

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)

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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 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

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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, Threpaland
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		88,859	51,775
Creditors			
Amounts falling due within one year	6	(325)	(325)
Total current liabilities		(325)	(325)
Net current assets		88,534	51,450
Total assets		112,508	83,962
Represented by			
Unrestricted funds		112,508	83,962
Total		112,508	83,962

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	56,921	6,953	63,874
Depreciation			
Brought Forward	24,409	6,953	31,362
Charge for the year	8,538	-	8,538
Carried Forward	32,947	6,953	39,900
Net Book Value 28 February 2021	23,974	-	23,974
Net Book Value 28 February 2020	32,512	-	32,512

5 Debtors and prepayments

	2021 £	2020 £
Debtors and prepayments	7,743	12,992
	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	325	325
	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.