

Charity registration number: 1201855

BBGC t/a Burnley Boys & Girls Club

Annual Report and Financial Statements

for the Year Ended 31 December 2024

BBGC t/a Burnley Boys & Girls Club

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BBGC t/a Burnley Boys & Girls Club

Reference and Administrative Details

Trustees	Mr J Alpe
	Mr M J Haworth
	Mr A P Maddock
	Mr D P Pate
Charity Registration Number	1201855
Principal Office	Burnley Boys & Girls Club Barden Lane Burnley Lancashire BB10 1JQ
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG
Bankers	Virgin Money 25 Manchester Road Burnley Lancashire BB11 1HX

BBGC t/a Burnley Boys & Girls Club

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

The objects as per the constitution of Burnley Boys and Girls Club are to help and educate boys, young men, girls, and young women through leisure-time activities so to develop their physical, intellectual, social, and spiritual potential, that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

The work of the charity focuses on young people aged between 5 - 25 years, and has successfully done so for over 125 years. The board ensures that the members needs are appropriately reflected through the diversity of the committee and its advisors. This enables the club to keep up to date with all relative changes and industry standards.

The building project has dominated all the clubs activities over the last 18 months with funding from the Youth Investment Fund (YIF) to enable construction to take place. There has also been YIF funding for revenue costs such as salaries. Whilst activities have been less there has been increased professional development for the work force. We have also recruited additional advisors to the board.

The club continues to grow from strength to strength along with the new partnerships formed to deliver a holistic and nurturing scheme of work in what at times feels like a very chaotic world.

The Board are familiar with the practical work of the club. The board have served the organisation as members and volunteers and their experience and encouragement to attend practical training sessions help maintain the boards skill base, This is reflected throughout the staff and volunteers who are also encouraged as part of the lifelong learning strategy and continued professional development.

The club is affiliated at board level to the Lancashire Boys and Girls Club and are intern members of the National Association of Boys and Girls Clubs.

The club works closely with other organisations for aid and support. These include:

Children and Family Wellbeing Services

Lancashire Constabulary

Unity Trust Bank

Vulnerable Womens Organisation

Barden Primary School

The Heights Independent School

Sir John Thursby High School

Blessed Trinity High School

Electricity North West

Garfield Weston

At A Loss

Police & Crime Commissioner

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

BBGC t/a Burnley Boys & Girls Club

Trustees' Report (continued)

Financial review

We are currently reviewing all our financial risk management and budgeting forecasts to gain a fuller understanding of any gaps and to future proof our sustainability.

The organisation has developed a strong core of activities and safer development plans to assist in the long term security of the charity, this work is ongoing and is supported with the knowledge of the long term lease and new partnership work with the freeholder, Burnley Borough Council. The organisation continues to develop and grow and with the support of the front line staff, management and the board working collaboratively will help reduce significant risk.

Previous years accounts were prepared on a receipts and payments basis. As the income has exceeded the thresholds for this basis in 2024 the accounts are now prepared on an accruals basis.

The club has for many years benefited from the all weather pitch and buildings on leasehold land, gifted to it at the time. The trustees current estimate of this is £200,000. During the financial years ended 2023 and 2024 a total of £588,277 has been incurred via YIF construction. This is shown as 'assets in the course of construction', with a further £200,000 to be spent to complete the work in 2025. The trustees are to undertake a valuation of the whole site on completion which will be reflected in the 2025 year end accounts.

The current challenging financial climate for charities is of concern to the trustees, with reduced amounts of funding available. However the trustees are confident that the charity can raise the funds - from grantors and donors - to cover the running costs of the charity.

The reserves policy of the charity is to secure sufficient to cover six months core costs.

Plans for future periods

The plans for the new community aspects of the building project see the facilities being used by more active members and groups of our local community. This has put BBGC on the map to be the go to place for young people; with the development of the catering and outdoor activity parts to the organisation we are very excited to support not only the young people in our care but also the family group. Once the building work has finished we will take the next 12 months to develop and manage all potential risk factors for small grassroots organisations as we steadily grow to become a medium sized organisation supporting more and more people across Burnley and East Lancashire.

Structure, governance and management

Nature of governing document

The charity is governed by its constitution dated 7th February 2023, and is a Foundation Charitable Incorporated Organisation.

Recruitment and appointment of trustees

Trustees are recruited as needed and meet regularly and supported by its staff team.

The development of the management structure of our young ambassadors working with the trustees, although very new, has seen significant changes to how the club operates daily, from reporting to communicating in many different ways, the older members have also seen behind the scenes, We are training four senior members to become Youth Workers.

BBGC t/a Burnley Boys & Girls Club

Trustees' Report (continued)

Risks

As the charity completes the YIF funded capital work, a full and comprehensive updated risk assessment will be undertaken.

Safeguarding policies are in operation and rigorously followed..

The annual report was approved by the trustees of the charity on 3 July 2025 and signed on its behalf by:

.....
Mr A P Maddock
Trustee

BBGC t/a Burnley Boys & Girls Club

Independent Examiner's Report to the trustees of BBGC t/a Burnley Boys & Girls Club

I report to the trustees on my examination of the accounts of BBGC t/a Burnley Boys & Girls Club for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of BBGC t/a Burnley Boys & Girls Club you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the BBGC t/a Burnley Boys & Girls Club 's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since BBGC t/a Burnley Boys & Girls Club 's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of BBGC t/a Burnley Boys & Girls Club as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....
Mark Heaton FCCA FCIE DChA

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

3 July 2025

BBGC t/a Burnley Boys & Girls Club

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Charitable activities	2	46,902	80,561	127,463	116,072
Investment income	3	815	-	815	940
Other income	4	-	552,952	552,952	125,930
Total income		<u>47,717</u>	<u>633,513</u>	<u>681,230</u>	<u>242,942</u>
Expenditure on:					
Charitable activities		<u>(42,791)</u>	<u>(80,561)</u>	<u>(123,352)</u>	<u>(225,726)</u>
Total expenditure		<u>(42,791)</u>	<u>(80,561)</u>	<u>(123,352)</u>	<u>(225,726)</u>
Gains/losses on investment assets		<u>(48)</u>	<u>-</u>	<u>(48)</u>	<u>-</u>
Net income		<u>4,878</u>	<u>552,952</u>	<u>557,830</u>	<u>17,216</u>
Net movement in funds		4,878	552,952	557,830	17,216
Reconciliation of funds					
Total funds brought forward		<u>221,100</u>	<u>124,464</u>	<u>345,564</u>	<u>328,348</u>
Total funds carried forward	13	<u><u>225,978</u></u>	<u><u>677,416</u></u>	<u><u>903,394</u></u>	<u><u>345,564</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 13.

BBGC t/a Burnley Boys & Girls Club

(Registration number: 1201855)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	791,647	249,329
Investments	11	<u>6,888</u>	<u>6,936</u>
		<u>798,535</u>	<u>256,265</u>
Current assets			
Cash at bank and in hand		107,883	94,332
Creditors: Amounts falling due within one year	12	<u>(3,024)</u>	<u>(5,033)</u>
Net current assets		<u>104,859</u>	<u>89,299</u>
Net assets		<u>903,394</u>	<u>345,564</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		677,416	124,462
Unrestricted income funds			
Unrestricted funds		<u>225,978</u>	<u>221,102</u>
Total funds	13	<u>903,394</u>	<u>345,564</u>

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 3 July 2025 and signed on their behalf by:

.....
Mr A P Maddock
Trustee

BBGC t/a Burnley Boys & Girls Club

Cash Flow Statement for the Year Ended 31 December 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		557,830	17,216
Adjustments to cash flows from non-cash items			
Depreciation		696	136
Investment income	3	(815)	(940)
Revaluation		48	-
		<u>557,759</u>	<u>16,412</u>
Working capital adjustments			
Decrease in creditors	12	<u>(2,009)</u>	<u>(533)</u>
Net cash flows from operating activities		<u>555,750</u>	<u>15,879</u>
Cash flows from investing activities			
Interest receivable and similar income	3	815	940
Purchase of tangible fixed assets	10	(543,014)	(48,785)
Sale of investments		-	20,000
Net cash flows from investing activities		<u>(542,199)</u>	<u>(27,845)</u>
Net increase/(decrease) in cash and cash equivalents		13,551	(11,966)
Cash and cash equivalents at 1 January		<u>94,332</u>	<u>106,298</u>
Cash and cash equivalents at 31 December		<u><u>107,883</u></u>	<u><u>94,332</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

BBGC t/a Burnley Boys & Girls Club

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

BBGC t/a Burnley Boys & Girls Club meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and Buildings	Not depreciated

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Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Furniture and equipment	20% per annum reducing balance basis
Motor Vehicles	20% per annum reducing balance basis
Assets in course of construction	Not depreciated

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
YIF - revenue	-	80,561	80,561	24,040
Canteen & Ebenezers	20,076	-	20,076	55,240
Grants	16,450	-	16,450	23,691
Donations	8,065	-	8,065	5,720
Room & Hall Hire	2,311	-	2,311	7,381
	46,902	80,561	127,463	116,072

3 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable on bank deposits	815	815	940

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Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

4 Other income

	Restricted funds £	Total 2024 £	Total 2023 £
Other income	-	-	1,467
YIF - capital	552,952	552,952	124,463
	<u>552,952</u>	<u>552,952</u>	<u>125,930</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Property running costs, activity costs		37,221	-	37,221	108,349
Staff costs		4,403	80,561	84,964	116,580
Governance costs	6	1,167	-	1,167	797
		<u>42,791</u>	<u>80,561</u>	<u>123,352</u>	<u>225,726</u>

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,167	1,167	797
	<u>1,167</u>	<u>1,167</u>	<u>797</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

BBGC t/a Burnley Boys & Girls Club

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	80,561	106,937
Social security costs	2,815	7,853
Pension costs	1,588	1,790
	<u>84,964</u>	<u>116,580</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Charitable Activities	<u>8</u>	<u>8</u>

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>1,167</u>	<u>797</u>

BBGC t/a Burnley Boys & Girls Club

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Assets in course of construction £	Total £
Cost					
At 1 January 2024	200,000	-	1,000	48,785	249,785
Additions	<u>-</u>	<u>3,522</u>	<u>-</u>	<u>539,492</u>	<u>543,014</u>
At 31 December 2024	<u>200,000</u>	<u>3,522</u>	<u>1,000</u>	<u>588,277</u>	<u>792,799</u>
Depreciation					
At 1 January 2024	-	-	456	-	456
Charge for the year	<u>-</u>	<u>587</u>	<u>109</u>	<u>-</u>	<u>696</u>
At 31 December 2024	<u>-</u>	<u>587</u>	<u>565</u>	<u>-</u>	<u>1,152</u>
Carrying amount					
At 31 December 2024	<u>200,000</u>	<u>2,935</u>	<u>435</u>	<u>588,277</u>	<u>791,647</u>
At 31 December 2023	<u>200,000</u>	<u>-</u>	<u>544</u>	<u>48,785</u>	<u>249,329</u>

Included within the net book value of land and buildings above is £Nil (2023 - £Nil) in respect of freehold land and buildings and £200,000 (2023 - £200,000) in respect of leaseholds.

BBGC t/a Burnley Boys & Girls Club

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

11 Fixed asset investments

	2024 £	2023 £
Other investments	<u>6,888</u>	<u>6,936</u>

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2024	6,936	6,936
Revaluation	<u>(48)</u>	<u>(48)</u>
At 31 December 2024	<u>6,888</u>	<u>6,888</u>
Net book value		
At 31 December 2024	<u>6,888</u>	<u>6,888</u>
At 31 December 2023	<u>6,936</u>	<u>6,936</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,523	2,638
Other creditors	<u>501</u>	<u>2,395</u>
	<u>3,024</u>	<u>5,033</u>

BBGC t/a Burnley Boys & Girls Club

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

13 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds					
General	221,100	47,717	(42,791)	(48)	225,978
Restricted funds	<u>124,464</u>	<u>633,513</u>	<u>(80,561)</u>	<u>-</u>	<u>677,416</u>
Total funds	<u>345,564</u>	<u>681,230</u>	<u>(123,352)</u>	<u>(48)</u>	<u>903,394</u>

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	328,348	94,439	(201,685)	221,102
Restricted funds	<u>-</u>	<u>148,503</u>	<u>(24,041)</u>	<u>124,462</u>
Total funds	<u>328,348</u>	<u>242,942</u>	<u>(225,726)</u>	<u>345,564</u>

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	203,370	588,277	791,647
Fixed asset investments	6,888	-	6,888
Current assets	18,744	89,139	107,883
Current liabilities	<u>(3,024)</u>	<u>-</u>	<u>(3,024)</u>
Total net assets	<u>225,978</u>	<u>677,416</u>	<u>903,394</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	200,544	48,785	249,329
Fixed asset investments	6,936	-	6,936
Current assets	18,655	75,677	94,332
Current liabilities	<u>(5,033)</u>	<u>-</u>	<u>(5,033)</u>
Total net assets	<u>221,102</u>	<u>124,462</u>	<u>345,564</u>

BBGC t/a Burnley Boys & Girls Club

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

15 Related party transactions

There were no related party transactions in the year.