ESSEX BOYS AND GIRLS CLUBS

England & Wales · Charity number 1163658

Details

Other names	EBGC
Status	Registered
Legal form	CIO
Registered	2015-09-21
Register	View on the Charity Commission register

Contact

Address	Harway House Meadowside Rectory Lane Chelmsford CM1 1RQ
Phone	01245264783
Email	essex@essexboysandgirlsclubs.org
Website	www.essexboysandgirlsclubs.org

Activities

Objects: TO FURTHER THE DEVELOPMENT AND EDUCATION OF BOYS AND YOUNG MEN AND GIRLS AND YOUNG WOMEN, PRIMARILY BUT NOT EXCLUSIVELY IN A SINGLE GENDER SETTING SO AS TO HELP THEM ACHIEVE THEIR PHYSICAL, MENTAL AND SPIRITUAL POTENTIAL ENABLING THEM TO GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY. IN RECOGNITION OF THE FACT THAT THE CURRENT AND PAST EXPERTISE OF THE ASSOCIATION IS PRIMARILY FULFILLING THE ABOVE OBJECT IN RELATION TO BOYS AND YOUNG MEN THE ABOVE OBJECT SHALL BE INTERPRETED TO PERMIT THE ASSOCIATION TO DEVELOP AND ENCOURAGE THE FULFILMENT OF THE OBJECT IN RELATION TO GIRLS AND YOUNG WOMEN AS AND WHEN TIME AND FUNDS PERMIT BUT NOT SO AS TO LESSEN THE DELIVERY OF THE OBJECT TO BOYS AND YOUNG MEN.

Activities: EBGC is an umbrella youth organisation providing activities, events, training, and support for affiliated clubs and their young people so as to enable them to develop their physical, mental and spiritual capabilities through purposeful leisure time activities so that they can have a positive influence on society.

Downloaded from opencharities.uk/ew/1163658

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- Cambridgeshire
- Essex
- Hertfordshire
- Kent
- Norfolk
- Suffolk
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,508,683	£1,508,632	£3,720,976	22
2023-12-31	£1,380,492	£1,356,712	£3,628,976	26
2022-12-31	£1,670,671	£1,294,663	£3,419,312	28
2021-12-31	£1,524,384	£1,344,039	£3,135,738	28
2020-12-31	£1,297,156	£1,254,252	£2,803,754	24

Trustees

Name	Role	Appointed
J P DOUGLAS-HUGHES	Chair	1989-05-01
DAVID SPRINGETT		2016-05-20
Julie Ann Rogers		2019-05-10
MIKE DYER		1989-05-01
PETER DRUMMOND		1997-09-09
Ronald Charles Mills		2023-05-19

Downloaded from opencharities.uk/ew/1163658

ESSEX BOYS AND GIRLS CLUBS

England & Wales - Charity number 1163658

Accounts

Charity number: 1163658

Essex Boys & Girls Clubs C.I.O.

Trustees' report and financial statements

for the year ended 31 December 2024

Essex Boys & Girls Clubs C.I.O.

Contents

	Page
Charity Reference and Administrative Details	1
Trustees' Report	2 - 8
Independent Auditor's Report	9 - 11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cashflows	14
Notes to the Financial Accounts	15 - 25

Essex Boys & Girls Clubs C.I.O.

Charity Reference and Administrative Details

For the year ended 31 December 2024

Charity information

Charity Registration Number	1163658
Trustees:	J.P. Douglas-Hughes OBE DL M.J. Dyer MBE G.P. Middleton FCA P. Drummond D. Springett Mrs J. Fosh L. Blissett R.C. Mills
Principal place of business:	Harway House Rectory Lane Chelmsford Essex CM1 1RQ
Auditor:	Ashings Chartered Accountants Northside House Cockfosters Parade Barnet EN4 9EB
Solicitor:	Gepps Solicitors 5 Springfield Lyons Approach Chelmsford Essex CM2 5LB
Bankers:	CAF Bank Limited, 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Lloyds Bank plc High Street Chelmsford Essex CM1 1DU CCLA Investment Management Limited Senator House 85 Queen Victoria Street London EC4V 4BT NatWest Bank plc Chelmsford Branch 4-5 High Street Chelmsford Essex CM1 1FZ

Essex Boys & Girls Clubs C.I.O.

Registered Charity No. 1163658

Trustees Report

The Trustees hereby present the financial statements of the Essex Boys & Girls' Clubs for the year ended 31 December 2024. The financial statements have been prepared using applicable accounting standards consistent with previous years and in accordance with the recommendations of Statement of Recommended Practice (Accounting by Charities).

The negative legacy of the Covid 19 Virus pandemic that impacted the UK over two years from March 2020, has largely passed but the cultural changes it and the ensuing macro-economic consequences left prevailing, continue to impact upon funding the much needed expansion of opportunities to young people. This Charity is adaptable, committed and determined to continue to execute its aims and objectives, it remains flexible in its ability to meet changing needs and continues to be well placed to do so.

Constitution and Objectives

Essex Boys & Girls Clubs was formerly known as The Essex Association of Boys' Clubs prior to 2009. With effect from 1st January 2016, it transferred its assets into a charitable incorporated organisation.

The general objectives of the charity are to further the development and education of boys and young men and girls and young women, primarily but not exclusively in a single gender setting so as to help them achieve their physical, mental and spiritual potential enabling them to grow to full maturity as individuals and members of society, and for this purpose to:

- Encourage the formation of new clubs for young people and render assistance and guidance to existing clubs.
- Provide a comprehensive programme of adventurous, sporting, and creative activities to bring young people together to appreciate, learn and develop their personal skills.
- Promote an interest in boys and girls work, by maintaining contact with other bodies, statutory and voluntary, interested in the welfare of young people.
- Promote co-operation between affiliated clubs for their mutual benefit and foster their contact with the national body.
- Arouse public interest, recruit, and arrange for the training of leaders and helpers.
- Raise funds for the furtherance of the objects of the charity.

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in the planning of future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Organisation and Trustees

The organisation employs a number of full time and part-time staff to deliver its services, headed by a County Director. The trustees are elected by the members at the AGM. The Chief Constable of Essex and the Bishop of Chelmsford are each entitled to appoint one committee member. The trustees who served during the year are listed in the Legal and Administrative details.

The organisation keeps under constant reviews the desirability of strengthening the skills and experience of its board of trustees by further recruitment. Newly appointed trustees are likely to have experience of working with young people and receive induction training and written information about the organisation's constitution and work, and guidance on their duties and responsibilities as trustees.

Related Parties

Essex Boys & Girls Clubs is a founder member of the National Association of Boys & Girls Clubs, an organisation formed to promote inter-county relationships and national events.

Review of the Year

Activities and Performance

A more detailed review of Essex Boys & Girls Clubs activities and outcomes is published separately in the Annual Review, a printed report accompanying these accounts.

The charity has historically delivered and expects to continue to deliver its objectives in a number of ways:

Member Club Support programme – Trained club support officers regularly visit all affiliated youth clubs during operational periods to advise and assist with constitutional, regulatory and governance guidance and promote opportunities for young members to participate in the organisation's activity programmes.

The challenges of re-establishing and supporting affiliated youth groups post pandemic continued in 2024. Getting young people and volunteers back into clubs remains a vital part of this Charity's ambitions.

Activities and Events programme – A wide range of adventurous, sporting and arts-based activities are being re-established and staged regularly to encourage team spirit, competitive fair play and creative skills in the young people participating, and their leaders. These are delivered locally, county wide, and in concert with other county-based youth organisations, regionally and nationally. A portion of the programme is delivered at the organisation's own outdoor activity centres at High Row in Cumbria, Maes-y-Lade in Powys and Layer Marney Outdoors in Essex.

Education and Training – Programmes continually in hand, many individually funded, include leadership, first aid, child protection and drug awareness courses for club leaders and members, activity qualifications for staff and youth workers, apprentice youth worker training schemes and "Respect", the charity's flagship initiative which over many years has proven to be an exceptionally successful life skills and behaviour appreciation and modifying experience benefiting many hundreds of young people. The Respect programme continues to attract good funding and continues to deliver very positive benefits to those participating.

Outcomes for Young People in 2024

2024 was another excellent year of delivery, we continued to expand opportunities available to our affiliated club network, young people and volunteers. At the year end EBGC had 147 affiliated member groups comprising in excess of 14,000 young people.

Our calendar of events includes long standing events, as well as new events and activities. 2024's calendar was full of sports, championships, activity days, arts opportunities, representative squad games, National events, training and residential opportunities - offering a wide range of exciting activities for young people and clubs in which to participate.

From our affiliated clubs we had 189 young people enter the National Boxing Championships with 11 going on to be National Champions. We hosted the Class D finals as a Dinner Show at Braxted Park where 229 people enjoyed a fantastic evening of boxing.

The Spring Fun Run held at Langdon Discovery Park was a new event for 2024, 21 individuals took part, and because of great feedback that event will be back in 2025.

Events at Layer Marney Outdoors continue to be popular with the 24-hour Survival Challenge attracting 23 young people, and Laser Tag attracting 43 young people in 12 teams.

Our arts programme is going from strength to strength with 5 new events on the calendar and a newly funded programme, Theatre for All, which has seen 40 young people to date take part learning skills such as dance, script writing, stage combat and drama, and have performed their own work highlighting topics including bullying, gangs, knife crime and self-identity.

An EBGC highlight of 2024 was taking 5 young people who had no performance experience through the EBGC Theatre in a week programme and then on to perform in the Jack Petchey Celebration event in London's West End at His Majesty's Theatre.

14 Young people from different affiliated clubs took part in the Concrete Canvas Festival in Chelmsford creating a permanent piece of artwork for the city.

Residential opportunities remain a core part of our work, and in 2024 included the Jack Petchey Foundation Residentials which allowed 471 young people to visit either Maes Y Lade or High Row on a 5 day adventure. Additionally, our Young Leader and Arts Residential continue to provide enriching developmental experiences for participants.

The Nepal Adventure returned in 2024 and marked our first trip since 2018. A group of 7, including 2 staff members, embarked on an exciting journey reestablishing connections with the remote village of Barpak. Their adventure began in Kathmandu, before embarking on a hike to Barpak where they immersed themselves in the local community and school. The trip concluded with an exhilarating white-water rafting experience on the River Trishuli before returning home.

EBGC Staff members also headed to Tennessee to explore part of the Appalachian Trail and to continue building a relationship with the Boys and Girls Clubs of the Tennesse Valley, with a view to taking a group of young people/club leaders in 2025.

The Respect Project, first established in 2000, is still changing lives of young people across Essex. In 2024, we successfully delivered 12 projects throughout the year involving around 540 young people. Impressively, 89.5% of the participators reported an improvement in their mental wellbeing by the end of the project compared to the beginning.

The Youth Voice Day was the third conference organized by EBGC in collaboration with the Essex Council for Voluntary Youth Services (ECVYS), the Essex Violence and Vulnerability Unit, and Essex Police. The event saw the participation of 180 individuals, including representatives from 14 delivery organisations and 20 organisations that took part in an information fair. Young people had the chance to voice their concerns directly to Essex leaders. Following another successful year, we are already planning for the 2025 event.

We continued delivering the Holiday Activity and Food Programme, funded by the Department of Education, in both Essex and the London Borough of Redbridge. Operating across 6 sites, we reached a total of 4,197 attendances throughout the year. We provided young people with engaging activities and workshops, ensuring each participant received a hot meal during every visit.

Our National Citizen Service (NCS) programme in 2024 focused on providing young people with life skills, employability and social action opportunities., These sessions included personal finance and money management, mental health awareness, communication, leadership and teamwork skills and preparing for exams, and saw 675 young people take part.

2024 has been a busy year filled with remarkable achievements. As we look ahead to 2025, we remain committed to offering events, activities, and training opportunities for all our affiliated clubs and members. Our success would not be possible without the support of our club network and partner organisations. We are deeply grateful to all our affiliated clubs, club leaders, volunteers, young people, funders, and partners for their unwavering support in making our programs possible.

Strategic developments

Whilst the delivery staff have been engaging young people, during 2024, the county director has represented EBGC on a range of bodies including the Essex Southend and Thurrock Violence and Vulnerability Board and Executive group, the East of England and East Midlands Regional Youth Work Unit where he is the treasurer, Essex Council of Voluntary Youth Services where he is the Chair, National Association of Boys and Girls Clubs where he is also the treasurer and he is included as part of the World Youth Clubs Mission Advancement Team on a voluntary capacity. He also represents EBGC at a range of other bodies and trusts in Essex and East London.
As a result of this involvement, he meets regularly with the Department for Culture Media and Sport youth team. Is a member of the All-Party Parliamentary Group on Youth affairs and the All-Party Parliamentary Group on Boxing. He has met with the new government minister Stephanie Peacock MP for Sport, Media, Civil Society and Youth as part of a National Boys and Girls Clubs lobby of the new government to talk about the importance of youth services and youthwork.
Other staff have attended many functions and conferences such as a number 10 function with The Rt Hon Esther McVey MP to celebrate St Georges Day and talk about our work. These opportunities highlight the importance of our work and the high esteem that EBGC are held in locally, Nationally and Internationally.

On a local level we input into all the various Council bodies that deal with youth and young people, seeking to both support their youth services and look for opportunities to further EBGC's aims and objectives.

Financial Review

2024 saw a welcome 9% increase in total income of £1,508,683 after the disruption attributable to the 2020/21 pandemic. This confidence boosting recovery enabled an 11% increase in expenditure to £1,508,632, ramping up the activities outlined in the previous section of this report. After recording a £91,949 unrealised gain on investments, (see the policy statement on page 6) the net effect was a positive net movement of funds of £92,000. Although this was less than half of the previous year's movement, it reflects a much welcome increase in activity levels arising from getting on with delivery in slightly less uncertain times.

Invested core cash reserves performed in line with expectations in the year despite also returning less than 50% of the previous years unrealised gain. These funds are invested in COIF Charities Investment Fund managed by CCLA Investment Management Ltd an organisation serving a wide spectrum of registered charities.

The analysis of overall net movements on Restricted and Endowment Funds saw an increase of £50,041 in the year resulting in funds carried into 2025 of £642,122. Designated Project Funding decreased £125,161 to £1,581,432. Included in this latter sum are reserves prudently set aside for both contingent and contractual liabilities as well as sums set aside to pay for projects and innovations yet to be specifically funded. These reserves, all held in cash and invested funds, protects the charity from any threat to its going concern and underwrites its flexibility to respond to demands on its resources.
Unrestricted or core fund reserves were increased by £167,120, including the unrealised gain on investments mentioned above and largely replace funds called down in 2023 of £107,584 to fund unfinanced activity in that year. Unrestricted reserves at the year-end amounted to £1,497,422, of which some £794,327 was invested in freehold Outdoor residential centres that were well used in the year.

Total net assets held across all funds increased to £3,720,976 of which £2,926,649 represents liquid funds.

With core costs forecast at £665,000 in 2025, the charity has some 12.6 months' worth of cash reserves, very slightly more than its 12-month operating reserves policy and more than adequate to preserve any unfunded anticipated operating capability.

Principal Funding Sources

Almost 70% of total income arose from voluntary donations and grants raised for specific activities and general appeals. Virtually no income was received from the National Lottery this year despite a number of applications. Central Government provided £224,762 via the Department of Culture Media and Sport for the construction of a replacement building to re-house Lifstan Boys and Girls Clubs. This restricted fund is contracted to be spent in 2025, and the liability is fully provided for in these accounts. The DCMS also granted £58,950 through UK Youth for project funding. The National Citizen Service scheme funding has been switched to Hear 2 Listen who contributed £50,234 for delivery of this on-going project.

Substantial funding continued to be received from Essex County Council and the London Borough of Redbridge and the Jack Petchey Foundation in support of Holiday Hunger activities and residential programmes at Maes Y Lade designed to offer young people opportunities away from home.
It is anticipated that funding for Holiday Hunger programmes may come to an end in 2025.

The Organisation is substantially supported by the Jack Petchey Foundation (major funder of the "Respect" programme) and this charity's much esteemed principal sponsor, the Essex Youth Trust, Essex Council for Voluntary Youth Services, The Rank Foundation, the Police Commission, and a number of other local and national Charitable Trusts who continue to place great value in the type of work and successful outcomes EBGC undertakes and obtains with young people. This Charity is clearly indebted to these Trusts and very appreciative of all this support for its initiatives.

The remaining 30% of total income was earned from heavily subsidised event and activity participation fees, a small number of fundraising events and interest earned on cash deposits.

EBGC continues to be active and resourceful in generating appropriate income from other sources and this is a perpetual quest. Meanwhile it retains sufficient reserves which are available to bridge possible funding gaps so as to maintain its regular resourced delivery programmes and enable it to invest in future opportunities.

Plans for Future Periods

Essex Boys & Girls Club's intends to continue to develop its work in creating and supporting youth activity groups and programmes giving young people opportunities to reach their full potential into adulthood. It will continue to work with its funding partners to achieve outcomes commensurate with its stated objectives. It will seek to engage in both small and large-scale projects to provide facilities and opportunities for young people to participate in meaningful educational and physically challenging activities and events to better influence their character and life skills.

The demand for more and better youth provision has rarely been greater and the need for more and better youth provision continues to attract almost daily media headlines. The charity has a core of innovative, enterprising and experienced employees, highly motivated and able to respond to new demands. Opportunities to engage are constantly sought and taken, and the finances are sufficiently secure to ensure a strong and responsive presence in the pursuit of its charitable objectives.
It also has permanent resources in its residential centres to offer potentially life changing opportunities and experiences to young people away from their local environs. It is in the process of delivering its flagship "Respect" projects across the UK and is also underwriting the formation of new youth groups, including new premises, that will become valuable assets to many local communities.

It is the opinion of the trustees that Essex Boys & Girls Clubs has both the reputation and resources to make a considerable positive difference to young lives and has excellent developmental prospects for the future.

Policies of Trustees

Reserves – Given that virtually none of its funding is secured in the medium to long term and therefore carries a high risk of volatility and sensitivity to changing circumstances, the trustees, after careful consideration of the organisation's future planned expenditure and probability of maintaining its income, believe it to be prudent to maintain unrestricted reserves of not more than 12 months' expenditure incurred from unrestricted funds.

Grant making – Grants are made to affiliated clubs out of the General Fund on the basis of merit at the discretion of the trustees.

Fundraising – The organisation seeks to obtain grants and donations for its activities. A number of events are staged regularly with the purpose of raising funds for core activities. The majority of funds raised are from appeals for voluntary donations from partnering organisations and charitable trusts.

Risk Assessment and Monitoring - Risks are continually assessed and monitored by both senior staff and trustees who meet regularly. The principal risk areas recognised by the association are categorised as:

Governance and Management –

Composition of trustees – Trustees are recruited from all sectors of the county and broadly represent affiliated clubs, the Youth Service, the Church, industry and business, and the police.

Direction and forward planning – The organisation has a strategic plan covering three years forward operational development.

Key Personnel – The trustees regularly review performance, appropriateness and succession.

Reporting to Trustees – Each officer of the organisation reports directly to the trustees at least four times each year, either verbally or in writing.

Operational risk –

Services to affiliated clubs – constant feedback is sought from clubs. All projects are planned, monitored and evaluated.

Quality control – the use of trained, qualified personnel and de-briefing procedures ensures quality maintenance of activities. Complaints procedures are in place to identify deficiencies.

Fundraising – fund-raising staff are employed to ensure adequate revenue is sourced from a variety of benefactors, minimising dependency on any one source.

Employment issues – There is a formal recruitment process which ensures equal opportunity. References are taken up and all relevant checks made. There are grievance procedures and defined channels of communication. The charity has also engaged with a professional HR organisation for further support.

Health & safety - Compliance with statutory regulation is reviewed regularly.

Safeguarding – the charity operates a comprehensive policy to protect all participants and staff in its activities and staff are continually trained and updated in its application. It offers safeguarding training programmes to all affiliated members and associated volunteers.

Disaster recovery planning – All critical computerised data is adequately replicated off site. Plans are in place to implement essential procedures during any period of disruption, and to rebuild normal operational capacity.

Financial Risk –

Budgetary control and reporting - The finance officer prepares annual budgets forecasting monthly cash flows which are approved by the trustees. These form comparatives against actual reports delivered to the trustees four times annually. Annual accounts are prepared in accordance with appropriate accounting requirements. The accounts are audited, approved by the trustees and distributed to members together with a written review. A full time qualified finance officer ensures that all information and monitoring systems across the group are maintained and developed to a very high standard.

Cash flow sensitivity analysis – Cash flow performance is continually monitored to ensure adequate funding of activities at all times. No money is borrowed.

Dependency checks on income sources – most projects are directly related to specific funding, which are usually time limited. The organisation has, and continually seeks to enlarge, the number of benefactors.

Insurance – Indemnity and liability insurance appropriate to the organisation's activities is purchased. The organisation minimises claims by effective awareness and prevention training.

Pension commitments - The organisation, in addition to a statutory workplace pension plan, supports defined contribution plans operated for key eligible employees. The funding of and investment performance of these plans is kept under regular review to ensure contributions will support the objectives of the plans.

Investment policy – Monies immediately surplus to daily requirements are invested in an instant access COIF Charities Deposit Fund account provided by CCLA Investment Management Ltd and Deposit Accounts operated by CAF Bank Ltd. CCLA also provide a Charity Approved investment fund carrying investment risk into which only unrestricted funds are held as a primary hedge against the impact of inflation. Only unrestricted funds are exposed to investment risk. These funds are generally held in the accounts as designated reserves earmarked for specific purposes the application of which may arise at future but as yet undetermined dates. The aim of the investment is therefore to offer a hedge against inflation, cover fund managers fees, and over a long-term period to return a positive gain

equivalent to interest base rates. The charity does not deem it appropriate to attempt to exploit investment markets by self-managing such investments, however, the performance of its invested funds is kept under regular review.

Environmental / External Factors – Maintenance of the organisation's good reputation is a principal factor in its ability to continue to deliver its objectives. The areas most considered posing risk, and the measures taken to safeguard the organisation in this regard are:

Public perception – The success enjoyed in the pursuit of the association's objectives, continues to retain support from members, benefactors, agency partners, and the community at large. Every opportunity is therefore taken to publicise events and achievements and to communicate and advise on issues relating to young people in the county. This process, which is constantly under review, is aimed at attracting new partners and participators.

The Annual Report and Review is presented to members and distributed widely, alongside progress and out-come reports, to partner agencies and project sponsors.

Government policy – Gift aid schemes provide benefit to the organisation and affiliated member clubs, but their withdrawal would result in only a small reduction in income to affiliated clubs.

Policies of government agencies and local government relating to the provision of youth services greatly influences the organisation's strategic planning and development. The organisation remains aware of potential change and opportunity by working with relevant agencies.

Law and Regulation – Failure to comply with the law and regulations relating to the organisation is a risk. This risk is reduced by ensuring that:-

-Compliance at all levels is fundamentally trained into all staff.

-Particular attention is paid to compliance and codes of good practice and conduct, whether or not statutorily enforceable, relevant to contact with young people. The organisation provides support, advice and training to youth leaders and workers as a part of its core activities.

-Risk of non-compliance is minimised by effective communication with partner agencies and the expertise derived from individual trustees as well as frequent review of best practice.

Non-disclosure of Grants – All monetary grants are accounted for at the time of receipt. It is the policy of the trustees not to publicise grant makers unless requested to do so.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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 Charity SORP:
- make judgements and estimates that are reasonable and prudent.
- state whether the applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

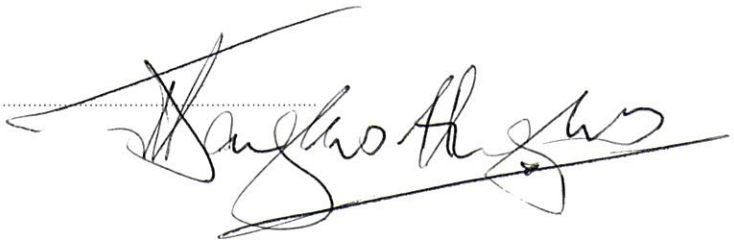
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

.....

Trustee

Date: 13 May 2025



Independent auditor's report to trustees of

Essex Boys & Girls Clubs C.I.O.

Opinion

We have audited the financial statements of Essex Boys & Girls Clubs for the year ended 31 December 2024 set out on pages 10 to 23. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended:
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Emphasis of Matter

We draw attention to Note 1.15 to the financial statements which describes the uncertainty related to the Coronavirus outbreak and the associated lockdowns carried out by both the UK and overseas governments and their impact upon the charity.

Our opinion is not qualified in respect of this matter.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

· the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
· results of our enquiries of management about their own identification and assessment of the risks of irregularities;
· any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
– identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
– detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
– the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
· the matters discussed among the audit engagement team and involving relevant internal specialists, including tax, real estate and pensions regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in management's incentive to overstate profit. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, pensions legislation and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. The key laws and regulations we considered in this context included the Financial Services and Markets Act.

Audit response to risks identified

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

In addition to the above, our procedures to respond to risks identified included the following:

• reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;

• enquiring of management concerning actual and potential litigation and claims;
• performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
• reading minutes of meetings of those charged with governance, reviewing correspondence with HMRC; and
• in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, including internal specialists, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Darryl Ashing FCA (Senior Statutory Auditor)
for and on behalf of
Ashings Limited
Chartered Accountants
Statutory Auditors

Date: 13 May 2025

Ashings Limited is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

Essex Boys & Girls Clubs C.I.O.

Statement of Financial Activities
for the year ended 31 December 2024

	Notes	Unrestricted fund	Designated fund	Restricted fund	Endowment fund	Total 2024	Total 2023
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	3.	102,534	548,282	404,311	-	1,055,127	969,468
Charitable activities:							
Activities and course fees		51,566	5,324	-	-	56,890	47,523
Camping, accommodation and catering		332,753	-	-	-	332,753	307,440
Fundraising Events		13,725	-	-	-	13,725	16,061
Bank interest receivable		50,188	-	-	-	50,188	40,000
Total income		550,766	553,606	404,311	-	1,508,683	1,380,492
Expenditure on:							
Raising funds	4.	72,444	-	-	-	72,444	68,199
Cost of charitable activities in furtherance of objectives		468,922	408,875	387,244	12,941	1,277,982	1,143,486
Management and administration		54,887	-	103,319	-	158,206	145,027
Total expenditure	5.	596,253	408,875	490,563	12,941	1,508,632	1,356,712
		(45,487)	144,731	(86,252)	(12,941)	51	23,780
Net gains on investments							
Unrealised		91,949	-	-	-	91,949	185,884
Net income/(expenditure)		46,462	144,731	(86,252)	(12,941)	92,000	209,664
Transfers between funds		120,658	(269,892)	136,293	12,941	-	-
Net movement in funds		167,120	(125,161)	50,041	-	92,000	209,664
Total funds brought forward		1,330,302	1,706,593	462,584	129,497	3,628,976	3,419,312
Total funds carried forward at 31 December 2024	13.	1,497,422	1,581,432	512,625	129,497	3,720,976	3,628,976

The results shown above represent the continuing activities of the charity.

The notes on pages 15 to 25 form an integral part of these financial statements.

Essex Boys & Girls Clubs C.I.O.

Balance Sheet as at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	8.	794,327	818,990
Investments	9.	1,899,549	1,807,600
		2,693,876	2,626,590
Current assets			
Stocks		161	161
Debtors	10.	41,592	66,346
Cash at bank and in hand		1,127,806	1,123,769
		1,169,559	1,190,276
Creditors: amounts falling due within one year	11.	(142,459)	(187,890)
Net current assets		1,027,100	1,002,386
Net assets		3,720,976	3,628,976
Funds			
Endowment funds		50,000	50,000
Unrestricted funds:		3,078,854	3,036,895
Restricted funds		592,122	542,081
Total funds	13.	3,720,976	3,628,976

The financial statements were approved by the board of trustees on 13 May 2025 and signed on its behalf by

Trustee

The notes on pages 15 to 25 form an integral part of these financial statements

Essex Boys & Girls Clubs C.I.O.

Statement of Cashflows for the year ended 31 December 2024

	2024	2023
	£	£
Operating activities		
Net income	92,000	209,664
Depreciation	31,260	31,291
Gains on investments	(91,949)	(185,884)
Bank interest received	(50,188)	(40,000)
Movement in:		
Stock	-	-
Debtors	24,754	(18,686)
Creditors	(45,431)	(57,390)
Net cash inflow/(outflow) from operating activities	(39,554)	(61,005)
Investing activities		
Bank interest received	50,188	40,000
Purchase of fixed assets	(6,597)	(5,206)
Sale of fixed assets	-	-
Purchase of investments	(-)	(500,000)
Cash outflow from investing activities	43,591	(465,206)
Increase/(Decrease) in cash balances	4,037	(526,211)

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below.

1.1 Judgments in applying accounting policies and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

1.2 Charity information

The charity is a Charitable Incorporated Organisation (CIO) registered in England and Wales on 21 September 2015, and its registered office is Harway House, Rectory Lane, Chelmsford, Essex CM1 1RQ.

By order of The Charity Commission for England and Wales, the assets and liabilities of Essex Boys & Girls Clubs (charity number 301447) were transferred to the CIO on 6 January 2016.

1.3 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Essex Boys & Girls Clubs meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.4 Reporting currency

The reporting currency of the company is Sterling. The level of rounding is to the nearest pound.

1.5 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations are credited to the statement of financial activities as and when they are received.

Activities for generating funds is made up mainly of income generated from activities, camping accommodation. The booking fees for these activities are received in advance of the activity taking place. This is therefore treated as deferred income until the date of the event at which point the receipts are then recognised as income in the statement of financial activities.

The charity receives grants from external sources, which are recognised as and when they are received.

Investment income is in the form of bank interest received.

Other income represents rent receivable.

1.6 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probably that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes advertising, printing and the remuneration of employees engaged in fund raising.
- Expenditure on charitable activities includes the direct cost of activities provided, employee wages and training thereon, and the general maintenance and utility costs of the site.
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.7 Support and governance costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 5.

1.8 Pension costs

The charity contributes into a defined contribution stakeholder plan. This plan has a specific long term funding objective requiring contribution levels to be reviewed regularly.
The charity also contributes to a workplace pension scheme.

1.9 Designated and restricted funds

Although the charity invites certain donations to fund specific projects, these invariably fall within the pursuance of the general objectives of the charity and are not considered by it, unless other specified by the donor, to represent restricted funds as defined by the Charity Commissioners.

Certain grants and donations have been received pursuant to the general objectives of the charity which the trustees have designated for application to specific activities. The income and expenditure in respect of these activities has been separated from general funds. There is no legal requirement to do this, and the trustees retain the power to reallocate such funds within unrestricted funds unless and until they are expended.

Designated funds set aside by the trustees out of unrestricted general funds are for specific future purposes or projects.

Funds earmarked as restricted have been treated as such at the request of the donor or by the terms of the appeal for particular projects and accounted for separately.

1.10 Taxation

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

1.11 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

The rates of depreciation applicable to fixed assets are:

Plant and Machinery	20% straight line
Motor Vehicles	25% straight line
Computer Equipment	20% straight line
Furniture and Equipment	40% straight line

Recently acquired freehold buildings are not depreciated.

1.12 Debtors and creditors receivable/payable within one year

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other receivables payable.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.13 Cash at bank and in hand

Cash at bank and in hand represents such accounts that are available on demand.

1.14 Going concern

The charity's financial backers remain well placed to support future activities and the underlying financial resources are sufficient to ensure the charity remains a going concern.

2. Net incoming resources for the year

	2024	2023
	£	£
This is stated after charging:		
Depreciation	31,260	31,291
Auditors' remuneration – audit of the financial statements	6,600	8,021
and after crediting:		
Profit on disposal of tangible fixed assets	-	-

3. Voluntary income

	Unrestricted general funds 2024	Designated funds 2024	Restricted funds 2024	Endowment funds 2024	Total 2024	Total 2023
	£	£	£	£	£	£
Donations received	102,534	548,282	404,311	-	1,055,127	969,468
Grants received	-	-	-	-	-	-
	102,534	548,282	404,311	-	1,055,127	969,468

4. Analysis of expenditure for raising funds

	Unrestricted general funds 2024	Designated funds 2024	Restricted funds 2024	Endowment funds 2024	Total 2024	Total 2023
	£	£	£	£	£	£
Wages and Salaries	68,818	-	-	-	68,818	64,186
Venue Hire	3,626	-	-	-	3,626	4,013
	72,444	-	-	-	72,444	68,199

5. Total resources expended

	Members Support Club	Activity Programme	Education & Training	Fund Raising	High Row Centre	Governance	2024 Total	2023 Total
	£	£	£	£	£	£	£	£
Costs directly allocated to activities:								
Staff costs	171,958	227,805	233,237	-	-	103,320	736,320	754,376
Purchased materials and services	4,409	50,506	499,286	-	-	-	554,201	391,158
Staff travel expenses	3,324	1,811	5,381	-	-	-	10,516	15,823
Grants to Members Clubs	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	12,336	12,336	11,530
Annual review	-	-	-	-	-	2,925	2,925	4,074
Support costs allocated to activities:								
Premises	-	-	139,360	-	-	-	139,360	130,528
Insurance	-	-	-	-	-	-	-	-
General administration staff	-	-	-	-	-	-	-	-
Communications	-	-	11,907	-	-	-	11,907	13,606
Bank charges	-	-	1,384	-	-	2,076	3,460	1,363
Depreciation	-	8,735	20,381	-	-	2,143	31,259	31,290
Profit on sale of fixed assets	-	-	-	-	-	-	-	-
Other support costs	6,348	-	-	-	-	-	6,348	2,964
	186,039	288,857	910,936	-	-	122,800	1,508,632	1,356,712

6. Emoluments of employees

	2024	2023
	£	£
Staff costs of the charity were as follows:		
Salaries	640,149	656,983
Social security costs	56,332	59,269
Employers pension contributions and life assurance costs	39,839	38,124
	736,320	754,376

One employee received emoluments of more than £60,000 (2023: 1).
The average number of employees was including part time staff is as follows:

	No.	No.
County Director	1	1
Assistant County Directors	2	2
Events and Activities Organisers	3	4
Club Servicing Officers	5	5
Educating and Training Officer	5	5
Apprentices	4	7
Administration and support staff	2	2
Total	22	26

The Charity administer defined contribution pension schemes for its employees. The total contributed by the charity for the year amounted to £33,956 (2023: £33,254) of which £NIL (2023: £45,000) was outstanding at the year end.

7. Trustee remuneration

No trustee received any remuneration or was reimbursed expenses either in this year or the previous year.

8. Tangible fixed assets

	Freehold property £	Motor Vehicles £	Minibuses General £	Computer equipment £	Furniture and equipment £	Total £
Cost						
At 1 January 2024	778,283	26,005	174,837	33,324	11,090	1,023,539
Additions	-	-	-	6,597	-	6,597
Disposals	-	-	-	-	-	-
At 31 December 2024	778,283	26,005	174,837	39,921	11,090	1,030,136
Depreciation						
At 1 January 2024	30,097	7,588	126,061	33,324	7,479	204,549
Released on Disposal	-	-	-	-	-	-
Charge for the year	-	6,504	22,602	414	1,740	31,260
At 31 December 2024	30,097	14,092	148,663	33,738	9,219	235,809
Net book value						
At 1 January 2024	748,186	18,417	48,776	-	3,611	818,990
At 31 December 2024	748,186	11,913	26,174	6,183	1,871	794,327

9. Investments

In January 2020 an account was established with CCLA Investment Management Limited for a charities investment fund acquisition of accumulation units.

	2024 £	2023 £
Balance as at 1 January 2024	1,807,600	1,121,715
Investments additions at cost	-	500,000
Revaluation to market value	-	-
Net gain/(loss) on investments unrealised	91,949	185,885
Balance as at 31 December 2024	1,899,549	1,807,600

10. Debtors

	2024 £	2023 £
Trade debtors	14,701	29,988
Prepayments	26,891	36,358
Other debtors	-	-
	41,592	66,346

11. Creditors – amounts falling due within one year

	2024	2023
	£	£
Trade creditors	6,949	10,984
Other taxes and social security	14,749	17,756
Accruals and deferred income	41,674	139,517
Other creditors	79,087	19,633
	142,459	187,890

Movement in Deferred Income

	2024	2023
	£	£
Balance at 1 January 2024	78,326	94,299
Amount released to incoming resources	(78,326)	(94,299)
Amount deferred in the year	28,449	78,326
Balance at 31 December 2024	28,449	78,326

Deferred income comprises booking fees for activities received in advance of the event taking place.

12. Analysis of net assets between funds

	Unrestricted funds	Restricted income funds	Restricted capital funds	Total
	£	£	£	£
Tangible fixed assets	794,327	-	-	794,327
Investments	1,849,549	-	50,000	1,899,549
Cash at bank and in hand	535,684	592,122	-	1,127,806
Other net current liabilities	(100,706)	-	-	(100,706)
Total	3,078,854	592,122	50,000	3,720,976

13. Movement in funds

	At 1 January 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2024 £
Restricted funds					
Members Club Support	412,742	143,183	(220,916)	144,923	479,932
Activity and Events Programme	129,339	261,128	(269,647)	(8,631)	112,189
Education and Training	50,000	-	(12,941)	12,941	50,000
Total restricted funds	592,081	404,311	(503,504)	149,233	642,121
Unrestricted funds					
Designated funds					
Activities and Events	-	26,997	(28,908)	1,911	-
Education and Training	766,593	526,609	(380,764)	(321,802)	590,636
Outdoor Activity Centres, Administration and Development	940,000	-	-	50,000	990,000
	1,706,593	553,606	(409,672)	(269,891)	1,580,636
General fund	1,330,302	642,715	(595,456)	120,658	1,498,219
Total unrestricted funds	3,036,895	1,196,321	(1,005,128)	(149,233)	3,078,855
Total Funds	3,628,976	1,600,632	(1,508,632)	-	3,720,976

Purposes of restricted funds

Member Club Support: Grants and donations are regularly sought and received to fund the salaries and expenses of officers appointed to visit member clubs to promote leadership skills and activity programmes for young people, and to encourage and assist club development and fundraising needs.

Activity and Events Programme: This fund finances the salaries and expenses of posts dedicated to the organisation of character building competitive sports and creative and arts based activities and events targeted at young people in various age groups, in pursuance of the charity's primary objectives.

Education and Training: Funds are raised by and held on behalf of social partners engaged in projects to create new opportunities and facilities for the benefit of young people.

General Income: The general income fund represents grants received which are to fund expenditure relating to a particular aspect of the objects of the charity, as specified by the donor. Any unspent amounts are carried forward to the following year to be expended in accordance with that specified by the donor.

Purposes of Designated Funds

Activities and Events: Funds raised specifically for events and purchasing equipment to be used by young people in adventurous, creative and sporting activities have been designated for this purpose.

Education and Training: Funds are raised from stakeholders and social partners to enable the charity to take disadvantaged young people and impart life skills and self-esteem through a structured course entitled and encouraging "respect". Additionally, funds are specifically raised and designated to finance apprenticeships in the delivery of youth work and services and the further education and training of the charity's core staff and affiliated club members, to maintain competences and enhance knowledge in the delivery of support and services to young people.

Outdoor Activity Centres: The charity's outdoor and adventurous activity centres at High Row in Cumbria and the freehold premises at Maes-y-Lade, Herefordshire are maintained and supported by appeals and grants designated expressly for this purpose.

Purpose of endowment fund

Robert Laurie Memorial Fund: Col. Robert Laurie O.B.E. J.P. served the Essex Charity of Boy's Clubs from 1973 until his death in August 2005. As its President for many years his leadership inspired the Charity to attain its objectives with great success. As a permanent testimony the Trustees have created a fund from General Reserve to be maintained for the benefit of young people from affiliated member clubs selected to broaden their education and character by reciprocal interaction with other young people from overseas countries by way of International Exchange schemes. This Fund is classified as an Education and Training Restricted Fund.

In 2024 an exchange visit to the USA took place and £12,941 from general funding were transferred to restricted funds to ensure the fund is maintained.
Further programmes are planned for 2025.

Member Clubs Outdoor Centre Bursary Fund: The sum of £100,000 has been set aside in 2014 out of general reserves specifically to provide financial assistance to member clubs to take young people on activity and training programmes offered at the charity's remote facilities.

14. Related party transactions

Key management comprises of the Directors & Trustees and the County Director.

		2024			2023		
		Purchases £	Sales £	Grants Received £	Purchases £	Sales £	Grants Received £
Frenford Clubs	1	62,897	250	-	112,475	579	-
North Avenue Youth Club	1	338	1,536	-	90	3,707	-
National Association of Boys & Girls Clubs	1	-	-	-	1,013	200	1,000
Crown and Manor	1	-	277	-	50	364	-
Essex Youth Trust	2	-	-	57,000	-	-	38,000
Chelmsford Boys and Girls Clubs	3	4,400	-	-	6,684	560	-
Jack Petchey Foundation	4		- 199,912	-		- 190,508	-

Related Parties

1. The County Director.
2. M.J. Dyer and J.P. Douglas-Hughes
3. P. Drummond
4. R. Mills

The trustees of Essex Association of Boys Clubs in 2006 agreed to assume certain pension objectives relating to an employee mutually removed from a former underfunded National Association of Boy's Clubs group final salary pension scheme. These objectives mean that future contributions into a replacement personal pension plan are not fixed and in certain circumstances may crystallise further liabilities. At the present time the trustees anticipate the current level of contributions to be sufficient to meet the objectives.

15. Contingent liabilities

In late 2019 Essex Boys & Girls Clubs ceded control of Stubbers Adventure Centre as a consequence of the en-bloc resignation of all mutual trustees and directors of Stubbers to enable both charities to pursue their separate and disparate charitable objectives.

As part of this arrangement Essex Boys & Girls Clubs has provided a guarantee to the London Borough of Havering to a maximum liability of £500,000 as a condition a 25 year lease dated 31st July 2019 granted by the Borough to Stubbers Adventure Centre. This contingent liability is matched by a contingent asset in the form of a deed of indemnity provided by Stubbers' new sponsors in the unlikely event that Stubbers Adventure Centre vacates its premises within the term of the lease, the lease will revert to this Charity. These circumstances have been considered and outline contingency planning is in preparation.

We refer to note 14 regarding the arrangements around the County Director's pension arrangement. At the present time the trustees anticipate the current level of contributions to be sufficient to meet the objectives and no liability is expected to arise.

15. Contingent liabilities continued

During the year under review the charity entered into a lease agreement on the Lifstan Boys Project with the Youth Investment Fund. If the club were unable to pay, then the charity would be responsible for meeting any future lease commitments. The annual lease payment is £4,500 and the lease expires in 2048.

ESSEX BOYS AND GIRLS CLUBS

England & Wales - Charity number 1163658

Accounts

Charity number: 1163658

Essex Boys & Girls Clubs C.I.O.

Trustees' report and financial statements

for the year ended 31 December 2023

Essex Boys & Girls Clubs C.I.O.

Contents

	Page
Charity Reference and Administrative Details	1
Trustees' Report	2 - 7
Independent Auditor's Report	8 - 10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cashflows	13
Notes to the Financial Accounts	14 - 23

Essex Boys & Girls Clubs C.I.O.

Charity Reference and Administrative Details

For the year ended 31 December 2023

Charity information

Charity Registration Number	1163658
Trustees:	J.P. Douglas-Hughes OBE DL M.J. Dyer MBE G.P. Middleton FCA P. Drummond D. Springett Mrs J. Fosh L. Blissett R.C. Mills (appointed 19/05/23)
Principal place of business:	Harway House Rectory Lane Chelmsford Essex CM1 1RQ
Auditor:	Ashings Chartered Accountants Northside House Cockfosters Parade Barnet EN4 9EB
Solicitor:	Gepps Solicitors 5 Springfield Lyons Approach Chelmsford Essex CM2 5LB
Bankers:	CAF Bank Limited, 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Lloyds Bank plc High Street Chelmsford Essex CM1 1DU CCLA Investment Management Limited Senator House 85 Queen Victoria Street London EC4V 4ET NatWest Bank plc Chelmsford Branch 4-5 High Street Chelmsford Essex CM1 1FZ

Essex Boys & Girls Clubs C.I.O.

Registered Charity No. 1163658

Trustees Report

The Trustees hereby present the financial statements of the Essex Boys & Girls' Clubs for the year ended 31 December 2023. The financial statements have been prepared using applicable accounting standards consistent with previous years and in accordance with the recommendations of Statement of Recommended Practice (Accounting by Charities).

The legacy of the Covid 19 Virus pandemic that impacted the UK over two years from March 2020, although significantly abating, has impacted both the availability of youth work funding and the resources available to deliver opportunities to young people. It may take some time before the full affect is fully negated. This changed situation is now being considerably exacerbated by the impact the current "cost of living crisis" is having on vulnerable sectors of the community. This Charity is committed and determined to continue to execute its aims and objectives, it remains flexible in its ability to meet changing needs and continues to be well placed to do so.

Constitution and Objectives

Essex Boys & Girls Clubs was formerly known as The Essex Association of Boys' Clubs prior to 2009. With effect from 1st January 2016, it transferred its assets into a charitable incorporated organisation.

The general objectives of the charity are to further the development and education of boys and young men and girls and young women, primarily but not exclusively in a single gender setting so as to help them achieve their physical, mental and spiritual potential enabling them to grow to full maturity as individuals and members of society, and for this purpose to:

- Encourage the formation of new clubs for young people and render assistance and guidance to existing clubs.
- Provide a comprehensive programme of adventurous, sporting, and creative activities to bring young people together to appreciate, learn and develop their personal skills.
- Promote an interest in boys and girls work, by maintaining contact with other bodies, statutory and voluntary, interested in the welfare of young people.
- Promote co-operation between affiliated clubs for their mutual benefit and foster their contact with the national body.
- Arouse public interest, recruit, and arrange for the training of leaders and helpers.
- Raise funds for the furtherance of the objects of the charity.

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in the planning of future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Organisation and Trustees

The organisation employs a number of full time and part-time staff to deliver its services, headed by a County Director. The trustees are elected by the members at the AGM. The Chief Constable of Essex and the Bishop of Chelmsford are each entitled to appoint one committee member. The trustees who served during the year are listed in the Legal and Administrative details.

The organisation keeps under constant reviews the desirability of strengthening the skills and experience of its board of trustees by further recruitment. Newly appointed trustees are likely to have experience of working with young people and receive induction training and written information about the organisation's constitution and work, and guidance on their duties and responsibilities as trustees.

Related Parties

Essex Boys & Girls Clubs is a founder member of the National Association of Boys & Girls Clubs, an organisation formed to promote inter-county relationships and national events.

Review of the Year

Activities and Performance

A more detailed review of Essex Boys & Girls Clubs activities and outcomes is published separately in the Annual Review, a printed report accompanying these accounts.

The charity has historically delivered and expects to continue to deliver its objectives in a number of ways:

Member Club Support programme – Trained club support officers regularly visit all affiliated youth clubs during operational periods to advise and assist with constitutional, regulatory and governance guidance and promote opportunities for young members to participate in the organisation's activity programmes.

The challenges of re-establishing and supporting affiliated youth groups post pandemic continued in 2023. The enforced lock-downs broke continuity generally and although a recovery of demand is in evidence, getting young people and volunteers back into clubs remains a vital part of this Charity's ambitions.

Activities and Events programme – A wide range of adventurous, sporting and arts-based activities are being re-established and staged regularly to encourage team spirit, competitive fair play and creative skills in the young people participating, and their leaders. These are delivered locally, county wide, and in concert with other county-based youth organisations, regionally and nationally. A portion of the programme is delivered at the organisation's own outdoor activity centres at High Row in Cumbria, Maes-y-Lade in Powys and Layer Marney Outdoors in Essex. Specifically funded school Holiday Hunger Activity programmes are increasingly in demand and comprised a meaningful part of the Charity's programme in 2023.

Education and Training – Programmes continually in hand, many individually funded, include leadership, first aid, child protection and drug awareness courses for club leaders and members, activity qualifications for staff and youth workers, apprentice youth worker training schemes and "Respect", the charity's flagship initiative which over many years has proven to be an exceptionally successful life skills and behaviour appreciation and modifying experience benefiting many hundreds of young people. The Charity's successful "Respect" life skills programme continues to attract good funding and continues to deliver very positive benefits to those participating.

Achievements in the year

We continue to expand and support our affiliated clubs across Essex and East London and their 15,000+ members and add exciting new activities increasing the numbers of young people engaging with us. We also helped communities looking to establish a club and activities in their area. We also provided vital training and support to the 1,600 volunteers and committee members who do an amazing job running the clubs, delivering over 100 Level 2 Safeguarding training and First Aid qualifications to volunteers, and offering other training in youth work, leadership, and adventurous outdoors activities.

Our events calendar grew, offering members a range of activities, including well-established long-standing events such as the National Cross-Country Championships, which in 2023 had 104 runners, and new events such as the Water Activity Day held at Layer Marney Outdoors, which welcomed 47 young people for a day, of activities.

Our Arts offer continued to grow and develop, with 2023 including Theatre trips where 63 young people visited London and watched a West End Performance. A particular highlight was delivering the first EBGC Arts residential at Maes y Lade, where the group also visited the Hay Festival.

Residential experiences remained a crucial part of our programme, with over 2,000 young people taking part in residentials to Maes y Lade or High Row to engage in activities such as caving, canoeing, paddleboarding, mountain walking and archery.

The Respect Project, first established in 2000, is still in high demand and 2023 saw us deliver 12 projects engaging with 34 schools and 456 young people at the initial stage, with 163 young people completing the project.

The EBGC staff team remains busy delivering programmes such as The National Citizen Service (NCS), Transform Our World and Sports Leadership Training amongst many other projects. We delivered the school holiday activities and food programme (HAF) in partnership with Active Essex and the London Borough of Redbridge and saw over 6,000 attendances.

Looking ahead to 2024, we will continue to provide events, activities, and training opportunities for all our affiliated clubs and members. We also plan to reintroduce our international expeditions and cultivate new links through the World Federation of Youth Clubs.

We thank all our affiliated clubs, club leaders, volunteers, young people for supporting our programme, and our funders and partners who make this possible.

Financial Review

2023 saw an anticipated reduction in income from donations and grants as post pandemic economic factors and political uncertainty restrained many grant making organisations from renewing future funding. Throughout the year projects affected by past events were concluded and although considerable success in raising funds to continue flagship activities was achieved, funds originating from Central Government sources were much reduced. Voluntary income fell some 26% to £969,468 and total income fell some 17% to £1,380,492.

However, the volume of prefunded and unfunded work increased with activity funding increasing slightly despite the reduction in income and inflationary pressures.

The net effect was an aggregate surplus of revenue reduced from £376,008 in 2022 to £23,781 this year, at operating level.

Invested core cash reserves performed well in the year, the unrealised gain in value adding £185,884 to the overall increase in funds carried forward to 2024. The net impact of unrealised investment gains and losses produced a reported net movement in funds of £209,665 compared to £283,574 in the previous year.

The analysis of overall net movements on Restricted Funds was an encouraging increase of £103,814 to £462,588 carried forward to 2024 and Designated Project Funding increased £213,435 to £1,706,590. Included in this latter sum are reserves prudently set aside for both contingent and contractual liabilities as well as sums set aside to fund projects and innovations yet to be specifically funded. These reserves, all held in cash and invested funds, protects the charity from any threat to its going concern and underwrites its flexibility to respond to demands on its resources.

Unrestricted reserves were called upon in the sum of £107,584 to fund unfinanced activity affirming the Charity's commitment to delivering its objectives during changing times. Unrestricted reserves at the year-end amounted to £1,330,302, of which some £818,900 was invested in freehold Outdoor residential centres that were well used during the year.

With core costs forecast at £648,000 in 2024, the charity has some 9 months' worth of cash reserves, well within its 12-month operating reserves policy and more than adequate to preserve any unfunded anticipated operating capability.

Principal Funding Sources

In 2023 income from the Governments National Citizens Scheme Fell from £277,387 to £10,133. Funding from the Big Lottery also fell by £144,055 as a major Youth Endowment Fund project concluded. Both events were finite and much of the impact mitigated by increased funding, especially for the highly reputed "Respect" life skills flagship projects.

Substantial funding continued to be received from Essex County Council and the London Borough of Redbridge and the Jack Petchey Foundation in support of Holiday Hunger activities and residential programmes at Maes Y Lade designed to offset the effects of covid lockdown on young people and offer opportunities away from home.

It is anticipated that funding for Holiday Hunger programmes may come to an end in 2025.

The Organisation is substantially supported by the Jack Petchey Foundation (major sponsors of the "Respect" programme), the Essex Youth Trust, Essex Community of Voluntary Youth Services, The Rank Foundation, the Police Commission through the Violence and Vulnerability Unit, and a number of other local and national Charitable Trusts who continue to place great value in the type of work and successful outcomes EBGC undertakes and obtains with young people. This Charity is clearly indebted to these Trusts and very appreciative of all this support for its initiatives.

EBGC continues to be active and resourceful in generating appropriate income from other sources and this is a perpetual quest. Meanwhile it retains sufficient reserves which are available to bridge possible funding gaps so as to maintain its regular resourced delivery programmes and enable it to invest in future opportunities.

Plans for Future Periods

Essex Boys & Girls Club's intends to continue to develop its work in creating and supporting youth activity groups and programmes giving young people opportunities to reach their full potential into adulthood. It will continue to work with its funding partners to achieve outcomes commensurate with its stated objectives. It will seek to engage in both small and large-scale projects to provide facilities and opportunities for young people to participate in meaningful educational and physically challenging activities and events to better influence their character and life skills.

The demand for more and better youth provision in the present post Covid, economically difficult time continues to grow. The charity has a core of innovative, enterprising and experienced employees, highly motivated and able to respond to new demands. Opportunities to engage are constantly sought and taken, and the finances are sufficiently secure to ensure a strong and responsive presence in the pursuit of its charitable objectives.
It also has permanent resources in its residential centres to offer potentially life changing opportunities and experiences to young people away from their local environs. It is in the process of delivering its flagship "Respect" projects across the UK and is also underwriting the formation of new youth groups, including new premises, that will become valuable assets to many local communities.

It is the opinion of the trustees that Essex Boys & Girls Clubs has both the reputation and resources to make a considerable positive difference to young lives and has excellent developmental prospects for the future.

Policies of Trustees

Reserves - Given that virtually none of its funding is secured in the medium to long term and therefore carries a high risk of volatility and sensitivity to changing circumstances, the trustees, after careful consideration of the organisation's future planned expenditure and probability of maintaining its income, believe it to be prudent to maintain unrestricted reserves of not more than 12 months' expenditure incurred from unrestricted funds.

Grant making - Grants are made to affiliated clubs out of the General Fund on the basis of merit at the discretion of the trustees.

Fundraising - The organisation seeks to obtain grants and donations for its activities. A number of events are staged regularly with the purpose of raising funds for core activities. The majority of funds raised are from appeals for voluntary donations from partnering organisations and charitable trusts.

Risk Assessment and Monitoring - Risks are continually assessed and monitored by both senior staff and trustees who meet regularly. The principal risk areas recognised by the association are categorised as:

Governance and Management -

Composition of trustees - Trustees are recruited from all sectors of the county and broadly represent affiliated clubs, the Youth Service, the Church, industry and business, and the police.

Direction and forward planning - The organisation has a strategic plan covering three years forward operational development.

Key Personnel - The trustees regularly review performance, appropriateness and succession.

Reporting to Trustees - Each officer of the organisation reports directly to the trustees at least four times each year, either verbally or in writing.

Operational risk -

Services to affiliated clubs - constant feedback is sought from clubs. All projects are planned, monitored and evaluated.

Quality control - the use of trained, qualified personnel and de-briefing procedures ensures quality maintenance of activities. Complaints procedures are in place to identify deficiencies.

Fundraising - fund-raising staff are employed to ensure adequate revenue is sourced from a variety of benefactors, minimising dependency on any one source.

Employment issues - There is a formal recruitment process which ensures equal opportunity. References are taken up and all relevant checks made. There are grievance procedures and defined channels of communication. The charity has also engaged with a professional HR organisation for further support.

Health & safety - Compliance with statutory regulation is reviewed regularly.

Disaster recovery planning - All critical computerised data is adequately replicated off site. Plans are in place to implement essential procedures during any period of disruption, and to rebuild normal operational capacity.

Financial Risk -

Budgetary control and reporting - The finance officer prepares annual budgets forecasting monthly cash flows which are approved by the trustees. These form comparatives against actual reports delivered to the trustees four times annually. Annual accounts are prepared in accordance with appropriate accounting requirements. The accounts are audited, approved by the trustees and distributed to members together with a written review. A full time qualified finance officer ensures that all information and monitoring systems across the group are maintained and developed to a very high standard.

Cash flow sensitivity analysis - Cash flow performance is continually monitored to ensure adequate funding of activities at all times. No money is borrowed.

Dependency checks on income sources - most projects are directly related to specific funding, which are usually time limited. The organisation has, and continually seeks to enlarge, the number of benefactors.

Insurance – Indemnity and liability insurance appropriate to the organisation's activities is purchased. The organisation minimises claims by effective awareness and prevention training.

Pension commitments - The organisation, in addition to a statutory workplace pension plan, supports defined contribution plans operated for key eligible employees. The funding of and investment performance of these plans is kept under regular review to ensure they meet the expectations of the participators.

Investment policy – Monies held are invested in an instant access COIF Charities Deposit Fund account provided by CCLA Investment Management Ltd and deposit accounts operated by CAF Bank Limited. CCLA also provide a charity approved investment fund carrying investment risk into which only unrestricted funds are held as a primary hedge against the impact of inflation.

Environmental / External Factors – Maintenance of the organisation's good reputation is a principal factor in its ability to continue to deliver its objectives. The areas most considered posing risk, and the measures taken to safeguard the organisation in this regard are:

Public perception – The success enjoyed in the pursuit of the association's objectives, continues to retain support from members, benefactors, agency partners, and the community at large. Every opportunity is therefore taken to publicise events and achievements and to communicate and advise on issues relating to young people in the county. This process, which is constantly under review, is aimed at attracting new partners and participators.

The Annual Report and Review is presented to members and distributed widely, alongside progress and out-come reports, to partner agencies and project sponsors.

Government policy – Gift aid schemes provide benefit to the organisation and affiliated member clubs, but their withdrawal would result in only a small reduction in income to affiliated clubs.

Policies of government agencies and local government relating to the provision of youth services greatly influences the organisation's strategic planning and development. The organisation remains aware of potential change and opportunity by working with relevant agencies.

Law and Regulation – Failure to comply with the law and regulations relating to the organisation is a risk. This risk is reduced by ensuring that:-

-Compliance at all levels is fundamentally trained into all staff.

-Particular attention is paid to compliance and codes of good practice and conduct, whether or not statutorily enforceable, relevant to contact with young people. The organisation provides support, advice and training to youth leaders and workers as a part of its core activities.

-Risk of non-compliance is minimised by effective communication with partner agencies and the expertise derived from individual trustees as well as frequent review of best practice.

Non-disclosure of Grants – All monetary grants are accounted for at the time of receipt. It is the policy of the trustees not to publicise grant makers unless requested to do so.

Trustees' responsibilities in relation to the financial statements

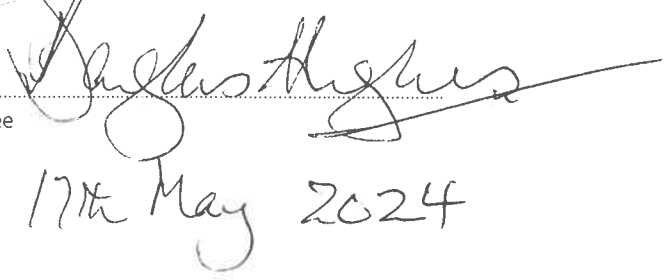
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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 Charity SORP:
- make judgements and estimates that are reasonable and prudent.
- state whether the applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.



Trustee

Date 17th May 2024

Independent auditor's report to trustees of

Essex Boys & Girls Clubs C.I.O.

Opinion

We have audited the financial statements of Essex Boys & Girls Clubs for the year ended 31 December 2023 set out on pages 10 to 22. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended:
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Emphasis of Matter

We draw attention to Note 1.15 to the financial statements which describes the uncertainty related to the Coronavirus outbreak and the associated lockdowns carried out by both the UK and overseas governments and their impact upon the charity.

Our opinion is not qualified in respect of this matter.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

• the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
• results of our enquiries of management about their own identification and assessment of the risks of irregularities;
• any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
– identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
– detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
– the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
• the matters discussed among the audit engagement team and involving relevant internal specialists, including tax, real estate and pensions regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in management's incentive to overstate profit. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, pensions legislation and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. The key laws and regulations we considered in this context included the Financial Services and Markets Act.

Audit response to risks identified

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;

- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance, reviewing correspondence with HMRC; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, including internal specialists, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Darryl Ashing FCA (Senior Statutory Auditor)
for and on behalf of
Ashings Limited
Chartered Accountants
Statutory Auditors

Date 17 May 2024

Ashings Limited is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

Essex Boys & Girls Clubs C.I.O.

Statement of Financial Activities
for the year ended 31 December 2023

	Notes	Unrestricted fund	Designated fund	Restricted fund	Endowment fund	Total 2023	Total 2022
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	3.	30,456	628,932	310,080	-	969,468	1,309,978
Charitable activities:							
Activities and course fees		29,411	18,112	-	-	47,523	46,840
Camping, accommodation and catering		307,440	-	-	-	307,440	290,532
Fundraising Events		16,061	-	-	-	16,061	14,522
Bank interest receivable		40,000	-	-	-	40,000	8,799
Total income		423,368	647,044	310,080	-	1,380,492	1,670,671
Expenditure on:							
Raising funds	4	68,199	-	-	-	68,199	32,436
Cost of charitable activities in furtherance of objectives		450,501	452,980	240,005	-	1,143,486	1,131,543
Management and administration		45,854	-	99,173	-	145,027	130,684
Total expenditure	5.	564,554	452,980	339,178	-	1,356,712	1,294,663
		(141,186)	194,064	(29,098)	-	23,780	376,008
Net gains on investments							
Unrealised		185,884	-	-	-	185,884	(92,434)
Net income/(expenditure)		44,698	194,064	(29,098)	-	209,664	283,574
Transfers between funds		(152,282)	19,371	132,911	-	-	-
Net movement in funds		(107,584)	213,435	103,813	-	209,664	283,574
Total funds brought forward		1,437,886	1,493,158	358,771	129,497	3,419,312	3,135,738
Total funds carried forward at 31 December 2023	13.	1,330,302	1,706,593	462,584	129,497	3,628,976	3,419,312

The results shown above represent the continuing activities of the charity.

The notes on pages 14 to 23 form an integral part of these financial statements.

Essex Boys & Girls Clubs C.I.O.

Balance Sheet as at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	8.	818,990	845,075
Investments	9.	1,807,600	1,121,715
		2,626,590	1,966,790
Current assets			
Stocks		161	161
Debtors	10.	66,346	47,660
Cash at bank and in hand		1,123,769	1,649,981
		1,190,276	1,697,802
Creditors: amounts falling due within one year	11.	(187,890)	(245,280)
Net current assets		1,002,386	1,452,522
Net assets		3,628,976	3,419,312
Funds			
Endowment funds		50,000	50,000
Unrestricted funds:		3,036,895	2,931,044
Restricted funds		542,081	438,268
Total funds	13.	3,628,976	3,419,312

The financial statements were approved by the board of trustees on and signed on its behalf by

Trustee

17th May 2024

The notes on pages 14 to 23 form an integral part of these financial statements

Essex Boys & Girls Clubs C.I.O.

Statement of Cashflows for the year ended 31 December 2023

	2023	2022
	£	£
Operating activities		
Net income	209,664	283,574
Depreciation	31,291	21,530
Gains on investments	(185,884)	92,434
Bank interest received	(40,000)	(8,799)
Movement in:		
Stock	-	-
Debtors	(18,686)	(3,740)
Creditors	(57,390)	(344,531)
Net cash inflow/(outflow) from operating activities	(61,005)	40,468
Investing activities		
Bank interest received	40,000	8,799
Purchase of fixed assets	(5,206)	(115,704)
Sale of fixed assets	-	1,706
Purchase of investments	(500,000)	-
Cash outflow from investing activities	(465,206)	(105,199)
(Decrease)/Increase in cash balances	(526,211)	(64,731)

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below.

1.1 Judgments in applying accounting policies and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

1.2 Charity information

The charity is a Charitable Incorporated Organisation (CIO) registered in England and Wales on 21 September 2015, and its registered office is Harway House, Rectory Lane, Chelmsford, Essex CM1 1RQ.

By order of The Charity Commission for England and Wales, the assets and liabilities of Essex Boys & Girls Clubs (charity number 301447) were transferred to the CIO on 6 January 2016.

1.3 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Essex Boys & Girls Clubs meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.4 Reporting currency

The reporting currency of the company is Sterling. The level of rounding is to the nearest pound.

1.5 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations are credited to the statement of financial activities as and when they are received.

Activities for generating funds is made up mainly of income generated from activities, camping accommodation. The booking fees for these activities are received in advance of the activity taking place. This is therefore treated as deferred income until the date of the event at which point the receipts are then recognised as income in the statement of financial activities.

The charity receives grants from external sources, which are recognised as and when they are received.

Investment income is in the form of bank interest received.

Other income represents rent receivable.

1.6 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probably that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes advertising, printing and the remuneration of employees engaged in fund raising.
- Expenditure on charitable activities includes the direct cost of activities provided, employee wages and training thereon, and the general maintenance and utility costs of the site.
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.7 Support and governance costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 5.

1.8 Pension costs

The charity contributes into a defined contribution stakeholder plan. This plan has a specific long term funding objective requiring contribution levels to be reviewed regularly.
The charity also contributes to a workplace pension scheme.

1.9 Designated and restricted funds

Although the charity invites certain donations to fund specific projects, these invariably fall within the pursuance of the general objectives of the charity and are not considered by it, unless other specified by the donor, to represent restricted funds as defined by the Charity Commissioners.

Certain grants and donations have been received pursuant to the general objectives of the charity which the trustees have designated for application to specific activities. The income and expenditure in respect of these activities has been separated from general funds. There is no legal requirement to do this, and the trustees retain the power to reallocate such funds within unrestricted funds unless and until they are expended.

Designated funds set aside by the trustees out of unrestricted general funds are for specific future purposes or projects.

Funds earmarked as restricted have been treated as such at the request of the donor or by the terms of the appeal for particular projects and accounted for separately.

1.10 Taxation

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

1.11 **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

The rates of depreciation applicable to fixed assets are:

Plant and Machinery	20% straight line
Motor Vehicles	25% reducing balance
Computer Equipment	20% straight line
Furniture and Equipment	40% straight line

Recently acquired freehold buildings are not depreciated.

1.12 **Debtors and creditors receivable/payable within one year**

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other receivables payable.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.13 **Cash at bank and in hand**

Cash at bank and in hand represents such accounts that are available on demand.

1.14 **Going concern**

The charity's financial backers remain well placed to support future activities and the underlying financial resources are sufficient to ensure the charity remains a going concern.

2. **Net incoming resources for the year**

	2023	2022
	£	£
This is stated after charging:		
Depreciation	31,291	21,530
Auditors' remuneration – audit of the financial statements	8,021	6,000
and after crediting:		
Profit on disposal of tangible fixed assets	-	-

3. **Voluntary income**

	Unrestricted general funds 2023	Designated funds 2023	Restricted funds 2023	Endowment funds 2023	Total 2023	Total 2022
	£	£	£	£	£	£
Donations received	30,456	628,932	310,080	-	969,468	1,309,978
Grants received	-	-	-	-	-	-
	30,456	628,932	310,080	-	969,468	1,309,978

4. Analysis of expenditure for raising funds

	Unrestricted general funds 2023	Designated funds 2023	Restricted funds 2023	Endowment funds 2023	Total 2023	Total 2022
	£	£	£	£	£	£
Wages and Salaries	64,186	-	-	-	64,186	31,688
Venue Hire	4,013	-	-	-	4,013	748
	68,199	-	-	-	68,199	32,436

5. Total resources expended

	Members Support Club	Activity Programme	Education & Training	Fund Raising	High Row Centre	Governance	2023 Total	2022 Total
	£	£	£	£	£	£	£	£
Costs directly allocated to activities:								
Staff costs	231,305	200,926	222,973	-	-	99,172	754,376	777,269
Purchased materials and services	4,397	33,490	353,271	-	-	-	391,158	321,822
Staff travel expenses	5,102	3,116	7,605	-	-	-	15,823	18,547
Grants to Members Clubs	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	11,530	11,530	11,611
Annual review	-	-	-	-	-	4,074	4,074	638
Support costs allocated to activities:								
Premises	-	-	130,528	-	-	-	130,528	136,540
Insurance	-	-	-	-	-	-	-	-
General administration staff	-	-	-	-	-	-	-	-
Communications	-	-	13,606	-	-	-	13,606	9,934
Bank charges	-	-	545	-	-	818	1,363	(3,541)
Depreciation	-	8,903	20,773	-	-	1,614	31,290	19,550
Profit on sale of fixed assets	-	-	-	-	-	-	-	-
Other support costs	2,964	-	-	-	-	-	2,964	2,293
	243,768	246,435	749,301	-	-	117,208	1,356,712	1,294,663

6. Emoluments of employees

	2023	2022
	£	£
Staff costs of the charity were as follows:		
Salaries	656,983	612,151
Social security costs	59,269	51,510
Employers pension contributions and life assurance costs	38,124	113,607
	754,376	777,268

One employee received emoluments of more than £60,000 (2022: Nil).
The average number of employees was including part time staff is as follows:

	No.	No.
County Director	1	1
Assistant County Directors	2	2
Events and Activities Organisers	4	5
Club Servicing Officers	5	6
Educating and Training Officer	5	5
Apprentices	7	7
Administration and support staff	2	2
Total	26	28

The Charity administer defined contribution pension schemes for its employees. The total contributed by the charity for the year amounted to £33,254 (2022: £109,846) of which £45,000 (2022: £80,000) was outstanding at the year end.

7. Trustee remuneration

No trustee received any remuneration or was reimbursed expenses either in this year or the previous year.

8. Tangible fixed assets

	Freehold property £	Motor Vehicles £	Minibuses General £	Computer equipment £	Furniture and equipment £	Total £
Cost						
At 1 January 2023	778,283	26,005	174,837	33,324	5,884	1,018,333
Additions	-	-	-	-	5,206	5,206
Disposals	-	-	-	-	-	-
At 31 December 2023	778,283	26,005	174,837	33,324	11,090	1,023,539
Depreciation						
At 1 January 2023	30,097	1,084	102,888	33,305	5,884	173,258
Released on Disposal	-	-	-	-	-	-
Charge for the year	-	6,504	23,173	19	1,595	31,291
At 31 December 2023	30,097	7,588	126,061	33,324	7,479	204,549
Net book value						
At 1 January 2023	748,186	24,921	71,949	19	-	845,075
At 31 December 2023	748,186	18,417	48,776	-	3,611	818,990

9. Investments

In January 2020 an account was established with CCLA Investment Management Limited for a charities investment fund acquisition of accumulation units.

	2023 £	2022 £
Balance as at 1 January 2023	1,121,715	1,214,149
Investments additions at cost	500,000	-
Revaluation to market value	-	-
Net gain/(loss) on investments unrealised	185,885	(92,434)
Balance as at 31 December 2023	1,807,600	1,121,715

10. Debtors

	2023 £	2022 £
Trade debtors	29,988	18,677
Prepayments	36,358	28,983
Other debtors	-	-
	66,346	47,660

11. Creditors - amounts falling due within one year

	2023	2022
	£	£
Trade creditors	10,984	20,794
Other taxes and social security	17,756	15,486
Accruals and deferred income	139,517	182,634
Other creditors	19,633	26,366
	187,890	245,280

Movement in Deferred Income

	2023	2022
	£	£
Balance at 1 January 2023	94,299	431,361
Amount released to incoming resources	(94,299)	(431,361)
Amount deferred in the year	78,326	94,299
Balance at 31 December 2023	78,326	94,299

Deferred income comprises booking fees for activities received in advance of the event taking place.

12. Analysis of net assets between funds

	Unrestricted funds	Restricted income funds	Restricted capital funds	Total
	£	£	£	£
Tangible fixed assets	818,990	-	-	818,990
Investments	1,757,600	-	50,000	1,807,600
Cash at bank and in hand	581,688	542,081	-	1,123,769
Other net current liabilities	(121,383)	-	-	(121,383)
Total	3,036,895	542,081	50,000	3,628,976

13. Movement in funds

	At 1 January 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2023 £
Restricted funds					
Members Club Support	311,122	89,840	(251,839)	263,619	412,742
Activity and Events Programme	127,146	220,240	(87,339)	(130,708)	129,339
Education and Training	50,000	-	-	-	50,000
Total restricted funds	488,268	310,080	(339,178)	132,911	592,081
Unrestricted funds					
Designated funds					
Activities and Events	3,174	863	(1,353)	(2,684)	-
Education and Training	409,984	646,181	(451,627)	162,055	766,593
Outdoor Activity Centres, Administration and Development	1,080,000	-	-	(140,000)	940,000
	1,493,158	647,044	(452,980)	19,371	1,706,593
General fund	1,437,886	609,252	(564,554)	(152,282)	1,330,302
Total unrestricted funds	2,931,044	1,256,296	(1,017,534)	(132,911)	3,036,895
Total Funds	3,419,312	1,566,376	(1,356,712)	-	3,628,976

Purposes of restricted funds

Member Club Support: Grants and donations are regularly sought and received to fund the salaries and expenses of officers appointed to visit member clubs to promote leadership skills and activity programmes for young people, and to encourage and assist club development and fundraising needs.

Activity and Events Programme: This fund finances the salaries and expenses of posts dedicated to the organisation of character building competitive sports and creative and arts based activities and events targeted at young people in various age groups, in pursuance of the charity's primary objectives.

Education and Training: Funds are raised by and held on behalf of social partners engaged in projects to create new opportunities and facilities for the benefit of young people.

General Income: The general income fund represents grants received which are to fund expenditure relating to a particular aspect of the objects of the charity, as specified by the donor. Any unspent amounts are carried forward to the following year to be expended in accordance with that specified by the donor.

Purposes of Designated Funds

Activities and Events: Funds raised specifically for events and purchasing equipment to be used by young people in adventurous, creative and sporting activities have been designated for this purpose.

Education and Training: Funds are raised from stakeholders and social partners to enable the charity to take disadvantaged young people and impart life skills and self-esteem through a structured course entitled and encouraging "respect". Additionally, funds are specifically raised and designated to finance apprenticeships in the delivery of youth work and services and the further education and training of the charity's core staff and affiliated club members, to maintain competences and enhance knowledge in the delivery of support and services to young people.

Outdoor Activity Centres: The charity's outdoor and adventurous activity centres at High Row in Cumbria and the freehold premises at Maes-y-Lade, Herefordshire are maintained and supported by appeals and grants designated expressly for this purpose.

Purpose of endowment fund

Robert Laurie Memorial Fund: Col. Robert Laurie O.B.E. J.P. served the Essex Charity of Boy's Clubs from 1973 until his death in August 2005. As its President for many years his leadership inspired the Charity to attain its objectives with great success. As a permanent testimony the Trustees have created a fund from General Reserve to be maintained for the benefit of young people from affiliated member clubs selected to broaden their education and character by reciprocal interaction with other young people from overseas countries by way of International Exchange schemes. This Fund is classified as an Education and Training Restricted Fund.

In 2023 no exchange visits to the USA took place and no funds from general funding were transferred to restricted funds to ensure the fund is maintained.
Further programmes are planned for 2024.

Member Clubs Outdoor Centre Bursary Fund: The sum of £100,000 has been set aside in 2014 out of general reserves specifically to provide financial assistance to member clubs to take young people on activity and training programmes offered at the charity's remote facilities.

14. Related party transactions

Key management comprises of the Directors & Trustees and the County Director.

		2023			2022		
		Purchases £	Sales £	Grants Received £	Purchases £	Sales £	Grants Received £
Frenford Clubs	1	112,475	579	-	-	-	-
North Avenue Youth Club	1	90	3,707	-	-	-	-
National Association of Boys & Girls Clubs	1	1,013	200	1,000	-	-	-
Crown and Manor	1	50	364	-	-	-	-
Essex Youth Trust	2	-	-	38,000	-	-	66,000
Chelmsford Boys and Girls Clubs	3	6,684	560	-	-	-	-
Jack Petchey Foundation	4		- 190,508	-	-	-	-

Related Parties

1. The County Director.

2. M.J. Dyer and J.P. Douglas-Hughes

3. P. Drummond

4. R. Mills

The trustees of Essex Association of Boys Clubs in 2006 agreed to assume certain pension objectives relating to an employee mutually removed from a former underfunded National Association of Boy's Clubs group final salary pension scheme. These objectives mean that future contributions into a replacement personal pension plan are not fixed and in certain circumstances may crystallise further liabilities. At the present time the trustees anticipate the current level of contributions to be sufficient to meet the objectives.

15. Contingent liabilities

In late 2019 Essex Boys & Girls Clubs ceded control of Stubbers Adventure Centre as a consequence of the en-bloc resignation of all mutual trustees and directors of Stubbers to enable both charities to pursue their separate and disparate charitable objectives.

As part of this arrangement Essex Boys & Girls Clubs has provided a guarantee to the London Borough of Havering to a maximum liability of £500,000 as a condition a 25 year lease dated 31st July 2019 granted by the Borough to Stubbers Adventure Centre. This contingent liability is matched by a contingent asset in the form of a deed of indemnity provided by Stubbers' new sponsors in the unlikely event that Stubbers Adventure Centre vacates its premises within the term of the lease, the lease will revert to this Charity. These circumstances have been considered and outline contingency planning is in preparation.

We refer to note 14 regarding the arrangements around the County Director's pension arrangement. At the present time the trustees anticipate the current level of contributions to be sufficient to meet the objectives and no liability is expected to arise.

ESSEX BOYS AND GIRLS CLUBS

England & Wales - Charity number 1163658

Accounts

Charity number: 1163658

Essex Boys & Girls Clubs C.I.O.

Trustees' report and financial statements

for the year ended 31 December 2022

Essex Boys & Girls Clubs C.I.O.

Contents

	Page
Charity Reference and Administrative Details	1
Trustees' Report	2 - 6
Independent Auditor's Report	7 - 9
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cashflows	13
Notes to the Financial Accounts	13 - 22

Essex Boys & Girls Clubs C.I.O.

Charity Reference and Administrative Details

For the year ended 31 December 2022

Charity Information

Chanty Registration Number	1163658
Trustees:	J.P. Douglas-Hughes OBE DL M.J. Dyer MBE G.P. Middleton FCA P. Drummond D. Springett Mrs J. Fosh
Principal place of business:	Harway House Rectory Lane Chelmsford Essex CM1 1RQ
Auditor:	Ashings Chartered Accountants Northside House Cockfosters Parade Barnet EN4 9EB
Solicitor:	Gepps Solicitors 5 Springfield Lyons Approach Chelmsford Essex CM2 5LB
Bankers:	CAF Bank Limited, 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Lloyds Bank plc High Street Chelmsford Essex CM1 1DU CCLA Investment Management Limited Senator House 85 Queen Victoria Street London EC4V 4BT NatWest Bank plc Chelmsford Branch 4-5 High Street Chelmsford Essex CM1 1FZ

Essex Boys & Girls Clubs C.I.O.

Registered Charity No. 1163658

Trustees Report

The Trustees hereby present the financial statements of the Essex Boys & Girls' Clubs for the year ended 31 December 2022. The financial statements have been prepared using applicable accounting standards consistent with previous years and in accordance with the recommendations of Statement of Recommended Practice (Accounting by Charities).

The Covid 19 Virus pandemic that impacted the UK over two years from March 2020, and the Law changes imposed to control and manage public health, abated significantly in 2022. However, it may take several more years before the full affect is fully negated. This Charity is committed and determined to continue to execute its aims and objectives to the very best of its ability and is currently well placed to carry on doing so. The accounts for 2022 bear testament to the good progress being made on the journey.

Constitution and Objectives

Essex Boys & Girls Clubs was formerly known as The Essex Association of Boys' Clubs prior to 2009. With effect from 1st January 2016, it transferred its assets into a charitable incorporated organisation.

The general objectives of the charity are to further the development and education of boys and young men and girls and young women, primarily but not exclusively in a single gender setting so as to help them achieve their physical, mental and spiritual potential enabling them to grow to full maturity as individuals and members of society, and for this purpose to:

- Encourage the formation of new clubs for young people and render assistance and guidance to existing clubs.
- Provide a comprehensive programme of adventurous, sporting, and creative activities to bring young people together to appreciate, learn and develop their personal skills.
- Promote an interest in boys and girls work, by maintaining contact with other bodies, statutory and voluntary, interested in the welfare of young people.
- Promote co-operation between affiliated clubs for their mutual benefit and foster their contact with the national body
- Arouse public interest, recruit, and arrange for the training of leaders and helpers
- Raise funds for the furtherance of the objects of the charity

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in the planning of future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Organisation and Trustees

The organisation employs a number of full time and part-time staff to deliver its services, headed by a County Director. The trustees are elected by the members at the AGM. The Chief Constable of Essex and the Bishop of Chelmsford are each entitled to appoint one committee member. The trustees who served during the year are listed in the Legal and Administrative details

The organisation keeps under constant reviews the desirability of strengthening the skills and experience of its board of trustees by further recruitment. Newly appointed trustees are likely to have experience of working with young people and receive induction training and written information about the organisation's constitution and work, and guidance on their duties and responsibilities as trustees

Related Parties

Essex Boys & Girls Clubs is a founder member of the National Association of Boys & Girls Clubs, an organisation formed to promote inter-county relationships and national events

Review of the Year

Activities and Performance

A more detailed review of Essex Boys & Girls Clubs activities and outcomes is published separately in the Annual Review, a printed report accompanying these accounts.

The charity has historically delivered and expects to continue to deliver its objectives in a number of ways:

Member Club Support programme – Trained club support officers regularly visit all affiliated youth clubs during operational periods to advise and assist with constitutional, regulatory and governance guidance and promote opportunities for young members to participate in the organisation's activity programmes. The easing of Covid 19 pandemic restrictions in 2022 saw many affiliated youth groups attempting to return to pre-pandemic normality. This proved challenging for many with two years' worth of intake missing and the aging of both members and volunteers affected by changing habits, attitudes, and the impact of illness. This charity is working hard to re-establish, support and rejuvenate all youth groups.

Activities and Events programme – A wide range of adventurous, sporting and arts-based activities are being re-established and staged regularly to encourage team spirit, competitive fair play and creative skills in the young people participating, and their leaders. These are delivered locally, county wide, and in concert with other county-based youth organisations, regionally and nationally. A portion of the programme is delivered at the organisation's own outdoor activity centres at High Row in Cumbria, Maes-y-Lade in Powys and Layer Marney Outdoors in Essex. In this post-covid affected year, events were also funded and staged to continue to support young people in food poverty situations.

Education and Training – Programmes continually in hand, many individually funded, include leadership, first aid, child protection and drug awareness courses for club leaders and members, Activity qualifications for staff and youth workers, Apprentice youth worker training schemes and "Respect", the charity's flagship initiative which over many years has proven to be an exceptionally successful life skills and behaviour appreciation and modifying experience benefiting many hundreds of young people. Thanks to the enlightened generosity of key benefactors, the charity's successful "Respect" life skills programme enjoyed a resurgence in 2022, whereas the government sponsored National Citizen Service project effectively came to an end.

Financial Review

In a year of emergence from the pandemic the charity continued to deliver the novel Holiday Hunger activity with food programme in the early part of the year whilst stimulating the return of "Respect" which is now expanding to a national level. Work also continued to bring to a conclusion the Youth Endowment funded project to establish new youth groups in deprived areas. Further applications to the National Lottery Board for funding for similar projects are in hand, as are a considerable number of other initiatives.

As was expected the net movement of funds for restricted activities declined by £162,666 (31%) over the year reflecting the slow recovery of Covid impacted funding for new work.

However, a positive movement of £152,822 (11%) in designated projects including "Respect" funding substantially compensated for the reduction in restricted funds.

Unrestricted or general "core" income benefited from the release of funds costed into concluding restricted and designated funded projects in the year, which together with the recovery of activities and events income, produced a boost to reserves of £293,418, (26%). This is after a £92,434 diminution in the unrealised value of invested funds. (Compared to an unrealised increase in value of invested funds last year).

Total income of £1,670,671 compared to the previous year's £1,524,384. Total expenses, before other recognised movements, decreased from £1,344,039 to £1,294,663 reflecting the conclusion of major projects during the year.

At the year end, total unrestricted funds amounted to £1,437,886 of which £748,186 is locked into the cost of premises and £592,811 was represented by unencumbered cash. This cash together with the sums set aside in other funds for known and anticipated liabilities is considered sufficient to meet the charities costs for the foreseeable future.

Throughout the year, the charity has constantly reviewed its forecasts of income and expenditure and actively balanced its activities to ensure support for young people within rapidly changing economic and social circumstances, doing all it can in pursuit of its charitable objectives.

Principal Funding Sources

In 2022 the charity primarily sourced income from National Lottery funded schemes supporting the Youth Endowment Fund. Substantial funding was also received from Essex County Council and the London Borough of Redbridge in support of Holiday Hunger activities.

The organisation is substantially supported by the Essex Youth Trust, the Jack Petchey Foundation (major sponsors of the "Respect" programme), Essex Community of Voluntary Youth Services, Essex Educational Task Force, The Rank Foundation, and a small group of other local and national Charitable Trusts who continue to place great value in the type of work and successful outcomes EBGC undertakes and obtains with young people. This charity is clearly indebted to these trusts and very appreciative of all this support for its initiatives.

EBGC continues to be active and resourceful in generating appropriate income from other sources and this is a perpetual quest. Meanwhile it retains sufficient reserves which are available to bridge possible funding gaps to maintain its regular resourced delivery programmes and enable it to invest in future opportunities.

Plans for Future Periods

Essex Boys & Girls Club's intends to continue to develop its work in creating and supporting youth activity groups and programmes giving young people opportunities to reach their full potential into adulthood. It will continue to work with its funding partners to achieve outcomes commensurate with its stated objectives. It will seek to engage in both small and large-scale projects to provide facilities and opportunities for young people to participate in meaningful educational and physically challenging activities and events to better influence their character and life skills.

It is evident that two years of covid restrictions have impacted the lives and routines of young people. Many will have not been unaware of the opportunities to enrich their health, welfare, and life-skills through organised group physical and mental activity. The charity's personnel continue to keep youth groups active by all means available to them and, together with funders, are working toward a post-covid restoration of normal services whilst at the same time, identifying and rising to the new and different needs of an emerging new generation.

The charity has a core of innovative and enterprising employees highly motivated and able to respond to new demands. Opportunities to engage are constantly sought and taken and the finances are sufficiently secure to ensure a strong and responsive presence in the pursuit of its charitable objectives. It is the opinion of the trustees that Essex Boys & Girls Clubs has demonstrated its ability to recover from the Covid 19 disruptions and will remain a going concern with excellent developmental prospects for the future.

Policies of Trustees

Reserves – Given that virtually none of its funding is secured in the medium to long term and therefore carries a high risk of volatility and sensitivity to changing circumstances, the trustees, after careful consideration of the organisation's future planned expenditure and probability of maintaining its income, believe it to be prudent to maintain unrestricted reserves of not more than 12 months' expenditure incurred from unrestricted funds.

Grantmaking – Grant are made to affiliated clubs out of the General Fund on the basis of merit at the discretion of the trustees.

Fundraising – The organisation seeks to obtain grants and donations for its activities. A number of events are staged regularly with the purpose of raising funds for core activities. The majority of funds raised are from appeals for voluntary donations from partnering organisations and charitable trusts.

Risk Assessment and Monitoring - Risks are continually assessed and monitored by both senior staff and trustees who meet regularly. The principal risk areas recognised by the association are categorised as

Governance and Management –

Composition of trustees – Trustees are recruited from all sectors of the county and broadly represent affiliated clubs, the Youth Service, the Church, industry and business, the police and armed forces.

Direction and forward planning – The organisation has a strategic plan covering three years forward operational development.

Key Personnel – The trustees regularly review performance, appropriateness and succession.

Reporting to Trustees – Each officer of the organisation reports directly to the trustees at least four times each year, either verbally or in writing.

Operational risk –

Services to affiliated clubs – constant feedback is sought from clubs. All projects are planned, monitored and evaluated.

Quality control – the use of trained, qualified personnel and de-briefing procedures ensures quality maintenance of activities. Complaints procedures are in place to identify deficiencies.

Fundraising – fund-raising staff are employed to ensure adequate revenue is sourced from a variety of benefactors, minimising dependency on any one source.

Employment issues – There is a formal recruitment process which ensures equal opportunity. References are taken up and all relevant checks made. There are grievance procedures and defined channels of communication. The charity has also engaged with a professional HR organisation for further support.

Health & safety - Compliance with statutory regulation is reviewed regularly.

Disaster recovery planning – All critical computerised data is adequately replicated off site. Plans are in place to implement essential procedures during any period of disruption, and to rebuild normal operational capacity.

Financial Risk –

Budgetary control and reporting - The finance officer prepares annual budgets forecasting monthly cash flows. These form comparatives against actual reports delivered to the trustees four times annually. Annual accounts are prepared in accordance with appropriate accounting requirements, which are audited, approved by the trustees and distributed to members together with a written review. A full time professionally qualified finance officer ensures that all information and monitoring systems across the group are maintained and developed to a very high standard.

Cash flow sensitivity analysis – Cash flow performance is continually monitored to ensure adequate funding of activities at all times. No money is borrowed.

Dependency checks on income sources – most projects are directly related to specific funding, which are usually time limited. The organisation has, and continually seeks to enlarge, the number of benefactors.

Insurance – Indemnity and liability insurance appropriate to the organisation's activities is purchased. The organisation minimises claims by effective awareness and prevention training.

Pension commitments - The organisation, in addition to a statutory workplace pension plan, supports defined contribution plans operated by key eligible employees. The funding of and investment performance of these plans is kept under regular review to ensure they meet the expectations of the participators.

Investment policy – All monies held are invested in an instant access COIF Charities Deposit Fund account provided by CCLA Investment Management Ltd and deposit accounts operated by CAF Bank Limited. CCLA also provide a charity approved investment fund carrying investment risk into which only unrestricted funds are held as a primary hedge against the impact of inflation.

Environmental / External Factors – Maintenance of the organisation's good reputation is a principal factor in its ability to continue to deliver its objectives. The areas most considered posing risk, and the measures taken to safeguard the organisation in this regard are

Public perception – The success enjoyed in the pursuit of the association's objectives, continues to retain support from members, benefactors, agency partners, and the community at large. Every opportunity is therefore taken to publicise events and achievements and to communicate and advise on issues relating to young people in the county. This process, which is constantly under review, is aimed at attracting new partners and participators.

The Annual Report and Review is presented to members and distributed widely, alongside progress and out-come reports, to partner agencies and project sponsors.

Government policy – Gift aid schemes provide benefit to the organisation and affiliated member clubs, but their withdrawal would result in only a small reduction in income to affiliated clubs.

Policies of government agencies and local government relating to the provision of youth services greatly influences the organisation's strategic planning and development. The organisation remains aware of potential change and opportunity by working with relevant agencies

Law and Regulation – Failure to comply with the law and regulations relating to the organisation is a risk. This risk is reduced by ensuring that compliance at all levels is fundamentally trained into all staff.

Particular attention is paid to compliance and codes of good practice and conduct, whether or not statutorily enforceable, relevant to contact with young people. The organisation provides support, advice and training to youth leaders and workers as a part of its core activities.

Risk of non-compliance is minimised by effective communication with partner agencies and the expertise derived from individual trustees as well as frequent review of best practice.

Non-disclosure of Grants – All monetary grants are accounted for at the time of receipt. It is the policy of the trustees not to publicise grant makers unless requested to do so

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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 Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether the applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Trustee .....

Date 19th May 2023

Independent auditor's report to trustees of

Essex Boys & Girls Clubs C.I.O.

Opinion

We have audited the financial statements of Essex Boys & Girls Clubs for the year ended 31 December 2022 set out on pages 10 to 22. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Emphasis of Matter

We draw attention to Note 1.15 to the financial statements which describes the uncertainty related to the Coronavirus outbreak and the associated lockdowns carried out by both the UK and overseas governments and their impact upon the charity.

Our opinion is not qualified in respect of this matter.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities,
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team and involving relevant internal specialists, including tax, real estate and pensions regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in management's incentive to overstate profit. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, pensions legislation and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. The key laws and regulations we considered in this context included the Financial Services and Markets Act.

Audit response to risks identified
As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.
In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;

- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance, reviewing correspondence with HMRC; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, including internal specialists, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.
The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Darryl Ashing FCA (Senior Statutory Auditor)
for and on behalf of
Ashings Limited
Chartered Accountants
Statutory Auditors

Date 19 May 2023

Ashings Limited is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Essex Boys & Girls Clubs C.I.O.

Statement of Financial Activities
for the year ended 31 December 2022

	Notes	Unrestricted fund £	Designated fund £	Restricted fund £	Endowment fund £	Total 2022 £	Total 2021 £
Income and endowments from:							
Donations and legacies	3	70,185	668,188	571,605	-	1,309,978	1,323,930
Charitable activities:							
Activities and course fees		43,750	3,090	-	-	46,840	18,496
Camping, accommodation and catering		290,532	-	-	-	290,532	170,587
Fundraising Events		14,522	-	-	-	14,522	11,212
Bank interest receivable		8,799	-	-	-	8,799	159
Total income		427,788	671,278	571,605	-	1,670,671	1,524,384
Expenditure on:							
Raising funds	4	32,436	-	-	-	32,436	13,620
Cost of charitable activities in furtherance of objectives		355,707	379,541	396,295	-	1,131,543	1,224,246
Management and administration		35,328	-	95,356	-	130,684	106,173
Total expenditure	5	423,471	379,541	491,651	-	1,294,663	1,344,039
		4,317	291,737	79,954	-	376,008	180,345
Net gains on investments							
Unrealised		(92,434)	-	-	-	(92,434)	151,637
Net income/(expenditure)		(88,117)	291,737	79,954	-	283,574	331,982
Transfers between funds		381,535	(138,915)	(242,620)	-	-	-
Net movement in funds		293,418	152,822	(162,666)	-	283,574	331,982
Total funds brought forward		1,144,468	1,340,336	521,437	129,497	3,135,738	2,803,756
Total funds carried forward at 31 December 2022	13	1,437,886	1,493,158	358,771	129,497	3,419,312	3,135,738

The results shown above represent the continuing activities of the charity

The notes on pages 13 to 22 form an integral part of these financial statements.

Essex Boys & Girls Clubs C.I.O.

Balance Sheet as at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	8	845,075	752,607
Investments	9	1,121,715	1,214,149
		1,966,790	1,966,756
Current assets			
Stocks		161	161
Debtors	10	47,660	43,920
Cash at bank and in hand		1,649,981	1,714,712
		1,697,802	1,758,793
Creditors: amounts falling due within one year	11	(245,280)	(589,811)
Net current assets		1,452,522	1,168,982
Net assets		3,419,312	3,135,738
Funds			
Endowment funds		50,000	50,000
Unrestricted funds:		2,931,044	2,484,804
Restricted funds		438,268	600,934
Total funds	13	3,419,312	3,135,738

The financial statements were approved by the board of trustees on and signed on its behalf by

Trustee

Mth May 2023

The notes on pages 13 to 22 form an integral part of these financial statements

Essex Boys & Girls Clubs C.I.O.

Statement of Cashflows for the year ended 31 December 2021

	2022	2021
	£	£
Operating activities		
Net income	283,574	331,982
Depreciation	21,530	3,047
Gains on investments	92,434	(151,637)
Bank interest received	-	(159)
Movement in:		
Stock	-	-
Debtors	(3,740)	(12,727)
Creditors	(344,531)	151,647
Net cash inflow/(outflow) from operating activities	49,267	322,153
Investing activities		
Bank interest received	-	159
Purchase of fixed assets	(115,704)	-
Sale of fixed assets	1,706	-
Purchase of investments	-	(250,000)
Cash outflow from investing activities	(113,999)	(249,841)
(Decrease)/increase in cash balances	(64,731)	72,312

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below

1.1 Judgments in applying accounting policies and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

1.2 The Impact of the Coronavirus Pandemic on these Financial Statements

Whereas the effects of the Pandemic have subtly changed the nature of youth work generally, the Charity has successfully adapted its work to meet emerging needs now that the worst effect of the pandemic have passed. Restoration of usual activities continues and the financial strength of the Charity places it in an excellent position to meet future challenges, as is evidenced by the results declared in these accounts. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Charity Information

The charity is a Charitable Incorporated Organisation (CIO) registered in England and Wales on 21 September 2015, and its registered office is Harway House, Rectory Lane, Chelmsford, Essex CM1 1RQ.

By order of The Charity Commission for England and Wales, the assets and liabilities of Essex Boys & Girls Clubs (charity number 301447) were transferred to the CIO on 6 January 2016.

1.4 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Essex Boys & Girls Clubs meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.5 Reporting currency

The reporting currency of the company is Sterling. The level of rounding is to the nearest pound

1.6 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations are credited to the statement of financial activities as and when they are received

Activities for generating funds is made up mainly of income generated from activities, camping accommodation. The booking fees for these activities are received in advance of the activity taking place. This is therefore treated as deferred income until the date of the event at which point the receipts are then recognised as income in the statement of financial activities.

The charity receives grants from external sources, which are recognised as and when they are received.

Investment income is in the form of bank interest received.

Other income represents rent receivable.

1.7 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probably that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes advertising, printing and the remuneration of employees engaged in fund raising.
- Expenditure on charitable activities includes the direct cost of activities provided, employee wages and training thereon, and the general maintenance and utility costs of the site.
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.8 Support and governance costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 5.

1.9 Pension costs

The charity contributes into a defined contribution stakeholder plan. This plan has a specific long term funding objective requiring contribution levels to be reviewed regularly.

1.10 Designated and restricted funds

Although the charity invites certain donations to fund specific projects, these invariably fall within the pursuance of the general objectives of the charity and are not considered by it, unless other specified by the donor, to represent restricted funds as defined by the Charity Commissioners.

Certain grants and donations have been received pursuant to the general objectives of the charity which the trustees have designated for application to specific activities. The income and expenditure in respect of these activities has been separated from general funds. There is no legal requirement to do this, and the trustees retain the power to reallocate such funds within unrestricted funds unless and until they are expended.

Designated funds set aside by the trustees out of unrestricted general funds are for specific future purposes or projects.

Funds earmarked as restricted have been treated as such at the request of the donor or by the terms of the appeal for particular projects and accounted for separately.

1.11 Taxation

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

1.12 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

The rates of depreciation applicable to fixed assets are:

Plant and Machinery	20% straight line
Motor Vehicles	25% reducing balance
Computer Equipment	20% straight line
Furniture and Equipment	40% straight line

Recently acquired freehold buildings are not depreciated

1.13 Debtors and creditors receivable/payable within one year

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other receivables payable.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.14 Cash at bank and in hand

Cash at bank and in hand represents such accounts that are available on demand.

1.15 Going concern

The Trustees remain confident that the worst effects of the Coronavirus pandemic have been surmounted and that the charity's usual activities are well on the way to being restored with renewed vigour. The Charity's financial backers remain well placed to support future activities and the underlying financial resources are sufficient to ensure the Charity remains a going concern.

2. Net incoming resources for the year

	2022 £	2021 £
This is stated after charging:		
Depreciation	21,530	3,044
Auditors' remuneration – audit of the financial statements	6,000	5,600
and after crediting:		
Profit on disposal of tangible fixed assets	-	-

3. Voluntary income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Total 2021 £
Donations received	70,185	668,188	571,605	1,309,978	1,323,930
Grants received	-	-	-	-	-
	70,185	668,188	571,605	1,309,978	1,323,930

4. Analysis of expenditure for raising funds

	Unrestricted general funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Total 2021 £
Wages and Salaries	31,688	-	-	-	31,688	10,330
Venue Hire	748	-	-	-	748	3,290
	32,436	-	-	-	32,436	13,620

5. Total resources expended

	Members Support Club £	Activity Programme £	Education & Training £	Fund Raising £	High Row Centre £	Governance £	2022 Total £	2021 Total £
Costs directly allocated to activities:								
Staff costs	259,120	150,156	272,637	-	-	95,356	777,269	662,620
Purchased materials and services	1,058	51,838	268,926	-	-	-	321,822	577,626
Staff travel expenses	6,135	2,580	9,438	-	-	394	18,547	11,325
Grants to Members Clubs	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	11,611	11,611	10,575
Annual review	-	-	-	-	-	638	638	1,872
Support costs allocated to activities:								
Premises	13,108	66,613	40,056	-	-	16,763	136,540	64,203
Insurance								-
General administration staff								-
Communications	954	4,846	2,914	-	-	1,220	9,934	9,651
Bank charges	-	-	(1,426)	-	-	(2,125)	(3,541)	2,473
Depreciation	(2,300)	6,302	14,706	-	-	842	19,550	3,047
Profit on sale of fixed assets								
Other support costs	2,293						2,293	647
	280,368	282,335	607,261	-	-	124,699	1,294,663	1,344,039

6. Emoluments of employees

	2022	2021
	£	£
Staff costs of the charity were as follows:		
Salaries	612,151	579,545
Social security costs	51,510	51,654
Employers pension contributions and life assurance costs	33,607	31,421
	777,268	662,620

No employee received emoluments of more than £60,000.

The average number of employees was including part time staff is as follows:

	No.	No.
County Director	1	1
Assistant County Directors	2	2
Events and Activities Organisers	5	5
Club Servicing Officers	6	6
Educating and Training Officer	5	5
Apprentices	7	7
Administration and support staff	2	2
Total	28	28

The Charity administer defined contributions pension schemes for its employees. The total contributed by the charity for the year amounted to £29,396 (2021: £27,698) of which £NIL (2021: £NIL) was outstanding at the year end.

7. Trustee remuneration

No trustee received any remuneration or was reimbursed expenses either in this year or the previous year.

8. Tangible fixed assets

	Freehold property £	Motor Vehicles £	Minibuses General £	Computer equipment £	Furniture and equipment £	Total £
Cost						
At 1 January 2022	778,470	15,844	98,313	33,324	5,884	931,835
Additions	-	26,005	89,700	-	-	115,705
Disposals	(187)	(15,844)	(13,176)	-	-	(29,207)
At 31 December 2022	778,283	26,005	174,837	33,324	5,884	845,074
Depreciation						
At 1 January 2022	30,097	14,325	96,460	32,508	5,839	179,229
Released on Disposal	-	(14,325)	(13,176)	-	-	(27,501)
Charge for the year	-	1,084	19,604	797	45	21,530
At 31 December 2022	30,097	1,084	102,888	33,305	5,884	173,258
Net book value						
At 1 January 2022	748,373	1,519	1,853	816	45	752,606
At 31 December 2022	748,186	24,921	71,949	19	-	845,075

9. Investments

In January 2020 an account was established with CCLA Investment Management Limited for a charities investment fund acquisition of accumulation units.

	£	£
Balance as at 1 January 2022	1,214,149	812,512
Investments additions at cost	-	250,000
Revaluation to market value	-	151,637
Net gains on investments unrealised	(92,434)	-
Balance as at 31 December 2022	1,121,715	1,214,149

10. Debtors

	2022 £	2021 £
Trade debtors	18,677	18,165
Prepayments	28,983	23,103
Other debtors	-	2,652
	47,660	43,920

11. Creditors – amounts falling due within one year

	2022 £	2021 £
Trade creditors	20,794	74,587
Other taxes and social security	15,486	24,408
Accruals and deferred income	182,634	481,297
Other creditors	26,366	9,519
	245,280	589,811

Movement in Deferred Income

	2022 £	2021 £
Balance at 1 January 2022	431,361	378,448
Amount released to incoming resources	(431,361)	(378,448)
Amount deferred in the year	94,299	431,361
Balance at 31 December 2022	94,299	431,361

Deferred income comprises booking fees for activities received in advance of the event taking place.

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted income funds £	Restricted capital funds £	Total £
Tangible fixed assets	845,075	-	-	845,075
Investments				
Cash at bank and in hand	2,283,428	488,268	-	2,771,696
Other net current liabilities	(197,459)	-	-	(197,459)
Total	2,931,044	488,268	-	3,419,312

13. Movement in funds

	At 1 January 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2022 £
Restricted funds					
Members Club Support	444,434	331,117	(325,379)	(139,050)	311,122
Activity and Events Programme	156,500	240,486	(166,270)	(103,570)	127,146
Education and Training	50,000	-	-	-	50,000
Total restricted funds	650,934	571,603	(491,649)	(242,620)	488,268
Unrestricted funds					
Designated funds					
Activities and Events	3,360	50	(186)	(50)	3,174
Education and Training	406,976	671,228	(379,355)	(288,865)	409,984
Outdoor Activity Centres, Administration and Development	930,000	-	-	150,000	1,080,000
	1,340,336	671,278	(379,541)	(138,915)	1,493,158
General fund	1,144,468	335,354	(423,471)	381,535	1,437,886
Unrealised gain on investments	-				
Total unrestricted funds	2,484,804	1,006,632	(803,012)	242,620	2,931,044
Total Funds	3,135,738	1,578,235	(1,294,661)	-	3,419,312

Purposes of restricted funds

Member Club Support: Grants and donations are regularly sought and received to fund the salaries and expenses of officers appointed to visit member clubs to promote leadership skills and activity programmes for young people, and to encourage and assist club development and fundraising needs.

Activity and Events Programme: This fund finances the salaries and expenses of posts dedicated to the charity of character building competitive sports and creative and arts based activities and events targeted at young people in various age groups, in pursuance of the charity's primary objectives.

Education and Training: Funds are raised by and held on behalf of social partners engaged in projects to create new opportunities and facilities for the benefit of young people.

General Income: The general income fund represents grants received which are to fund expenditure relating to a particular aspect of the objects of the charity, as specified by the donor. Any unspent amounts are carried forward to the following year to be expended in accordance with that specified by the donor.

Purposes of Designated Funds

Activities and Events: Funds raised specifically for purchasing equipment to be used by young people in adventurous, creative and sporting activities have been designated for this purpose.

Education and Training: Funds are raised from stakeholders and social partners to enable the Charity to take disadvantaged young people and impart life skills and self-esteem through a structured course entitled and encouraging "respect". Additionally, funds are specifically raised and designated to finance apprenticeships in the delivery of youth work and services and the further education and training of the Charity's core staff and affiliated club members, to maintain competences and enhance knowledge in the delivery of support and serviced to young people.

Outdoor Activity Centres: The Charity's outdoor and adventurous activity centres at High Row in Cumbria and the freehold premises at Maes-y-Lade, Herefordshire are maintained and supported by appeals and grants designated expressly for this purpose.

Purpose of endowment fund

Robert Laurie Memorial Fund: Col. Robert Laurie O.B.E. J.P. served the Essex Charity of Boy's Clubs from 1973 until his death in August 2005. As its President for many years his leadership inspired the Charity to attain its objectives with great success. As a permanent testimony the Trustees have created a fund from General Reserve to be maintained for the benefit of young people from affiliated member clubs selected to broaden their education and character by reciprocal interaction with other young people from overseas countries by way of International Exchange schemes. This Fund is classified as an Education and Training Restricted Fund.

No exchange visits with the USA were possible during 2021 and 2022 due to Coronavirus pandemic restrictions, however planning is now in hand to resume the programmes financed by this fund.

Member Clubs Outdoor Centre Bursary Fund: The sum of £100,000 has been set aside in 2014 out of general reserves specifically to provide financial assistance to member clubs to take young people on activity and training programmes offered at the Charity's remote facilities.

14. Related party transactions

Key management comprises of the Directors & Trustees and the County Director.

		2022			2021		
		Purchases £	Sales £	Grants Received £	Purchases £	Sales £	Grants Received £
Frenford Clubs	1	-	-	-	18,823	85	-
North Avenue Youth Club	1	-	-	-	4,295	343	-
National Association of Boys & Girls Clubs	1	-	-	-	87	112,500	-
Essex Youth Trust	2	-	-	66,000	-	-	84,000
Chelmsford Boys and Girls Clubs	3	-	-	-	30	5,585	-

Related Parties

1. The County Director.
2. M.J. Dyer and J.P. Douglas-Hughes
3. P. Drummond

15. Contingent liabilities

In late 2019 Essex Boys & Girls Clubs ceded control of Stubbers Adventure Centre as a consequence of the en-bloc resignation of all mutual trustees and directors of Stubbers to enable both charities to pursue their separate and disparate charitable objectives.

As part of this arrangement Essex Boys & Girls Clubs has provided a guarantee to the London Borough of Havering to a maximum liability of £500,000 as a condition a 25 year lease dated 31st July 2019 granted by the Borough to Stubbers Adventure Centre. This contingent liability is matched by a contingent asset in the form of a deed of indemnity provided by Stubbers' new sponsors in the unlikely event that Stubbers Adventure Centre vacates its premises within the term of the lease, the lease will revert to this Charity. These circumstances have been considered and outline contingency planning is in preparation.

ESSEX BOYS AND GIRLS CLUBS

England & Wales - Charity number 1163658

Accounts

Charity number: 1163658

Essex Boys & Girls Clubs C.I.O.

Trustees' report and financial statements

for the year ended 31 December 2021

Essex Boys & Girls Clubs C.I.O.

Contents

	Page
Charity Reference and Administrative Details	1
Trustees' Report	2 - 6
Independent Auditor's Report	7 - 8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cashflows	11
Notes to the Financial Statements	12 - 21

Essex Boys & Girls Clubs C.I.O.

Charity Reference and Administrative Details

For the year ended 31 December 2021

Charity information

Charity Registration Number	1163658
Trustees:	J.P. Douglas-Hughes OBE DL M.J. Dyer MBE G.P. Middleton FCA P. Drummond D. Springett Mrs J. Fosh L. Blissett
Principal place of business:	Harway House Rectory Lane Chelmsford Essex CM1 1RQ
Auditor:	Ashings Chartered Accountants Northside House Cockfosters Parade Barnet EN4 9EB
Solicitor:	Gepps Solicitors No. 5 Springfield Lyons Approach Springfield Chelmsford Essex CM2 5LB
Bankers:	CAF Bank Limited, 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Lloyds Bank plc High Street Chelmsford Essex CCLA Investment Management Limited Senator House 85 Queen Victoria Street London EC4V 4BT NatWest Bank plc Chelmsford Branch 4-5 High Street Chelmsford Essex CM1 1FZ

Essex Boys & Girls Clubs C.I.O.
Trustees' Report

The trustees hereby present the financial statements of the Essex Boys & Girls Clubs for the year ended 31 December 2021. The financial statements have been prepared using applicable accounting standards consistent with previous years and in accordance with the recommendations of Statement of Recommended Practice (Accounting by Charities).

The Covid 19 Virus pandemic that began to affect the UK in March 2020, and the law changes imposed to control and manage public health, have once again this year impacted the day-to-day operation of the organisation. However, this charity is committed and determined to continue to execute its aims and objectives to the very best of its ability and is currently well placed to carry on doing so. This report reflects the circumstances applicable in 2021, the second year of the pandemic, a year of both challenge and opportunity.

Constitution and Objectives

Essex Boys & Girls Clubs was formerly known as The Essex Association of Boys Clubs prior to 2009. With effect from 1st January 2016, it transferred its assets into a Charitable Incorporated Organisation.

The general objectives of the charity are to further the development and education of boys and young men and girls and young women, primarily but not exclusively in a single gender setting so as to help them achieve their physical, mental and spiritual potential enabling them to grow to full maturity as individuals and members of society, and for this purpose to:

- Encourage the formation of new clubs for young people and render assistance and guidance to existing clubs.
- Provide a comprehensive programme of adventurous, sporting, and creative activities to bring young people together to appreciate, learn and develop their personal skills.
- Promote an interest in boys work primarily, and in girls work as and when time and funds permit, by maintaining contact with other bodies, statutory and voluntary, interested in the welfare of young people.
- Promote co-operation between affiliated clubs for their mutual benefit and foster their contact with the national body.
- Arouse public interest, recruit, and arrange for the training of leaders and helpers.
- Raise funds for the furtherance of the objects of the charity.

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in the planning of future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Organisation and Trustees

The organisation employs a number of full time and part-time staff to deliver its services, headed by a County Director. The trustees are elected by the Members at the AGM. The Chief Constable of Essex and the Bishop of Chelmsford are each entitled to appoint one committee member. The trustees who served during the year are listed in the Legal and Administrative details.

The organisation keeps under constant reviews the desirability of strengthening the skills and experience of its Board of Trustees by further recruitment. Newly appointed trustees are likely to have experience of working with young people and receive induction training and written information about the organisation's constitution and work, and guidance on their duties and responsibilities as trustees.

Related Parties

Essex Boys & Girls Clubs is a founder member of the National Association of Boys & Girls Clubs, an organisation formed to promote inter-county relationships and national events.

Review of the Year

Activities and Performance

A more detailed review of Essex Boys & Girls Clubs activities and outcomes is published separately in the Annual Review, a printed report accompanying these accounts.

The charity has historically delivered and expects to continue to deliver its objectives in a number of ways:

Member Club Support programme – Trained club support officers regularly visit all affiliated youth clubs during operational periods to advise and assist with constitutional, regulatory and governance guidance and promote opportunities for young members to participate in the organisation's activity programmes. The second year of the Covid pandemic related circumstances affected the activities of all member clubs, many resorting to limited on-line activity, some closing at least temporarily. All members face some difficulty in re-establishing their former activities as restrictions ease and this charity is working hard to re-establish and support all youth groups.

Activities and Events programme – A wide range of adventurous, sporting and arts-based activities are normally staged regularly each year to encourage team spirit, competitive fair play and creative skills in the young people participating, and their leaders. These are delivered locally, county wide, and in concert with other county-based youth organisations, regionally and nationally. A portion of the programme is delivered at the organisation's own outdoor activity centres at High Row in Cumbria, Maes-y-Lade in Powys and Layer Marney Outdoors in Essex. In this covid affected year, events were funded and staged to support young people in food poverty situations and those activities that were possible to stage within covid safety guidelines were able to proceed.

Education and Training – Programmes continually in hand, many individually funded, include Leadership, First Aid, Child Protection and Drug Awareness courses for club leaders and members, Activity qualifications for staff and youth workers, apprentice youth worker training schemes and "Respect", the charity's flagship initiative which over many years has proven to be an exceptionally successful life skills and behaviour appreciation and modifying experience benefiting many hundreds of young people. Wherever physically possible within covid guidelines, a number of Respect and National Citizen Service activities were successfully delivered in 2021 but at substantially less volume than in previous years.

Financial Review

Funding for established projects continued to be received and new projects such as Holiday Hunger financed novel activities created to meet different needs arising from pandemic related consequences. Funds received for designated specific activities improved modestly by some 2% an increase of £17,738. Funds allocated to Restricted projects also increased by £111,689 representing a welcome 32% recovery. Unrestricted or general "core" income also showed a very welcome recovery of some 200% to £318,689 thanks to increased activities and a surge in donations. All of these aggregated to a total income of £1,524,384 compared to the previous year's £1,234,644.

Restricted projects delivery costs exceeded income by £83,532, reflecting the completion of pre-funded activities not currently being replaced, however, the prudent policy of ringfencing funds to cover long term contractual liabilities injected £270,963 into this fund, seeing it grow by £187,431 to £521,437.

Designated Funds saw an overall reduction of £8,555 to £1,340,336, despite a resurgence in income, as project activities were able to resume to a certain extent and sums set aside in earlier years were drawn upon to restore unrestricted funds impacted by Pandemic attributable circumstances. The fund balance of £1,340,336 includes provisions for contingent liabilities relating to Stubbers Adventure Centre rent guarantees as well as amounts set aside to finance planned new activities, bursaries and the restoration of covid affected activities.

The boost in unrestricted general income was mainly routed into restricted reserves to cover contractual liabilities arising in the next two years to guarantee that the charity will remain a going concern.

The net movement of unrestricted funds at £153,106 includes the unrealised increase in the value of core investments of £151,637. Recognition of this sum enables these investments to appear in the Balance Sheet at their market value at the accounting date, but this may rise and fall at any time.

At the year end, total unrestricted funds amounted to £1,144,468 of which £752,607 is locked into premises costs and £391,861 was represented by unencumbered cash. This cash together with the sums set aside in other funds for known and anticipated liabilities is considered sufficient to meet the charities costs for the foreseeable future.

Throughout the year, the charity has constantly reviewed its forecasts of income and expenditure and actively balanced its activities to ensure support for young people within rapidly changing economic and social circumstances, doing all it can in pursuit of its charitable objectives.

Principal Funding Sources

In 2021 the source of the largest amounts of income was National Citizen Service funding from Reed in Partnership. Significant sums were also forthcoming from The National Lottery Funded schemes supporting the Youth Endowment Fund and the National Association of Boys and Girls Clubs for the delivery of our Respect programme across the country. Substantial funding was also received from The London Borough of Redbridge and Essex County Council in support of Holiday Hunger activities.

The organisation is loyally supported by the Essex Youth Trust, the Jack Petchey Foundation, The Rank Foundation, and a small group of other local and national charitable trusts who continue to place great value in the type of work and successful outcomes EBGC undertakes and obtains with young people. This charity is clearly indebted to these trusts and very appreciative of all this support for its initiatives.

EBGC continues to be active and resourceful in generating appropriate income from other sources and this is a perpetual quest. Meanwhile it retains sufficient reserves which are available to bridge possible funding gaps so as to maintain its regular resourced delivery programmes and enable it to invest in future opportunities.

Plans for Future Periods

Essex Boys & Girls Clubs intends to continue to develop its work in creating and supporting youth activity groups and programmes giving young people opportunities to reach their full potential into adulthood. It will continue to work with its funding partners to achieve outcomes commensurate with its stated objectives. It will seek to engage in both small and large-scale projects to provide facilities and opportunities for young people to participate in meaningful educational and physically challenging activities and events to better influence their character and life skills.

Two years of covid restrictions has affected the lives and routines of young people disproportionately to their parents and guardians. Many will have not been aware of the opportunities to enrich their health, welfare, and life-skills through organised group physical and mental activity. The charity's personnel continue to keep youth groups active by all means available to them and, together with funders, are working toward a post-covid restoration of normal services whilst at the same time, identifying and rising to the new and different needs of an emerging new generation.

The charity has a core of innovative and enterprising employees highly motivated and able to respond to new demands. Opportunities to engage are constantly sought and taken and the finances are sufficiently secure to ensure a strong and responsive presence in the pursuit of its charitable objectives. It is the opinion of the trustees that Essex Boys & Girls Clubs has adequate resources to survive the Covid 19 disruption and will remain a going concern with excellent developmental prospects for the future.

Policies of Trustees

Reserves – Given that virtually none of its funding is secured in the medium to long term and therefore carries a high risk of volatility and sensitivity to changing circumstances, the trustees, after careful consideration of the organisation's future planned expenditure and probability of maintaining its income, believe it to be prudent to maintain unrestricted reserves of not more than 12 months expenditure incurred from unrestricted funds.

Grantmaking – Grant are made to affiliated clubs out of the General Fund on the basis of merit at the discretion of the trustees.

Fundraising – The organisation seeks to obtain grants and donations for its activities. A number of events are staged regularly with the purpose of raising funds for core activities. The majority of funds raised are from appeals for voluntary donations from partnering organisations and charitable trusts.

Risk Assessment and Monitoring - Risks are continually assessed and monitored by both senior staff and trustees who meet regularly. The principal risk areas recognised by the association are categorised as:

Governance and Management –

Composition of trustees – trustees are recruited from all sectors of the county and broadly represent affiliated clubs, the Youth Service, the Church, industry and business, the Police and Armed Forces.

Direction and forward planning – The organisation has a strategic plan covering three years forward operational development.

Key personnel – The trustees regularly review performance, appropriateness and succession.

Reporting to trustees – Each officer of the organisation reports directly to the trustees at least four times each year, either orally or in writing.

Operational risk –

Services to Affiliated Clubs – Constant feedback is sought from clubs. All projects are planned, monitored and evaluated.

Quality control – The use of trained, qualified personnel and de-briefing procedures ensures quality maintenance of activities. Complaints procedures are in place to identify deficiencies.

Fundraising – Fund-raising staff are employed to ensure adequate revenue is sourced from a variety of benefactors, minimising dependency on any one source.

Employment issues – There is a formal recruitment process which ensures equal opportunity. References are taken up and all relevant checks made. There are grievance procedures and defined channels of communication. The charity has also engaged with a professional HR organisation for further support.

Health & safety - Compliance with statutory regulation is reviewed regularly.

Disaster recovery planning – All critical computerised data is adequately replicated off site. Plans are in place to implement essential procedures during any period of disruption, and to rebuild normal operational capacity.

Financial Risk –

Budgetary control and reporting - The Finance Officer prepares annual budgets forecasting monthly cash flows. These form comparatives against actual reports delivered to the trustees four times annually. Annual accounts are prepared in accordance with appropriate accounting requirements, which are audited, approved by the trustees and distributed to members together with a written review. The recent appointment of a full time professionally qualified Finance Officer ensures that all information and monitoring systems across the group are maintained and developed to a very high standard.

Cash flow sensitivity analysis – Cash flow performance is continually monitored to ensure adequate funding of activities at all times. No money is borrowed.

Dependency checks on income sources – Most projects are directly related to specific funding, which are usually time limited. The organisation has, and continually seeks to enlarge, the number of benefactors.

Insurance – Indemnity and liability insurance appropriate to the organisation's activities is purchased. The organisation minimises claims by effective awareness and prevention training.

Pension commitments - The organisation, in addition to a statutory workplace pension plan, supports defined contribution plans operated by key eligible employees.

Investment policy – All monies held are invested in an instant access COIF Charities Deposit Fund account provided by CCLA Investment Management Ltd and deposit accounts operated by CAF Bank Limited.

Environmental / External Factors –

Maintenance of the organisation's good reputation is a principal factor in its ability to continue to deliver its objectives. The areas most considered posing risk, and the measures taken to safeguard the organisation in this regard are:-

Public perception – The success enjoyed in the pursuit of the association's objectives, continues to retain support from members, benefactors, agency partners, and the community at large. Every opportunity is therefore taken to publicise events and achievements and to communicate and advise on issues relating to young people in the county. This process, which is constantly under review, is aimed at attracting new partners and participators.

The Annual Report and Review is presented to members and distributed widely, alongside progress and out-come reports, to partner agencies and project sponsors.

Government policy – Gift aid schemes provide benefit to the organisation and affiliated member clubs but their withdrawal would result in only a small reduction in income to affiliated clubs.

Policies of government agencies and local government relating to the provision of youth services greatly influences the organisation's strategic planning and development. The organisation remains aware of potential change and opportunity by working with relevant agencies.

Law and Regulation –

Failure to comply with the law and regulations relating to the organisation is a risk. This risk is reduced by ensuring that:-

Compliance at all levels is fundamentally trained into all staff.
Particular attention is paid to compliance and codes of good practice and conduct, whether or not statutorily enforceable, relevant to contact with young people. The organisation provides support, advice and training to youth leaders and workers as a part of its core activities.
Risk of non-compliance is minimised by effective communication with partner agencies and the expertise derived from individual trustees as well as frequent review of best practice.

Non-disclosure of Grants – All monetary grants are accounted for at the time of receipt. It is the policy of the trustees not to publicise grant makers unless requested to do so.

Trustees' responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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 Charity SORP:
- make judgements and estimates that are reasonable and prudent.
- state whether the applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

J P Douglas-Hughes – Chairman

4 May 2022

Independent auditor's report to trustees of

Essex Boys & Girls Clubs C.I.O.

Opinion

We have audited the financial statements of Essex Boys & Girls Clubs (the 'charity') for the year ended 31 December 2021 set out on pages 9 to 21. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended:
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Emphasis of Matter

We draw attention to Note 1.15 to the financial statements which describes the uncertainty related to the Coronavirus outbreak and the associated lockdowns carried out by both the UK and overseas governments and their impact upon the charity.

Our opinion is not qualified in respect of this matter.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Darryl Ashing FCA
Senior Statutory Auditor
Ashings Limited
Chartered Accountants
Statutory Auditors
Northside House
Mount Pleasant
Cockfosters
Herts. EN4 9EB

4 May 2022

Ashings Limited is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

Essex Boys & Girls Clubs C.I.O.

Statement of Financial Activities
for the year ended 31 December 2021

	Note	Unrestricted fund	Designated fund	Restricted fund	Endowment fund	Total 2021	Total 2020
		£	£	£	£	£	£
Income and endowments from:							
Voluntary Income	3.	119,431	746,458	458,041	-	1,323,930	1,106,327
Charitable activities:							
Activities and course fees		17,300	1,196	-	-	18,496	35,202
Camping, accommodation and catering		170,587	-	-	-	170,587	87,093
Fundraising Events		11,212	-	-	-	11,212	2,487
Bank interest receivable		159	-	-	-	159	3,535
Total income		318,689	747,654	458,041	-	1,524,384	1,234,644
Expenditure on:							
Raising funds	4	13,620	-	-	-	13,620	16,333
Cost of charitable activities in furtherance of objectives		149,306	602,196	472,744	-	1,224,246	1,158,433
Management and administration		37,344	-	68,829	-	106,173	79,486
Total expenditure	5.	200,270	602,196	541,573	-	1,344,039	1,254,252
		118,419	145,458	(83,532)	-	180,345	(19,608)
Net gains on investments							
Unrealised		151,637	-	-	-	151,637	62,512
Net income/(expenditure)		270,056	145,458	(83,532)	-	331,982	42,904
Transfers between funds		(116,950)	(154,013)	270,963	-	-	-
Net movement in funds		153,106	(8,555)	187,431	-	331,982	42,904
Reconciliation of funds at 1 January 2021							
Total funds brought forward		991,362	1,348,891	334,006	129,497	2,803,756	2,760,852
Total funds carried forward at 31 December 2021	13.	1,144,468	1,340,336	521,437	129,497	3,135,738	2,803,756

The results shown above represent the continuing activities of the charity.

The notes on pages 12 to 21 form an integral part of these financial statements.

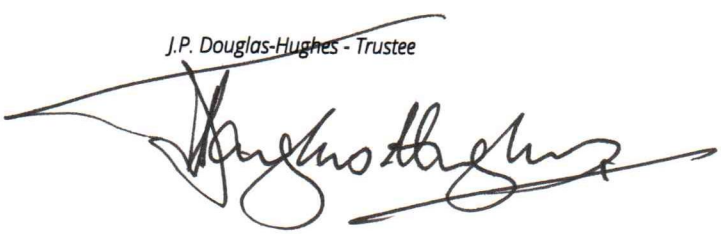
Essex Boys & Girls Clubs C.I.O.

Balance Sheet as at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	8.	752,607	755,654
Investments	9.	1,214,149	812,512
		1,966,756	1,568,166
Current assets			
Stocks		161	162
Debtors	10.	43,920	31,193
Cash at bank and in hand		1,714,712	1,642,399
		1,758,793	1,673,754
Creditors: amounts falling due within one year	11.	(589,811)	(438,164)
Net current assets		1,168,982	1,235,590
Net assets		3,135,738	2,803,756
Funds			
Endowment funds		50,000	50,000
Unrestricted funds:		2,484,804	2,340,253
Restricted funds		600,934	413,503
Total funds	13.	3,135,738	2,803,756

The financial statements were approved by the board of trustees on 4 May 2022 and signed on its behalf by:

J.P. Douglas-Hughes - Trustee



The notes on pages 12 to 21 form an integral part of these financial statements

Essex Boys & Girls Clubs C.I.O.

Statement of Cashflows for the year ended 31 December 2021

	2021	2020
	£	£
Operating activities		
Net income	331,982	42,904
Depreciation	3,047	4,906
Gains on investments	(151,637)	(62,512)
Bank interest received	(159)	(3,535)
Movement in:		
Stock	-	-
Debtors	(12,727)	71,806
Creditors	151,647	(67,771)
Net cash inflow/(outflow) from operating activities	322,153	(14,202)
Investing activities		
Bank interest received	159	3,535
Purchase of fixed assets	-	(3,329)
Sale of fixed assets	-	-
Purchase of investments	(250,000)	(750,000)
Cash outflow from investing activities	(249,841)	(749,794)
Increase/(Decrease) in cash balances	72,312	(763,996)

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below.

1.1 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of financial statements requires management and the Board of Trustees to make estimates and judgments that affect reported amounts of assets, liabilities, revenues and expenses, and related disclosure of contingent assets and liabilities. These estimates are based on historical experience and various other assumptions that management and the Board believe are reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions, significantly impacting the company's earnings and financial position.

1.2 The impact of the Coronavirus Pandemic on these Financial Statements

The trustees have reviewed the charity's forecasts and projections and, in particular, have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the charity, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to remain operational throughout the pandemic. However, it has inevitably had to adjust its operations to remain compliant with advice and regulations.

Given the existing resources on hand together with the benefit of government and local authority support packages available to help businesses through the pandemic, the trustees have a justifiable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Charity information

The charity is a Charitable Incorporated Organisation (CIO) registered in England and Wales on 21 September 2015, and its registered office is Harway House, Rectory Lane, Chelmsford, Essex CM1 1RQ.

By order of The Charity Commission for England and Wales, the assets and liabilities of Essex Boys & Girls Clubs (charity number 301447) were transferred to the CIO on 6 January 2016.

1.4 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Essex Boys & Girls Clubs meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.5 Reporting currency

The reporting currency of the company is Sterling. The level of rounding is to the nearest pound.

1.6 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations are credited to the statement of financial activities as and when they are received.

Activities for generating funds is made up mainly of income generated from activities, camping accommodation, catering, open days and the National Citizen Service. The booking fees for these activities are received in advance of the activity

taking place. This is therefore treated as deferred income until the date of the event at which point the receipts are then recognised as income in the statement of financial activities.

The charity receives grants from external sources, which are recognised as and when they are received.

Investment income is in the form of bank interest received.

1.7 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes advertising, printing and the remuneration of employees engaged in fund raising.
- Expenditure on charitable activities includes the direct cost of activities provided, employee wages and training thereon and the general maintenance and utility costs of the site.
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity which the expenditure relates.

1.8 Support and governance costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to a particular category they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 5.

1.9 Pension costs

The charity contributes to a defined contribution stakeholder plan. This plan has a specific long term funding objective requiring contribution levels to be reviewed regularly.

1.10 Designated and restricted funds

Although the charity invites certain donations to fund specific projects, these invariably fall within the pursuance of the general objectives of the charity and are not considered by it, unless other specified by the donor, to represent restricted funds as defined by the Charity Commissioners.

Certain grants and donations have been received pursuant to the general objectives of the charity which the trustees have designated for application to specific activities. The income and expenditure in respect of these activities has been separated from general funds. There is no legal requirement to do this, and the trustees retain the power to reallocate such funds within unrestricted funds unless and until they are expended. The trustees are in the process of reviewing this policy.

Designated funds set aside by the trustees out of unrestricted general funds are for specific future purposes or projects.

Funds earmarked as restricted have been treated as such at the request of the donor or by the terms of the appeal for particular projects and accounted for separately.

1.11 **Taxation**

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

1.12 **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

The rates of depreciation applicable to fixed assets are:

Plant and Machinery	20% straight line
Motor Vehicles	25% reducing balance
Computer Equipment	20% straight line
Furniture and Equipment	40% straight line

Recently acquired freehold buildings are not depreciated.

1.13 **Debtors and creditors receivable/payable within one year**

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other receivables payable.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.14 **Cash at bank and in hand**

Cash at bank and in hand represents such accounts that are available on demand.

1.15 **Going concern**

The trustees have reviewed the charity's forecasts and projections and, in particular, have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the charity, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to remain operational throughout the pandemic. However, it has inevitably had to scale back its operations.

With the benefit of the government support packages available to help businesses through the pandemic and the existing resources on hand, the trustees have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2. **Net incoming resources for the year**

	2021 £	2020 £
This is stated after charging:		
Depreciation	3,044	4,908
Auditors' remuneration – audit of the financial statements	5,600	5,600
and after crediting:		
Profit on disposal of tangible fixed assets	-	10,650

3. Voluntary income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £	Total 2020 £
Donations received	865,889	458,041	-	1,323,930	1,106,327
Grants received	-	-	-	-	-
	865,889	458,041	-	1,323,930	1,106,327

4. Analysis of expenditure for raising funds

	Unrestricted general funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £	Total 2020 £
Wages and Salaries	10,330	-	-	-	10,330	16,333
Venue Hire	3,290	-	-	-	3,290	-
	13,620	-	-	-	13,620	16,333

5. Total resources expended

	Members Support Club £	Activity Programme £	Education &Training	High Row Centre £	Governance £	2021 Total £	2020 Total £
Costs directly allocated to activities:							
Staff costs	248,200	89,693	258,782	-	65,945	662,620	633,008
and services	3,380	3,751	570,495	-	-	577,626	529,204
Staff travel expenses	2,837	517	7,945	-	26	11,325	9,022
Grants to Members Clubs	-	-	-	-	-	-	-
Audit fees	-	-	-	-	10,575	10,575	8,744
Annual review	-	-	-	-	1,872	1,872	440
Support costs allocated to activities:							
Premises	1,345	24,539	29,425	-	8,894	64,203	62,633
Insurance	-	-	-	-	-	-	-
General administration staff	-	-	-	-	-	-	-
Communications	202	3,689	4,423	-	1,337	9,651	12,085
Bank charges	-	-	989	-	1,484	2,473	116
Depreciation (Net of profit on sale of fixed assets)	-	498	1,161	-	1,388	3,047	(5,743)
Other support costs	647	-	-	-	-	647	4,743
	256,611	122,687	873,220	-	91,521	1,344,039	1,254,252

6. Emoluments of employees

	2021	2020
	£	£
Staff costs of the charity were as follows:		
Salaries	579,545	552,765
Social security costs	51,654	49,098
Employers pension contributions and life assurance costs	31,421	31,145
	662,620	633,008

No employee received emoluments of more than £60,000.
The average number of employees was including part time staff is as follows:

	No.	No.
County Director	1	1
Assistant County Directors	2	2
Events and Activities Organisers	5	5
Club Servicing Officers	6	6
Educating and Training Officer	5	5
Apprentices	7	3
Administration and support staff	2	2
Total	28	24

The charity administers defined contributions pension schemes for its employees. The total contributed by the charity for the year amounted to £ 27,698 (2020: £31,146) of which £NIL (2020: £NIL) was outstanding at the year end.

7. Trustee remuneration

No trustee received any remuneration or was reimbursed expenses either in this year or the previous year.

8. Tangible fixed assets

	Freehold property £	Motor vehicles £	Computer equipment £	Furniture and equipment £	Total £
Cost					
At 1 January 2021 and 31 December 2021	748,373	114,159	33,324	5,884	901,740
Depreciation					
At 1 January 2021	30,097	109,129	31,440	5,517	146,086
Charge for the year	-	1,662	1,066	316	3,044
At 31 December 2021	30,097	110,791	32,506	5,833	149,130
Net book value					
At 1 January 2021	748,373	5,030	1,884	367	755,654
At 31 December 2021	748,373	3,368	818	51	752,610

9. Investments

In January 2020 an account was established with CCLA Investment Management Limited for a charities' investment fund acquisition of accumulation units.

	£	2020 £
Balance as at 1 January 2021	812,512	-
Investments additions at cost	250,000	750,000
Revaluation to market value	151,637	62,512
Balance as at 31 December 2021	1,214,149	812,512

10. Debtors

	2021 £	2020 £
Trade debtors	18,165	2,283
Prepayments	23,103	12,627
Other debtors	2,652	16,283
	43,920	31,193

11. Creditors – amounts falling due within one year

	2021 £	2020 £
Trade creditors	74,587	18,288
Other taxes and social security	24,408	23,096
Accruals and deferred income	481,297	384,571
Other creditors	9,519	12,209
	589,811	438,164

Movement in Deferred Income

	2021 £	2020 £
Balance at 1 January 2021	378,448	385,714
Amount released to incoming resources	(378,448)	(385,714)
Amount deferred in the year	431,361	378,448
Balance at 31 December 2021	431,361	378,448

Deferred income comprises booking fees for activities received in advance of the event taking place.

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted income funds £	Restricted capital funds £	Total £
Tangible fixed assets	752,607	-	-	752,607
Cash at bank and in hand	2,277,928	650,933	-	2,928,861
Other net current liabilities	(545,730)	-	-	(545,730)
Creditors of more than one year	-	-	-	-
Total	2,484,805	650,933	-	3,135,738

13. Movement in funds

	At 1 January 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2021 £
Restricted funds					
Members Club Support	264,970	65,642	(192,112)	305,934	444,434
Activity and Events Programme	148,533	392,399	(349,461)	(34,971)	156,500
Education and Training	50,000	-	-	-	50,000
Total restricted funds	463,503	458,041	(541,573)	270,963	650,934
Unrestricted funds					
Designated funds					
Activities and Events	-	4,500	(1,140)	-	3,360
Education and Training	348,891	743,154	(601,056)	(84,013)	406,976
Outdoor Activity Centres	1,000,000	-	-	(70,000)	930,000
	1,348,891	747,654	(602,196)	(154,013)	1,340,336
General fund	991,362	470,326	(200,270)	(116,950)	1,144,468
Total unrestricted funds	2,340,253	1,217,980	(802,466)	(270,963)	2,484,804
Total Funds	2,803,756	1,676,021	(1,344,039)	-	3,135,738

Purposes of restricted funds

Member Club Support: Grants and donations are regularly sought and received to fund the salaries and expenses of officers appointed to visit member clubs to promote leadership skills and activity programmes for young people, and to encourage and assist club development and fundraising needs.

Activity and Events Programme: This fund finances the salaries and expenses of posts dedicated to the charity of character-building competitive sports and creative and arts based activities and events targeted at young people in various age groups, in pursuance of the charity's primary objectives.

Education and Training: Funds are raised by and held on behalf of social partners engaged in projects to create new opportunities and facilities for the benefit of young people.

General Income: The general income fund represents grants received which are to fund expenditure relating to a particular aspect of the objects of the charity, as specified by the donor. Any unspent amounts are carried forward to the following year to be expended in accordance with that specified by the donor.

Purposes of Designated Funds

Activities and Events: Funds raised specifically for purchasing equipment to be used by young people in adventurous, creative and sporting activities have been designated for this purpose.

Education and Training: Funds are raised from stakeholders and social partners to enable the Charity to take disadvantaged young people and impart life skills and self-esteem through a structured course entitled and encouraging "respect". Additionally, funds are specifically raised and designated to finance apprenticeships in the delivery of youth work and services and the further education and training of the charity's core staff and affiliated club members, to maintain competences and enhance knowledge in the delivery of support and serviced to young people.

Outdoor Activity Centres: The charity's outdoor and adventurous activity centres at High Row in Cumbria and the freehold premises at Maes-y-Lade, Herefordshire are maintained and supported by appeals and grants designated expressly for this purpose.

Purpose of endowment fund

Robert Laurie Memorial Fund

Col. Robert Laurie O.B.E. J.P. served the Essex Charity of Boys Clubs from 1973 until his death in August 2005. As its president for many years his leadership inspired the charity to attain its objectives with great success. As a permanent testimony the Trustees have created a fund from General Reserve to be maintained for the benefit of young people from affiliated member clubs selected to broaden their education and character by reciprocal interaction with other young people from overseas countries by way of international exchange schemes. This fund is classified as an Education and Training Restricted Fund.

In 2020 no exchange to the USA took place and funds from general funding of £192 in 2020 were transferred to restricted funds to ensure the fund is maintained. Further programmes are planned for 2021.

Member Clubs Outdoor Centre Bursary Fund

The sum of £100,000 has been set aside in 2014 out of general reserves specifically to provide financial assistance to member clubs to take young people on activity and training programmes offered at the charity's remote facilities.

14. Related party transactions

Key management comprises of the directors & trustees and the County Director.

		2021			2020		
		Purchases £	Sales £	Grants Received £	Purchases £	Sales £	Grants Received £
Frenford Clubs	1	18,823	85		500	-	-
North Avenue Youth Club	1	4,295	343		152	-	-
National Association of Boys & Girls Clubs	1	87	112,500		-	4,800	-
Essex Youth Trust	2			84.000	-	-	24,000
Chelmsford Boys and Girls Clubs	3	30	5,585		2,197	45	-

Related Parties

1. The County Director.
2. M.J. Dyer and J.P. Douglas-Hughes
3. P. Drummond

15. Contingent liabilities

In late 2019 Essex Boys & Girls Clubs ceded control of Stubbers Adventure Centre as a consequence of the en-bloc resignation of all mutual trustees and directors of Stubbers to enable both charities to pursue their separate and disparate charitable objectives.

As part of this arrangement Essex Boys & Girls Clubs has provided a guarantee to the London Borough of Havering to a maximum liability of £500,000 as a condition of a 25 year lease dated 31st July 2019 granted by the Borough to Stubbers Adventure Centre. This contingent liability is matched by a contingent asset in the form of a deed of indemnity provided by Stubbers' new sponsors.

ESSEX BOYS AND GIRLS CLUBS

England & Wales - Charity number 1163658

Accounts

Charity number: 1163658

Essex Boys & Girls Clubs C.I.O.

Trustees' report and financial statements

for the year ended 31 December 2020

Essex Boys & Girls Clubs C.I.O.

Contents

	Page
Charity Reference and Administrative Details	1
Trustees' Report	2 - 7
Independent Auditor's Report	8 - 10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Accounts	13 - 22

Essex Boys & Girls Clubs C.I.O.

Charity Reference and Administrative Details

For the year ended 31 December 2020

Charity information

Charity Registration Number	1163658
Trustees:	J.P. Douglas-Hughes OBE DL M.J. Dyer MBE G.P. Middleton FCA P. Drummond D. Springett Mrs J. Fosh
Principal place of business:	Harway House Rectory Lane Chelmsford Essex CM1 1RQ
Auditor:	Ashings Chartered Accountants Northside House Cockfosters Parade Barnet EN4 9EB
Solicitor:	Gepps Solicitors 58 New London Road Chelmsford Essex CM2 0PA
Bankers:	CAF Bank Limited, 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Lloyds Bank plc High Street Chelmsford Essex CCLA Investment Management Limited Senator House 85 Queen Victoria Street London EC4V 4BT NatWest Bank plc Chelmsford Branch 4-5 High Street Chelmsford Essex CM1 1FZ

The Trustees hereby present the financial statements of the Essex Boys & Girls' Clubs for the year ended 31 December 2020. The financial statements have been prepared using applicable accounting standards consistent with previous years and in accordance with the recommendations of Statement of Recommended Practice (Accounting by Charities).

The Covid 19 Virus pandemic that began to affect the UK in March 2020 and the Law changes imposed to control and manage public health have affected completely the day-to-day operation of the Organisation. However, this Charity is committed and determined to continue to execute its aims and objectives to the very best of its ability and is currently well placed to carry on doing so. This report reflects the unique circumstances applicable in 2020 and sets out its plans for the immediate future.

Constitution and Objectives

Essex Boys & Girls Clubs ('the charity') was formerly known as The Essex Association of Boys' Clubs prior to 2009. It continues to be governed by a constitution and became a Charitable Incorporated Organisation with effect from 1 January 2016.

The general objectives of the charity are to further the development and education of boys and young men and girls and young women, primarily but not exclusively in a single gender setting so as to help them achieve their physical, mental and spiritual potential enabling them to grow to full maturity as individuals and members of society and for this purpose to:

- Encourage the formation of new clubs for young people and render assistance and guidance to existing clubs.
- Provide a comprehensive programme of adventurous, sporting and creative activities to bring young people together to appreciate, learn and develop their personal skills.
- Promote an interest in boys' work primarily, and in girls work as and when time and funds permit, by maintaining contact with other bodies, statutory and voluntary, interested in the welfare of young people.
- Promote co-operation between affiliated clubs for their mutual benefit and foster their contact with the national body.
- Arouse public interest, recruit and arrange for the training of leaders and helpers.
- Raise funds for the furtherance of the objects of the charity.

We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in the planning of future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Charity and trustees

The charity employs a number of full time and part-time staff to deliver its services, headed by a County Director, and supervised by the trustees elected by the Members. Essex County Council, The Chief Constable of Essex and the Bishop of Chelmsford are each entitled to appoint one committee member. The trustees who served during the year are listed in the Legal and Administrative details.

The charity keeps under constant review the desirability of strengthening the skills and experience of its Board of Trustees by further recruitment. Newly appointed trustees are likely to have experience of working with young people and receive induction training and written information about the charity's constitution and work, and guidance on their duties and responsibilities as Trustees.

Volunteers – The charity's objectives are substantially met through volunteers running youth groups and activities under the supervision of the charities' employed staff. The trustees are all volunteers. Volunteers may contribute many hours over long periods of time or just help on occasions and no records are kept other than for their qualification and ability to act in whatever capacity in which they engage.

The charity uses volunteers in order to achieve its objectives and in 2020 the total volunteers used was 150 (2019: 150).

Key personnel – The trustees regularly review performance, appropriateness, succession and remuneration.

Pay is determined by and/or approved by the trustees by reference to a number of criteria including recognised educational authority pay scales and individual achievement.

Related parties

Essex Boys & Girls Clubs is a member of the National Association of Boys & Girls Clubs, a recently constituted charity formed to promote inter county relationships and national events.

Review of the Year

Activities and performance

A full review of the charity's activities and their results and outcomes is published separately in the Annual Review, a printed report accompanying these accounts. The Annual Review details the charity's activities and achievements in the year and plans and aspirations for the immediate future.

The charity delivered and expects after the Covid19 interruption to continue to deliver its objectives in a number of ways:

Member Club Support programme – trained club support officers regularly visit all affiliated youth clubs during operational periods to advise and assist with constitutional, regulatory and governance guidance and promote opportunities for young members to participate in the charity's activity programmes.

Activities and Events programme – A wide range of adventurous, sporting and arts based activities are staged regularly each year to encourage team spirit, competitive fair play and creative skills in the young people participating, and their leaders. These are delivered locally, county wide, and in concert with other county based youth charities, regionally and nationally. A portion of the programme is delivered at Stubbers Adventure Centre and the charity's own outdoor activity centres at High Row in Cumbria, Maes-y-Lade in Powys and Layer Marney Outdoors in Essex.

Education and Training – Programmes continually in hand, many individually funded, include Leadership, First Aid, Child Protection and Drug Awareness courses for club leaders and members, Activity qualifications for staff and youth workers, Apprentice youth worker training schemes and "Respect", the charity's flagship initiative which over many years has proven to be an exceptionally successful life skills and behaviour appreciation and modifying experience benefiting many hundreds of young people.

During the Covid19 disruption as many of the objectives outlined above as possible have been, and continue to be, pursued by way of internet, social media based activities, and other legally permissible means, however very little face to face engagement has been permissible.

Financial review

The Covid disruptions have had a considerable impact on the charity's finances. The funding for established projects has to a large extent continued to flow but the suspension of activities impacted by the pandemic rules resulted in projects substantially mothballed and staff being furloughed. Some normal activity did take place in the first quarter and where alternative means of contact were viable, some limited activities have been able to take place during the rest of the year. Not all staff were initially furloughed, National Citizen Service staff were retained pending clarification of the program's future delivery. The scheme eventually floundered and advance receipts have had to be partially refunded.

Despite the disruption to activities, funds designated for specific activities increased by £80,695. This is largely as a consequence of the delivery of funded projects being deferred. The funds allocated to restricted projects however fell by £64,972 as projects funded in earlier years came to a natural end but were not replaced by new project funding.

As funded projects finish, the income element included to cover the charity's core overheads is released into Unrestricted General Fund. This created a benefit giving rise to a modest £71,882 surplus in this fund. The prudent past policy of ringfencing funds to cover long term contractual liabilities has also helped to maintain the current health of core funds. In addition to this, the unrealised gain on the market value of investments in the year of £62,512 resulted in a total surplus in the Unrestricted General Fund of £134,394.

Overall, the charity's aggregate surplus across all funds for the year totalled £42,904 throughout the year, the charity was constantly reviewing its forecasts of income and expenditure and actively balancing its activities to support young people with the economic circumstances, doing all it could. With its outdoor centres closed for much of the year the charity is grateful to the resident local authorities for granting over £41,000 in rates relief grants and to the government providing £98,000 in furlough support for staff generally. This welcome support has helped to keep the organisation intact and viable and more than able to resume normal business when Covid restrictions make this possible.

As part of its preparations for post-Covid challenges, the charity has re-examined the policies relating to elements of its reserves. Certain historic plans are no longer viable given the changes to the needs of young people in the current circumstances, and this has enabled the trustees to re-purpose existing reserves to ensure the organisation can maintain both its critical mass and its

ability to weather the expected dearth in new funding anticipated to prevail over the next two or three years. It is anticipated that government sourced funds will come under pressure from a stressed economic environment. Similarly, very many worthy and highly distressed charities will be making desperate claims on, for example, the National Lottery, and many of the charitable foundations that regularly support our work will themselves be under some pandemic induced financial stress. What funding might be available to the charity sector of the economy is likely to have to be spread very thinly.
Essex Boys and Girls Clubs has anticipated this and repurposed £500,000, previously set aside for relocating its premises, to cushion the anticipated risk. This puts the Charities finances in a very strong place, and it is hoped that this will encourage future funders to have the confidence to invest in the work this Charity will continue to undertake.

Principal funding sources

In 2020 the source of the largest amounts of income was National Citizen Service funding from Reed in Partnership. Significant sums were also forthcoming from The National Lottery funded schemes supporting the Youth Investment Fund, and our Rural Youth Provisions. The Youth Endowment Fund which has supported the scaling up and national delivery of our Respect programme with evaluation of its effect by IPSOS Mori. This was partially delivered and we hope to expand its delivery in 2021 to meet our targets. The Erasmus European Youth Work Project was suspended in the year and will cease following Brexit. The Organisation is loyally supported by the Essex Youth Trust, the Jack Petchey Foundation, The Rank Foundation, and a small group of other local and national charitable trusts who continue to place great value in the type of work and successful outcomes EBGC undertakes and obtains with young people. This charity is clearly indebted to these Trusts and very appreciative of all this support for its initiatives.

EBGC continues to be active and resourceful in generating appropriate income from other sources and this is a perpetual quest. Meanwhile it retains sufficient reserves which are available to bridge possible funding gaps so as to maintain its regular resourced delivery programmes and enable it to invest in future opportunities.

Plans for future periods

Essex Boys & Girls Clubs intends to continue to develop its work in creating and supporting youth activity groups and programmes giving young people opportunities to reach their full potential into adulthood. It will continue to work with its funding partners to achieve outcomes commensurate with its stated objectives. It will seek to engage in both small and large scale projects to provide facilities for young people to participate in meaningful educational and physically challenging activities and events to better influence their character and life skills.

For the reasons already outlined, the medium-term future remains somewhat speculative. Key members of staff continue to keep youth groups active using technology and planning, together with funders, the restoration of normal services as soon as it becomes permissible.

The charity remains alive to the ever-changing needs of youth work and has a core of innovative and enterprising employees highly motivated and able to respond to new demands. Opportunities to engage are constantly sought and taken and the finances are sufficiently secure to ensure a strong and responsive presence in the pursuit of its charitable objectives. It is the opinion of the Trustees that Essex Boys & Girls Clubs has adequate resources to survive the Covid 19 disruption and will remain a going concern with excellent developmental prospects for the future

Policies of trustees

Reserves – Given that virtually none of its funding is secured in the medium to long term and therefore carries a high risk of volatility and sensitivity to changing circumstances, the Trustees, after careful consideration of the charity's future planned expenditure and probability of maintaining its income, believe it to be prudent to maintain unrestricted reserves of not more than 12 months expenditure incurred from unrestricted funds. However, the Coronavirus pandemic has created abnormal conditions and this policy is temporarily suspended until Government imposed restrictions have been fully revoked for a sufficient period to allow normal activity to resume.

Going Concern - There are numerous references in this report and in the accounts to the effect that the coronavirus pandemic has had on the ability of the Charity to deliver its programmes of events and activities, and to its reserves and the policies applying to those. The trustees have historically taken a prudent approach to financial management having been fully aware that fundraising sources can be materially affected by economic circumstances generally. Whereas the 2020 Pandemic, and the consequential restrictions imposed by Government could not have reasonably been foreseen, there has necessarily been a need to review plans and strategies.

Historically, when our activities have been successful and generously rewarded, a balance has been struck to invest surplus funds into both the expansion of current projects, such as the acquisition of freehold Education and Activity centres in Herefordshire and Cumbria, and to earmark reserves to finance future developments, appreciating that all development opportunities depend

primarily upon safeguarding the Charity's long-term viability. Reserves held in cash have previously been allocated to desirable ideas and projects. The consequences of the Pandemic have necessarily re-prioritised some of these. For example, plans to re-locate the Headquarters premises are not now appropriate, so the reserves earmarked for this have been reallocated to preserving the resources of the Charity over the next two to three years during which time it is expected that funding for youth work may not be so readily available as the national economy recovers. A number of currently funded activities come to a natural contractual completion over the next 12 months.; This is part of the normal cycle and there is some uncertainty as to whether these may be extended or renewed, despite successful outcomes for the participants. New opportunities will arise to replace these as they have always done. Essex Boys & Girls Clubs, by using its cash reserves to maintain its unique skills and resources, intends to preserve its well-earned reputation and to play an enterprising and rewarding role in delivering opportunities that continue to meet its charitable objectives. It has the means and determination to do so, and to continue to ensure effective outcomes for prospective sponsors and Partners.

Grant making – Grant are made to affiliated clubs out of the General Fund on the basis of merit at the discretion of the trustees.

Fundraising – The charity seeks to obtain grants and donations for its activities. A number of events are staged regularly with the purpose of raising funds for core activities. The majority of funds raised are from appeals for voluntary donations from partnering charities and charitable trusts.

Risk assessment and monitoring - Risks are continually assessed and monitored by both senior staff and Trustees who meet regularly. The principal risk areas recognised by the charity are categorised as:

Governance and Management

Composition of Trustees – Trustees are recruited from all sectors of the county and broadly represent affiliated clubs, the Youth Service, the Church, industry and business, the Police and Armed Forces.

Direction and forward planning – The charity has a strategic plan covering three years forward operational development.

Key Personnel – The trustees regularly review performance, appropriateness and succession.

Reporting to Trustees – Each Officer of the charity reports directly to the trustees at least four times each year, either orally or in writing.

Operational risk

Services to Affiliated Clubs – Constant feedback is sought from clubs. All projects are planned, monitored and evaluated.

Quality control – The use of trained, qualified personnel and de-briefing procedures ensures quality maintenance of activities. Complaints procedures are in place to identify deficiencies.

Fundraising – Fund-raising staff are employed to ensure adequate revenue is sourced from a variety of benefactors, minimising dependency on any one source.

Employment issues – There is a formal recruitment process which ensures equal opportunity. References are taken up and all relevant checks made. There are grievance procedures and defined channels of communication. The charity has also engaged with a professional HR organisation for further support.

Health & safety - Compliance with statutory regulation is reviewed regularly.

Disaster recovery planning – All critical computerised data is adequately replicated off site. Plans are in place to implement essential procedures during any period of disruption and to rebuild normal operational capacity.

Financial Risk

Budgetary control and reporting - The Finance Officer prepares annual budgets forecasting monthly cash flows. These form comparatives against actual reports delivered to the Trustees four times annually. Annual accounts are prepared in accordance with appropriate accounting requirements, which are audited, approved by the Trustees and distributed to members together with a written review. The presence of a full time professionally qualified Finance Officer ensures that all information and monitoring systems across the group are maintained and developed to a very high standard.

Cash flow sensitivity analysis – Cash flow performance is continually monitored to ensure adequate funding of activities at all times. No money is borrowed.

Dependency checks on income sources – Most projects are directly related to specific funding, which are usually time limited. The charity has, and continually seeks to enlarge, the number of benefactors.

Insurance – Indemnity and liability insurance appropriate to the charity's activities is purchased. The charity minimises claims by effective awareness and prevention training.

Pension commitments - The charity, in addition to a statutory workplace pension scheme, supports defined contribution plans operated by key eligible employees.

Investment policy – All monies held are invested in an instant access COIF Charities Deposit Fund account provided by CCLA Investment Management Limited and deposit accounts operated by CAF Bank Limited. In view of the need to retain substantial cash balances to cover long term contingencies, the Charity, having taken appropriate advice, has invested certain unrestricted core funds in Accumulation Units in a suitable unit trust fund operated by CCLA Investment Management Limited.

Environmental / External Factors

Maintenance of the charity's good reputation is a principal factor in its ability to continue to deliver its objectives. The areas most considered posing risk, and the measures taken to safeguard the charity in this regard are:-

Public perception – The success enjoyed in the pursuit of the charity's objectives, continues to retain support from members, benefactors, agency partners, and the community at large. Every opportunity is therefore taken to publicise events and achievements and to communicate and advise on issues relating to young people in the county. This process, which is constantly under review, is aimed at attracting new partners and participators.

The Annual Report and Review is presented to members and distributed widely, alongside progress and out-come reports, to partner agencies and project sponsors.

Government policy – Gift aid schemes provide benefit to the charity and affiliated member clubs but their withdrawal would result in only a small reduction in income to affiliated clubs.

Policies of Government Agencies and Local Government relating to the provision of youth services greatly influences the charity's strategic planning and development. The charity remains aware of potential change and opportunity by working with relevant agencies.

Law and Regulation

Failure to comply with the laws and regulations relating to the charity is a risk. This risk is reduced by ensuring that:

- Compliance at all levels is fundamentally trained into all staff.
- Particular attention is paid to compliance and codes of good practice and conduct, whether or not statutorily enforceable, relevant to contact with young people. The charity provides support, advice and training to youth leaders and workers as a part of its core activities.
- Risk of non-compliance is minimised by effective communication with partner agencies and the expertise derived from individual trustees as well as frequent review of best practice.

Non-disclosure of Grants

All monetary grants are accounted for at the time of receipt. It is the policy of the charity trustees not to publicise grant makers unless requested to do so.

Trustees' responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;

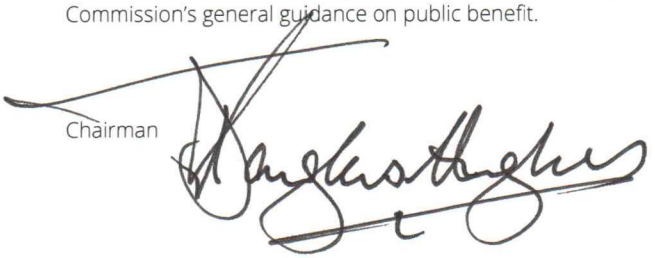
- state whether the applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditors in connection with preparing their report) of which the charity's auditors are unaware, and
- the trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Chairman 

J P Douglas-Hughes

Date: 14th May 2021

Independent auditor's report to trustees of

Essex Boys & Girls Clubs C.I.O.

Opinion

We have audited the financial statements of Essex Boys & Girls Clubs for the year ended 31 December 2020 set out on pages 11 to 22. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended:
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Emphasis of Matter

We draw attention to Note 1.15 to the financial statements which describes the uncertainty related to the Coronavirus outbreak and the associated lockdowns carried out by both the UK and overseas governments and their impact upon the charity.

Our opinion is not qualified in respect of this matter.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Senior Statutory Auditor DARRYL ASHINGS FCA

Ashings Limited

Chartered Accountants
Statutory Auditors
Northside House
Mount Pleasant
Cockfosters
Herts. EN4 9EB

Date: 14/5/21

Ashings Limited is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

Essex Boys & Girls Clubs C.I.O.

Statement of Financial Activities
for the year ended 31 December 2020

	Notes	£	Unrestricted fund £	Designated fund £	Restricted fund £	Endowment fund £	Total 2020 £	Total 2019
Income and endowments from:								
Donations and legacies	3.		30,312	729,663	346,352	-	1,106,327	774,680
Charitable activities:								
Activities and course fees			34,949	253	-	-	35,202	44,206
Camping, accommodation and catering			87,093	-	-	-	87,093	233,305
Fundraising Events			2,487	-	-	-	2,487	37,247
Bank interest receivable			3,535	-	-	-	3,535	7,794
Other			-	-	-	-	-	1,185
Total income			158,376	729,916	346,352	-	1,234,644	1,098,417
Expenditure on:								
Raising funds	4		16,333	-	-	-	16,333	34,611
Cost of charitable activities in furtherance of objectives			140,498	649,221	368,522	192	1,158,433	976,998
Management and administration			36,876	-	42,610	-	79,486	128,879
Total expenditure	5.		193,707	649,221	411,132	192	1,254,252	1,140,488
Net gains on investments								
Unrealised			62,512	-	-	-	62,512	-
Net income/(expenditure)			27,181	80,695	(64,780)	(192)	42,904	(42,071)
Transfers between funds			107,213	(4,804)	(102,601)	192	-	-
Net movement in funds			134,394	75,891	(167,381)	-	42,904	(42,071)
Reconciliation of funds at 1 January 2020								
Total funds brought forward			856,968	1,273,000	498,830	132,054	2,760,852	2,802,923
Total funds carried forward at 31 December 2020	13.		991,362	1,348,891	331,449	132,054	2,803,756	2,760,852

The results shown above represent the continuing activities of the charity.

The notes on pages 13 to 22 form an integral part of these financial statements.

Essex Boys & Girls Clubs C.I.O.

Balance Sheet as at 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	8.	755,654	757,232
Investments	9.	812,512	-
		1,568,166	757,232
Current assets			
Stocks		162	162
Debtors	10.	31,193	102,999
Cash at bank and in hand		1,642,399	2,406,394
		1,673,754	2,509,555
Creditors: amounts falling due within one year	11.	(438,164)	(505,935)
Net current assets		1,235,590	2,003,620
Net assets		2,803,756	2,760,852
Funds			
Endowment funds		50,000	50,000
Unrestricted funds:		2,340,253	2,129,968
Restricted funds		413,503	580,884
Total funds	13.	2,803,756	2,760,852

The financial statements were approved by the board of trustees on 14/5/21 and signed on its behalf by

Trustee

J P Douglas-Hughes.

The notes on pages 13 to 22 form an integral part of these financial statements

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below.

1.1 Judgments in applying accounting policies and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

1.2 The impact of the Coronavirus Pandemic on these Financial Statements

The trustees have reviewed the charity's forecasts and projections and, in particular, have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the charity, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to remain operational throughout the pandemic. However, it has inevitably had to adjust its operations to remain compliant with advice and regulations.

Given the existing resources on hand together with the benefit of government and local authority support packages available to help businesses through the pandemic, the trustees have a justifiable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Charity information

The charity is a Charitable Incorporated Organisation (CIO) registered in England and Wales on 21 September 2015, and its registered office is Harway House, Rectory Lane, Chelmsford, Essex CM1 1RQ.

By order of The Charity Commission for England and Wales, the assets and liabilities of Essex Boys & Girls Clubs (charity number 301447) were transferred to the CIO on 6 January 2016.

1.4 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Essex Boys & Girls Clubs meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.5 Reporting currency

The reporting currency of the company is Sterling. The level of rounding is to the nearest pound.

1.6 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations are credited to the statement of financial activities as and when they are received.

Activities for generating funds is made up mainly of income generated from activities, camping accommodation, catering, open days and the National Citizen Service. The booking fees for these activities are received in advance of the activity

taking place. This is therefore treated as deferred income until the date of the event at which point the receipts are then recognised as income in the statement of financial activities.

The charity receives grants from external sources, which are recognised as and when they are received.

Investment income is in the form of bank interest received.

Other income represents rent receivable.

1.7 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probably that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes advertising, printing and the remuneration of employees engaged in fund raising.
- Expenditure on charitable activities includes the direct cost of activities provided, employee wages and training thereon, and the general maintenance and utility costs of the site.
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.8 Support and governance costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 5.

1.9 Pension costs

The charity contributes into a defined contribution stakeholder plan. This plan has a specific long term funding objective requiring contribution levels to be reviewed regularly.

1.10 Designated and restricted funds

Although the charity invites certain donations to fund specific projects, these invariably fall within the pursuance of the general objectives of the charity and are not considered by it, unless other specified by the donor, to represent restricted funds as defined by the Charity Commissioners.

Certain grants and donations have been received pursuant to the general objectives of the charity which the trustees have designated for application to specific activities. The income and expenditure in respect of these activities has been separated from general funds. There is no legal requirement to do this, and the trustees retain the power to reallocate such funds within unrestricted funds unless and until they are expended. The trustees are in the process of reviewing this policy.

Designated funds set aside by the trustees out of unrestricted general funds are for specific future purposes or projects.

Funds earmarked as restricted have been treated as such at the request of the donor or by the terms of the appeal for particular projects and accounted for separately.

1.11 Taxation

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

1.12 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

The rates of depreciation applicable to fixed assets are:

Portakabin	10% straight line
Plant and Machinery	20% straight line
Motor Vehicles	25% reducing balance
Computer Equipment	20% straight line
Furniture and Equipment	40% straight line

Recently acquired freehold buildings are not depreciated.

1.13 Debtors and creditors receivable/payable within one year

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other receivables payable.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.14 Cash at bank and in hand

Cash at bank and in hand represents such accounts that are available on demand.

1.15 Going concern

The trustees have reviewed the charity's forecasts and projections and, in particular, have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the charity, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to remain operational throughout the pandemic. However, it has inevitably had to scale back its operations.

With the benefit of the government support packages available to help businesses through the pandemic and the existing resources on hand, the trustees have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2. Net incoming resources for the year

	2020	2019
	£	£
This is stated after charging:		
Depreciation	4,908	10,630
Auditors' remuneration – audit of the financial statements	5,600	6,397
and after crediting:		
Profit on disposal of tangible fixed assets	10,650	-

3. Voluntary income

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £	Total 2019 £
Donations received	30,312	1,076,015	-	1,106,327	773,674
Grants received	-	-	-	-	1,006
	30,312	1,076,015	-	1,106,327	774,680

4. Analysis of expenditure for raising funds

	Unrestricted general funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £	Total 2019 £
Wages and Salaries	16,333	-	-	-	16,333	17,487
Venue Hire	-	-	-	-	-	17,124
	16,333	-	-	-	16,333	34,611

5. Total resources expended

	Members Support Club £	Activity Programme £	Education & Training £	Fund Raising £	High Row Centre £	Governance £	2020 Total £	2019 Total £
Costs directly allocated to activities:								
Staff costs	204,842	76,035	293,188	16,333	-	42,610	633,008	686,505
Purchased materials and services	284	17,225	511,695	-	-	-	529,204	268,804
Staff travel expenses	3,777	2,535	2,672	20	-	18	9,022	15,261
Grants to Members Clubs	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	8,744	8,744	9,142
Annual review	-	-	-	-	-	440	440	2,668
Support costs allocated to activities:								
Premises	966	35,022	20,721	1,748	-	4,176	62,633	129,416
Insurance	-	-	-	-	-	-	-	-
General administration staff	-	-	-	-	-	-	-	-
Communications	186	6,758	3,998	337	-	806	12,085	11,176
Bank charges	-	-	46	-	-	70	116	33
Depreciation	-	1,037	2,421	-	-	1,449	4,907	10,440
Profit on sale of fixed assets	(10,650)	-	-	-	-	-	(10,650)	-
Other support costs	4,743	-	-	-	-	-	4,743	6,853
	204,148	138,612	834,741	18,438	-	58,313	1,254,252	1,140,298

6. Emoluments of employees

	2020	2019
	£	£
Staff costs of the charity were as follows:		
Salaries	552,765	605,942
Social security costs	49,098	50,955
Employers pension contributions and life assurance costs	31,145	29,608
	633,008	686,505

No employee received emoluments of more than £60,000.
The average number of employees was including part time staff is as follows:

	No.	No.
County Director	1	1
Assistant County Directors	2	2
Events and Activities Organisers	5	5
Club Servicing Officers	6	6
Educating and Training Officer	5	5
Apprentices	3	3
Administration and support staff	2	2
Total	24	24

The Charity administer defined contributions pension schemes for its employees. The total contributed by the charity for the year amounted to £31,146 (2019: £12,823) of which £Nil (2019: £1,000) was outstanding at the year end.

7. Trustee remuneration

No trustee received any remuneration or was reimbursed expenses either in this year or the previous year.

8. Tangible fixed assets

	Freehold property	Portakabin	Motor vehicles	Computer equipment	Furniture and equipment	Total
	£	£	£	£	£	£
Cost						
At 1 January 2020	748,373	30,550	111,159	32,994	5,884	928,960
Additions	-	-	3,000	330	-	3,330
Disposals	-	(30,550)	-	-	-	(30,550)
At 31 December 2020	748,373	-	114,159	33,324	5,884	901,740
Depreciation						
At 1 January 2020	-	30,550	105,675	30,310	5,193	171,728
Released on Disposal	-	(30,550)	-	-	-	(30,550)
Charge for the year	-	-	3,454	1,130	324	4,908
At 31 December 2020	-	-	109,129	31,440	5,517	146,086
Net book value						
At 1 January 2020	748,373	-	5,484	2,684	691	757,232
At 31 December 2020	748,373	-	5,030	1,884	367	755,654

9. Investments

In January 2020 an account was established with CCLA Investment Management Limited for a charities investment fund acquisition of accumulation units.
A total of £750,000 was invested from funds held on deposit during the year.
At 31 December 2020 this investment was included at market value of £812,512, creating an unrealised gain of £62,512 which is included in unrestricted funds in the balance sheet.

10. Debtors

	2020	2019
	£	£
Trade debtors	2,283	6,755
Prepayments	12,627	13,675
Other debtors	16,283	82,569
	31,193	102,999

11. Creditors – amounts falling due within one year

	2020	2019
	£	£
Trade creditors	18,288	72,244
Other taxes and social security	23,096	16,853
Accruals and deferred income	384,571	392,691
Other creditors	12,209	24,147
	438,164	505,935

Movement in Deferred Income

	2020	2019
	£	£
Balance at 1 January 2020	385,714	15,780
Amount released to incoming resources	(385,714)	(15,780)
Amount deferred in the year	378,448	385,714
Balance at 31 December 2020	378,448	385,714

Deferred income comprises booking fees for activities received in advance of the event taking place.

12. Analysis of net assets between funds

	Unrestricted funds	Restricted income funds	Restricted capital funds	Total
	£	£	£	£
Tangible fixed assets	755,654	-	-	755,654
Investments	812,512	-	-	812,512
Cash at bank and in hand	1,178,896	463,503	-	1,642,399
Other net current liabilities	(406,809)	-	-	(406,809)
Total	2,340,253	463,503	-	2,803,756

13. Movement in funds

	At 1 January 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2020 £
Restricted funds					
Members Club Support	255,239	157,240	(159,263)	11,752	264,968
Activity and Events Programme	325,645	189,112	(251,869)	(114,353)	148,535
Education and Training	50,000	-	(192)	192	50,000
Total restricted funds	630,884	346,352	(411,324)	(102,409)	463,503
Unrestricted funds					
Designated funds					
Activities and Events	-	13	-	(13)	-
Education and Training	273,000	729,903	(649,221)	(4,791)	348,891
Outdoor Activity Centres, Administration and Development	1,000,000	-	-	-	1,000,000
	1,273,000	729,916	(649,221)	(4,804)	1,348,891
General fund	856,968	158,376	(193,707)	107,213	928,850
Unrealised gain on investments	-	62,512	-	-	62,512
Total unrestricted funds	2,129,968	950,804	(842,928)	102,409	2,340,253
Total Funds	2,760,852	1,297,156	(1,254,252)	-	2,803,756

Purposes of restricted funds

Member Club Support: Grants and donations are regularly sought and received to fund the salaries and expenses of officers appointed to visit member clubs to promote leadership skills and activity programmes for young people, and to encourage and assist club development and fundraising needs.

Activity and Events Programme: This fund finances the salaries and expenses of posts dedicated to the charity of character building competitive sports and creative and arts based activities and events targeted at young people in various age groups, in pursuance of the charity's primary objectives.

Education and Training: Funds are raised by and held on behalf of social partners engaged in projects to create new opportunities and facilities for the benefit of young people.

General Income: The general income fund represents grants received which are to fund expenditure relating to a particular aspect of the objects of the charity, as specified by the donor. Any unspent amounts are carried forward to the following year to be expended in accordance with that specified by the donor.

Purposes of Designated Funds

Activities and Events: Funds raised specifically for purchasing equipment to be used by young people in adventurous, creative and sporting activities have been designated for this purpose.

Education and Training: Funds are raised from stakeholders and social partners to enable the Charity to take disadvantaged young people and impart life skills and self-esteem through a structured course entitled and encouraging "respect".
Additionally, funds are specifically raised and designated to finance apprenticeships in the delivery of youth work and services and the further education and training of the Charity's core staff and affiliated club members, to maintain competences and enhance knowledge in the delivery of support and serviced to young people.

Outdoor Activity Centres: The Charity's outdoor and adventurous activity centres at High Row in Cumbria and the freehold premises at Maes-y-Lade, Herefordshire are maintained and supported by appeals and grants designated expressly for this purpose.

Purpose of endowment fund

Robert Laurie Memorial Fund

Col. Robert Laurie O.B.E. J.P. served the Essex Charity of Boy's Clubs from 1973 until his death in August 2005. As its President for many years his leadership inspired the Charity to attain its objectives with great success. As a permanent testimony the Trustees have created a fund from General Reserve to be maintained for the benefit of young people from affiliated member clubs selected to broaden their education and character by reciprocal interaction with other young people from overseas countries by way of International Exchange schemes. This Fund is classified as an Education and Training Restricted Fund.

In 2020 no exchange to the USA took place and funds from general funding of £192 in 2020 were transferred to restricted funds to ensure the fund is maintained. Further programmes are planned for 2021.

Member Clubs Outdoor Centre Bursary Fund

The sum of £100,000 has been set aside in 2014 out of general reserves specifically to provide financial assistance to member clubs to take young people on activity and training programmes offered at the Charity's remote facilities.

14. Related party transactions

Key management comprises of the Directors & Trustees and the County Director.

		2020			2019		
		Purchases £	Sales £	Grants Received £	Purchases £	Sales £	Grants Received £
Frenford Clubs	1	500	-	-	500	85	-
North Avenue Youth Club	1	152	-	-	282	1,915	-
National Association of Boys & Girls Clubs	1	-	4,800	-	-	-	-
Essex Youth Trust	2	-	-	24,000	-	-	56,000
Chelmsford Boys and Girls Clubs	3	2,197	45	-	-	-	-

Related Parties

1. The County Director.
2. M.J. Dyer and J.P. Douglas-Hughes
3. P. Drummond

15. Contingent liabilities

In late 2019 Essex Boys & Girls Clubs ceded control of Stubbers Adventure Centre as a consequence of the en-bloc resignation of all mutual trustees and directors of Stubbers to enable both charities to pursue their separate and disparate charitable objectives.

As part of this arrangement Essex Boys & Girls Clubs has provided a guarantee to the London Borough of Havering to a maximum liability of £500,000 as a condition a 25 year lease dated 31st July 2019 granted by the Borough to Stubbers Adventure Centre. This contingent liability is matched by a contingent asset in the form of a deed of indemnity provided by Stubbers' new sponsors.