through this programme, BGCSY was able to run 3 residential courses, taking over 40 young people on experiences that would normally be inaccessible to them, enabling them to take part in many outdoor adventure activities such as rock climbing, kayaking, cliff jumping, to name but a few. BGCSY also organised and supported 10 activity weeks and numerous activity days during the year, reaching out to over 1250 young people and providing vital support, such as qualified youth workers and volunteers, transportation and health and safety assessments, to ensure that our young people received a fulfilling and quality experience which will help them to broaden their outlook on life and gain a better understanding of the opportunities available to them in the future..

We continue to work closely with Sheffield City Council on delivering our Alternative Education Provision for young people who have already been or, are on the verge of being, excluded from mainstream education. The aim of this programme, which supports between 60–80 predominately young men, is to enable these students to continue with their education outside the school system and to motivate them to gain a qualification, such as BTEC or AQA Award, and, in many cases, to reintegrate back into mainstream education.

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Other projects we have delivered throughout the year include our Personal and Social Development (PSD) programme, where BGCSY worked with 175 'Year 10' students who have been identified by their schools as being at risk of being excluded from the education system and need additional support. This programme focuses on developing the skills these young people need to address their challenging behaviour and the issues that affect their ability to reach their academic potential.

Each PSD programme focuses on six areas of development, communication skills, drug and alcohol awareness, employability, managing anger, sexual health and mental health, which are explored through group discussions and work accreditation booklets to help young people gain a better understanding of how each area affects them and the impact they have on their behaviour. We are also pleased to report that the PSD programme is now an AQA accredited award and that all participants receive a formal qualification on completion of their course. For a majority of the young people involved, this is the first accreditation they will ever have achieved and is a source of great pride to them and also to BGCSY.

In addition to the activities mentioned above, BGCSY has continued to support all our affiliated clubs during the year with their funding applications, governance and risk management assessments, their operational policies and by providing guidance on any other issues affecting them. BGCSY's also provides representation on youth club boards and committees, whenever necessary. It is our belief that this support over the last 81 years has ensured the continued growth and sustainability of the voluntary youth sector in South Yorkshire.

The National Boxing Championships are now back on the programme and BGCSY plays an integral part in the delivery of the Championship, not only locally and regionally, but also at a national level. This year, over 1200 young boxers, both male and female, participated in the programme, making it the largest Championships of its kind in Europe. Participants benefit from being members of clubs which instil discipline, hard work, healthy choices and teamwork.

Public Benefit Statement

In discharging their responsibilities, the Directors have had regard to the guidance issued by the Charity Commission on public benefit and are satisfied that the activities of the Boys and Girls Clubs of South Yorkshire fulfil these requirements as the clubs' activities are open to all young people in their local area and promote the health and wellbeing of club members.

Results for the year

The statement of Financial Activities shows a net decrease in funds during the year of £49,986 (2022: decrease £21,554), reducing unrestricted funds carried forward at 28 February 2023 to £40,968.

Reserves Policy

It is a policy of the Charity to achieve unrestricted funds which are available for use in all aspects of the Charity's work. Restricted reserves are specifically used for the purpose laid down by the donor. There were no Restricted Reserves at 28 February 2023.

It is the aim of the Directors to maintain unrestricted funds equivalent to at least 50% of the annual expenditure in unrestricted activities, although the continuing difficult financial situation means that much work is required to meet this objective.

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Governance of the charity

The board currently consists of 5 Directors and decisions are reached by a consensus of the members. Each Director is entitled to one vote on each issue. If a situation arises where there is a split or deadlock between the members on a decision, the Chairman has the casting vote.

R. Dyson and S. Mahon held office for the full financial year. U. Moran and Dr. J.P. Rooney were appointed to the board on 3 March 2023 and became trustees on that date.

B. Cottingham stepped down from the Board on 3 March 2023 and ceased to be a Trustee on that date. The Board would like to thank Barrie for his unstinting dedication and invaluable support and contribution to the success of BGCSY over the last 58 years.

The Board is delighted that Barrie has agreed to continue to be associated with BGCSY, as our Honorary President.

Risk management

The Board recognises the need to continuously develop and maintain sound systems of internal controls and to implement effective risk management across the organisation and its operations. Risk issues – both internal and external – are discussed at each Board meeting and strategies are enacted to mitigate these.

Future Plans

Our main priority will be to continue providing high quality, meaningful support to our affiliated youth clubs and their members. Training and education have again proven to be key to the development and success of BGCSY. We will continue to seek funding from and to work closely with local authorities to provide opportunities for young people in South Yorkshire to meet their needs, to help them develop their personalities through adolescence and to achieve their potential as young adults. We are reintroducing our Respect Programme and will deliver 4 programmes during the current year. Longer term, we will look to continue and to expand this project as well as developing an online system to enable young people in South Yorkshire to book themselves directly onto activities and events and to record feedback from young people that will help us fund and deliver more projects to meet their needs.

BGCSY will continue to deliver high quality training programmes to club leaders, youth workers, volunteers, and young people in our affiliated youth clubs, together with providing a comprehensive programme of residential courses, 'one day' and 'weekly' activity experiences. BGCSY will also continue to provide the many support services required to ensure that all our affiliated youth clubs, continue to operate effectively in supporting the young people of South Yorkshire.

As in previous years, the running and development of our affiliated youth clubs continues to be demanding and the recruitment and retention of qualified youth workers and volunteers with the ability and commitment to provide the high quality of services required, continues to be increasingly difficult. Nevertheless, we are confident that we can continue to succeed in our endeavours over coming years.

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Statement of trustees/directors responsibilities

The Trustees/Directors are responsible for preparing the Trustees/Directors Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the directors/trustees to prepare financial statements for each financial year. Under that law the directors/trustees have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent
- state whether applicable 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/Directors are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision 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.

The Trustees/Directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.


Independent reviewers and disclosure of information to the independent examiner

Each Director, as at the date of this report, has confirmed that insofar as they are aware there is no relevant information (that is, information needed by the company's independent examiner in connection with preparing their report) of which the company's independent reviewers are unaware, and they have taken all the steps that they ought to have taken as a Director in order to make themselves aware of any relevant information and to establish that the company's independent reviewers are aware of that information.

A resolution to reappoint White Rose Accounting as Independent Reviewer to the Company will be proposed at the Annual General Meeting.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board of Trustees/Directors on 6/10/23 signed on its behalf by:


Robert Dyson
(Chairman)

Dated: 6 October 2023

Boys and Girls Clubs of South Yorkshire

**Independent Examiner's report on the Accounts of
Boys and Girls Clubs of South Yorkshire
for the year ended 28 February 2023**

I report on the accounts of the company for the period ended 28 February 2023, which are set out on pages 9 to 13

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- ☞ examine the accounts under section 145 of the 2011 Act;
- ☞ to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- ☞ to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed 

Craig Williamson
White Rose Accounting for Charities
The Ghyll, Threpaland
Aspatria CA7 2EL

Date: 6/10/2023

Boys and Girls Clubs of South Yorkshire

Statement of Financial Activities for the year ended 28 February 2023

		Total funds 2023	Total funds 2022
	Notes	£	£
Incoming resources	1		
Voluntary income			
Grants and donations		14,183	61,086
Affiliation and competition fees		5,213	2,585
Activities from generating funds			
Training contracts		63,306	69,832
Total Incoming resources		82,702	133,502
Resources expended			
Charitable activities:			
Staff costs	7	104,872	123,190
Events and activities		7,923	5,353
Training & Conferences		159	304
Grants		-	3,228
Travel		2,133	3,711
Premises and insurance		5,735	5,679
Printing and stationery		707	671
Telephone and postage		1,159	1,152
Accountancy		325	325
Depreciation		8,538	8,538
Other expenditure		1,137	2,906
Total resources expended		132,688	155,057
Net (outgoing)/incoming resources		(49,986)	(21,555)
Brought forward		90,954	112,508
Fund balances carried forward	6	40,968	90,954

All incoming resources and resources expended are derived from continuing activities.

There are no other recognised gains and losses for the period and hence no statement of recognised gains and losses is presented in the above.

The notes on pages 11 to 13 form part of these financial statements.

Boys and Girls Clubs of South Yorkshire

Balance Sheet as at 28 February 2023

	Notes	2023 £	2022 £
Tangible fixed assets	4	6,898	15,436
Current assets			
Debtors	5	3,450	-
Bank balance and cash in hand		30,945	75,843
Total current assets		<u>34,395</u>	<u>75,843</u>
Creditors			
Amounts falling due within one year	6	<u>(325)</u>	<u>(325)</u>
Total current liabilities		<u>(325)</u>	<u>(325)</u>
Net current assets		<u>34,070</u>	<u>75,518</u>
Total assets		<u>40,968</u>	<u>90,954</u>
Represented by			
Unrestricted funds		<u>40,968</u>	<u>90,954</u>
Total		<u>40,968</u>	<u>90,954</u>

For the period ending 28 February 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on 6/10/23 and is signed on its behalf by:


Robert Dyson
Chairman

Boys and Girls Clubs of South Yorkshire

Notes to the Accounts

for the year ended 28 February 2023

1 Accounting Policies

Basis of preparation

The Financial Statements have been prepared in accordance with the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

Basis of accounting

The financial statements are prepared in accordance with the historical cost convention. The financial statements are prepared on an accruals basis.

Incoming resources

Donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Accrued income represents income recognised for work performed that was unbilled at the year end. It is accounted for on the basis of work performed that remains unbilled, or in line with contracted agreements with specific affiliates and similar organisations. Investment income is recognised on a receivable basis.

Restricted Funds

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund together with a fair allocation of management and support costs.

Unrestricted Funds

Unrestricted Funds are other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The company is not VAT registered.

In the opinion of the trustees all support costs relate to charitable expenditure.

Tangible Fixed Assets and Depreciation

The cost of fixed assets is their purchase cost together with any incidental costs of acquisition. Any assets with a useful life of less than 5 years are not capitalised.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its useful life.

Minibus	-15% on cost
Equipment	-20% on cost

Fund Accounting

Funds held by the charity are either restricted funds or unrestricted general funds. Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for a particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Company status and capital

The Charity is a company limited by guarantee and consequently does not have share capital.

Each trustee has undertaken to contribute £1 to the assets of the company to meet its liabilities if called to do so.

3 Taxation

HM Revenue and Customs in the UK has previously accepted charitable status of the company and have granted relief from corporation tax under Section 478 of the Corporation Taxes Act 2010.

Boys and Girls Clubs of South Yorkshire

Notes to the accounts

for the year ended 28 February 2023

4 Tangible Fixed Assets

	Minibuses £	Equipment £	Total £
Cost			
Brought Forward	56,921	6,953	63,874
Additions	-	-	-
Carried Forward	<u>56,921</u>	<u>6,953</u>	<u>63,874</u>
Depreciation			
Brought Forward	41,485	6,953	48,438
Charge for the year	8,538	-	8,538
Carried Forward	<u>50,023</u>	<u>6,953</u>	<u>56,976</u>
Net Book Value 28 February 2023	<u>6,898</u>	<u>-</u>	<u>6,898</u>
Net Book Value 28 February 2022	<u>15,436</u>	<u>-</u>	<u>15,436</u>

5 Debtors and prepayments

	2023 £	2022 £
Debtors and prepayments	3,450	-
	<u>3,450</u>	<u>-</u>

6 Creditors: amounts falling due within one year

These are expenses that have been incurred but have not been billed or paid for during the accounting period. They are in respect of:

	2023 £	2022 £
Accruals	325	325
	<u>325</u>	<u>325</u>

Boys and Girls Clubs of South Yorkshire

Notes to the accounts

for the year ended 28 February 2023

7 Staff Costs and trustees remuneration

	2023	2022
	£	£
Staff salaries	101,266	117,834
Pension costs	3,606	5,356
	<u>104,872</u>	<u>123,190</u>

No employee earned £50,000 per annum or more.

No trustees received any remuneration for their services during the year.

BOYS AND GIRLS CLUBS OF SOUTH YORKSHIRE

England & Wales - Charity number 1143471

Accounts

Company registration number 07665505

Charity registration number 1143471

Boys and Girls Clubs of South Yorkshire

(A company limited by guarantee)

Annual report and financial statements
for the year ended 28 February 2022

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Contents

Legal and administrative information	3
Report of the board of trustees/directors	4
Statement of trustees/directors	7
Independent examiners report	8
Statement of financial activities	9
Balance sheet as at 28 February 2022	10
Notes to the financial statements	11

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Legal and administrative information

Board of Trustees/Directors

R. Dyson, QPM, DL, MA, PGDip (cantab), FIL&M (Chairman)
B. Cottingham, MBE, FCA, ATII (President)
S. Mahon, FCA (Vice President)

General Manager & Secretary

Mark Brine, BSc

Operations Group

Una Moran, BSc (Hons) (Chair)
Debbie Huckerby, FGPA, FILS
Simon Lockley, Solicitor
Dr. John-Paul Rooney, CPA, EPA

Company Number

07665505

Charity Number

1143471

Registered Office

393 Langsett Road
Sheffield
South Yorkshire
S6 2LJ

Independent Examiner

Craig Williamson
White Rose Accounting For Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Bankers

Yorkshire Bank
Fargate
Sheffield
S1 1LL

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Trustees'/Directors' report for the year ended 28 February 2022

The Trustees/Directors (referred to in this report as “the Directors”) of Boys and Girls Clubs of South Yorkshire (‘BGCSY’ and ‘the Charity’) present their report and the financial statements for the year ended 28 February 2022.

The information relating to Directors and advisers set out on page 3 forms part of this report.

The financial statements comply with the Charities Act 2011, the Constitution and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

Charitable objectives

The objects of the Charity are to promote the development of boys and young men, girls and young women in achieving their full physical, intellectual, social and spiritual potential by the establishment, deployment and support of clubs to further the education and wellbeing of young people, and by the provision of training facilities.

Charitable status

The company gained relief from Corporation Tax under Section 478 (onwards) of the Corporation Taxes Act 2010.

Public Benefit Statement

In discharging their responsibilities, the Directors have had regard to the guidance issued by the Charity Commission on public benefit and are satisfied that the activities of the Boys and Girls Clubs of South Yorkshire fulfil these requirements as the clubs' activities are open to all young people in their local area and promote the health and wellbeing of club members.

Results for the year

The statement of Financial Activities shows a net decrease in funds during the year of £21,554 (2021: surplus £28,546), reducing unrestricted funds carried forward at 28 February 2022 to £90,954.

Reserves Policy

It is a policy of the Charity to achieve unrestricted funds which are available for use in all aspects of the Charity's work. Restricted reserves are specifically used for the purpose laid down by the donor. There were no Restricted Reserves at 28 February 2022.

It is the aim of the Directors to maintain unrestricted funds equivalent to at least 50% of the annual expenditure in unrestricted activities, although the continuing difficult financial situation means that much work is required to meet this objective.

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Governance of the charity

The board currently consists of 3 Directors and decisions are reached by a consensus of the members. Each Director is entitled to one vote on each issue. If a situation arises where there is a split or deadlock between the members on a decision, the Chairman has the casting vote.

All directors listed on page 3 held office for the full financial year and there were no appointments.

Risk management

The Board recognises the need to continuously develop and maintain sound systems of internal controls and to implement effective risk management across the organisation and its operations. Risk issues – both internal and external - are discussed at each Board meeting and strategies are enacted to mitigate these.

Summary of Main Achievements

BGCSY is now in its 80th year as an organisation, currently providing support to over 4500 young people, through our network of 30 plus, affiliated youth clubs, located in some of the poorest communities in South Yorkshire. As predicted in the last year's report, all our affiliated youth clubs re-opened post pandemic and are once again operating at full capacity. This is an enormous tribute to all the hard work of BGCSY's staff and affiliated club volunteers during BGCSY's most challenging year. Overall income is down for the organisation as predicted post pandemic, this is mainly due to schools we work with coming out of the lockdown still with restrictions in place which reduced the number of young people we would normally work with.

A particular highlight of the year was our summer activity programme, which BGCSY funded for all our affiliated clubs via a Sport England grant. We are pleased to report that, through this programme, we ran 2 residential trips for young people, alongside numerous activity days, reaching out to over 500 young people during the summer. BGCSY also ran and funded 10 activity weeks for clubs and young people throughout the year, providing support including transport, staffing and health and safety etc, to ensure our young people received a fulfilling and quality experience. During these activity weeks, BGCSY worked with over 700 young people.

Other projects we have delivered throughout the year include our Respect Programmes, where BGCSY work with 240 'Year 9' students who have been identified by their schools as being at risk of being excluded from the education system. This programme focuses on developing the skills these young people need to address their challenging behaviour and to help them understand how to cope with situations that confront them in their daily lives.

Each of our 4 Respect Programmes, which are run during the year, start with 60 young people who are eventually reduced to 15 students from each course, who move forward to the final phase. This phase comprises an 8 week Personal and Social Development programme, followed by a residential, one week's, mountain climbing course. It is an extremely challenging week for the young people on this programme as it stretches them both physically and mentally, almost to their limits, so enabling them to gain a sense of personal and teamworking achievements they would not normally have the opportunity to experience.

We continue to work closely with Sheffield City Council on delivering our Alternative Education Provision for young people who have already been or, are on the verge of being, excluded from mainstream education. The aim of this programme, which supports between 60–80 predominately young men, is to enable these students to continue with their education outside the school system and to motivate them to gain a qualification, such as BTeC or AQA Award, and, in many cases, to reintegrate back into school.

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

As in previous years, in addition to the activities mentioned above, BGCSY has continued to support all our affiliated clubs with funding applications, governance and risk management, operational policies and guidance on any other issues affecting clubs, together with BGCSY's representation on youth club boards and committees, where necessary. It is our belief that this support over the last 80 years has ensured the continued growth and sustainability of the voluntary youth sector in South Yorkshire.

Future Plans

Our main priority will be to provide high quality, meaningful support to our affiliated youth clubs and their members. Training has again proven to be key to the development of BGCSY and we will continue to seek funding and work with the local authorities to provide training opportunities for young people in South Yorkshire to meet their needs, help them develop their personalities and achieve their potential as young adults.

BGCSY will continue to work with our affiliated youth clubs to deliver training to club leaders, volunteers and young people by continuing to provide comprehensive programmes of training, 'one day' and weekly activity experiences and residential courses and by providing the necessary support services to ensure that all our affiliated youth clubs can function efficiently.

As in previous years, the running and development of our affiliated youth clubs continues to be demanding and the recruitment and retention of volunteers, especially trustees, with the ability and commitment to provide the required quality of services to members is becoming increasingly difficult. Nevertheless, we are confident that we can continue to succeed in our endeavours over coming years.

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Statement of trustees/directors responsibilities

The Trustees/Directors are responsible for preparing the Trustees/Directors Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the directors/trustees to prepare financial statements for each financial year. Under that law the directors/trustees have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent
- state whether applicable 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/Directors are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision 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.

The Trustees/Directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Independent reviewers and disclosure of information to the independent examiner

Each Director, as at the date of this report, has confirmed that insofar as they are aware there is no relevant information (that is, information needed by the company's independent examiner in connection with preparing their report) of which the company's independent reviewers are unaware, and they have taken all the steps that they ought to have taken as a Director in order to make themselves aware of any relevant information and to establish that the company's independent reviewers are aware of that information.

A resolution to reappoint White Rose Accounting as Independent Reviewer to the Company will be proposed at the Annual General Meeting.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board of Trustees/Directors on ----- signed on its behalf by:

R. Dyson
(Chairman)

Dated:

Boys and Girls Clubs of South Yorkshire

Independent Examiner's report on the Accounts of Boys and Girls Clubs of South Yorkshire for the year ended 28 February 2022

I report on the accounts of the company for the period ended 28 February 2022, which are set out on pages 9 to 13

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Craig Williamson
White Rose Accounting for Charities
The Ghyll, Threपालand
Aspatria CA7 2EL

Date:

Boys and Girls Clubs of South Yorkshire

Statement of Financial Activities for the year ended 28 February 2022

		Total funds 2022	Total funds 2021
	Notes	£	£
Incoming resources	1		
Voluntary income			
Grants and donations		61,086	95,783
Affiliation and competition fees		2,585	2,837
Activities from generating funds			
Training contracts		69,832	85,070
Total Incoming resources		133,503	183,690
Resources expended			
Charitable activities:			
Staff costs	7	123,190	131,527
Events and activities		5,353	144
Training & Conferences		304	237
Grants		3,228	-
Travel		3,711	1,591
Premises and insurance		5,679	5,669
Printing and stationery		671	706
Telephone and postage		1,152	1,357
Accountancy		325	325
Depreciation		8,538	8,538
Other expenditure		2,906	5,050
Total resources expended		155,057	155,144
Net (outgoing)/incoming resources		(21,554)	28,546
Brought forward		112,508	83,962
Fund balances carried forward	6	90,954	112,508

All incoming resources and resources expended are derived from continuing activities.

There are no other recognised gains and losses for the period and hence no statement of recognised gains and losses is presented in the above.

The notes on pages 11 to 13 form part of these financial statements.

Boys and Girls Clubs of South Yorkshire

Balance Sheet as at 28 February 2022

	Notes	2022 £	2021 £
Tangible fixed assets	4	15,436	23,974
Current assets			
Debtors	5	0	7,743
Bank balance and cash in hand		75,843	81,116
Total current assets		75,843	88,859
Creditors			
Amounts falling due within one year	6	(325)	(325)
Total current liabilities		(325)	(325)
Net current assets		75,518	88,534
Total assets		90,954	112,508
Represented by			
Unrestricted funds		90,954	112,508
Total		90,954	112,508

For the period ending 28 February 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on _____ and is signed on its behalf by:

R Dyson
Chairman

Boys and Girls Clubs of South Yorkshire

Notes to the Accounts for the year ended 28 February 2022

1 Accounting Policies

Basis of preparation

The Financial Statements have been prepared in accordance with the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

Basis of accounting

The financial statements are prepared in accordance with the historical cost convention. The financial statements are prepared on an accruals basis.

Incoming resources

Donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Accrued income represents income recognised for work performed that was unbilled at the year end. It is accounted for on the basis of work performed that remains unbilled, or in line with contracted agreements with specific affiliates and similar organisations. Investment income is recognised on a receivable basis.

Restricted Funds

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund together with a fair allocation of management and support costs.

Unrestricted Funds

Unrestricted Funds are other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The company is not VAT registered.

In the opinion of the trustees all support costs relate to charitable expenditure.

Tangible Fixed Assets and Depreciation

The cost of fixed assets is their purchase cost together with any incidental costs of acquisition. Any assets with a useful life of less than 5 years are not capitalised.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its useful life.

Minibus	-15% on cost
Equipment	-20% on cost

Fund Accounting

Funds held by the charity are either restricted funds or unrestricted general funds. Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for a particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Company status and capital

The Charity is a company limited by guarantee and consequently does not have share capital. Each trustee has undertaken to contribute £1 to the assets of the company to meet its liabilities if called to do so.

3 Taxation

HM Revenue and Customs in the UK has previously accepted charitable status of the company and have granted relief from corporation tax under Section 478 of the Corporation Taxes Act 2010.

Boys and Girls Clubs of South Yorkshire

Notes to the accounts for the year ended 28 February 2022

4 Tangible Fixed Assets

	Minibuses £	Equipment £	Total £
Cost			
Brought Forward	56,921	6,953	63,874
Additions	-	-	-
Carried Forward	<u>56,921</u>	<u>6,953</u>	<u>63,874</u>
Depreciation			
Brought Forward	32,947	6,953	39,900
Charge for the year	8,538	-	8,538
Carried Forward	<u>41,485</u>	<u>6,953</u>	<u>48,438</u>
Net Book Value 28 February 2022	<u>15,436</u>	<u>-</u>	<u>15,436</u>
Net Book Value 28 February 2021	<u>23,974</u>	<u>-</u>	<u>23,974</u>

5 Debtors and prepayments

	2022 £	2021 £
Debtors and prepayments	<u>-</u>	<u>7,743</u>

6 Creditors: amounts falling due within one year

These are expenses that have been incurred but have not been billed or paid for during the accounting period. They are in respect of:

	2022 £	2021 £
Accruals	<u>325</u>	<u>325</u>

Boys and Girls Clubs of South Yorkshire

Notes to the accounts

for the year ended 28 February 2022

7 Staff Costs and trustees remuneration

	2022	2021
	£	£
Staff salaries	117,834	125,779
Pension costs	5,356	5,748
	<u>123,190</u>	<u>131,527</u>

No employee earned £50,000 per annum or more.

No trustees received any remuneration for their services during the year.

BOYS AND GIRLS CLUBS OF SOUTH YORKSHIRE

England & Wales - Charity number 1143471

Accounts

Company registration number 07665505

Charity registration number 1143471

Boys and Girls Clubs of South Yorkshire

(A company limited by guarantee)

Annual report and financial statements
for the year ended 28 February 2021

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Contents

Legal and administrative information	3
Report of the board of trustees/directors	4
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Notes to the financial statements	11

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Legal and administrative information

Board of Trustees/Directors

R. Dyson, QPM, DL, MA, PGDip (cantab), FIL&M (Chairman)
B. Cottingham, MBE, FCA, ATII (President)
S. Mahon, FCA (Vice President)

General Manager & Secretary

Mark Brine, BSc

Operations Group

Una Moran, BSc (Hons) (Chair)
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Independent Examiner

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Threapland
Aspatria
CA7 2EL

Bankers

Yorkshire Bank
Fargate
Sheffield
S1 1LL

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Trustees'/Directors' report for the year ended 28 February 2021

The Trustees/Directors (referred to in this report as “the Directors”) of Boys and Girls Clubs of South Yorkshire (‘BGCSY’ and ‘the Charity’) present their report and the financial statements for the year ended 28 February 2021.

The information relating to Directors and advisers set out on page 3 forms part of this report.

The financial statements comply with the Charities Act 2011, the Constitution and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

Charitable objectives

The objects of the Charity are to promote the development of boys and young men, girls and young women in achieving their full physical, intellectual, social and spiritual potential by the establishment, deployment and support of clubs to further the education and wellbeing of young people, and by the provision of training facilities.

Charitable status

The company gained relief from Corporation Tax under Section 478 (onwards) of the Corporation Taxes Act 2010.

Public Benefit Statement

In discharging their responsibilities, the Directors have had regard to the guidance issued by the Charity Commission on public benefit and are satisfied that the activities of the Boys and Girls Clubs of South Yorkshire fulfil these requirements as the clubs' activities are open to all young people in their local area and promote the health and wellbeing of club members.

Results for the year

The statement of Financial Activities shows a net increase in funds during the year of £28,546 (2020:£5,469)

Reserves Policy

It is a policy of the Charity to achieve unrestricted funds which are available for use in all aspects of the Charity's work. Restricted reserves are specifically used for the purpose laid down by the donor. There were no Restricted Reserves at 28 February 2021.

It is the aim of the Directors to maintain unrestricted funds equivalent to at least 50% of the annual expenditure in unrestricted activities, although the continuing difficult financial situation means that much work is required to meet this objective.

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Governance of the charity

The board currently consists of 3 Directors and decisions are reached by a consensus of the members. Each Director is entitled to one vote on each issue. If a situation arises where there is a split or deadlock between the members on a decision, the Chairman has the casting vote.

All directors listed on page 3 held office for the full financial year and there were no appointments.

Risk management

The Board recognises the need to continuously develop and maintain sound systems of internal controls and to implement effective risk management across the organisation and its operations. Risk issues – both internal and external - are discussed at each Board meeting and strategies are enacted to mitigate these.

Summary of Main Achievements

This year has been one of the most testing the charity has had during its 80 year history. Due to the global pandemic and government restrictions the way the charity has had to operate drastically changed during the last 12 months.

Most of the staff had to furlough initially due to clubs and schools being forced to close, although as the year progressed this was reduced to flexible furlough working. However the staff that remained worked extremely hard with the affiliated clubs to provide the best service possible through online activities and events.

During periods of the year that clubs and schools were allowed to open again we provided support to the clubs and young people as they needed it. This was either through providing staff, running activities and events or ensuring the clubs ran within guidelines.

The VSP programme was up and running from September after providing online support from March to July as the young people we were working with were classed as extremely vulnerable and at more risk not being in education than being schooled from home.

Post year end from April 2021 clubs reopened, providing services as near back to normal as guidelines allowed.

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Future Plans

Our main priority has been and will continue to be to support associated clubs and their members by delivering a comprehensive programme of activities and providing support and services to ensure that clubs can function efficiently.

Training has again proven to be key to the development of the charity and we will continue to seek funding and work with the local authorities to provide training opportunities for young people that meet their needs and will help them to develop and achieve their potential. In addition we will continue to work with clubs to deliver training to leaders, volunteers and young people through residential trips, experiences and training courses.

As with previous year's predictions, the running and development of clubs has continued to be demanding and the recruitment of volunteers, especially in respect of trustees and the retaining of volunteers with the ability and commitment to provide the required quality of services to members is becoming increasingly difficult.

We are now in our 79th year as an organisation that has provided services to young people and we are confident that we can continue to succeed in our endeavours over coming years.

Boys and Girls Clubs of South Yorkshire (A company limited by guarantee)

Statement of trustees/directors responsibilities

The Trustees/Directors are responsible for preparing the Trustees/Directors Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the directors/trustees to prepare financial statements for each financial year. Under that law the directors/trustees have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent
- state whether applicable 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/Directors are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision 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.

The Trustees/Directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Independent reviewers and disclosure of information to the independent examiner

Each Director, as at the date of this report, has confirmed that insofar as they are aware there is no relevant information (that is, information needed by the company's independent examiner in connection with preparing their report) of which the company's independent reviewers are unaware, and they have taken all the steps that they ought to have taken as a Director in order to make themselves aware of any relevant information and to establish that the company's independent reviewers are aware of that information.

A resolution to reappoint White Rose Accounting as Independent Reviewer to the Company will be proposed at the Annual General Meeting.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board of Trustees/Directors on ----- signed on its behalf by:

R. Dyson
(Chairman)

Dated:

Boys and Girls Clubs of South Yorkshire

Independent Examiner's report on the Accounts of Boys and Girls Clubs of South Yorkshire for the year ended 28 February 2021

I report on the accounts of the company for the period ended 28 February 2021, which are set out on pages 9 to 13

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Craig Williamson
White Rose Accounting for Charities
The Ghyll, Threपालand
Aspatria CA7 2EL

Date:

Boys and Girls Clubs of South Yorkshire

Statement of Financial Activities for the year ended 28 February 2021

		Total funds 2021	Total funds 2020
	Notes	£	£
Incoming resources	1		
Voluntary income			
Grants and donations		95,783	46,110
Affiliation and competition fees		2,837	4,929
Activities from generating funds			
Training contracts		85,070	142,313
Total Incoming resources		183,690	193,352
Resources expended			
Fundraising costs		144	3,212
Charitable activities:			
Staff costs	7	131,527	148,685
Training & Conferences		237	1,545
Grant repayment		-	6,864
Travel		1,591	7,080
Premises and insurance		5,669	5,658
Printing and stationery		706	973
Telephone and postage		1,357	1,454
Accountancy		325	325
Depreciation		8,538	8,538
Other expenditure		5,050	3,549
Total resources expended		155,144	187,883
Net (outgoing)/incoming resources		28,546	5,469
Brought forward		83,962	78,493
Fund balances carried forward	6	112,508	83,962

All incoming resources and resources expended are derived from continuing activities.

There are no other recognised gains and losses for the period and hence no statement of recognised gains and losses is presented in the above.

The notes on pages 11 to 13 form part of these financial statements.

Boys and Girls Clubs of South Yorkshire

Balance Sheet as at 28 February 2021

	Notes	2021 £	2020 £
Tangible fixed assets	4	23,974	32,512
Current assets			
Debtors	5	7,743	12,992
Bank balance and cash in hand		81,116	38,783
Total current assets		<u>88,859</u>	<u>51,775</u>
Creditors			
Amounts falling due within one year	6	<u>(325)</u>	<u>(325)</u>
Total current liabilities		<u>(325)</u>	<u>(325)</u>
Net current assets		<u>88,534</u>	<u>51,450</u>
Total assets		<u>112,508</u>	<u>83,962</u>
Represented by			
Unrestricted funds		<u>112,508</u>	<u>83,962</u>
Total		<u>112,508</u>	<u>83,962</u>

For the period ending 28 February 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on _____ and is signed on its behalf by:

R Dyson
Chairman

Boys and Girls Clubs of South Yorkshire

Notes to the Accounts for the year ended 28 February 2021

1 Accounting Policies

Basis of preparation

The Financial Statements have been prepared in accordance with the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

Basis of accounting

The financial statements are prepared in accordance with the historical cost convention. The financial statements are prepared on an accruals basis.

Incoming resources

Donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Accrued income represents income recognised for work performed that was unbilled at the year end. It is accounted for on the basis of work performed that remains unbilled, or in line with contracted agreements with specific affiliates and similar organisations. Investment income is recognised on a receivable basis.

Restricted Funds

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund together with a fair allocation of management and support costs.

Unrestricted Funds

Unrestricted Funds are other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The company is not VAT registered.

In the opinion of the trustees all support costs relate to charitable expenditure.

Tangible Fixed Assets and Depreciation

The cost of fixed assets is their purchase cost together with any incidental costs of acquisition. Any assets with a useful life of less than 5 years are not capitalised.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its useful life.

Minibus	-15% on cost
Equipment	-20% on cost

Fund Accounting

Funds held by the charity are either restricted funds or unrestricted general funds. Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds that can only be used for a particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Company status and capital

The Charity is a company limited by guarantee and consequently does not have share capital. Each trustee has undertaken to contribute £1 to the assets of the company to meet its liabilities if called to do so.

3 Taxation

HM Revenue and Customs in the UK has previously accepted charitable status of the company and have granted relief from corporation tax under Section 478 of the Corporation Taxes Act 2010.

Boys and Girls Clubs of South Yorkshire

Notes to the accounts

for the year ended 28 February 2021

4 Tangible Fixed Assets

	Minibuses	Equipment £	Total £
Cost			
Brought Forward	56,921	6,953	63,874
Additions	-	-	-
Carried Forward	<u>56,921</u>	<u>6,953</u>	<u>63,874</u>
Depreciation			
Brought Forward	24,409	6,953	31,362
Charge for the year	8,538	-	8,538
Carried Forward	<u>32,947</u>	<u>6,953</u>	<u>39,900</u>
Net Book Value 28 February 2021	<u>23,974</u>	<u>-</u>	<u>23,974</u>
Net Book Value 28 February 2020	<u>32,512</u>	<u>-</u>	<u>32,512</u>

5 Debtors and prepayments

	2021 £	2020 £
Debtors and prepayments	<u>7,743</u>	<u>12,992</u>
	7,743	12,992

6 Creditors: amounts falling due within one year

These are expenses that have been incurred but have not been billed or paid for during the accounting period. They are in respect of:

	2021 £	2020 £
Accruals	<u>325</u>	<u>325</u>
	325	325

Boys and Girls Clubs of South Yorkshire

Notes to the accounts

for the year ended 28 February 2021

7 Staff Costs and trustees remuneration

	2021	2020
	£	£
Staff salaries	125,779	144,100
Pension costs	5,748	4,585
	<u>131,527</u>	<u>148,685</u>

No employee earned £50,000 per annum or more.

No trustees received any remuneration for their services during the year.