

# BOYS' AND GIRLS' CLUBS OF WALES

England & Wales · Charity number 1203908

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2023-07-07

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

## Contact

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**Address** c/o Treforest Boys and Girls Club  
61 Queen Street  
Treforest  
Pontypridd  
Rhondda Cynon Taff  
CF37 1RN

**Phone** 02920575705

**Email** [office@bgc.wales](mailto:office@bgc.wales)

**Website** [www.bgc.wales](http://www.bgc.wales)

## Activities

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**Objects:** TO ADVANCE IN LIFE AND RELIEVE THE NEEDS OF YOUNG PEOPLE THROUGH:(A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;(B) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

- Throughout Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£747,688	£855,089	£438,829	19
2024-03-31	£796,971	£813,293	£546,230	18

## Trustees

Name	Role	Appointed
<b>Andrew Borsden MBE</b>	Chair	
Alan Howells		
Andrew Morgan		
Cathryn Evans		
HUSSEIN ELMI KHAIREH MBE		
Jessica Lloyd		
Phillip John		
Robert Fussell		
Robert Williams		

**BOYS' AND GIRLS' CLUBS OF WALES**

England & Wales - Charity number 1203908

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# Accounts

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**REGISTERED CHARITY NUMBER: 1203908**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2025**

**FOR**

**BOYS AND GIRLS CLUBS OF WALES**

Bevan Buckland LLP  
Ground Floor Cardigan House  
Castle Court  
Swansea Enterprise Park  
Swansea  
SA7 9LA

**BOYS AND GIRLS CLUBS OF WALES**

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FOR THE YEAR ENDED 31 MARCH 2025**

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## **BOYS AND GIRLS CLUBS OF WALES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 2019).

#### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025**

##### **OBJECTIVES AND ACTIVITIES**

During the year 2024/2025 the Boys' and Girls' Clubs of Wales (BGC Wales) undertook the following objectives as listed in the governing document.

- To promote and encourage the formation of Boys' and Girls' Clubs (BGCs) and to assist and support them in their work.
- To provide opportunities for cooperation and interaction between BGCs.
- To advise Clubs and Groups on problems relating to management and provide assistance.
- To organise training courses, events, competitions, exhibitions and festivals as required by Clubs and Groups.
- To act as a conduit between Clubs and Groups and offer support where required.
- To coordinate with statutory authorities and voluntary bodies interested in young people's work
- To generate public interest in the work of the BGCs, to recruit and train new helpers and leaders.
- To coordinate any literature relating to young people's work and to prepare a paper where required.
- To apply for, receive and administer grants and other funding and to raise funds for the furtherance of the aims and objectives of the organisation.
- To take any action which may be deemed necessary or desirable in the interest of the organisation.
- To generate affiliation from other youth groups who wish to take advantage of the opportunities that BGC Wales offer.
- To maintain a register of affiliated BGCs.

The organisation continues to develop its work reflecting the National Youth work Strategy for Wales and the Interim Youth Work Boards' report - Time to deliver for young people in Wales: Achieving a sustainable delivery model for youth work services in Wales (2021).

BGC Wales continues to develop its work in support of the National Youth Work Strategy for Wales and the Interim Youth Work Boards' report - Time to deliver for young people in Wales: Achieving a sustainable delivery model for youth work services in Wales (2021).

The organisation prepares audited financial statements for each financial year which give a true and fair view of its financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees follow best practice and:

- Select suitable accounting strategies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.

The Trustees have complied with the duty in the 2022 Charities Act to have due regard to guidance published by the Charity Commission, and the accounts have been prepared applying the FRS 102 SORP rules to disclose a true and fair position.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity at any time and which enable the trustees to ensure that the financial statements comply with applicable law.

The Trustees are also responsible for safeguarding and monitoring the assets of the charity and for their proper application, and hence for taking reasonable steps for the prevention and detection of fraud.

##### **Achievements and Performance**

We have had a productive and impactful year, despite challenges including unexpected funding cuts and high staff turnover. These setbacks tested our resilience, yet BGC Wales remained committed to delivering high-quality services to young people across Wales, offering a full and varied programme that created new opportunities for them to fulfil their potential.

The Finance Sub-Committee maintained a collaborative relationship with the Leadership & Management Sub-Committee, enhancing management and governance processes. The affiliation fee was maintained at £30, and membership increased to 145 clubs. While growth is welcome, the focus remains on the quality and impact of affiliated clubs, ensuring they are well-supported and aligned with our values and mission.

In 2024-2025, we focused on planning and delivering Strategy 2028, which sets out five priorities as the organisation approaches its centenary. Supporting over 60,000 young people with 3,000 volunteers, the strategy aims to strengthen the club network, deliver a high-quality youth work curriculum, provide vibrant sports and activities, improve leadership and governance, and develop The Lodge into a first-class residential centre. Infrastructure improvements included upgraded policies, accounting systems, and a monitoring and engagement system, alongside fostering shared values and a positive organisational culture. Welsh Government SVYWO funding also helped sustain our wider work during this period.

## BOYS AND GIRLS CLUBS OF WALES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The early closure of the Police Youth Volunteer Scheme due to funding reductions by South Wales Police Crime Commissioner led to four staff redundancies and postponed activities. The organisation responded promptly to support staff and maintain continuity of services.

The Annual General Meeting took place at Ystradgynlais Football Club, Powys, in January 2025. BGC Wales aims to host future AGMs at member clubs across Wales, strengthening member relationships while providing a boost to local businesses and community income.

#### **ESTYN Inspection**

The 2024 Estyn inspection was very positive, highlighting the strong impact on young people, who gain confidence, resilience, and life skills through club activities, residentials, and international exchanges. Inspectors praised inclusivity, ensuring opportunities reach disadvantaged communities, and recognised that young people's voices shape activities. Staff and volunteers were described as committed and well-trained, with recent leadership changes strengthening strategy, governance, and direction.

Two recommendations were made: to improve the flow of information between affiliated clubs and the central organisation, and to accelerate progress in implementing the Welsh language policy. Overall, Estyn concluded that BGC Wales is making a significant difference and is well placed to deliver its long-term strategy.

#### **Sports Panels and Participation**

BGC Wales's Sports have continued to work diligently to provide opportunities for young people across Wales. All representative teams were supported through unrestricted funds, panel-led fundraising, and sponsorships. Participation in trials and championships has grown across multiple sports, reflecting our commitment to nurturing talent and creating meaningful pathways for young athletes.

- Boys' Football - Over 120 U15s and 200 U17s attended trials; both squads played against Boys and Girls Clubs of Scotland in Wales.
- Girls' Football - Over 80 U15s and 105 U17s attended trials; both squads played in Scotland.
- Boys' Rugby - Over 500 attended U17 and U18 trials; teams played academy-level matches in Wales and England.
- Girls' Rugby - Over 400 attended trials; the U16s team won all four matches for the second consecutive year.
- Boxing Championships (mixed genders) - BGC Wales hosted two boxing shows in Wales - BGC Wales Welsh Finals (Bridgend) and NABGC UK South Semi-Finals (Llantrisant). 82 young people, from 14 to 22 years-old entered across Wales; 13 reached the UK finals, with 1 male and 1 female crowned NABGC UK National Champions and they are from Rhyl and Neath Port Talbot.
- Pool Competition (mixed genders) - The BGC Wales Welsh Finals and NABGC UK Finals were held in Bridgend, with over 50 participants across U12, U14, and U16 categories. We are grateful to host these events free of charge and appreciate the support from local communities.
- Cross Country - 8 young people from Grangetown BGC competed in the NABGC UK event in Essex.

The organisation continues to work towards becoming a centre of excellence, delivering a high-quality sports and activities programme. With almost 75% of member clubs being sports clubs, this work is central to our mission. We are supported by volunteer-led Sports Panels and a part-time Sports Development Officer and are exploring new funding sources to sustain and expand these opportunities for young people.

**Partnership working with local authorities** continued in Neath Port Talbot, Blaenau Gwent, Flintshire, Bridgend and the Vale of Glamorgan, strengthening our commitment to collaborative delivery and tailored support for young people across Wales.

- **Neath Port Talbot** - Through the Youth Support Grant (YSG), two experienced youth workers worked alongside the local youth service to deliver new and diverse activities across both statutory and BGC clubs. This was further enhanced by UK Shared Prosperity Fund (UK SPF) support via the local council, enabling member clubs to develop their own projects and create meaningful volunteering opportunities. Additional small grants from the Welcome Break Charitable Fund and South Wales Police Youth Trust provided resources that improved workshops, strengthened delivery and broadened engagement.

- **Blaenau Gwent** - Funded by the YSG, our staff continued to support alternative education initiatives for young people at risk of exclusion from mainstream education, delivered three days a week.

- **Flintshire** - This YSG project supported young people with speech and language needs while also assisting their families and peers. Thanks to funding from the Toyota Manufacturing UK Charitable Trust, we were able to purchase essential equipment and resources for our Forest School sessions, giving young people opportunities to connect with nature and enjoy experiential outdoor learning that enhanced wellbeing and inclusion.

- **Bridgend** - Through UK SPF funding, two training programmes were delivered to club leaders. Leadership Training built confidence in running groups and workshops, while Ascent Training focused on emotional wellbeing, trauma and attachment, equipping staff and club leaders with tools to support young people through a trauma-informed, empathetic approach.

- **Vale of Glamorgan** - Our work here centred on supporting voluntary youth organisations and building partnerships with other agencies to ensure high-quality provision. Activities included information events and the development of e-learning modules to improve accessibility and learning.

#### **Democratic Engagement**

## **BOYS AND GIRLS CLUBS OF WALES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

The Democratic Engagement Project (2023-25), alongside the development of the Toolkit for Engaging Young People in Politics for Politicians, has empowered young people across Wales to participate in civic life, develop leadership skills, and influence political discourse. Events such as Not Your Usual Hustings in Jun24 highlighted significant gaps in political education. In response, BGC Wales created a practical toolkit to help politicians engage more effectively with young people. This resource has been distributed to political parties and trialled at a youth-designed hustings event. The project also supported social action initiatives, including My Things Matter - Our Voice, amplifying care-experienced voices at the Senedd. Engagement was further sustained through workshops such as Pizza & Politics and fundraising activities led by young people.

#### **Youth Forum**

The Youth Forum, led by our Youth Participation Officer, has 14 active members who meet regularly to share concerns, celebrate achievements, and promote BGC Wales's projects. In 2024, they visited the UK Parliament in Westminster and the Scottish Parliament in Edinburgh, made possible through Taith funding. Additional funding supported the production of a practical toolkit to help politicians engage effectively with young people. A highlight was the "Not Your Usual Hustings" event, where over 70 young people, mainly from marginalised groups, engaged directly with six politicians on issues such as education, health, care, and youth work. The event was a runner-up for the UK Parliament Week Champion of the Year Award. The Youth Forum also supported initiatives like My Things Matter - Our Voice, amplifying care-experienced voices at the Senedd, and sustained engagement through workshops such as Pizza & Politics and youth-led fundraising. BGC Wales remains committed to expanding the toolkit and fostering dialogue between young people and decision-makers.

#### **Inclusive Practice and Capacity Building**

In partnership with the Royal Society of Blind Children (RSBC), BGC Wales delivered Capacity Building Training, a three-hour online course to equip club leaders with the knowledge and confidence to include blind and partially sighted young people. Staff promoted this training with support from CWVYS funding, which also contributed towards the purchase of specialist sport goggles for 10 young people. This initiative allowed visually impaired participants to engage fully in sports while raising awareness of inclusive practice across the wider community.

#### **Social Action Projects**

Funded by the Principality Building Society, this initiative gave young people meaningful opportunities to take part in social action projects following a political engagement programme. Working with members across Wales, we supported young people facing participation barriers to raise awareness, foster community, and express their voices through club-based projects. Funding was later extended to support the Police Youth Volunteer Project and an event led by NYAS in March, promoting inclusion, civic responsibility, and youth-led change within local communities.

#### **Gender Equality Project**

The Gender Equality Project, funded by the British Council and delivered with Boys and Girls Clubs of Mexico, has continued to grow, focusing on leadership, advocacy, and global awareness. Following a visit from the Mexican CEO and staff, planning began for a showcase event at Cardiff City Football Stadium to celebrate the project and feature contributions from young women on topics such as Women's Safety, Female Voices, and Equality in Sport. Mexican partners collaborated with BGC Wales staff to co-develop virtual exchanges between young people. The youth-led campaign More Than Equal has emerged as a central theme, reflecting participants' passion. We now look forward to visiting Mexico to continue building international connections and shared learning.

#### **Volunteering in Wales Fund**

Supported by the Volunteering in Wales Fund, BGC Wales launched an initiative to enhance volunteer training across its member clubs. Accessible e-learning via the Cademi platform covered Safeguarding, Funding and Income Generation, Inclusive Youth Work, and General Youth Work. 50 volunteers engaged with the programme, building confidence and promoting a unified, quality-driven approach. The Volunteering Wales platform was used to log activities and award digital badges, recognising volunteers' contributions and impact.

#### **Curriculum Projects**

Funded by the National Lottery Community Fund, this programme enabled our project team to deliver workshops and training at member clubs across Wales on topics including Safer Internet use, Show Racism the Red Card, British Science Week, energy saving, and wellbeing. The project was later extended to support 500 young people within the BGC Wales network, helping them develop knowledge, confidence, and practical skills for future opportunities. It also strengthened relationships between BGC Wales staff, club leaders, and young people, improving youth club provision and building the capacity of clubs to better serve their communities.

#### **The Lodge - Development and Delivery**

The Lodge has made significant progress, securing Duke of Edinburgh's Awards and Adventure Activities Licensing Authority licences to deliver adventurous activities. Small grants from Hubbub Foundation, Skipton Building Society, Arnold Clark Community Fund, and Coalfield Community Trust supported outdoor improvements and equipment for the 100 Mile Canoe Test. Site upgrades include a new wooden sign, donated marquee, climbing holds in The Hut, The Other Place container for equipment, a covered stage, a dedicated food store and hand wash basin, and a 65-inch classroom TV.

## **BOYS AND GIRLS CLUBS OF WALES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

Residential have been delivered for Scouts, Girls' Rugby, Boxing, Plan UK, and Merthyr Care Leavers, with repeat bookings from schools and outreach in Cardiff's inner-city schools growing. Promotional videos are being developed with Cardiff Metropolitan University to support future marketing. The Lodge is now well-positioned as a leading provider of outdoor adventure experiences for young people.

#### **International projects and programmes**

BGC Wales continues its international youth work through the International Learning Exchange Programme (TAITH), funded by the Welsh Government and managed by Cardiff University. The organisation secured funding for Pathway 1 (Sep23-Aug24) and Pathway 1 (Sep24-Aug25). During 2024-2025, staff delivered a total of 9 outward mobilities and 1 inward mobility:

- USA: 4 leaders, 16 young people
- Spain: 4 leaders, 18 young people
- Germany: 4 leaders, 16 young people
- Scotland: 4 leaders, 32 young people
- France: 6 leaders, 22 young people
- Canada: 6 leaders, 25 young people
- Netherlands: 4 leaders, 24 young people
- Adventure Weekend: 5 leaders, 36 young people
- 100 Miles Canoe Test: 9 leaders, 23 young people

TAITH also enabled a Welsh/German exchange, with 9 leaders and 17 young people travelling from Germany to meet their Welsh peers.

#### **Police Volunteers Scheme - South Wales Police Crime Commission (SWPCC)**

From April 2023 to January 2025, BGC Wales partnered in the Police Youth Volunteer (PYV) Scheme alongside Cardiff Metropolitan University and the University of Wales Trinity St David under CWVYS. The team developed an innovative curriculum blending traditional uniformed teaching with youth work, giving 14-18-year-olds opportunities to build skills, confidence, and citizenship. Although the programme ended earlier than planned, it laid strong foundations for future youth engagement and demonstrated BGC Wales's commitment to creative, impactful youth programmes.

#### **FINANCIAL REVIEW**

##### **Financial position**

During the financial year ended 31 March 2025, Boys and Girls Clubs of Wales faced a challenging economic environment, reflected in a reduction in income and an increase in expenditure. Total income for the year was £747,688, down from £796,971 in the previous year, primarily due to a decrease in grant funding and charitable activity income.

Total expenditure rose to £855,089 (2024: £813,293), resulting in a net deficit of £107,401 (2024: £16,322 deficit). This deficit includes a £16,482 reduction in unrestricted funds, which now stand at £74,061, and an £90,919 reduction in restricted funds, which total £364,768 at year-end.

Despite the deficit, the charity retains a healthy reserves position with total funds of £438,829. However, the Trustees acknowledge that the majority of these funds are made-up of Restricted Funds. The trustees and management have worked hard to secure additional funding post year-end and are actively working to increase unrestricted income to support ongoing operations and strategic priorities.

The charity continues to invest in its infrastructure, youth programmes, and strategic development, including the delivery of Strategy 2028, which aims to strengthen the club network, enhance youth work provision, and develop The Lodge as a premier residential centre.

The trustees remain committed to financial sustainability and have implemented measures to monitor and manage financial performance closely, ensuring the charity can continue to deliver high-quality services to young people across Wales.

##### **Reserves policy**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

## BOYS AND GIRLS CLUBS OF WALES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

#### FINANCIAL REVIEW

##### Going concern

The Trustees acknowledge that the Charity incurred a significant deficit during the reporting period.

They have undertaken a thorough assessment of the Charity's financial position, including available resources, approved budgets, and funding secured after the year end. Based on this review, the Trustees are satisfied that the Charity has sufficient resources to continue operating as a going concern for the foreseeable future.

The Charity has experienced a challenging period financially. However, the management team is actively implementing measures to restore unrestricted reserves to a more sustainable level. While several additional funding sources have already been secured post year end, the Charity remains dependent on obtaining further funding or maintaining strict budgets, to support its ongoing activities and financial stability.

Accordingly, the financial statements have been prepared on a going concern basis.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation since its conversion from an unincorporated charity in the last financial year.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1203908

##### Principal address

Pencoed Technology Park  
Bridgend  
CF35 5HZ

##### Trustees

Andrew Borsden MBE - Chairman  
Robert Fussell - Vice Chair  
Robert Williams - Treasurer  
Phil John  
Jessica Lloyd  
Cathryn Evans  
Alan Howells  
Andrew Morgan  
Hussein Emli Khaireh MBE

##### Independent Examiner

Bevan Buckland LLP  
Ground Floor Cardigan House  
Castle Court  
Swansea Enterprise Park  
Swansea  
SA7 9LA

Approved by order of the board of trustees on 20th October 2025 and signed on its behalf by:



.....  
A M Borsden - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BOYS AND GIRLS CLUBS OF WALES**

**Independent examiner's report to the trustees of Boys and Girls Clubs of Wales**

I report to the charity trustees on my examination of the accounts of Boys and Girls Clubs of Wales (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 the Trust 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 applicable 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.



Andrew Silk  
The Institute of Chartered Accountants in England and Wales

Bevan Buckland LLP  
Ground Floor Cardigan House  
Castle Court  
Swansea Enterprise Park  
Swansea  
SA7 9LA

Date: 20th October 2025

**BOYS AND GIRLS CLUBS OF WALES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	21,712	-	21,712	23,897
<b>Charitable activities</b>	5				
Grants and contracts		9,837	622,571	632,408	708,060
Other trading activities	3	89,457	-	89,457	59,530
Investment income	4	1,831	-	1,831	2,014
Other income		2,280	-	2,280	3,470
<b>Total</b>		<u>125,117</u>	<u>622,571</u>	<u>747,688</u>	<u>796,971</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	6				
Charitable activities		<u>136,523</u>	<u>718,566</u>	<u>855,089</u>	<u>813,293</u>
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>	14	(11,406)	(95,995)	(107,401)	(16,322)
		<u>(5,075)</u>	<u>5,075</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(16,481)	(90,920)	(107,401)	(16,322)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		90,543	455,687	546,230	562,552
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>74,062</u></u>	<u><u>364,767</u></u>	<u><u>438,829</u></u>	<u><u>546,230</u></u>

The notes form part of these financial statements

**BOYS AND GIRLS CLUBS OF WALES**

**BALANCE SHEET  
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	123	241,667	241,790	244,683
<b>CURRENT ASSETS</b>					
Debtors	12	11,887	111,029	122,916	92,999
Cash at bank		113,301	12,072	125,373	236,486
		<u>125,188</u>	<u>123,101</u>	<u>248,289</u>	<u>329,485</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(51,250)	-	(51,250)	(27,938)
<b>NET CURRENT ASSETS</b>		<u>73,938</u>	<u>123,101</u>	<u>197,039</u>	<u>301,547</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		74,061	364,768	438,829	546,230
<b>NET ASSETS</b>		<u>74,061</u>	<u>364,768</u>	<u>438,829</u>	<u>546,230</u>
<b>FUNDS</b>	14				
Unrestricted funds				74,061	90,543
Restricted funds				364,768	455,687
<b>TOTAL FUNDS</b>				<u>438,829</u>	<u>546,230</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20th October 2025 and were signed on its behalf by:



.....  
A M Borsden - Trustee

**BOYS AND GIRLS CLUBS OF WALES**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(112,944)</u>	<u>(11,406)</u>
Net cash used in operating activities		<u>(112,944)</u>	<u>(11,406)</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>1,831</u>	<u>2,014</u>
Net cash provided by investing activities		<u>1,831</u>	<u>2,014</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(111,113)</u>	<u>(9,392)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>236,486</u>	<u>245,878</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>125,373</u></u>	<u><u>236,486</u></u>

The notes form part of these financial statements

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2025**

<b>1.</b>	<b>RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>	2025 £	2024 £
	<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(107,401)	(16,322)
	<b>Adjustments for:</b>		
	Depreciation charges	2,893	3,058
	Interest received	(1,831)	(2,014)
	(Increase)/decrease in debtors	(29,917)	6,664
	Increase/(decrease) in creditors	23,312	(2,792)
	<b>Net cash used in operations</b>	<u>(112,944)</u>	<u>(11,406)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.24 £	Cash flow £	At 31.3.25 £
<b>Net cash</b>			
Cash at bank	236,486	(111,113)	125,373
	<u>236,486</u>	<u>(111,113)</u>	<u>125,373</u>
<b>Total</b>	<u>236,486</u>	<u>(111,113)</u>	<u>125,373</u>

The notes form part of these financial statements

## BOYS AND GIRLS CLUBS OF WALES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Going Concern**

The Trustees acknowledge that the Charity incurred a significant deficit during the reporting period.

They have undertaken a thorough assessment of the Charity's financial position, including available resources, approved budgets, and funding secured after the year end. Based on this review, the Trustees are satisfied that the Charity has sufficient resources to continue operating as a going concern for the foreseeable future.

The Charity has experienced a challenging period financially. However, the management team is actively implementing measures to restore unrestricted reserves to a more sustainable level. While several additional funding sources have already been secured post year end, the Charity remains dependent on obtaining further funding or maintaining strict budgets, to support its ongoing activities and financial stability.

Accordingly, the financial statements have been prepared on a going concern basis.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised as income when received. If a pledge is made, it is recorded as income at the time the pledge is made, provided the pledge is unconditional. Donations are classified as either restricted or unrestricted based on the donor's specifications. Non-cash donations are recorded at their fair market value at the time of donation.

Lodge contributions are recognised as income when received or when an enforceable pledge is made. These contributions are classified as either restricted or unrestricted based on the donor's intent. This classification ensures that funds are used in accordance with the donor's wishes.

Grants are recognised as income when the conditions of the grant are substantially met. Conditional grants are recorded as liabilities until the conditions are fulfilled. Grants are classified as either restricted or unrestricted based on the grantor's specifications, ensuring compliance with the terms of the grant.

Registration fees are recognised as income when the event occurs or the membership period begins. Fees received in advance are recorded as deferred income until they are earned. Registration fees are classified as earned income, reflecting the organisation's activities and services.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Over the term of the lease
Fixtures and fittings	- 10% on cost

The long term leasehold asset is depreciated over its useful life of 90 years, from the 04/11/2021- 04/11/2111.

No depreciation is charged in year of acquisition.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

## BOYS AND GIRLS CLUBS OF WALES

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

#### 1. ACCOUNTING POLICIES - continued

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

#### 2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	21,712	23,897

#### 3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising proceeds	-	266
Affiliation fees	2,460	2,340
Registration Fees	52,667	31,900
Contributions for the Lodge	34,330	25,024
	<u>89,457</u>	<u>59,530</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

<b>4. INVESTMENT INCOME</b>		2025	2024
		£	£
Deposit account interest		<u>1,831</u>	<u>2,014</u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		2025	2024
		£	£
Grants	Activity	<u>632,408</u>	<u>708,060</u>
	Grants and contracts		
Grants received, included in the above, are as follows:			
		2025	2024
		£	£
Erasmus+ SOYP		-	8,570
N.Wales - New Dragons Clubs		10,500	10,000
Welsh Government Fund - SVYWO		64,575	107,625
Community Foundation in Wales		-	10,000
Blaenau Gwent Youth Support Fund		52,618	32,457
RSBC		6,000	3,000
Taith P1 22/23		-	62,944
Garfield Weston		-	30,000
Bad Bikes Youth Project		4,899	-
Neighbourly		-	1,000
Tesco Community Grant		-	1,000
The Nature Hubs Fund		-	6,000
WG Democratic Engagement Grant		49,928	50,939
Dwr Cymru Community Fund		-	500
National Lottery Community Fund		19,650	10,000
ProMo Cymru		-	3,259
Spectrum Fibre Limited		-	250
International Learning Exchange Programme		118,331	264,951
Coalfield Community Trust Fund		-	6,830
South Wales Police Youth Trust (NPT)		-	3,800
Welcome Break Charitable Fund		-	715
VOG Voluntary Support		15,000	10,000
Council for Wales of Voluntary Youth Services		128,389	83,850
World Federation of Youth Clubs		-	370
Toyota Manufacturing UK Charitable Trust		3,000	-
Skipton Building Society		3,400	-
Arnold Clark Building Society		1,000	-
SPF Large Grant (NPT)		50,000	-
WCVA VIW Grant		11,900	-
NPT YSG 2024/25		24,784	-
BCBC SPF		26,000	-
Youth Connect Collaboration Grant		22,500	-
Education Workforce Council		5,500	-
ASDA Foundation		192	-
Democratic Toolkit		9,497	-
		<u>627,663</u>	<u>708,060</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	830,503	24,586	855,089

**7. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	16,737	140	7,709	24,586

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**9. STAFF COSTS**

	2025 £	2024 £
Wages and salaries	412,483	365,740
Social security costs	32,382	29,377
Other pension costs	10,300	7,621
	<u>455,165</u>	<u>402,738</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Average Employee No	19	18

No employees received emoluments in excess of £60,000.

The Key Management Personnel of the charity is made up of the Chief Executive Officer.

The remuneration of the Key Management Personnel of the Charity, including employers national insurance contributions and employers pension contributions, totalled £59,965 in the period ended 31st March 2025.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	23,897	-	23,897
<b>Charitable activities</b>			
Grants and contracts	1,370	706,690	708,060
Other trading activities	59,530	-	59,530
Investment income	2,014	-	2,014
Other income	3,470	-	3,470
<b>Total</b>	<u>90,281</u>	<u>706,690</u>	<u>796,971</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	105,714	707,579	813,293
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>	(15,433)	(889)	(16,322)
<b>Transfers between funds</b>	28,718	(28,718)	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net movement in funds</b>	13,285	(29,607)	(16,322)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	77,259	485,293	562,552
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>90,544</u>	<u>455,686</u>	<u>546,230</u>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>11. TANGIBLE FIXED ASSETS</b>			
	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	250,000	44,715	294,715
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 April 2024	5,556	44,476	50,032
Charge for year	2,777	116	2,893
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	8,333	44,592	52,925
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	241,667	123	241,790
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	244,444	239	244,683
	<u>          </u>	<u>          </u>	<u>          </u>
<b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		2025	2024
		£	£
Trade debtors		122,916	92,999
		<u>          </u>	<u>          </u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	24,341	9,446
Taxation and social security	6,874	9,716
Other creditors	20,035	8,776
	<u>51,250</u>	<u>27,938</u>

**14. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	90,543	(11,407)	(5,075)	74,061
<b>Restricted funds</b>				
N.Wales - New Dragons Clubs	-	(480)	480	-
Welsh Government - SVYWO	21,525	(21,480)	(45)	-
Restricted Property Fund	244,444	(2,778)	-	241,666
Blaenau Gwent Youth Support Fund	31,643	13,759	-	45,402
RSBC	5,551	(5,498)	(53)	-
Hubbub Foundation	1,000	(997)	(3)	-
Democratic Engagement Grant	3,694	(3,694)	-	-
NLCF Awards for All Wales 2023	4,896	(4,713)	(183)	-
Principality Future Generation Fund	8,047	(7,898)	(149)	-
Taith P2 23/24	24,267	(24,267)	-	-
Taith P1 23/24	94,933	(101,862)	6,929	-
Coalfield Community Trust Fund	1,172	(1,172)	-	-
South Wales Police Youth Trust (NPT)	3,800	(2,856)	(944)	-
Welcome Break Charitable Fund	715	(706)	(9)	-
VOG Voluntary Support	10,000	(10,000)	-	-
SWPCC	-	59	(59)	-
TMUK Charitable Trust	-	595	(595)	-
SPF Large Grant (NPT)	-	66	(66)	-
Taith P1 24/25	-	28,219	-	28,219
CWVYS RSBC	-	200	(200)	-
NPT YSG 2024/25	-	28	(28)	-
Youth Connect Collaboration Grant	-	19,630	-	19,630
Democratic Toolkit	-	4,735	-	4,735
NLCF AFA 2025	-	19,616	-	19,616
EWC	-	5,500	-	5,500
	<u>455,687</u>	<u>(95,994)</u>	<u>5,075</u>	<u>364,768</u>
<b>TOTAL FUNDS</b>	<u>546,230</u>	<u>(107,401)</u>	<u>-</u>	<u>438,829</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	125,116	(136,523)	(11,407)
<b>Restricted funds</b>			
N.Wales - New Dragons Clubs	10,500	(10,980)	(480)
Welsh Government - SVYWO	64,575	(86,055)	(21,480)
Restricted Property Fund	-	(2,778)	(2,778)
Blaenau Gwent Youth Support Fund	52,618	(38,859)	13,759
RSBC	6,000	(11,498)	(5,498)
Hubbub Foundation	-	(997)	(997)
Democratic Engagement Grant	49,927	(53,621)	(3,694)
NLCF Awards for All Wales 2023	-	(4,713)	(4,713)
Principality Future Generation Fund	-	(7,898)	(7,898)
Taith P2 23/24	6,868	(31,135)	(24,267)
Taith P1 23/24	16,540	(118,402)	(101,862)
Coalfield Community Trust Fund	-	(1,172)	(1,172)
South Wales Police Youth Trust (NPT)	-	(2,856)	(2,856)
Welcome Break Charitable Fund	-	(706)	(706)
VOG Voluntary Support	15,000	(25,000)	(10,000)
SWPCC	127,389	(127,330)	59
TMUK Charitable Trust	3,000	(2,405)	595
Skipton Building Society	3,400	(3,400)	-
Arnold Clark Building Society	1,000	(1,000)	-
SPF Large Grant (NPT)	50,000	(49,934)	66
WCVA VIW Grant	11,900	(11,900)	-
Taith P1 24/25	94,922	(66,703)	28,219
CWVYS RSBC	1,000	(800)	200
NPT YSG 2024/25	24,784	(24,756)	28
BCBC SPF	26,000	(26,000)	-
Youth Connect Collaboration Grant	22,502	(2,872)	19,630
Democratic Toolkit	9,497	(4,762)	4,735
NLCF AFA 2025	19,650	(34)	19,616
EWC	5,500	-	5,500
	<u>622,572</u>	<u>(718,566)</u>	<u>(95,994)</u>
<b>TOTAL FUNDS</b>	<u>747,688</u>	<u>(855,089)</u>	<u>(107,401)</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	77,259	(15,434)	28,718	90,543
<b>Restricted funds</b>				
N.Wales - New Dragons Clubs	531	(980)	449	-
Erasmus+ OVOE	18,455	(6,478)	(11,977)	-
Erasmus+ SOYP	-	8,569	(8,569)	-
Welsh Government - SVYWO	-	20,240	1,285	21,525
Restricted Property Fund	247,222	(2,778)	-	244,444
Blaenau Gwent Youth Support Fund	29,717	1,926	-	31,643
MSCT North Wales	7,000	(6,567)	(433)	-
NPT Youth Investment Project	74,258	(72,565)	(1,693)	-
RSBC	2,840	2,711	-	5,551
Taith (CWVYS)	10,137	(5,176)	(4,961)	-
Taith P1 22/23	95,133	(95,133)	-	-
Garfield Weston	-	(76)	76	-
Hubbub Foundation	-	1,000	-	1,000
Democratic Engagement Grant	-	3,694	-	3,694
Dwr Cymru Community Fund	-	14	(14)	-
NLCF Awards for All Wales 2023	-	4,896	-	4,896
Ofcom Project (Promo Cymru)	-	2,934	(2,934)	-
Principality Future Generation Fund	-	8,047	-	8,047
Taith P2 23/24	-	24,267	-	24,267
Taith P1 23/24	-	94,933	-	94,933
Coalfield Community Trust Fund	-	1,172	-	1,172
South Wales Police Youth Trust (NPT)	-	3,800	-	3,800
Welcome Break Charitable Fund	-	715	-	715
VOG Voluntary Support	-	10,000	-	10,000
SWPCC	-	(53)	53	-
	<u>485,293</u>	<u>(888)</u>	<u>(28,718)</u>	<u>455,687</u>
<b>TOTAL FUNDS</b>	<u>562,552</u>	<u>(16,322)</u>	<u>-</u>	<u>546,230</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	90,281	(105,715)	(15,434)
<b>Restricted funds</b>			
N.Wales - New Dragons Clubs	10,000	(10,980)	(980)
Erasmus+ OVOE	-	(6,478)	(6,478)
Erasmus+ SOYP	8,569	-	8,569
Welsh Government - SVYWO	107,625	(87,385)	20,240
Restricted Property Fund	-	(2,778)	(2,778)
Blaenau Gwent Youth Support Fund	32,457	(30,531)	1,926
MSCT North Wales	-	(6,567)	(6,567)
NPT Youth Investment Project	-	(72,565)	(72,565)
RSBC	2,999	(288)	2,711
Taith (CWVYS)	(1)	(5,175)	(5,176)
Taith P1 22/23	62,944	(158,077)	(95,133)
Garfield Weston	30,000	(30,076)	(76)
Tesco Community Fund			
	1,000	(1,000)	-
Hubbub Foundation	6,000	(5,000)	1,000
Democratic Engagement Grant	50,939	(47,245)	3,694
Dwr Cymru Community Fund	500	(486)	14
NLCF Awards for All Wales 2023	10,000	(5,104)	4,896
Ofcom Project (Promo Cymru)	3,009	(75)	2,934
Ogi Broadband Fund (Girls Football)			
	250	(250)	-
Ogi Broadband Fund (Girls Rugby)			
	250	(250)	-
Principality Future Generation Fund	10,000	(1,953)	8,047
Taith P2 23/24	61,816	(37,549)	24,267
Taith P1 23/24	203,138	(108,205)	94,933
Coalfield Community Trust Fund	6,830	(5,658)	1,172
South Wales Police Youth Trust (NPT)	3,800	-	3,800
Welcome Break Charitable Fund	715	-	715
VOG Voluntary Support	10,000	-	10,000
SWPCC	83,850	(83,903)	(53)
	<u>706,690</u>	<u>(707,578)</u>	<u>(888)</u>
<b>TOTAL FUNDS</b>	<u><u>796,971</u></u>	<u><u>(813,293)</u></u>	<u><u>(16,322)</u></u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	77,259	(26,841)	23,643	74,061
<b>Restricted funds</b>				
N.Wales - New Dragons Clubs	531	(1,460)	929	-
Erasmus+ OVOE	18,455	(6,478)	(11,977)	-
Erasmus+ SOYP	-	8,569	(8,569)	-
Welsh Government - SVYWO	-	(1,240)	1,240	-
Restricted Property Fund	247,222	(5,556)	-	241,666
Blaenau Gwent Youth Support Fund	29,717	15,685	-	45,402
MSCT North Wales	7,000	(6,567)	(433)	-
NPT Youth Investment Project	74,258	(72,565)	(1,693)	-
RSBC	2,840	(2,787)	(53)	-
Taith (CWVYS)	10,137	(5,176)	(4,961)	-
Taith P1 22/23	95,133	(95,133)	-	-
Garfield Weston	-	(76)	76	-
Hubbub Foundation	-	3	(3)	-
Dwr Cymru Community Fund	-	14	(14)	-
NLCF Awards for All Wales 2023	-	183	(183)	-
Ofcom Project (Promo Cymru)	-	2,934	(2,934)	-
Principality Future Generation Fund	-	149	(149)	-
Taith P1 23/24	-	(6,929)	6,929	-
South Wales Police Youth Trust (NPT)	-	944	(944)	-
Welcome Break Charitable Fund	-	9	(9)	-
SWPCC	-	6	(6)	-
TMUK Charitable Trust	-	595	(595)	-
SPF Large Grant (NPT)	-	66	(66)	-
Taith P1 24/25	-	28,219	-	28,219
CWVYS RSBC	-	200	(200)	-
NPT YSG 2024/25	-	28	(28)	-
Youth Connect Collaboration Grant	-	19,630	-	19,630
Democratic Toolkit	-	4,735	-	4,735
NLCF AFA 2025	-	19,616	-	19,616
EWC	-	5,500	-	5,500
	<u>485,293</u>	<u>(96,882)</u>	<u>(23,643)</u>	<u>364,768</u>
<b>TOTAL FUNDS</b>	<u>562,552</u>	<u>(123,723)</u>	<u>-</u>	<u>438,829</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	215,397	(242,238)	(26,841)
<b>Restricted funds</b>			
N.Wales - New Dragons Clubs	20,500	(21,960)	(1,460)
Erasmus+ OVOE	-	(6,478)	(6,478)
Erasmus+ SOYP	8,569	-	8,569
Welsh Government - SVYWO	172,200	(173,440)	(1,240)
Restricted Property Fund	-	(5,556)	(5,556)
Blaenau Gwent Youth Support Fund	85,075	(69,390)	15,685
MSCT North Wales	-	(6,567)	(6,567)
NPT Youth Investment Project	-	(72,565)	(72,565)
RSBC	8,999	(11,786)	(2,787)
Taith (CWVYS)	(1)	(5,175)	(5,176)
Taith P1 22/23	62,944	(158,077)	(95,133)
Garfield Weston	30,000	(30,076)	(76)
Tesco Community Fund			
	1,000	(1,000)	-
Hubbub Foundation	6,000	(5,997)	3
Democratic Engagement Grant	100,866	(100,866)	-
Dwr Cymru Community Fund	500	(486)	14
NLCF Awards for All Wales 2023	10,000	(9,817)	183
Ofcom Project (Promo Cymru)	3,009	(75)	2,934
Ogi Broadband Fund (Girls Football)			
	250	(250)	-
Ogi Broadband Fund (Girls Rugby)			
	250	(250)	-
Principality Future Generation Fund	10,000	(9,851)	149
Taith P2 23/24	68,684	(68,684)	-
Taith P1 23/24	219,678	(226,607)	(6,929)
Coalfield Community Trust Fund	6,830	(6,830)	-
South Wales Police Youth Trust (NPT)	3,800	(2,856)	944
Welcome Break Charitable Fund	715	(706)	9
VOG Voluntary Support	25,000	(25,000)	-
SWPCC	211,239	(211,233)	6
TMUK Charitable Trust	3,000	(2,405)	595
Skipton Building Society	3,400	(3,400)	-
Arnold Clark Building Society	1,000	(1,000)	-
SPF Large Grant (NPT)	50,000	(49,934)	66
WCVA VIW Grant	11,900	(11,900)	-
Taith P1 24/25	94,922	(66,703)	28,219
CWVYS RSBC	1,000	(800)	200
NPT YSG 2024/25	24,784	(24,756)	28
BCBC SPF	26,000	(26,000)	-
Youth Connect Collaboration Grant	22,502	(2,872)	19,630
Democratic Toolkit	9,497	(4,762)	4,735
NLCF AFA 2025	19,650	(34)	19,616
ELWC	5,500	-	5,500
	<u>1,329,262</u>	<u>(1,426,144)</u>	<u>(96,882)</u>
<b>TOTAL FUNDS</b>	<u>1,544,659</u>	<u>(1,668,382)</u>	<u>(123,723)</u>

## BOYS AND GIRLS CLUBS OF WALES

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

#### 14. MOVEMENT IN FUNDS - continued

##### Description of Funds:

##### Erasmus+ OVOE

Environmental project engaging young people with decision makers.

##### Erasmus+ SOYP

A project between four European organisations exchanging best practice in safeguarding our young people.

##### Welsh Government - SVYWO

A Welsh Government fund for National Voluntary Youth Organisations to contribute towards organisational costs.

##### Blaenau Gwent Youth Support Fund

Partnership with Blaenau Gwent Youth Service to deliver BGC Wales wellbeing projects and to offer youth programmes in youth clubs within Blaenau Gwent and the wider BGC Wales network.

##### MSCT (Millennium Stadium Charitable Trust Fund) North Wales

To offer young people in Anglesey, Denbighshire, Flintshire, Conwy and Gwynedd a comprehensive programme of sporting and youth activities.

##### N.Wales - New Dragons Clubs

A Youth Support Fund received from Flintshire County Council in support the running of New Dragons Youth Club in Mold, North Wales.

##### NPT Youth Investment Project

Partnership with Neath Port Talbot Youth Service. The funding includes to employ two full time staff to work among with staff at the Youth Service.

##### Principality Future Generations Fund

This 12-month project aims to involve young people from our member clubs across Wales in the BGC Wales network and to have the voice of the young people and their clubs represented, by recruiting forum members to develop projects relating to their and their clubs needs. Alongside this, we want to upskill the young people in money management, filling in applications and more young people preparing for the future and world of work including building skills.

##### Promo Cymru (OfCom Media Literacy Project)

A 12-month project to be delivered in the Blaenau Gwent area. It aimed to deliver a Media Literacy project to 100+ young people aged 11-14.

##### RSBC (The Royal Society for Blind Children)

To assist member clubs in empowering families with skills, knowledge and support mechanisms to fully support their child's development.

##### South Wales Police Trust Fund

Supplemented funding for youth engagement and workshops in Neath Port Talbot.

##### SWPCC Police Youth Volunteers Scheme

The Police Youth Volunteering (PYV) Scheme is a programme in which young people aged 14-18 can get involved and build on a variety of skills. The scheme has five main objectives which are as follows:

- To encourage the spirit of adventure and good citizenship.
- To support local policing priorities through volunteering.
- To give young people a chance to be heard.
- To inspire young people to participate positively in their communities.
- To promote a practical understanding of policing amongst all young people

##### Taith (CWYVS)

BGC Wales was appointed as a member of the Sector Organising Bodies (SOB) to promote the Taith programme across the Youth Sector.

##### Taith P1 22/23

Providing opportunities for young people, staff and volunteers at Welsh youth organisations.

## BOYS AND GIRLS CLUBS OF WALES

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

#### 14. MOVEMENT IN FUNDS - continued

##### **Welcome Break Charitable Fund**

This is a small fund of £714.83 has been allocated for working with young people in the NPT area to keep them safe and more involved in the community, by keeping their bikes in working order allowing them to be visible to other road users and pedestrians in their community.

##### **WG Democratic Engagement Grant**

This project is a continuing development of our politics project, focusing on the development of Pizza & Politics workshops and Raise Your Voice Project. We continue our partnership working with Swansea MAD and Deryn Consultancy.

##### **Hubbub Foundation**

Provided small grants for outdoor improvements and equipment at The Lodge.

##### **Dwr Cymru Community Fund**

The application submitted on behalf of Hopkinstown BGC during a challenging period for the club. As a result, £500 was secured to purchase a pool table and essential resources for activities. The funding aimed to sustain the interest of young people and keep them away from the streets.

NLCF Awards for All Wales 2023 - This funding was awarded to facilitate workshops and organise additional national events and activities within our member clubs. This aligns with our strategy to develop our Curriculum Work.

##### **Taith P1 23/24**

This Pathway 1 programme funded international youth exchanges and learning mobility programmes across multiple countries (USA, Spain, Germany, Scotland, France, Canada, Netherlands).

##### **Taith P2 23/24**

This Pathway 2 programme supports international collaborative partnerships between Welsh and international organisations to develop projects that address issues in Wales.

##### **Coalfield Community Trust Fund**

Assisted in funding site upgrades and outdoor activities at The Lodge.

##### **Welcome break Charitable Fund**

Works alongside other grants to provide resources for bike maintenance workshops. These workshops are designed to engage some of the most marginalised young people in the community, helping them stay safe and building a stronger sense of community involvement.

VOG Voluntary Support - This funding supports a mapping study and research project of Voluntary Youth Services in the Vale of Glamorgan

##### **Toyota Manufacturing UK Charitable Trust**

Purchased essential equipment and resources for Flintshire Forest School sessions.

##### **Skipton Building Society**

Contributed small grants for The Lodge's outdoor activities and site enhancements.

##### **Arnold Clark Building Society**

Supported The Lodge improvements, equipment, and delivery of the 100 Miles Canoe Test.

##### **Shared Prosperity Fund Large Grant (NPT)**

Assisted member clubs in developing projects and volunteering opportunities.

##### **WCVA Volunteering in Wales Grant**

Funded volunteer training, e-learning, and recognition via digital badges for 50 volunteers across member clubs.

##### **Taith P1 24/25**

Funded international youth exchanges and learning mobility programmes across multiple countries (Spain, Germany, Belgium, Scotland, Netherlands).

##### **CWVYS RSBC**

Supported inclusive practice and capacity building training for club leaders working with blind and partially sighted young people.

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**14. MOVEMENT IN FUNDS - continued**

**NPT Youth Support Grant 2024/25**

Funded two youth workers working with local youth services to deliver diverse activities.

**BCBC Shared Prosperity Fund**

Supported two training programmes for club leaders - Leadership Training and Ascent Training.

**Youth Connect Collaboration Grant**

Funded leadership, advocacy, and global awareness programmes, including virtual exchanges and youth-led campaigns.

**Democratic Toolkit**

the development of the Toolkit for Engaging Young People in Politics for Politicians

**NLCF Awards for All 2025**

Enabled curriculum workshops and training on topics like Safer Internet use, Show Racism the Red Card, wellbeing, and British Science Week; extended to support 500 young people.

**EWC**

Development of a toolkit for including young people in the assessment process of the Quality Mark.

**Transfers between funds**

All Unrestricted Funds have been consolidated into General Funds.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**BOYS' AND GIRLS' CLUBS OF WALES**

England & Wales - Charity number 1203908

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# Accounts

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**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2024**

**FOR**

**BOYS AND GIRLS CLUBS OF WALES**

Bevan Buckland LLP  
Ground Floor Cardigan House  
Castle Court  
Swansea Enterprise Park  
Swansea  
SA7 9LA

**BOYS AND GIRLS CLUBS OF WALES**

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FOR THE YEAR ENDED 31 MARCH 2024**

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## BOYS AND GIRLS CLUBS OF WALES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 2019).

#### TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

##### OBJECTIVES AND ACTIVITIES

During the year 2023/2024 the Boys' and Girls' Clubs of Wales (BGC Wales) undertook the following objectives as listed in the governing document.

- To promote and encourage the formation of Boys' and Girls' Clubs (BGCs) and to assist and support them in their work.
- To provide opportunities for cooperation and interaction between BGCs.
- To advise Clubs and Groups on problems relating to management and provide assistance.
- To organise training courses, events, competitions, exhibitions and festivals as required by Clubs and Groups.
- To act as a conduit between Clubs and Groups and offer support where required.
- To coordinate with statutory authorities and voluntary bodies interested in young people's work
- To generate public interest in the work of the BGCs, to recruit and train new helpers and leaders.
- To coordinate any literature relating to young people's work and to prepare a paper where required.
- To apply for, receive and administer grants and other funding and to raise funds for the furtherance of the aims and objectives of the organisation.
- To take any action which may be deemed necessary or desirable in the interest of the organisation.
- To generate affiliation from other youth groups who wish to take advantage of the opportunities that BGC Wales offer.
- To maintain a register of affiliated BGCs.'

The organisation continues to develop its work reflecting the National Youth work Strategy for Wales and the Interim Youth Work Boards' report - Time to deliver for young people in Wales : Achieving a sustainable delivery model for youth work services in Wales (2021).

BGC Wales continues to develop its work in support of the National Youth Work Strategy for Wales and the Interim Youth Work Boards' report - Time to deliver for young people in Wales: Achieving a sustainable delivery model for youth work services in Wales (2021).

The organisation prepares audited financial statements for each financial year which give a true and fair view of its financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees follow best practice and:

- Select suitable accounting strategies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.

The Trustees have complied with the duty in the 2022 Charities Act to have due regard to guidance published by the Charity Commission, and the accounts have been prepared applying the FRS 102 SORP rules to disclose a true and fair position.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity at any time and which enable the trustees to ensure that the financial statements comply with applicable law.

The Trustees are also responsible for safeguarding and monitoring the assets of the charity and for their proper application, and hence for taking reasonable steps for the prevention and detection of fraud.

##### ACHIEVEMENTS AND PERFORMANCE

We have had a very good and productive year despite the regular challenges of running a charity in this economic climate. The charity has been able to offer a full and varied programme that has provided new opportunities for young people to fulfil their potential. During the financial year (2023/24), the Finance Sub-Committee maintained a collaborative relationship with the Leadership & Management (L&M) Sub-Committee, significantly enhancing the organisation's management and governance processes.

The Committee has opted to maintain the affiliation fee the same rate as in previous years. For the 2023/24 period, the organisation reviewed the monitoring process for affiliations and continued to build positive relationships with its members. During this period, membership increased to 140 member clubs

##### National projects and programmes (restricted) in 2023/24

Partnership working with youth services in Neath Port Talbot (NPT), Blaenau Gwent, Flintshire and Vale of Glamorgan.

NPT - two experienced youth workers work alongside with the staff team in the youth service, creating new and diverse activities and training at both statutory and BGC Clubs in the area, as well as assisting BGC clubs to develop their own projects and activities, providing young people with volunteer opportunities.

## **BOYS AND GIRLS CLUBS OF WALES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

Blaenau Gwent - A Wellbeing Youth Worker was appointed to work alongside with Blaenau Gwent Youth Service. During this period, we assisted and supported the Positive Futures Project, an alternative education for young people who are on the verge of being expelled.

Flintshire - It focuses on supporting young people with speech and language needs whilst also providing help, support and guidance to their friends and family. It was inspiring to witness so many young people actively participating in club activities organised by our experienced staff team. Additionally, the team ran 3 Forest School sessions in August 2023, enabling the young people to fully immerse themselves in the wonders of nature.

Vale of Glamorgan - to provide the support needs of voluntary youth organisations in the Vale of Glamorgan, where the organisation aims to establish partnerships with other agencies to ensure that young people will be given high quality provision. This project includes information events and e-learning modules.

OfCom - we have been working with ProMo Cymru to deliver a Media Literacy project to 100+ young people aged 11-14. 5 young people have been chosen to be involved with the project as the steering group. Elise, OfCom colleagues, Sarah and Megan, are meeting regularly with the steering group and are looking forward to going out and delivering the project into the community.

Police Youth Volunteer Scheme - we are one of the partner organisations along with Cardiff Metropolitan University and University of Wales Trinity St David's, commissioned by the Council for Wales of Voluntary Youth Services (CWWYS), to enhance the delivery of the Police Youth Volunteers (PYV) Scheme. The four-year agreement funded by the Police and Crime Commissioner marks an exciting new chapter for the scheme which works with young volunteers aged between 14 and 18. The PYV scheme is part of a police uniformed youth group recognised throughout the UK. It aims to encourage the spirit of adventure and good citizenship and inspire young people to participate positively in their communities and it also delivers volunteer work which helps support local policing priorities.

Democratic Engagement - A 2-year project empowers young people to voice their concerns for their communities. The aim of this project is to build on the successful Raise Your Voice model, make grants available to commission young people to create or facilitate youth-led democracy events or workshops, and digital content for the Raise Your Voice website. 4 digital workshops per year would be run by Swansea MAD, as well as professional support from Deryn.

Social Action Projects - Funded by Principality Building Society, the purpose of this funding was to provide young people with the opportunity to participate in social action projects. This initiative emerged after the delivering of a political project. Through our member clubs in Wales, we identified that some young people lack the same opportunities as their peers due to life circumstances and the environments in which they are growing up. We have been working with young people to educate them, raise awareness of the needs of others and build a sense of community. Additionally, we have empowered them to express their voices through social action projects at their clubs.

RSBC - working in partnership with the Royal Society of Blind Children offered training to our member clubs. Capacity Building Training is a free interactive, online, three-hour training course, where club leaders gain knowledge and confidence to be able to include blind and partially sighted children and young people into their provision.

Curriculum projects - a 12-month programme funded by National Lottery Community fund, enabling our project team to deliver workshops and training at member clubs, including Safer Internet, Show Racism The Red Card, British Science week, energy saving workshop and wellbeing workshop.

#### **International projects and programmes (restricted) in 2023/24**

Following the conclusion of the Erasmus+ funding, BGC Wales is pleased to continue its international youth work through Wales's new International Learning Exchange Programme (TAITH), which is funded by the Welsh Government and managed by Cardiff University.

The organisation was successful secured funding for the following applications:

- Pathway 1 (September 2022 - August 2023)

- Pathway 2 (May 2023 - April 2024)

- Pathway 1 (September 2023 - August 2024)

During the financial year 2023-2024, Project staff delivered a variety of international exchange initiatives. Each project has its own unique purpose and objectives, tailored to meet the needs of young people.

- German/Welsh Exchange - 4 leaders and 20 young people
- Boys football team to Germany - 4 leaders and 20 young people
- Girls football team to Spain - 6 leaders and 33 young people
- Youth Forum to France - 2 leaders and 16 young people
- Boys rugby teams to the Netherlands - 6 leaders and 52 young people
- Adventure Weekend - 5 leaders and 36 young people
- 100 miles Canoe Test - 5 leaders and 15 young people

## BOYS AND GIRLS CLUBS OF WALES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

TAITH funding has also facilitated opportunities for practitioner exchanges with staff from Escola Pia Salt (Catalonia), and the World Youth Clubs and Boys, Girls Clubs of America and their member clubs in the USA such as Boys and Girls Clubs of Washington State, Boys and Girls Clubs of Yellowstone County, Boys and Girls Clubs of Canada, Boys and Girls Clubs of Mexico, Sports and Leadership Academy (USA), Boys and Girls Clubs of South Africa, and Youth Challenge Africa (Rwanda). In total, 32 Welsh youth work practitioners and member club leaders benefited from these projects

#### **National projects and programmes (unrestricted) in 2023/24**

Youth Forum - The Youth Forum has 10 active members who are led by our Youth Participation Officer. They meet regularly to share their concerns and achievements, as well as to promote BGC Wales's projects and programmes within their clubs. During this period, the Youth Forum had an excellent opportunity to visit the UK Parliament in Westminster and participate in a workshop delivered by the Education Team. In March 2024, the group was honoured to be selected as the runner up of the UK Parliament Week Champion of the Year Award!

BGC Wales's Sport Panels have continued to work diligently to provide opportunities for young people across Wales. All representative teams were supported by the organisation's unrestricted fund with the panel's fundraising activities and their sponsorships. This report highlights the key activities and participation statistics from our recent sports trials and championships.

- Boys' Football - 105 U15s and 207 U17s attended for their trials. Both squads played a match against Boys and Girls Clubs of Scotland in Scotland in July 2023.
- Girls' Football Trials: 78 U15s and 100 U17s attended for their trials. Both squads played a match against Boys and Girls Clubs of Scotland in Wales in August 2023.
- Boys' Rugby: more than 500 attended for U16s and U18s trials. Through the season, U16s played 3 games (2 won and 1 lost) against teams at academy level in England.
- Girls' Rugby: Over 400 entered the trials conducted in Abergele, Newcastle Emlyn, and Porthcawl. The organisation's first Girls' Rugby team
- Boxing Championships: A total of 101 entries from across Wales. 7 participants reached the British finals.
- Pool Competition - over 50 young people entered the competition in the category of U12s, U14s and U16s.
- Cross Country - 14 young people from Grangetown BGC participated in the NABGC Cross Country at Layer Marles in Essex.

The successful and an increased participation for trials and championships across various sports demonstrates the commitment of BGC Wales to fostering talent and providing valuable opportunities for young athletes.

Throughout the year, the organisation also prioritised enhancing its infrastructure, including the development of policies & procedures, accounting systems and a monitoring engagement system.

The Extraordinary General Meeting (EGM) and Annual General Meeting (AGM) took place at Treorchy & Cwmparc Boys and Girls Club in November 2023. This is a significant event marked the organisation's transition to a Charitable Incorporated Organisation.

In March 2024, the organisation launched its Strategy 2024-28 (LINK) - The organisation offers young people opportunities by providing a full and varied programme of educational, sporting, cultural and social activities which are designed to be attractive and exciting to young people. This strategy is set out in five strategic priority areas, these include:

- Comprehensive offer for young people
- Strengthening the Clubs
- Vibrant Sporting Offer
- Sector Leading Organisation
- A first-class residential centre for young people

Dissolutions of Member Clubs - following the dissolution of the clubs listed below, the organisation has taken steps to ensure all legal matters are processed appropriately. The agreed purpose for their assets is to support the development of youth activities at The Lodge, with plans for events and training sessions underway.

- Lonlas Boys Club
- BAD Bikes

#### **ESTYN Inspection**

The organisation took part in a pilot voluntary youth work inspection conducted by ESTYN in Wales in March 2024. Confident in its achievements and dedicated to ongoing improvement, the organisation eagerly anticipates the outcomes, which are set to be announced in May 2024. These results will be promptly communicated to stakeholders.

#### **FINANCIAL REVIEW**

##### **Financial position**

Boys and Girls Clubs of Wales financial position has continued to be healthy despite tough economic conditions. While the cost of living crises has had an impact on surpluses, the Charity's income has increased during the year to £796,971 (2023: £655,583) primarily due to charitable activities. Expenditure has increased on last year to £813,293 (2023: £584,091) resulting in a (deficit)/surplus of (£16,322) (2023: £71,492).

**BOYS AND GIRLS CLUBS OF WALES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

**FINANCIAL REVIEW**

**Reserves policy**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1203908

**Principal address**

Pencoed Technology Park  
Bridgend  
CF35 5HZ

**Trustees**

A C Howells  
A M Borsden - Chairman (from 26.1.23)  
Miss C S Evans  
Miss J M Lloyd  
P N John  
R J Bennett (resigned 27.6.22)  
R Morris  
T O'Sullivan  
S Khaireh  
R Williams Treasurer  
R Fussell Vice Chairman  
A Morgan

**Independent Examiner**

Bevan Buckland LLP  
Ground Floor Cardigan House  
Castle Court  
Swansea Enterprise Park  
Swansea  
SA7 9LA

Approved by order of the board of trustees on 9th January 2025 and signed on its behalf by:



A M Borsden - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BOYS AND GIRLS CLUBS OF WALES**

**Independent examiner's report to the trustees of Boys and Girls Clubs of Wales**

I report to the charity trustees on my examination of the accounts of Boys and Girls Clubs of Wales (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 the Trust 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 applicable 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.



Henry Lloyd Davies  
The Institute of Chartered Accountants in England and Wales

Bevan Buckland LLP  
Ground Floor Cardigan House  
Castle Court  
Swansea Enterprise Park  
Swansea  
SA7 9LA

Date: 9th January 2025

**BOYS AND GIRLS CLUBS OF WALES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	23,897	-	23,897	26,779
<b>Charitable activities</b>					
Grants and contracts	5	1,370	706,690	708,060	584,198
Other trading activities	3	59,530	-	59,530	42,502
Investment income	4	2,014	-	2,014	443
Other income		3,470	-	3,470	1,661
<b>Total</b>		<u>90,281</u>	<u>706,690</u>	<u>796,971</u>	<u>655,583</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Grants and contracts	6	-	-	-	-
Charitable activities		105,714	707,579	813,293	584,091
<b>Total</b>		<u>105,714</u>	<u>707,579</u>	<u>813,293</u>	<u>584,091</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	14	(15,433)	(889)	(16,322)	71,492
		28,718	(28,718)	-	-
<b>Net movement in funds</b>		<u>13,285</u>	<u>(29,607)</u>	<u>(16,322)</u>	<u>71,492</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		77,259	485,293	562,552	491,060
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>90,544</u>	<u>455,686</u>	<u>546,230</u>	<u>562,552</u>

The notes form part of these financial statements

**BOYS AND GIRLS CLUBS OF WALES**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	239	244,444	244,683	247,741
<b>CURRENT ASSETS</b>					
Debtors	12	66,149	26,850	92,999	99,663
Cash at bank		52,093	184,393	236,486	245,878
		<u>118,242</u>	<u>211,243</u>	<u>329,485</u>	<u>345,541</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(27,938)	-	(27,938)	(30,730)
<b>NET CURRENT ASSETS</b>		<u>90,304</u>	<u>211,243</u>	<u>301,547</u>	<u>314,811</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>90,543</u>	<u>455,687</u>	<u>546,230</u>	<u>562,552</u>
<b>NET ASSETS</b>		<u>90,543</u>	<u>455,687</u>	<u>546,230</u>	<u>562,552</u>
<b>FUNDS</b>	14				
Unrestricted funds				90,543	77,259
Restricted funds				455,687	485,293
<b>TOTAL FUNDS</b>				<u>546,230</u>	<u>562,552</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9th January 2025 and were signed on its behalf by:

  
A M Borsden - Trustee

**BOYS AND GIRLS CLUBS OF WALES**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(11,406)	38,832
Net cash (used in)/provided by operating activities		<u>(11,406)</u>	<u>38,832</u>
<b>Cash flows from investing activities</b>			
Interest received		2,014	443
Net cash provided by investing activities		<u>2,014</u>	<u>443</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(9,392)	39,275
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>245,878</u>	<u>206,603</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>236,486</u></u>	<u><u>245,878</u></u>

The notes form part of these financial statements

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(16,322)	71,492
<b>Adjustments for:</b>		
Depreciation charges	3,058	3,058
Interest received	(2,014)	(443)
Decrease/(increase) in debtors	6,664	(26,700)
Decrease in creditors	(2,792)	(8,575)
<b>Net cash (used in)/provided by operations</b>	<u>(11,406)</u>	<u>38,832</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank	245,878	(9,392)	236,486
	<u>245,878</u>	<u>(9,392)</u>	<u>236,486</u>
<b>Total</b>	<u>245,878</u>	<u>(9,392)</u>	<u>236,486</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

On 07/07/2023 the organisation registered as a Charitable Incorporated Organisation (CIO), on this date the Trustees' agreed to transfer the activities, trade, assets and liabilities from the previous organisation to the CIO. This transfer to a CIO has been approved by the Charities Commission and accounted for under 'Merger' accounting, as outlined in the Charity SORP. The figures included in the financial statements are the figures as if the CIO was always in existence. The previous organisation registration is still held with the Charities Commission, but will be closed down prior to 31/03/2025.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised as income when received. If a pledge is made, it is recorded as income at the time the pledge is made, provided the pledge is unconditional. Donations are classified as either restricted or unrestricted based on the donor's specifications. Non-cash donations are recorded at their fair market value at the time of donation.

Lodge contributions are recognised as income when received or when an enforceable pledge is made. These contributions are classified as either restricted or unrestricted based on the donor's intent. This classification ensures that funds are used in accordance with the donor's wishes.

Grants are recognised as income when the conditions of the grant are substantially met. Conditional grants are recorded as liabilities until the conditions are fulfilled. Grants are classified as either restricted or unrestricted based on the grantor's specifications, ensuring compliance with the terms of the grant.

Registration fees are recognised as income when the event occurs or the membership period begins. Fees received in advance are recorded as deferred income until they are earned. Registration fees are classified as earned income, reflecting the organisation's activities and services.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Over the term of the lease
Fixtures and fittings	- 10% on cost

The long term leasehold asset is depreciated over its useful life of 90 years, from the 04/11/2021- 04/11/2111.

No depreciation is charged in year of acquisition.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

**2. DONATIONS AND LEGACIES**

	2024 £	2023 £
Donations	<u>23,897</u>	<u>26,779</u>

**3. OTHER TRADING ACTIVITIES**

	2024 £	2023 £
Fundraising proceeds	266	-
Affiliation fees	2,340	3,000
Registration Fees	31,900	-
Contributions for the Lodge	25,024	39,502
	<u>59,530</u>	<u>42,502</u>

**4. INVESTMENT INCOME**

	2024 £	2023 £
Deposit account interest	<u>2,014</u>	<u>443</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2024 £	2023 £
Grants	Grants and contracts	708,060	584,198

Grants received, included in the above, are as follows:

	2024 £	2023 £
Active Inclusion 1+2 (ID 026874)	-	39,091
Creative Rural Vale	-	(34)
Erasmus+ SOYP	8,570	9,885
Erasmus+ Together In Europe	-	14,409
FLW Project	-	3,405
Kickstart	-	8,747
N.Wales - New Dragons Clubs	10,000	5,000
Street Games	-	2,507
Voter Registration Support	-	27,650
Wellbeing Youth Fund	-	(11,650)
NVYO Welsh Government Fund grant	107,625	-
Community Foundation in Wales	10,000	-
Postcode Lottery Trust Fund	-	23,436
Blaenau Gwent Youth Support Fund	32,457	30,786
MSCT North Wales	-	7,000
NGED - Warm Hubs	-	9,999
NPT Youth Investment Project	-	80,000
RSBC	3,000	3,021
Street Games World Cup	-	3,600
Summer of Fun North Wales	-	10,000
Taith (CWVYS)	-	24,490
Taith P1 22/23	62,944	127,019
WG World Cup Fund	-	78,837
Garfield Weston	30,000	5,000
SVYWO	-	82,000
Neighbourly	1,000	-
Tesco Community Grant	1,000	-
The Nature Hubs Fund	6,000	-
WG Democratic Engagement Grant	50,939	-
Dwr Cymru Community Fund	500	-
National Lottery Community Fund	10,000	-
ProMo Cymru	3,259	-
Spectrum Fibre Limited	250	-
International Learning Exchange Programme	264,951	-
Coalfield Community Trust Fund	6,830	-
South Wales Police Youth Trust (NPT)	3,800	-
Welcome Break Charitable Fund	715	-
VOG Voluntary Support	10,000	-
Council for Wales of Voluntary Youth Services	83,850	-
World Federation of Youth Clubs	370	-
	<u>708,060</u>	<u>584,198</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	789,588	23,705	813,293

**7. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	18,923	154	4,628	23,705

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**9. STAFF COSTS**

	2024 £	2023 £
Wages and salaries	365,740	256,259
Social security costs	29,377	15,955
Other pension costs	7,621	5,597
	<u>402,738</u>	<u>277,811</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Average Employee No	<u>18</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

Management team of the charity is made up of the Chief Executive Officer, totalling £59,809

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	16,763	10,016	26,779
<b>Charitable activities</b>			
Grants and contracts	5,001	579,197	584,198
Other trading activities	42,502	-	42,502
Investment income	443	-	443
Other income	1,661	-	1,661
<b>Total</b>	<u>66,370</u>	<u>589,213</u>	<u>655,583</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Grants and contracts	-	-	-
Charitable activities	45,001	539,090	584,091

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

<b>10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £	Restricted funds £	Total funds £
<b>Total</b>	45,001	539,090	584,091
<b>NET INCOME</b>	21,369	50,123	71,492
Transfers between funds	3,221	(3,221)	-
<b>Net movement in funds</b>	24,590	46,902	71,492
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	52,672	438,388	491,060
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>77,262</u>	<u>485,290</u>	<u>562,552</u>
<b>11. TANGIBLE FIXED ASSETS</b>	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2023 and 31 March 2024	250,000	44,715	294,715
<b>DEPRECIATION</b>			
At 1 April 2023	2,778	44,196	46,974
Charge for year	2,778	280	3,058
At 31 March 2024	5,556	44,476	50,032
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>244,444</u>	<u>239</u>	<u>244,683</u>
At 31 March 2023	<u>247,222</u>	<u>519</u>	<u>247,741</u>
<b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2024 £	2023 £
Trade debtors		<u>92,999</u>	<u>99,663</u>
<b>13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2024 £	2023 £
Trade creditors		9,446	13,782
Taxation and social security		9,716	8,588
Other creditors		8,776	8,360
		<u>27,938</u>	<u>30,730</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**14. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	77,259	(15,434)	28,718	90,543
<b>Restricted funds</b>				
N.Wales - New Dragons Clubs	531	(980)	449	-
Erasmus+ OVOE	18,455	(6,478)	(11,977)	-
Erasmus+ SOYP	-	8,569	(8,569)	-
NVYO Welsh Government	-	20,240	1,285	21,525
Restricted Property Fund	247,222	(2,778)	-	244,444
Blaenau Gwent Youth Support Fund	29,717	1,926	-	31,643
MSCT North Wales	7,000	(6,567)	(433)	-
NPT Youth Investment Project	74,258	(72,565)	(1,693)	-
RSBC	2,840	2,711	-	5,551
Taith (CWWYS)	10,137	(5,176)	(4,961)	-
Taith P1 22/23	95,133	(95,133)	-	-
Garfield Weston	-	(76)	76	-
Hubbub Foundation	-	1,000	-	1,000
Democratic Engagement Grant	-	3,694	-	3,694
Dwr Cymru Community Fund	-	14	(14)	-
NLCF Awards for All Wales 2023	-	4,896	-	4,896
Ofcom Project (Promo Cymru)	-	2,934	(2,934)	-
Principality Future Generation Fund	-	8,047	-	8,047
Taith P2 23/24	-	24,267	-	24,267
Taith P1 23/24	-	94,933	-	94,933
Coalfield Community Trust Fund	-	1,172	-	1,172
South Wales Police Youth Trust (NPT)	-	3,800	-	3,800
Welcome Break Charitable Fund	-	715	-	715
VOG Voluntary Support	-	10,000	-	10,000
SWPCC	-	(53)	53	-
	<u>485,293</u>	<u>(888)</u>	<u>(28,718)</u>	<u>455,687</u>
<b>TOTAL FUNDS</b>	<u>562,552</u>	<u>(16,322)</u>	<u>-</u>	<u>546,230</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	90,281	(105,715)	(15,434)
<b>Restricted funds</b>			
N.Wales - New Dragons Clubs	10,000	(10,980)	(980)
Erasmus+ OVOE	-	(6,478)	(6,478)
Erasmus+ SOYP	8,569	-	8,569
NVYO Welsh Government	107,625	(87,385)	20,240
Restricted Property Fund	-	(2,778)	(2,778)
Blaenau Gwent Youth Support Fund	32,457	(30,531)	1,926
MSCT North Wales	-	(6,567)	(6,567)
NPT Youth Investment Project	-	(72,565)	(72,565)
RSBC	2,999	(288)	2,711
Taith (CWWYS)	(1)	(5,175)	(5,176)
Taith P1 22/23	62,944	(158,077)	(95,133)
Garfield Weston	30,000	(30,076)	(76)
Tesco Community Fund			
	1,000	(1,000)	-
Hubbub Foundation	6,000	(5,000)	1,000
Democratic Engagement Grant	50,939	(47,245)	3,694
Dwr Cymru Community Fund	500	(486)	14
NLCF Awards for All Wales 2023	10,000	(5,104)	4,896
Ofcom Project (Promo Cymru)	3,009	(75)	2,934
Ogi Broadband Fund (Girls Football)			
	250	(250)	-
Ogi Broadband Fund (Girls Rugby)			
	250	(250)	-
Principality Future Generation Fund	10,000	(1,953)	8,047
Taith P2 23/24	61,816	(37,549)	24,267
Taith P1 23/24	203,138	(108,205)	94,933
Coalfield Community Trust Fund	6,830	(5,658)	1,172
South Wales Police Youth Trust (NPT)	3,800	-	3,800
Welcome Break Charitable Fund	715	-	715
VOG Voluntary Support	10,000	-	10,000
SWPCC	83,850	(83,903)	(53)
	<u>706,690</u>	<u>(707,578)</u>	<u>(888)</u>
<b>TOTAL FUNDS</b>	<u>796,971</u>	<u>(813,293)</u>	<u>(16,322)</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	52,672	6,381	18,206	77,259
The Lodge	-	14,985	(14,985)	-
	<u>52,672</u>	<u>21,366</u>	<u>3,221</u>	<u>77,259</u>
<b>Restricted funds</b>				
Kickstart	384	(456)	72	-
Active Inclusion (ID026874)	3,124	9,708	(12,832)	-
Wellbeing Youth Fund	90,551	(102,186)	11,635	-
Street Games	-	108	(108)	-
N.Wales - New Dragons Clubs	1,727	(6,196)	5,000	531
Erasmus+ OVOE	23,187	(4,732)	-	18,455
Erasmus+ SOYP	10,012	(13,813)	3,801	-
Erasmus+ Together In Europe	6,471	(4,254)	(2,217)	-
FLW Project	-	828	(828)	-
Creative Rural Vale	-	(34)	34	-
Voter Registration Support	438	3,506	(3,944)	-
Respect	52,494	(46,656)	(5,838)	-
Restricted Property Fund	250,000	(2,778)	-	247,222
Postcode Lottery Trust Fund	-	397	(397)	-
Blaenau Gwent Youth Support Fund	-	29,717	-	29,717
MSCT North Wales	-	7,000	-	7,000
NGED - Warm Hubs	-	501	(501)	-
NPT Youth Investment Project	-	74,258	-	74,258
RSBC	-	2,840	-	2,840
Summer of Fun North Wales	-	529	(529)	-
Taith (CWVYS)	-	10,137	-	10,137
Taith P1 22/23	-	95,133	-	95,133
WG World Cup Fund	-	(2,609)	2,609	-
Roots & Borders	-	(116)	116	-
SVYWO	-	(706)	706	-
	<u>438,388</u>	<u>50,126</u>	<u>(3,221)</u>	<u>485,293</u>
<b>TOTAL FUNDS</b>	<u>491,060</u>	<u>71,492</u>	<u>-</u>	<u>562,552</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,867	(20,486)	6,381
The Lodge	39,502	(24,517)	14,985
	<u>66,369</u>	<u>(45,003)</u>	<u>21,366</u>
<b>Restricted funds</b>			
Kickstart	8,746	(9,202)	(456)
Active Inclusion (ID026874)	39,091	(29,383)	9,708
Wellbeing Youth Fund	-	(102,186)	(102,186)
Street Games	6,107	(5,999)	108
N.Wales - New Dragons Clubs	5,000	(11,196)	(6,196)
Erasmus+ OVOE	-	(4,732)	(4,732)
Erasmus+ SOYP	9,885	(23,698)	(13,813)
Erasmus+ Together In Europe	14,408	(18,662)	(4,254)
FLW Project	3,876	(3,048)	828
Creative Rural Vale	(34)	-	(34)
Voter Registration Support	16,000	(12,494)	3,506
Respect	-	(46,656)	(46,656)
Restricted Property Fund	-	(2,778)	(2,778)
Postcode Lottery Trust Fund	23,436	(23,039)	397
Blaenau Gwent Youth Support Fund	30,786	(1,069)	29,717
MSCT North Wales	7,000	-	7,000
NGED - Warm Hubs	9,999	(9,498)	501
NPT Youth Investment Project	80,000	(5,742)	74,258
RSBC	3,021	(181)	2,840
Summer of Fun North Wales	10,000	(9,471)	529
Taith (CWVYS)	24,490	(14,353)	10,137
Taith P1 22/23	127,019	(31,886)	95,133
WG World Cup Fund	87,037	(89,646)	(2,609)
Jubilee Fund	132	(132)	-
Roots & Borders	1,215	(1,331)	(116)
SVYWO	82,000	(82,706)	(706)
	<u>589,214</u>	<u>(539,088)</u>	<u>50,126</u>
<b>TOTAL FUNDS</b>	<u>655,583</u>	<u>(584,091)</u>	<u>71,492</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	52,672	(9,053)	46,924	90,543
The Lodge	-	14,985	(14,985)	-
	<u>52,672</u>	<u>5,932</u>	<u>31,939</u>	<u>90,543</u>
<b>Restricted funds</b>				
Kickstart	384	(456)	72	-
Active Inclusion (ID026874)	3,124	9,708	(12,832)	-
Wellbeing Youth Fund	90,551	(102,186)	11,635	-
Street Games	-	108	(108)	-
N.Wales - New Dragons Clubs	1,727	(7,176)	5,449	-
Erasmus+ OVOE	23,187	(11,210)	(11,977)	-
Erasmus+ SOYP	10,012	(5,244)	(4,768)	-
Erasmus+ Together In Europe	6,471	(4,254)	(2,217)	-
FLW Project	-	828	(828)	-
Creative Rural Vale	-	(34)	34	-
Voter Registration Support	438	3,506	(3,944)	-
Respect	52,494	(46,656)	(5,838)	-
NVYO Welsh Government	-	20,240	1,285	21,525
Restricted Property Fund	250,000	(5,556)	-	244,444
Postcode Lottery Trust Fund	-	397	(397)	-
Blaenau Gwent Youth Support Fund	-	31,643	-	31,643
MSCT North Wales	-	433	(433)	-
NGED - Warm Hubs	-	501	(501)	-
NPT Youth Investment Project	-	1,693	(1,693)	-
RSBC	-	5,551	-	5,551
Summer of Fun North Wales	-	529	(529)	-
Taith (CWWYS)	-	4,961	(4,961)	-
WG World Cup Fund	-	(2,609)	2,609	-
Roots & Borders	-	(116)	116	-
SVYWO	-	(706)	706	-
Garfield Weston	-	(76)	76	-
Hubbub Foundation	-	1,000	-	1,000
Democratic Engagement Grant	-	3,694	-	3,694
Dwr Cymru Community Fund	-	14	(14)	-
NLCF Awards for All Wales 2023	-	4,896	-	4,896
Ofcom Project (Promo Cymru)	-	2,934	(2,934)	-
Principality Future Generation Fund	-	8,047	-	8,047
Taith P2 23/24	-	24,267	-	24,267
Taith P1 23/24	-	94,933	-	94,933
Coalfield Community Trust Fund	-	1,172	-	1,172
South Wales Police Youth Trust (NPT)	-	3,800	-	3,800
Welcome Break Charitable Fund	-	715	-	715
VOG Voluntary Support	-	10,000	-	10,000
SWPCC	-	(53)	53	-
	<u>438,388</u>	<u>49,238</u>	<u>(31,939)</u>	<u>455,687</u>
<b>TOTAL FUNDS</b>	<u>491,060</u>	<u>55,170</u>	<u>-</u>	<u>546,230</u>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	117,148	(126,201)	(9,053)
The Lodge	39,502	(24,517)	14,985
	<u>156,650</u>	<u>(150,718)</u>	<u>5,932</u>
<b>Restricted funds</b>			
Kickstart	8,746	(9,202)	(456)
Active Inclusion (ID026874)	39,091	(29,383)	9,708
Wellbeing Youth Fund	-	(102,186)	(102,186)
Street Games	6,107	(5,999)	108
N.Wales - New Dragons Clubs	15,000	(22,176)	(7,176)
Erasmus+ OVOE	-	(11,210)	(11,210)
Erasmus+ SOYP	18,454	(23,698)	(5,244)
Erasmus+ Together In Europe	14,408	(18,662)	(4,254)
FLW Project	3,876	(3,048)	828
Creative Rural Vale	(34)	-	(34)
Voter Registration Support	16,000	(12,494)	3,506
Respect	-	(46,656)	(46,656)
NVYO Welsh Government	107,625	(87,385)	20,240
Restricted Property Fund	-	(5,556)	(5,556)
Postcode Lottery Trust Fund	23,436	(23,039)	397
Blaenau Gwent Youth Support Fund	63,243	(31,600)	31,643
MSCT North Wales	7,000	(6,567)	433
NGED - Warm Hubs	9,999	(9,498)	501
NPT Youth Investment Project	80,000	(78,307)	1,693
RSBC	6,020	(469)	5,551
Summer of Fun North Wales	10,000	(9,471)	529
Taith (CWVYS)	24,489	(19,528)	4,961
Taith P1 22/23	189,963	(189,963)	-
WG World Cup Fund	87,037	(89,646)	(2,609)
Jubilee Fund	132	(132)	-
Roots & Borders	1,215	(1,331)	(116)
SVYWO	82,000	(82,706)	(706)
Garfield Weston	30,000	(30,076)	(76)
Tesco Community Fund			
	1,000	(1,000)	-
Hubbub Foundation	6,000	(5,000)	1,000
Democratic Engagement Grant	50,939	(47,245)	3,694
Dwr Cymru Community Fund	500	(486)	14
NLCF Awards for All Wales 2023	10,000	(5,104)	4,896
Ofcom Project (Promo Cymru)	3,009	(75)	2,934
Ogi Broadband Fund (Girls Football)			
	250	(250)	-
Ogi Broadband Fund (Girls Rugby)			
	250	(250)	-
Principality Future Generation Fund	10,000	(1,953)	8,047
Taith P2 23/24	61,816	(37,549)	24,267
Taith P1 23/24	203,138	(108,205)	94,933
Coalfield Community Trust Fund	6,830	(5,658)	1,172
South Wales Police Youth Trust (NPT)	3,800	-	3,800
Welcome Break Charitable Fund	715	-	715
VOG Voluntary Support	10,000	-	10,000
SWPCC	83,850	(83,903)	(53)
	<u>1,295,904</u>	<u>(1,246,666)</u>	<u>49,238</u>
<b>TOTAL FUNDS</b>	<b>1,452,554</b>	<b>(1,397,384)</b>	<b>55,170</b>

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**14. MOVEMENT IN FUNDS - continued**

**Description of Funds:**

**Active Inclusion**

European employability programme for young people aged 16-24.

**Creative Rural Vale**

A project to assist new/existing youth clubs in rural areas of Vale of Glamorgan.

**Erasmus+ OVOE**

Environmental project engaging young people with decision makers.

**Erasmus+ SOYP**

A project between four European organisations exchanging best practice in safeguarding our young people.

**Erasmus+ Together In Europe**

International youth exchange project collaborate with German partner.

**FLW Project**

Project using informal dance to assist the development of young females.

**KickStart**

UK Government employability programme for young people.

**Respect**

An alternative education programme for Year 9 students to re-engage them with their own education through outdoor activities.

**Roots and Borders**

A training course for educators and facilitators led by Kreisau-Initiative with topic of migration and borders.

**Streetgames**

Projects working partnership with Streetgames to support young people with sports.

**Summer of Fun - North Wales**

A digital project involving young people and staff from STAND NW Youth Zone in North Wales.

**Volunteering Wales**

A project to encourage young people to volunteer in their local community across Wales.

**Voter Registration**

A project to engage young people in local elections funded by Welsh Government.

**Wellbeing Youth Fund**

Projects funded by various local authorities for their young people to improve their wellbeing through activities at The Lodge and delivering wellbeing programmes in Neath Port Talbot and Blaenau Gwent areas.

**NVYO Welsh Government Fund**

A Welsh Government fund for National Voluntary Youth Organisations to contribute towards organisational costs.

**Blaenau Gwent Youth Support Fund**

Partnership with Blaenau Gwent Youth Service to deliver BGC Wales wellbeing projects and to offer youth programmes in youth clubs within Blaenau Gwent and the wider BGC Wales network.

**Jubilee Fund**

A funding for hosting a Queen's Platinum Jubilee party in June 2022.

**MSCT (Millennium Stadium Charitable Trust Fund) North Wales**

To offer young people in Anglesey, Denbighshire, Flintshire, Conwy and Gwynedd a comprehensive programme of sporting and youth activities.

**N.Wales - New Dragons Clubs**

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**14. MOVEMENT IN FUNDS - continued**

A Youth Support Fund received from Flintshire County Council in support the running of New Dragons Youth Club in Mold, North Wales

**NGED - Warm Hubs**

Support for 7 clubs in South Wales area with fuel payments including accessing winter fuel discounts and Social Fund schemes and providing energy tariff advice.

**NPT Youth Investment Project**

Partnership with Neath Port Talbot Youth Service. The funding includes to employ two full time staff to work among with staff at the Youth Service.

**Partnership with Vale of Glamorgan Youth Service**

£10k received from VOG YS as their mission to support the needs of voluntary youth organisations in the Vale of Glamorgan area. This fund will support a mapping exercise of youth provisions in the Vale of Glamorgan; to facilitate two events including fundraising support and ensuring greater equality and diversity of opportunity within current practice; to develop two initial e-learning modules to support young people in a youth club and matter of safeguarding; to produce a report with the findings of the mapping exercise and evidence of the promo events and e-learning modules.

**Principality Future Generations Fund**

This 12-month project aims to involve young people from our member clubs across Wales in the BGC Wales network and to have the voice of the young people and their clubs represented, by recruiting forum members to develop projects relating to their and their clubs needs. Alongside this, we want to upskill the young people in money management, filling in applications and more young people preparing for the future and world of work including building skills.

**Promo Cymru (OfCom Media Literacy Project)**

A 12-month project to be delivered in the Blaenau Gwent area. It aimed to deliver a Media Literacy project to 100+ young people aged 11-14.

**RSBC (The Royal Society for Blind Children)**

To assist member clubs in empowering families with skills, knowledge and support mechanisms to fully support their child's development.

**South Wales Police Trust Fund**

£3,800 was awarded for organising DJ workshops involving an established Hip Hop crew who work to address gang culture through reflection and non-aggressive engagement and dance in NPT area

**Street Games World Cup**

To support Ystrad Mynach BGC to deliver sport sessions in their area.

**SWPCC Police Youth Volunteers Scheme**

The Police Youth Volunteering (PYV) Scheme is a programme in which young people aged 14-18 can get involved and build on a variety of skills. The scheme has five main objectives which are as follows:

- To encourage the spirit of adventure and good citizenship.
- To support local policing priorities through volunteering.
- To give young people a chance to be heard.
- To inspire young people to participate positively in their communities.
- To promote a practical understanding of policing amongst all young people

**Taith (CWYVS)**

BGC Wales was appointed as a member of the Sector Organising Bodies (SOB) to promote the Taith programme across the Youth Sector.

**Taith P1 22/23**

Providing opportunities for young people, staff and volunteers at Welsh youth organisations.

**Welcome Break Charitable Fund**

This is a small fund of £714.83 has been allocated for working with young people in the NPT area to keep them safe and more involved in the community, by keeping their bikes in working order allowing them to be visible to other road users and pedestrians in their community.

**WG Democratic Engagement Grant**

**BOYS AND GIRLS CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**14. MOVEMENT IN FUNDS - continued**

This project is a continuing development of our politics project, focusing on the development of Pizza & Politics workshops and Raise Your Voice Project. We continue our partnership working with Swansea MAD and Deryn Consultancy.

**WG World Cup Fund**

WG's World Cup Partner Support fund to celebrate.

**Hubbub Foundation**

This funding complements other grants to enhance the exterior of The Lodge by creating community garden space. Through this initiative, young people have gained valuable new skills and improved their social and communication skills.

**Dwr Cymru Community Fund**

The application submitted on behalf of Hopkinstown BGC during a challenging period for the club. As a result, £500 was secured to purchase a pool table and essential resources for activities. The funding aimed to sustain the interest of young people and keep them away from the streets.

NLCF Awards for All Wales 2023 - This funding was awarded to facilitate workshops and organise additional national events and activities within our member clubs. This aligns with our strategy to develop our Curriculum Work.

**Taith P1**

This Pathway 1 programme supports international exchange of learning through Outward (participants going from Wales) and Inward (participants coming to Wales) mobilities.

**Taith P2**

This Pathway 2 programme supports international collaborative partnerships between Welsh and international organisations to develop projects that address issues in Wales.

**Coalfield Community Trust Fund**

This funding is being used to enhance the outdoor space of The Lodge, ensuring it is safe and suitable for young people. The grant also supports carpentry workshops for local young people and those from our clubs to create a seating area and raised planters.

**Welcome break Charitable Fund**

this funding works alongside other grants to provide resources for bike maintenance workshops. These workshops are designed to engage some of the most marginalised young people in the community, helping them stay safe and building a stronger sense of community involvement.

VOG Voluntary Support - This funding supports a mapping study and research project of Voluntary Youth Services in the Vale of Glamorgan

**Transfers between funds**

In the prior year a detailed review of the Unrestricted and Restricted Funds took place. As a result of this review it was identified that several brought forward fund balances were shown incorrectly, as a result of this we have completed an exercise to correct these balances during our year, this has resulted in several transfers between Restricted and Unrestricted Funds as shown on Note 16.

All Unrestricted Funds have been consolidated into General Funds.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**BOYS AND GIRLS CLUBS OF WALES**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	23,897	26,779
<b>Other trading activities</b>		
Fundraising proceeds	266	-
Affiliation fees	2,340	3,000
Registration Fees	31,900	-
Contributions for the Lodge	25,024	39,502
	<hr/>	<hr/>
	59,530	42,502
<b>Investment Income</b>		
Deposit account interest	2,014	443
<b>Charitable activities</b>		
Grants	708,060	584,198
<b>Other income</b>		
Debentures Sold	3,470	1,661
	<hr/>	<hr/>
<b>Total incoming resources</b>	796,971	655,583
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	365,740	256,259
Social security	29,377	15,955
Pensions	7,621	5,597
Insurance	3,689	4,750
Telephone	5,252	4,863
Advertising	4,504	(347)
Cleaning materials	5,051	45
Fees	340	(891)
DBS - Staff & Volunteers	605	345
Employee Costs	1,045	1,243
Equipment hire	1,700	587
Fundraising Expenses	628	-
Ground Maintenance	17,266	6,346
IT Equipment	4,343	275
Office Equipment	4,049	-
Staff Training	-	960
Subscriptions	2,155	1,191
Travelling	5,857	1,293
Project Costs	308,221	247,242
Rent	15,617	11,956
Rugby Debentures	3,470	2,190
Long leasehold	2,778	2,778
Fixtures and fittings	280	280
	<hr/>	<hr/>
	789,588	562,917
<b>Support costs</b>		
<b>Management</b>		
Light and heat	11,974	8,909
Postage and stationery	5,185	1,076
Carried forward	17,159	9,985

This page does not form part of the statutory financial statements

**BOYS AND GIRLS CLUBS OF WALES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>Management</b>		
Brought forward	17,159	9,985
Sundries	1,764	1,617
	<u>18,923</u>	<u>11,602</u>
<b>Finance</b>		
Bank charges	154	167
<b>Governance costs</b>		
Accountancy Fees	4,628	9,405
	<u>813,293</u>	<u>584,091</u>
Total resources expended		
	<u>813,293</u>	<u>584,091</u>
<b>Net (expenditure)/income</b>	<u>(16,322)</u>	<u>71,492</u>

