

SALFORD LADS' AND GIRLS' CLUB

England & Wales · Charity number 521315

Details

Other names	SALFORD LADS' CLUB
Status	Registered
Legal form	Other
Registered	1963-04-19
Register	View on the Charity Commission register

Contact

Address	Salford Lads Club Coronation Street Salford M5 3SA
Phone	01618723767
Email	finance@salfordladsclub.org.uk
Website	www.salfordladsclub.org.uk

Activities

Objects: THE OBJECTS OF THE INSTITUTION SHALL BE:(I) TO ADVANCE IN LIFE AND RELIEVE NEEDS OF YOUNG PEOPLE THROUGH THE PROVISION OF SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO REALISE THEIR FULL POTENTIAL AND PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.(II) TO PROMOTE THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING CONDITIONS OF LIFE.(III) FOR THE BENEFIT OF THE PUBLIC, TO PRESERVE, REPAIR AND MAINTAIN SALFORD LADS AND GIRLS CLUB AS A BUILDING OF HISTORICAL IMPORTANCE AND ARCHITECTURAL VALUE, AND TO EDUCATE THE PUBLIC ABOUT THE HISTORY AND HERITAGE OF THE CLUB BY ESTABLISHING AND MAINTAINING A MUSEUM ON THE SITE.THE SECOND AND THIRD OBJECTS ARE TO BE CARRIED OUT ONLY SO FAR AS THEY DO NOT UNDERMINE THE CHARITY'S PRIMARY OBJECT; TO ADVANCE IN LIFE AND RELIEVE NEEDS OF YOUNG PEOPLE.NOTHING IN THIS DOCUMENT SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CHARITY FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 AND SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.

Activities: Salford Lads & Girls Club, founded in 1903, is a cherished heritage site & one of the UK's most iconic youth clubs. Our mission is to brighten young lives & make good citizens, through a wide range of activities. Rooted in over a century of community spirit, we continue to provide a safe & inclusive space where young people can explore their potential, build confidence, and create lasting memories

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport, Recreation
- **Who:** Children/young People

Geography

- **Area of benefit:** SALFORD
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£271,770	£287,576	-	-
2023-08-31	£161,409	£262,370	-	-
2022-08-31	£276,720	£266,543	-	-
2021-08-31	£166,045	£213,474	-	-
2020-08-31	£128,459	£187,933	-	-

Trustees

Name	Role	Appointed
Anthony Groves		2003-09-30
Dennis Lewtas		2021-08-31
James Holmes		2021-08-31
Louise Adams		2024-07-01

SALFORD LADS' AND GIRLS' CLUB

England & Wales - Charity number 521315

Accounts

SALFORD LADS & GIRLS CLUB

Salford Lads and Girls Club Annual Report and Financial Statements

1st September 2023 – 31st August 2024

Charity Registration Number: 521315

Statement of Financial Activities (SoFA)

Salford Lads' and Girls' Club

For the 12 month period to August 2024

	Note	Restricted	Unrestricted		This year total	Last year total
			Designated	General	YE24	YE23
Income and endowments						
Donations and legacies	5	-	-	66,991	66,991	49,077
Investment income		-	-	3,895	3,895	720
Other income		-	-	4,457	4,457	404
Income from charitable activities	4, 10					
'Core funding' grants		-	-	2,500	2,500	39,438
Grants for young people's activities		-	-	-	-	800
Subscriptions from young people's activities		-	-	2,137	2,137	2,109
Grants for community and heritage		72,626	-	-	72,626	-
Other trading activities						
Hire of facilities		-	-	27,451	27,451	15,481
Merchandise sales		-	-	91,713	91,713	53,380
Total income and endowments		72,626	-	199,144	271,770	161,409
Expenditure						
	1 (i)					
Expenditure on raising funds						
Fundraising costs		9,603	-	31,648	41,251	39,957
Goods purchased for resale		-	-	67,459	67,459	22,613
Expenditure on charitable activities						
Young people's activities		55,767	903	73,593	130,263	140,936
Community and heritage		36,248	602	11,753	48,603	58,863
Other expenditure		-	-	-	-	-
Total expenditure		101,618	1,505	184,453	287,576	262,369
Net income/(expenditure) before gains and losses on investments		- 28,992	- 1,505	14,691	- 15,806	- 100,960
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure) for the year		- 28,992	- 1,505	14,691	- 15,806	- 100,960
Transfers		-	-	-	-	-
Net gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		- 28,992	- 1,505	14,691	- 15,806	- 100,960
Reconciliation of funds						
Total funds brought forward		82,402	113,997	95,128	291,527	392,487
Total funds carried forward		53,410	112,492	109,819	275,721	291,527
				275,721	-	-

Balance Sheet

Salford Lads' and Girls' Club

Management Accounts to 31.8.24

	Note	31-Aug-24	31-Aug-23
Fixed Assets			
Equipment, fixtures & fittings	12	144,263	122,280
Land & buildings		1,700,000	1,700,000
Total Fixed Assets		1,844,263	1,822,280
Current Assets			
Total cash at bank and in hand		141,532	154,427
Closing stock	14	11,059	14,991
Debtors Control Account	15	7,665	1,131
Prepayments	15	2,583	2,445
Total Current Assets		162,839	172,994
Creditors: amounts falling due within one year		31,381	3,747
Net Current Assets/(Liabilities)		131,457	169,247
Total Assets less Current Liabilities		1,975,721	1,991,527
Net Assets		1,975,721	1,991,527
Funds			
Endowments - land & property		1,700,000	1,700,000
Restricted funds		53,407	82,399
Unrestricted funds - designated		112,492	113,998
Unrestricted funds - general		109,822	95,130
Total Funds		1,975,721	1,991,527

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name
Salford Lads' and Girls' Club

On accounts for the year ended

31 August 2024

Charity no (if any)

521315

Set out on pages

26-37

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 08 / 2024**.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of CIMA.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: Joseph Connor ACMA

Date: 15/6/24

Name: Joseph Connor

Relevant professional qualification(s) or body (if any):

CIMA – Chartered Institute of Management Accountants.
Membership No 8452275 – Associate Member

Structure, Governance and Management

Salford Lads and Girls Club (Club) is an unincorporated charity governed by a Board of Trustees, currently comprising six members. Trustees are appointed and co-opted in accordance with the Club's governing document. The board meets regularly throughout the year to oversee strategic and financial matters and ensure the charity continues to meet its objectives.

Day-to-day management is delegated to the Senior Management Team, supported by a small team of part-time and sessional staff, as well as a dedicated network of volunteers. The charity is committed to strong governance, with policies in place covering safeguarding, financial management, data protection, health and safety and HR procedures.

In May 2024, the Club appointed its first Head of Youth to strengthen the strategic direction and quality of youth provision. Work also began on transitioning the organisation to Charitable Incorporated Organisation (CIO) status, which is expected to be completed in the next financial year to ensure greater legal protection and sustainability.

Objectives and Activities

The charity exists to provide a safe, supportive, and inspiring space for children and young people aged 8-19 in Salford, with a particular focus on those facing disadvantage. It offers inclusive opportunities for social, emotional, physical, and creative development through structured youth work, sport, culture and heritage-based programmes.

In delivering public benefit, the trustees confirm they have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to the guidance issued by the Charity Commission. All activities are designed to promote the well-being, development, and future opportunities of young people while also strengthening the local community.

Achievements and Performance

During the 2023-24 financial year, the Club supported 300 young people through weekly youth club sessions and football programmes. Girls Club and Lads Club ran weekly throughout the year, with the New Barracks Co-Op Kids Club operating twice a week during term time. The Club also offered yoga and boxing sessions for adults.

In May 2024, young people attended the annual residential camp at Ormside Mill. The Club continued its creative partnerships through music workshops with Brighter Sounds and hosted a Youth Day show in August 2024. Visitors included youth groups from Blackpool and Detroit, as well as a university group from West Virginia.



Notably, 14-year-old musician John was given his first live performance opportunity with his band, 'The Heights', supported by two other emerging Manchester bands.

The Club hosted several cultural and heritage events, including gigs from KTNA and Corella, The Oscar Wilde talk by The Modernist, and a major Oasis-themed exhibition and record fair that attracted over 1,000 visitors. Community Markets, open days, and panels also drew strong engagement. A Christmas pantomime by Story Magic was attended

by 140 local families, and a photography exhibition by Peter Wright highlighted the Club's volunteers, accompanied by live music from 'Smiths on Strings'.

The Club strengthened its community ties through continued collaboration with Salford City FC, whose first team players modelled Club-branded merchandise, as well as Manchester Music Tours and city guides. Jonathan Schofield and Emma Fox brought cultural groups throughout the year. In December, the Club was honoured to host an international festival event by Chanel.

The Club operated regular open days on Wednesdays and Saturdays, welcoming former members, heritage visitors, and those tracing their family links to the city. The building was also used for photo shoots, meetings, and educational visits. A trustee fundraising workshop and a volunteer open evening were also held during the year.

Refurbishment works commenced in February 2024, following a successful award from the Youth Investment Fund grant, which supported long overdue improvements to the building. Although these works caused temporary disruption, they represent a significant step toward securing the Club's sustainability.



Financial Review

The club reported a total income of £271,770 (2023: £161,409) and a total expenditure of £287,576 (2023: £262,369), resulting in a net deficit for the year of £15,806. This year-on-year increase in income reflects the success of fundraising and merchandise sales activities. However, expenditure also rose significantly during the year due to a combination of planned investments in building refurbishment, increased staff and operational costs, rising utility bills, and the need to maintain core services during a period of disruption. Additionally, delays in launching new income-generating initiatives and lower levels of grant funding further contributed to financial pressure.

The income included £66,991 from donations and legacies, £91,713 from merchandise sales, £27,451 from venue hire, and £72,626 in restricted grant funding. The largest grant was from the Youth Investment Fund, supporting capital improvements. Other funders included Factory International and Salford CVS Whose Art Whose Culture fund.

At year-end, the Club's total funds stood at £275,721, comprising £109,822 in general unrestricted funds, £112,492 in designated funds and £53,407 in restricted funds. The trustees maintain a reserve policy to hold sufficient free reserves

to cover between three and six months of core operating costs. While reserves fell below target during this year, remedial steps were underway by year-end, including a strategic fundraising review and a renewed focus on operational sustainability.

Staff costs totalled £69,000, with a further £63,000 paid to self-employed individuals. The Club continues to be a real living Wage employer.

Plans for Future Periods

Looking ahead to 2024-25, the Club aims to:

- Complete refurbishment works
- Implement a revised staff and volunteer structure
- Develop and grow the Legacy Fund to support long-term unrestricted income.
- Increase income through venue hire and merchandise sales
- Expand outreach, youth and heritage programmes.
- Complete transition to CIO status.
- Strengthen the Club's operational infrastructure and fundraising capacity.

These plans are designed to ensure the Club's long-term sustainability and enhance its impact in serving young people and the wider community.

Approved by the Board of Trustees and signed on its behalf by:

Anthony Groves
Chair of Trustees
Date: 23/06/2025



SALFORD LADS' AND GIRLS' CLUB

England & Wales - Charity number 521315

Accounts



MOTTO “To Brighten Young Lives and Make Good Citizens”

Salford Lads’ Club was established in 1903 as a purpose built club for boys. It was the last and largest of 21 clubs in Greater Manchester independently funded by local companies to provide positive alternatives to teenage street gangs in the poorest areas. Founded by James Grimble Groves and William Grimble Groves of the Groves and Whitnall brewing empire and officially opened by Lord Baden Powell, the Club has continued to provide this key facility for more than 120 years and is now considered to be the ‘finest example of a pre First World War club surviving and operating today’. The Groves family have continued their involvement in the club with Anthony Groves taking over from his father Jeremy as President in 2003. The club opened to girls in 1994.

Salford Lads’ and Girls’ Club

Annual Report and Financial Statements

1st September 2022 – 31st August 2023

Charity registration number: 521315

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Report of the trustees for the year ending 31st August 2023

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31st August 2023. The financial statements comply with the Charities Act 2022, and 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) (second edition – October 2019).

The total number of young people attending our sessions has continued to rise and we registered 341 young people, both boys and girls aged 9-16, over the course of this year. While before COVID19 we had regular groups of young people each week, the last 2 years have shown that we have to continually adapt to the changing social patterns and experiences of young people.

One of the most important aspects of the club is our offer of our annual residential camping trips and we were able to offer 3 camps in the Lake District during the year. The boys club continues to be the largest of these camps and once again we held junior and senior camps. The girls club have also benefited from this activity and word of mouth of the success of our first girls camp in October 2022 led to increased numbers taking part in August 2023.



Junior boys setting off from the club and enjoying watersports. The contrast between the streets here in Salford to the picture of the same boys canoeing along with a field of cows behind shows what this experience is all about.



Again if we imagine the pressures young women experience on a daily basis in the inner city, it's fantastic just to see these pictures of them enjoying themselves in the river and concentrating following a path through a gorge.

Our team of volunteers and sessional workers continue to provide a safe, stable and consistent background for these activities to go ahead supported by specialist outdoor staff at Ormside Mill which is managed by the GM Youth Federation. For many of our young people the provision of all food and transport for these camps again takes away the pressure off some families who rely on weekly food banks.

Our senior boys club continues to involve a group of our senior volunteers and the presence of having older adult males at the club and on this annual residential camp provides young people with examples of men who are a consistent and reliable presence in their lives.



Similarly the 160+ young people who take part in football activities at the club and outdoors benefit from having coaches and assistant staff who work with them from under 10 to age 16. In order to ensure that football activities are accessible to all our young people, we provide kit, support and transport to matches for everyone.



Girls football continues to be a real success story here and we now have a girls under 11 team playing each week. While girls football has been common in many areas of the country for many years, it has taken the England women's team to win the Euro trophy last year before many local parents thought football was appropriate for girls. Again the cost of providing kit, transport, pitch hire and referees fees are increasing every year.

We worked with Foundation 92 to offer winter activity sessions during December 2022.

We also started a brand new weekly drama club from January 2023, which proved very popular, with over 40 young people taking part in the sessions. A specialist drama worker worked very successfully to build up the self-confidence, social skills and general wellbeing of those who attended.



Our twice-weekly adult boxing sessions continued, as did the weekly adult yoga class that we host.

The success of our community panto last year enabled us to offer two performances to local young people and families. This was provided by Story Magic, an educational theatre charity. These were really well attended, particularly by local families with two or more children who miss out on many cultural experiences.

We continue to involve a group of young volunteers for our weekly open days and events and they help manage our shop and also contribute to some of our in-house design work and in creating merchandise items.



One of our volunteers, 17 year old Jess who is studying graphics at 6th form has designed a Salford Lads Club beer can for local craft brewers Seven Bro7hers. Jess worked with Amber, our shop and merchandise manager to create this can, which raised over £5000 for the club over the Christmas 2023 period. Jess wanted to do this design in memory of Archie Swift our long-time volunteer, who was her grandfather.

Blaine aged 17 was nominated for young volunteer of the year and spoke about his role on BBC Radio Manchester with presenter Becky Want.



From August 2023 we have been celebrating our 120th year with a series of events and fundraising activities. Salford City FC linked with us with a limited edition first team shirt which raised £10,000 and their players helped us promote our own special 120th shirt which will be on sale until September 2024 and which we hope will raise us £25,000.

Over the year our team of 35 volunteers continue to support our young people's sessions, weekly open days and special events alongside our paid staff and sessional workers.



We hosted a series of cultural events including a music gig by singer songwriter Vinny Peculiar who gave an opportunity for 13 year old Salford lad John Denton to perform as his support act. For the past two years we have also hosted a pantomime for local children and families by Story Magic, an educational theatre group which have been very popular. We hosted a Q&A with Brian Cannon of Microdot (Oasis record sleeve designer) and an 'ADHD AF' live podcast event. Manchester Indie Choir came along and performed at our open day in May. Each year we also mark the anniversary of significant sporting and cultural figures associated with the club, including footballer Eddie Colman who went on to play for Manchester United and Salford playwright Shelagh Delaney whose 1959 play "A Taste of Honey" was a landmark cultural moment. This year we commissioned a textile artist from Islington Mill to create a tapestry celebrating the city's Shelagh Delaney Day as an inspirational artwork for young women.



All club 'staff' at each of these events are volunteers – running our bar, selling merchandise, and being safety stewards. All proceeds raised from hosting these events (hire fee plus bar, merch and donations) again go towards supporting the club in its work with young people and keeping our fantastic building in good repair.

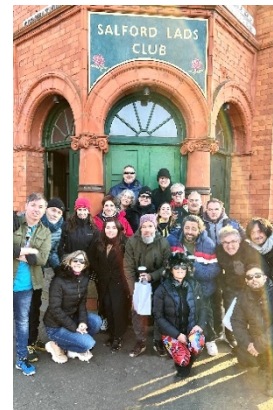


Visitor numbers have continued to increase, and we are now back to pre-pandemic levels if not higher, as the club constantly gains wider recognition as a key cultural asset of the north west.

We also welcome other venue hire enquiries – during the year we hosted 7 fashion shoots, including Marks & Spencer menswear, and a fashion shoot featuring John Cooper-Clarke, several meeting room hires and company awaydays, a product launch event for local distiller Salford Rum, and a filmshoot

for Netflix called 'Fool Me Once'. As most of our young people's activities take place in the evenings, we often have availability in the daytimes to hire out spaces in the club, and welcome any enquiries.

Visiting groups this year included Salford University MA filmmakers, Pendleton College art group, an international group of young people from Detroit. We had 2 minibus tours by music fans from Buenos Aires. Manchester guides Jonathan Schofield and Emma Fox led history and music tours of the club and the New Barracks Estate. We also hosted a visit by the Salford ceremonial mayor, the 'Old School bike group', plus of course the annual visit by the 'Mozarmy'!



We hosted two weddings in the year, one in our Smiths room and one in the Concert Hall. We only offer a handful of these a year, and the valued income goes towards supporting the club's activities. We have 4 rooms licenced for wedding ceremonies – the Concert Hall, the Band Room which overlooks the Concert Hall, the Senior Games Room, and of course, our famous Smiths Room! We have partnered with Salford Community Leisure to help us facilitate the ceremonies, drawing on their experience in managing weddings at Ordsall Hall. As well as being a great source of fundraising for the club, we hope this will make a lot of music fans very happy!



In March 2023 our shop manager Amber and a group of our volunteers installed a mock club 'front door' and a bespoke cabinet of our fundraising merchandise in Afflecks, in Manchester city centre. Afflecks is a popular shopping destination in the northern quarter, and the Afflecks management team are very kindly letting us advertise and sell our merchandise from this cabinet. Having an extra outlet to sell our fundraising merchandise from is an increasingly important strand of income generation, for which we are very grateful to the Afflecks/Bruntwood team for.

We would like to thank Beaverbrooks Charity for offering support for 3 years which is an important source of funding during very difficult times for many small charities like ourselves.

We would also like to thank Peter Done and Peninsula for supporting our HR processes in the year, this is proving hugely important to us as although we are a very small team we still need to ensure that our staff/volunteer processes are robust and compliant with employment legislation.

The extreme weather over the last few years is a challenge for our 120 year old building and despite our regular maintenance programme part of the building flooded in May causing £8,000 worth of damage. We now need to look for funding to adapt our rainwater system to cope with these events.

With continued cuts to mainstream services, and the unprecedented impact of the Covid-19 pandemic, we are very grateful to all of the organisations and individuals who have contributed to our fundraising in the year - whether by making a donation, by buying our merchandise, attending an event or hiring our venue – enabling us to offer this broad and varied programme to inspire young people.

Signed  _____

Name Anthony Groves, on behalf of the trustees

1 March 2024

Our purposes and activities

*To brighten
young lives and
make good
citizens*

*To provide a safe
environment for
local young
people*

*To extend
opportunities in
sports and arts
for young people*

*To become the
central archive of
the lads club
movement in
Salford*

*To become the
centre for visitors
tracing the routes
of Salford's music
and cultural life*

*To develop a
sustainable
fundraising
model*

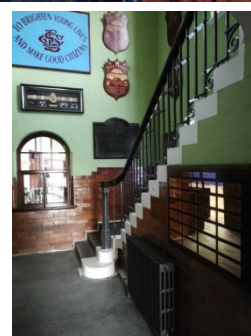
*To become the
focal point for
community activity
and regeneration in
the area*

*To improve and restore
the facilities inside and
outside the building and
make the building sound
for the next generation
of young people*

In setting our objectives and planning our activities we have given careful consideration to the Charity Commission's public benefit guidance.

The strategies employed to achieve our aims and objectives are to:

- provide a safe, structured environment for young people via regular scheduled sessions at the club, for designated age groups
- provide sports, arts and educational activities and opportunities for young people through the club's scheduled sessions and through additional programmes such as the football teams, annual camp and other trips
- invigilate and preserve the club's archives; enabling members of the public to engage with the club's heritage (for example our Wall of Names)
- provide a warm and friendly welcome to visitors; maintain our 'Smiths Room' and our famous frontage/sign as key attractions for the thousands of music fans who visit the club each year
- improve the club's financial sustainability with self-generated income streams such as merchandise sales and venue hire (now licenced for weddings too!), as well as appealing for donations and grant funding to support us in the good work that we do
- provide affordable facilities for community groups to hold meetings and events
- continue to be 'responsible caretakers' of our Grade 2 listed building, carrying out maintenance and repairs that preserve the building's heritage whilst also allowing it to be a usable space for today's needs



Achievements and performance

Young people

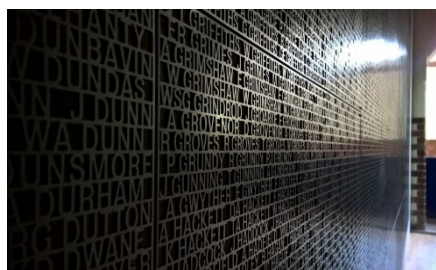
The total number of young people attending our sessions has risen to 250 per week, both boys and girls aged 9-16. While before COVID19 we had regular groups of young people each week, the last 2 years have shown that we have to continually adapt to the changing social patterns and experiences of young people.

One of the most important aspects of the club is our offer of our annual residential camping trips and we were able to offer 3 camps in the Lake District during the year. The boys club is always the largest of these camps and once again we held junior and senior camps. The girls group have also benefited from this activity and word of mouth of the success of our first girls camp in October 2022 led to increased numbers taking part in the second one in August 2023.

We have 160+ young people aged 10-16 who take part in football activities at the club and outdoors. We provide kit, transport and support. Girls football continues to be a real success story here and we now have a girls under 11 team playing each week.



Heritage



We continue to welcome increasing numbers of visitors interested in our grade 2 listed building and the club's history and legacy, such as relatives of previous club members tracing their roots, local history groups, youth groups, and college and university groups.



Building

We made improvements to the Smiths room with the help of Stretford-based company, Saturn Visual Solutions. They worked with us to set up 3 new digital screens and provided software and support to enable us to add new photographs from visiting music fans.

The extreme weather over the last few years is a challenge for our 120 year old building and despite our regular maintenance programme part of the building flooded in May causing £8,000 worth of damage. We now need to look for funding to adapt our rainwater system to cope with these events.

Cultural significance

Visitor numbers have continued to increase, and we are now back to pre-pandemic levels if not higher, as the club constantly gains wider recognition as a key cultural asset of the north west.

We are open on Saturdays and Wednesdays between 11am and 2pm for music/heritage fans (or anyone with an interest to look around the club) to call in and enjoy a free tour, cup of tea, a browse through our merchandise, and a friendly chat with our volunteers.



We continue to have good links with Manchester Music Tours, founded by the late Craig Gill of the Inspiral Carpets. The club remains the flagship site for many music and cultural tourists to the city.

The building continues to attract TV, radio, film and fashion shoots.

The list of organisations and agencies who want to build links with the club continues to grow and we offer visits/tours and opportunities to primary schools, secondary schools, colleges and universities as well as adult groups. Much of this comes from the breadth of events and activities that we have taken part in over the past 15 years and the increasing recognition of the club as the last original pre-WW1 lads club still operating in England. The club is also considered of national importance as the 3rd most visited music tourism site in the UK.



We are proud to be Salford's leading music-pilgrimage location, and enjoy welcoming visitors to our city and to the north west.

A group of music fans from Buenos Aires on a visit August 2019

As at 31st August 2023 we had approximately...



8,781
X (Twitter)
followers
(+900)



10,000
Facebook
followers
(+1300)



7,306
Instagram
followers
(+2500, 52%)



1,076
Threads
followers
(new)

Fundraising

Our team of volunteers who welcome visitors to the club every Saturday and Wednesday are the backbone of our fundraising, and the sales and donations from these weekly sessions continue to rise. Many of our volunteers are former club members and they have a wealth of knowledge of the club, the city and more likely The Hollies, than The Smiths!



Three of our volunteers help with a photo promotion of our new t-shirt, and music fans from Japan and Brazil model the shirt.

We are also pleased to have supporters from around the world who continue to make regular donations. Many of these are music fans, some are regular visitors, others have visited a couple of times. We also have supporters from the US and Japan who have never visited but have built up a long-term link supporting the club for many years.

Events in the year included a community history project with Starling CIC; a Q&A with Brian Cannon of Microdot; a performance by the 'Manchester Indie Choir'; an 'ADHD AF' live podcast event; and a gig by Vinny Peculiar. All club 'staff' at each of these events are volunteers – running our bar, selling merchandise, and being safety stewards. All proceeds raised from hosting these events go towards supporting the club in its work with young people and keeping our fantastic building in good repair.

All these events also help raise the profile of the club which helps increase visitors and has a knock-on effect with sales of our SLC merchandise from our weekly open days and online via our website.

Our volunteers

The club relies on its dedicated and highly valued volunteer base. At present there are approximately 50 volunteers who regularly give their time and energy to the club. Several of the volunteers are 'old boys', who became members of the club as youngsters and have stayed involved throughout their adult lives, often introducing their children and grandchildren to the club to continue in their footsteps.



Sadly, during the year we lost one of our longest-standing members, Archie Swift who had been involved with the club for 76 years. Archie lived just down the street from the club and joined aged 13. He was awarded an MBE in 2006 for his lifetime of voluntary work at the club. Archie's memory is lived on at the club not only through the legacy and memories but also through his grand-daughter Jess, who volunteers at our open days and fundraising events.

*6000 volunteer hours
given each year to
facilitate activity sessions
for young people and
annual club camps*

*2000 volunteer hours
given each year to run our
weekly fundraising open
days, helping to generate
40% of annual income*

*Queen's Award for
Volunteering awarded
to the club in 2016*

*Over 600 collective years of
club volunteering between our
trustees and current volunteers*

*Archie Swift awarded MBE
in 2006 for his lifetime of
voluntary work at the club*



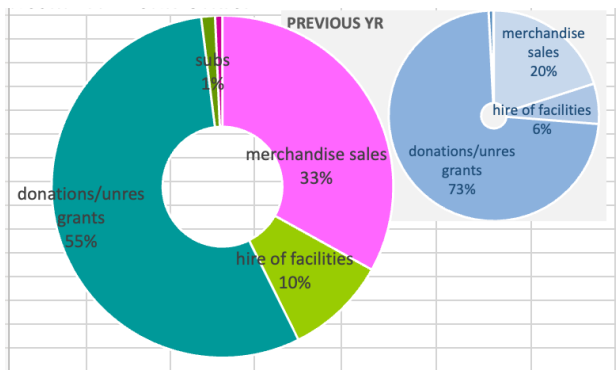
Financial review

Very little grant income has meant we have had to fund almost all costs with general funds/reserves this year. We have been applying for grants, and are continuing to focus efforts on this, plus of course on our self-generated funding such as merchandise sales, fundraising events, facilities hire and weddings – which we are becoming increasingly reliant on given the difficult and competitive grant funding environment. Fortunately our visitor numbers have continued to recover post-covid and so our merchandise sales income is currently strong.

We are still challenged by rising/high costs of utilities, staff costs and insurance costs. Keeping on par with the Real Living Wage saw our staff costs increase by 10%. Our insurance costs and utility bills are around 3 times higher than they were a couple of years ago.

Unrestricted free reserves at the start of the year were £131k. This year’s unrestricted deficit of £36k reduces the reserves to £95k.

Income



As the pie chart shows, we are increasingly reliant on our self-generated income of merchandise sales and facilities hire, given the drop-off in grant income.

Grants that we did receive in the year were £4,438 from the CVS Winter Support Fund (towards utilities costs), and £800 from Manchester County FA and Barclays towards our girls football teams.

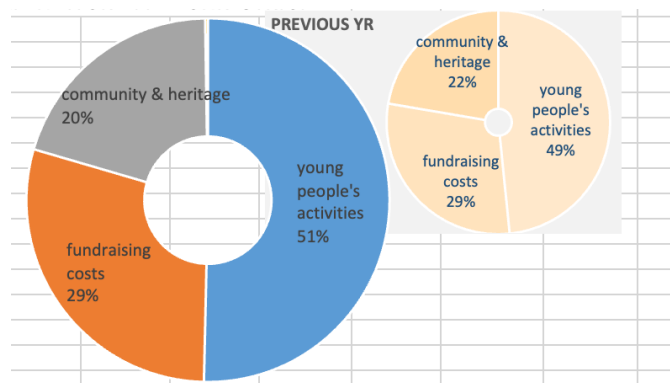
We were grateful for £7.5k donated by local distillery Salford Rum, who created a special edition ‘Salford Lads Club’ bottle of rum. Similarly, £7k donated by Salford City FC, who created a special edition ‘Salford Lads Club’ shirt which the players wore.

We also gratefully received donations from Beaverbrooks, ‘in-kind’ HR support from Peninsula, and donations from various visitors and supporters of the club.

Expenditure

The split of costs remains similar to last year.

As mentioned above, staff costs, utilities costs and insurance costs have gone up significantly in the past couple of years. As have supplier costs for our fundraising merchandise and other general costs such as cleaning supplies and consumables. We



are of course making every effort to economise, whilst maintaining a safe environment for our members, visitors, staff and volunteers.

Depreciation relates mainly to the significant building improvement capital works (funded by Sport England) undertaken in 2014-2016.

Reserves policy and going concern

Reserves are maintained at a level that enables us to manage financial risk and short-term income volatility whilst ensuring continuity of service for our young members. We aim to keep 6-12 months' worth of reserves in order to achieve the following:

- To ensure continuity of service for our young members (commitment to staff costs, building and other overhead costs etc).
- To allow for increased beneficiary need (to allow us to expand upon our delivery to young people if the need arises – as it has been doing post-covid – such as increased numbers of young people/increased number and range of sessions provided).
- To fund normal short-term cash deficits (e.g. buying merchandise stock and canteen stock in bulk before the income on this is realised).
- To bridge the gap between securing each new grant funding (applying for funding is an ongoing activity, it is typical that each successful application takes several months from starting to apply to receiving the funds, and not all applications are successful!)

Basically past experience has led us to aim for keeping 6-12 months of operating costs in reserves. This has proven to be the best way to enable us to operate effectively. Due to the nature of our organisation, having anything less than 6 months' worth puts the organisation at risk (e.g. having very little cash at the bank might mean we couldn't invest in more merchandise stock due to prioritising wages, which would then mean later down the line we bring in less sales income, and therefore less overall income to cover staffing costs etc.) Trying to have anything more than 12 months' worth we feel is unnecessary, and therefore a funding horizon of around 9 months (min 6 max 12) we consider a proven sensible basis for our reserves policy.

As at the 2023 year end we had £95k of unrestricted general reserves, equivalent to approximately 6 months' of expenditure as per the above policy.

Plans for future periods

The main financial focus of the trustees and management committee is the ongoing sustainability of the club.

We are continuing to invest time and effort into building upon our self-generated income streams such as merchandise sales and venue hire. We have continued to develop our own brand 'Salford Lads Club' (that we trademarked in 2016), and are expanding our range of merchandise and exploring opportunities to bring this to market.

We continue to put on several fundraising events each year, such as concerts, talks, record fairs etc. These generate income for the club through merchandise sales, 'pop-up' bar sales, hire fees and donations – and of course help to raise the profile of the club, leading on to more and more such events and other opportunities.

We also look forward to hosting more wedding ceremonies at the club, in partnership with Salford Community Leisure. Although we obtained a licence in 2019, due to the pandemic we were not able to host the first ceremony until May 2021. We have however since then hosted several weddings and look forward to welcoming more couples in the future. We envisage this becoming a valuable income source to the club.

We successfully obtained a permanent premises licence for the club in 2023, to make it easier to host these fundraising events and the weddings, as well as for putting on performances and shows (such as a Christmas panto) for local young people.

We intend to continue developing these ventures into providing training and potentially employment opportunities for our young members - for example in shop sales, stock management, bookkeeping, customer service and visitor interaction, organising and setting up events. Links with schools, colleges and universities are also important strands to continue developing alongside working with Salford agencies like Salford CVS, Salford Community Leisure and the Salford Youth Alliance.

We are continuing to re-assess the club's internal structures, processes and procedures – improving, streamlining and modernising, in order to get the club in as strong a position as possible both financially and administratively, going forward. We correctly predicted that the funding landscape would be very different post-pandemic, and that we would need to rely more than ever on our own resources and ingenuity to keep the club going and keep on providing the unique and vital opportunities to local young people that we have done for the last 120 years.

Reference and administrative details

Charity number: 521315

Bankers: CAF Bank Ltd
Lloyds Bank plc

Accountant: Binder Management Accounts
www.b-m-a.co.uk

Trustees

The trustees serving during the year were as follows:

Anthony Groves	Trustee; President
Keith Corkan	Trustee; Treasurer
Angie Cooke	Trustee
James Holmes	Trustee
Dennis Lewtas	Trustee

Structure, Governance and Management

Governing document

Salford Lads' and Girls' Club is a registered charity, governed by its Trust deed dated 3rd November 1903. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees are considered for appointment after being nominated by existing trustees and/or management committee members.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the reporting requirements. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

Name

1 March 2024

Type text here

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Salford Lads and Girls Club

**On accounts for the year
ended**

31 August 2023

**Charity no
(if any)**

521315

Set out on pages

24-34

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 08 / 2023**.

**Responsibilities and
basis of report**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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..

Signed: Joseph Connor

Date: 07/06/2024

Name: Joseph Connor

**Relevant professional
qualification(s) or body
(if any):**

CIMA – Chartered Institute of Management Accountants.
Membership No 8452275 – Associate Member

Address:

90 Norwood Road

Stretford

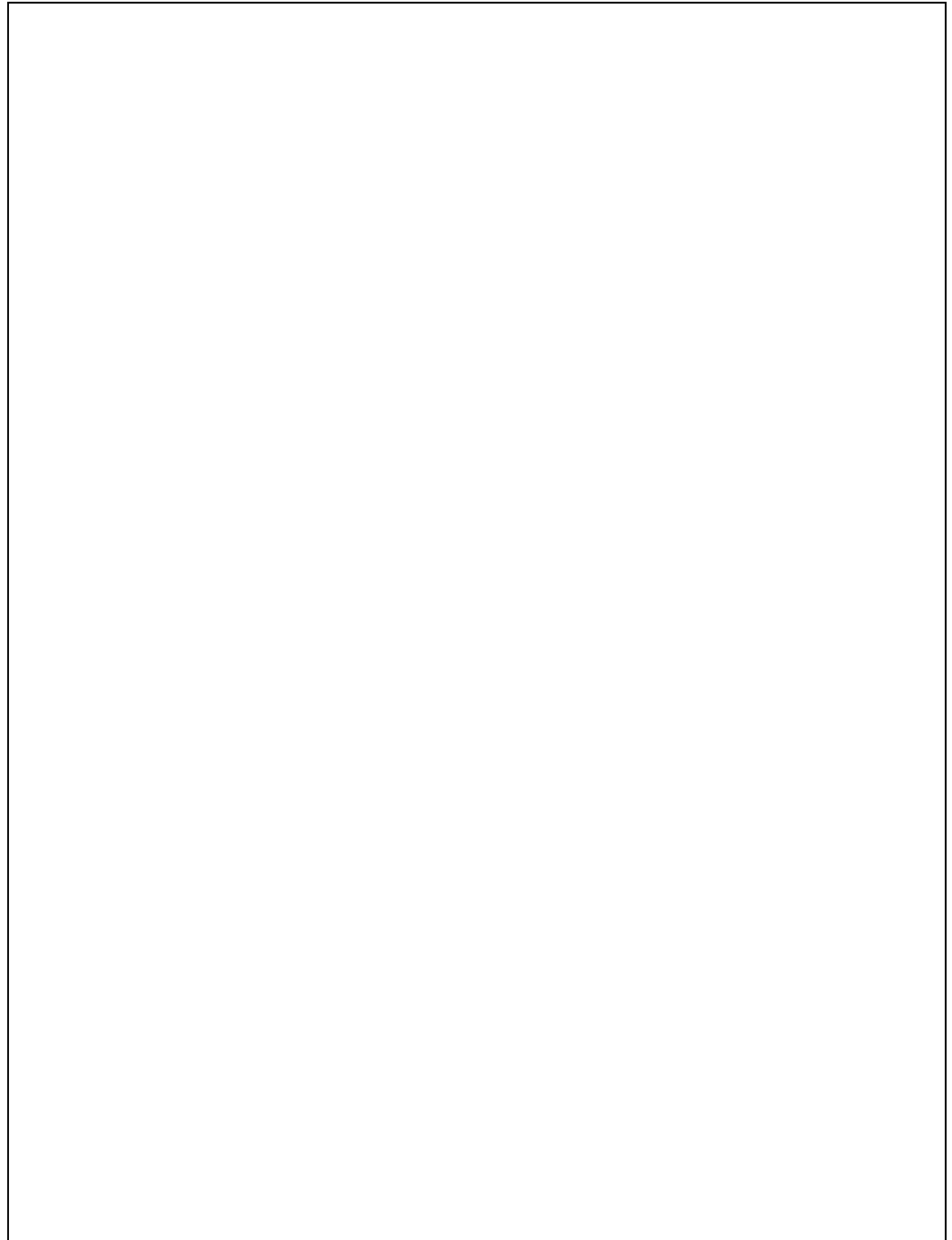
Manchester M32 8PP

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Salford Lads' and Girls' Club Statement of Financial Activities

For year ending 31st August 2023

		Restricted	Unrestricted		This year total	Last year total
	Note		Designated	General	YE23	YE22
Income and endowments						
Donations and legacies	5	-	-	49,077	49,077	90,544
Investment income		-	-	720	720	65
Other income		-	-	404	404	143
Income from charitable activities						
'Core funding' grants	4, 10	-	-	39,438	39,438	32,116
Grants for young people's activities		-	-	800	800	69,956
Subscriptions from young people's activities		-	-	2,109	2,109	1,415
Grants for community and heritage		-	-	-	-	28,961
Other trading activities						
Hire of facilities		-	-	15,481	15,481	12,619
Merchandise sales		-	-	53,380	53,380	40,901
Total income and endowments		-	-	161,409	161,409	276,720
Expenditure						
1 (i)						
Expenditure on raising funds						
Fundraising costs		-	997	38,960	39,957	39,727
Goods purchased for resale		-	-	22,613	22,613	14,699
Expenditure on charitable activities						
Young people's activities		32,901	11,230	96,806	140,936	144,651
Community and heritage		15,455	7,487	35,921	58,863	67,466
Other expenditure						
		-	-	-	-	-
Total expenditure		48,356	19,714	194,300	262,370	266,543
Net income/(expenditure) before gains and losses on investments		- 48,356	- 19,714	- 32,891	- 100,961	10,177
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure) for the year		- 48,356	- 19,714	- 32,891	- 100,961	10,177
Transfers		534	2,851	3,385	-	-
Net gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		- 47,822	- 16,863	- 36,276	- 100,961	10,178
Reconciliation of funds						
Total funds brought forward		130,224	130,860	131,404	392,488	382,309
Total funds carried forward		82,402	113,997	95,128	291,527	392,487

Salford Lads' and Girls' Club Balance Sheet

For year ending 31st August 2023

	Note	31-Aug-23	31-Aug-22
Fixed Assets			
Equipment, fixtures & fittings	12	122,280	175,089
Land & buildings		1,700,000	1,700,000
Total Fixed Assets		1,822,280	1,875,089
Current Assets			
Total cash at bank and in hand		154,427	212,716
Closing stock	14	14,991	10,031
Debtors Control Account	15	1,131	630
Prepayments	15	2,445	2,738
Total Current Assets		172,994	226,115
Creditors: amounts falling due within one year		3,747	8,719
Net Current Assets/(Liabilities)		169,247	217,397
Total Assets less Current Liabilities		1,991,527	2,092,486
Net Assets		1,991,527	2,092,486
Funds			
Endowments - land & property		1,700,000	1,700,000
Restricted funds		82,399	130,222
Unrestricted funds - designated		113,998	130,860
Unrestricted funds - general		95,130	131,404
Total Funds		1,991,527	2,092,486

The notes at pages 26 to 34 form part of these accounts

Signed  _____

Name Anthony Groves, on behalf of the trustees

Approved by the trustees on 1 March 2024

Notes on the accounts

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition – October 2019) - (Charities SORP (FRS 102)).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required, and no restatements were required.

c) Preparation of the accounts on a going concern basis

Taking all of the data into consideration the trustees are of the view that the charity is a going concern.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 17).

Income received in advance of a venue hire booking or provision of other specified service is deferred until the criteria for income recognition are met (see note 18).

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised, refer to the trustees' annual report for more information about volunteers' contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on raising funds	including those associated with fundraising activities, managing investments and trading
Expenditure on charitable activities	costs of undertaking the work of the charity

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include back office functions and associated staff costs.

Support costs are allocated on the following basis:

	Charitable activities		Fundraising	Total YE23	Basis of allocation
	Young People's Activities	Community & Heritage			
Building overheads, running costs	56,673	37,782		94,455	60% Young People's Activities; 40% Community & Heritage – based on usage of the building in time taken
Governance costs, bank fees, IT, office supplies, support staff costs, professional fees, training costs	31,343	20,895	34,825	87,063	60% Charitable Activities (sub-split 60:40 as per above); 40% Fundraising – based on time spent
Directly attributable costs	52,920	186	27,745	80,851	n/a (as directly attributable)
TOTALS AS PER SoFA	140,936	58,863	62,570	262,369	

j) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Fixtures & fittings	10%
Equipment	20-33%

k) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) 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.

m) 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.

n) 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.

o) 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

Employees of the charity are entitled to join the charity's pension scheme operated through NEST, as per the charity's compulsory requirement to provide a pension scheme from 1st November 2016.

2 Legal status of the charity

The charity is a charitable trust. The charity is controlled and its assets held in trust by a board of trustees.

3 Financial performance of the charity

The summary financial performance of the charity is:

	2023	2022
	£000	£000
Income	161	277
Expenditure	262	267
Net income	- 101	10
Total funds brought forward	392	382
Total funds carried forward	292	392
Represented by:		
Restricted income funds	82	130
Unrestricted income funds	114	131
Designated income funds	95	131
	292	392

4 Income from grants

		2023	2022
		£000	£000
Grants			
	Zochonis	35	43
	Sport England		1
	ARIS/Standing Together		4
	Heritage Fund		48
	UK Youth/Hans Rausing		24
	CJRS/gov/council Covid19 support		11
	CVS Winter Support Fund	4	
	Manchester FA/Barclays football	1	
		40	131

The charity is grateful for the support received in the year from:

- The Zochonis Charitable Trust whose grant has helped directly fund our activities with young people as well as contribute to our running costs;
- The CVS Winter Support Fund which helped towards our rising utilities costs;
- The Manchester FA and Barclays Football grants which helped towards the costs of running our football teams.

5 Income from donations and legacies

		2023	2022
		£000	£000
Donations			
	Gifts	49	35
	Legacies		54
	Donated services		2
		49	91

The charity is grateful for all the donations received during the year, both from individuals and from organisations.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

6 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

7 Staff costs and professional fees

Whilst most of our operations are carried out by volunteers, we have a small team of part-time paid staff to ensure our essential processes are covered and our activities are carried out safely.

We are proud to be a Real Living Wage employer. We see this as a key responsibility towards our valued workers, all of whom are from the local community, and all of whom choose to also volunteer for us in their spare time.

	2023	2022
	£000	£000
Employees of the charity		
Gross wages, salaries and benefits in kind	48	36
Employer's National Insurance costs	- 1	1
Pension costs	0	0
Self-employed individuals	49	48
Other professional fees (legal, audit, architect, external HR)	2	4
	97	89

No employees received employee benefits of more than £60,000.

Included in professional fees:

Independent examiner's fees for reporting on the accounts £150 (2022: £150).

8 Staff numbers

The average monthly head count was 45 staff/volunteers (2022: 47 staff/volunteers) and the average number of full-time equivalent employees (including casual staff and freelance workers) during the year was 3.5 (2022: 2.6)

9 Related party transactions

None.

10 Government grants

None.

11 Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£000	£000	
Cost:			-
As at 1 Sep 2022	1,700	571	2,271
Additions	-	3	3
As at 31 Aug 2023	1,700	574	2,274
Depreciation:			-
As at 1 Sep 2022	-	396	396
Charge for the year	-	56	56
As at 31 Aug 2023	-	452	452
Net book value:			-
As at 1 Sep 2022	1,700	175	1,875
As at 31 Aug 2023	1,700	122	1,822

The depreciation charge of £56k breaks down into £19k unrestricted and £37k restricted.

13 Investments

The charity does not hold any investments other than cash at bank.

14 Stock

The amount of merchandise goods for re-sale held in stock at year end totalled £14,991 (2022: £10,031).

15 Debtors

	2023	2022
	£000	£000
Trade debtors	1	1
Prepayments and accrued income	2	3
	4	3

16 Creditors: amounts falling due within one year

	2023	2022
	£000	£000
Trade creditors	4	8
Other creditors, deferred income and accruals	0	0
	4	9

17 Contingent assets – legacy income

The charity had no contingent assets at the year end.

18 Deferred income

None.

19 Creditors: amounts falling due after more than one year

The charity had no long-term liabilities at the year end.

20 Analysis of charitable funds

	Balance	Income	Expenditure	Transfers	Funds
	1 Sep 2022				31 Aug 2023
	£000	£000	£000	£000	£000
Unrestricted					
General fund	131	161	-194	-3	95
Designated	131		-20	3	114
Total	262	161	-214	-1	209
Restricted					
New Ground	12		-3	0	9
SYST	6				6
Sport England (capital)	72		-29		43
Booths Charities	28		-5	1	23
Crowdfunding 2017	5		-4		1
Standing Together	1		-1		0
Zochonis 2022	5		-5		0
Sport England (girls football)	1		-1		0
Other restricted					0
Total	130	0	-48	1	82
Total	392	161	-262	0	292

Name of unrestricted fund

General fund:

Description, nature and purposes of the fund

The 'free reserves' after allowing for all designated funds.

Designated funds:

Currently consists of £25k designated for ongoing maintenance of building, £27k designated for staff costs, and £15k designated for 2023 camps. Plus £47k of fixed assets.

21 Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£000	£000	£000	£000
Tangible fixed assets		47	75	122
Cash at bank and in hand	80	67	7	154
Other net current assets/(liabilities)	15			15
Total	95	114	82	292

22 Financial instruments

The charity had no financial instruments at the year end.

23 Post-balance sheet events

The charity had no post-balance sheet events to report.

24 Reconciliation of net movement in funds to net cash flow from operating activities

	2023
	£000
Net movement in funds	- 101
Add back depreciation charge	56
Deduct capital expenditure	- 3
Decrease (increase) in stock	- 5
Decrease (increase) in debtors	- 1
Increase (decrease) in creditors	- 5
Net cash used in operating activities	- 58

SALFORD LADS' AND GIRLS' CLUB

England & Wales - Charity number 521315

Accounts



MOTTO “To Brighten Young Lives and Make Good Citizens”

Salford Lads’ Club was established in 1903 as a purpose built club for boys. It was the last and largest of 21 clubs in Greater Manchester independently funded by local companies to provide positive alternatives to teenage street gangs in the poorest areas. Founded by James Grimble Groves and William Grimble Groves of the Groves and Whitnall brewing empire and officially opened by Lord Baden Powell, the Club has continued to provide this key facility for more than 119 years and is now considered to be the ‘finest example of a pre First World War club surviving and operating today’. The Groves family have continued their involvement in the club with Anthony Groves taking over from his father Jeremy as President in 2003. The club opened to girls in 1994.

Salford Lads’ and Girls’ Club

Annual Report and Financial Statements

1st September 2021 – 31st August 2022

Charity registration number: 521315

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Report of the trustees for the year ending 31st August 2022

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31st August 2022. The financial statements comply with the Charities Act 2022, and 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) (second edition – October 2019).

September 2021 was the start of our first post-covid season and all our weekly young people's groups and visitor open days have been able to operate for the whole 12 months.

The total number of young people attending our sessions has risen from 160 to 230 per week with the largest increases being boys and girls aged 10-13. It shows that young people are choosing to take part in real activities after 18 months of severe restrictions on their lives. To cater for these increases we made major changes to the delivery of the groups, splitting up the lads' club sessions into juniors under 12 and seniors over 12.



We also followed this pattern with the return to our annual camping holiday and we held two lads' club camps at Ormside in the Lake District in May 2022. In October 2022 we held our first ever girls' club camp. We are extremely grateful to the Zochonis Trust for funding the 3 camps and to the GM Youth Federation for support with accommodation and staff to deliver a range of adventurous activities from abseiling to kayaking.

The largest increase has also been in the Tuesday night girls' club which is supported by Salford Youth Service, and in girls' football which has taken place on Saturday mornings throughout the year. The success of the girls' football has been down to a group of young women volunteers who started last summer and to the growing interest in women's football with the achievements of the England lionesses over the past few years.





Football is still the most popular sport and we now have 5 teams taking part in league competitions as well as a weekly evening training sessions with up to 90 boys. In May we held an end of season event attended by over 120 boys, parents and coaching staff.

Over the year our team of 35 volunteers continue to support our young people's sessions, weekly open days and special events alongside our paid staff and sessional workers.



We worked with Foundation 92 to offer Easter and summer holiday sessions as part of the national scheme supporting young people and families. Besides sports and arts sessions the programme included free snacks and meals.



Young people took part in visits to see a game at Salford City and visit the National Football Museum. The girls' club trip to see Les Miserables at the Lowry theatre which had been postponed from May 2020 finally took place in April 2022.

We brought in a touring theatre company "Story Magic" who performed 2 shows of a panto in January for over 80 club members and families from the New Barracks co-operative. We had to offer this to limited numbers with social distancing between seats but this was a great success and we have already booked performances for next year for more people to enjoy.



Reopening after an 18-month gap has brought back visitors and visiting groups as well as special fundraising events. We have had less international visitors, but the picture is slowly changing and we hope to return to pre-pandemic levels of visitors over the next 2 or 3 years.



Visiting groups this year included two groups of young people from Ardoyne Youth Club, Belfast which continues a link we set up in 2018. We had visits by Friends of Salford Museums, historical tours by guide Emma Fox looking at the history of Scuttler gangs, and tours by guide Jonathan Schofield looking at the club's and the area's heritage. We also had a visit by Sheffield University students looking at the club as an example of restoring and improving an important historic cultural building.



Arden School of Theatre worked with us for two weeks creating three site-specific performances and we linked with the Lowry and Home to put on a dance event for the Submerge festival.



We welcomed back the annual 'Moz army' event, the first in 3 years, and visitors came from all over Europe, North and South America and from Japan and Australia.



Our 'North' fundraising campaign has been supported by many cultural figures in the region and we hosted events with the Mayor of Greater Manchester Andy Burnham and Ricky Tomlinson, and also linked the 'North' campaign to book launches here by Shaun Ryder and Tim Burgess. We welcomed the Archbishop of York and the Bishop of Manchester to the club who also modelled our 'The North' t-shirts!



We offered opportunities to local young musician John Denton aged 13 (pictured here with Max aged 15 from USA) and he performed short sets for music visitors to the club, organised by Manchester Music Tours.





Weddings planned to take place during the pandemic eventually took place this year and we were able to host 4 more ceremonies. We have 4 rooms licenced for wedding ceremonies – the Concert Hall, the Band Room which overlooks the Concert Hall, the Senior Games Room, and of course, our famous Smiths Room! We have partnered with Salford Community Leisure to help us facilitate the ceremonies, drawing on their experience in managing weddings at Ordsall Hall. As well as being a great source of fundraising for the club, we hope this will make a lot of music fans very happy!



We would like to thank Beaverbrooks Charity for offering support for 3 years which is an important source of funding during very difficult times for many small charities like ourselves.


We would also like to thank Peter Done and Peninsula for supporting our HR processes in the year, this is proving hugely important to us as although we are a very small team we still need to ensure that our staff/volunteer processes are robust and compliant with employment legislation.

We were successful with a Cultural Recovery Fund for Heritage grant from DCMS recognising the broad range of cultural heritage that we support. This enabled us to pay our core costs and staff costs during a 3 month period to March 2022. It has enabled us to purchase stage lighting and PA equipment for our concert hall. The grant also included funding to improve wi-fi around the whole building and to build our capacity for events and visitors. From March we added an additional weekly open day on Wednesdays to cater for visitors to the city for midweek music and sports events and this is already proving to be popular.

Work on our building during the year included the rebuilding and restoring of the oriel window in the billiards room including the decorative lead flashing above the dome of the structure, and we are grateful to the Zochonis Trust for funding this important work. We have also installed additional exterior lighting with a grant from Salford City Council Standing Together fund.



With continued cuts to mainstream services, and the unprecedented impact of the Covid-19 pandemic, we are very grateful to all of the organisations and individuals who have contributed to our fundraising in the year - whether by making a donation, by buying our merchandise, attending an event or hiring our venue – enabling us to offer this broad and varied programme to inspire young people.

Signed  _____

Name **ANTHONY GROVES** _____, on behalf of the trustees

1 March 2023

Our purposes and activities

To brighten young lives and make good citizens

To provide a safe environment for local young people

To extend opportunities in sports and arts for young people

To become the central archive of the lads club movement in Salford

To become the centre for visitors tracing the routes of Salford's music and cultural life

To develop a sustainable fundraising model

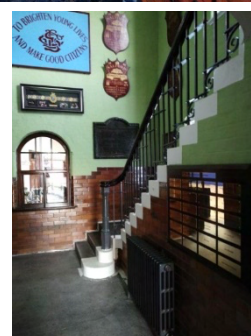
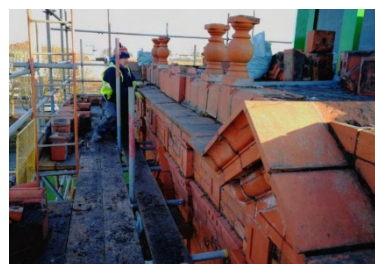
To become the focal point for community activity and regeneration in the area

To improve and restore the facilities inside and outside the building and make the building sound for the next generation of young people

In setting our objectives and planning our activities we have given careful consideration to the Charity Commission's public benefit guidance.

The strategies employed to achieve our aims and objectives are to:

- provide a safe, structured environment for young people via regular scheduled sessions at the club, for designated age groups
- provide sports, arts and educational activities and opportunities for young people through the club's scheduled sessions and through additional programmes such as the football teams, annual camp and other trips
- invigilate and preserve the club's archives; be creative in the ways we invite members of the public to engage with the club's architectural and social heritage (for example our Wall of Names)
- provide a warm and friendly welcome to visitors; maintain our 'Smiths Room' and our famous frontage/sign as key attractions for the thousands of music fans who visit the club each year
- improve the club's financial sustainability by tapping further into self-generated income streams such as merchandise sales and venue hire (now licenced for weddings too!), as well as appealing for donations and grant funding to support us in the good work that we do
- provide affordable facilities for community groups to hold meetings and events
- continue to be 'responsible caretakers' of our Grade 2 listed building, carrying out maintenance and repairs that preserve the building's heritage whilst also allowing it to be a usable space for today's needs



Achievements and performance

Young people

September 2021 was the start of our first post-covid season and all our weekly young people's groups and visitor open days have been able to operate for the whole 12 months.

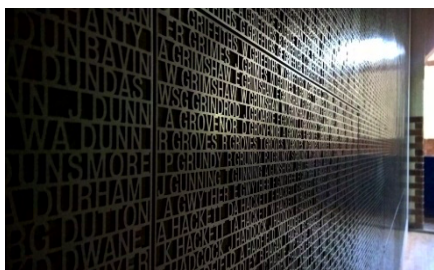
The total number of young people attending our sessions has risen from 160 to 230 per week with the largest increases being boys and girls aged 10-13. It shows that young people are choosing to take part in real activities after 18 months of severe restrictions on their lives. To cater for these increases we made major changes to the delivery of the groups, splitting up the lads' club sessions into juniors under 12 and seniors over 12.



The largest increase has also been in the Tuesday night girls' club, and in girls' football which has taken place on Saturday mornings throughout the year.

Football is still the most popular sport and we now have 5 teams taking part in league competitions as well as a weekly evening training sessions with up to 90 boys.

Heritage



We're again welcoming visitors interested in our grade 2 listed building and the club's history and legacy, such as relatives of previous club members tracing their roots, local history groups, youth groups, and college and university groups.



Young people's group from Blackpool on a tour of the club

Building improvements

Work on our building during the year included the rebuilding and restoring of the oriel window in the billiards room including the decorative lead flashing above the dome of the structure, and we are grateful to the Zochonis Trust for funding this important work. We have also installed additional exterior lighting with a grant from Salford City Council Standing Together fund.



Cultural significance

Reopening after an 18-month gap has brought back visitors and visiting groups as well as special fundraising events. We have had less international visitors, but the picture is slowly changing and we hope to return to pre-pandemic levels of visitors over the next 2 or 3 years.

We are open on Saturdays and Wednesdays between 11am and 2pm for music/heritage fans (or anyone with an interest to look around the club) to call in and enjoy a free tour, cup of tea, a browse through our merchandise, and a friendly chat with our volunteers.



We continue to have good links with Manchester Music Tours, founded by the late Craig Gill of the Inspiral Carpets. The club remains the flagship site for many music and cultural tourists to the city.

The building continues to attract TV, radio, film and fashion shoots.

The list of organisations and agencies who want to build links with the club continues to grow and we offer visits/tours and opportunities to primary schools, secondary schools, colleges and universities as well as adult groups. Much of this comes from the breadth of events and activities that we have taken part in over the past 15 years and the increasing recognition of the club as the last original pre-WW1 lads club still operating in England. The club is also considered of national importance as the 3rd most visited music tourism site in the UK.



We are proud to be Salford's leading music-pilgrimage location, and enjoy welcoming visitors to our city and to the north west.

A group of music fans from Buenos Aires on a visit August 2019

As at 31st August 2022 we had approximately...



7900
Twitter
followers
(+600)



8700
Facebook
followers
(+900)



4800
Instagram
followers
(+1300)

Fundraising

Our team of volunteers who welcome visitors to the club every Saturday and Wednesday are the backbone of our fundraising, and the sales and donations from these weekly sessions continue to rise. Many of our volunteers are former club members and they have a wealth of knowledge of the club, the city and more likely The Hollies, than The Smiths!



Three of our volunteers help with a photo promotion of our new t-shirt, and music fans from Japan and Brazil model the shirt.

We are also pleased to have supporters from around the world who continue to make regular donations. Many of these are music fans, some are regular visitors, others have visited a couple of times. We also have supporters from the US and Japan who have never visited but have built up a long-term link supporting the club for many years. In the UK, Chris Blay who originally contacted us to offer us a merch stall at a gig at the Ritz in Manchester, has continued to help raise funds each year.

After the obligatory pause on such events due to covid, we welcomed the return of fundraising events in October 2021 – the first being an event with Tim Burgess and Dave Haslam in-conversation, and the second with Shaun Ryder and John Robb. Both of these events ran smoothly and helped us raise valuable income – many thanks to our volunteer Events Committee for ensuring compliancy with the covid restrictions that were in force at the time and making these events safe and fun for all involved.

Following these two events we also hosted a panto for young members and local families in January 2022, 'Jack and the Beanstalk'; followed by an 'in-conversation' event with Andy Burnham and Ricky Tomlinson, and a dance performance and workshop with Submerge in March 2022. We welcomed young Salford musician John Denton for two performances in our Smiths Room in April and July, and of course the annual Moz Army visit in April too.

All these events help raise the profile of the club which helps increase visitors and has a knock-on effect with sales of our SLC merchandise from our weekly open days and online via our website.

Our volunteers

The club relies on its dedicated and highly valued volunteer base. At present there are approximately 35 volunteers who regularly give their time and energy to the club. Several of the volunteers are 'old boys', who became members of the club as youngsters and have stayed involved throughout their adult lives, often introducing their children and grandchildren to the club to continue in their footsteps.

Our oldest such 'old boys' are Archie Swift and Eric Salthouse (pictured), who have over 140 years of club membership between them, and still regularly help out with the young people's activity sessions (albeit with less running around on their part these days).



6000 volunteer hours

given each year to facilitate activity sessions for young people and annual club camps

2000 volunteer hours

given each year to run our weekly fundraising open days, helping to generate 25% of annual income

Over 600 collective years of club volunteering between our trustees and current volunteers

Queen's Award for Volunteering awarded to the club in 2016

Archie Swift awarded MBE in 2006 for his lifetime of voluntary work at the club



Financial review

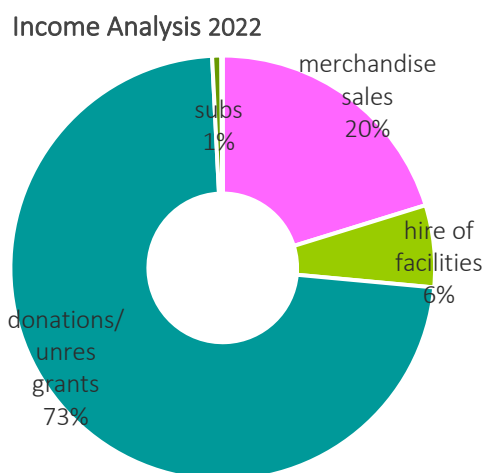
This financial year began as we were just starting to edge our way out of the Covid-19 pandemic, and therefore continued to present the club with many challenges. Our normal channels of income via visitors (donations, merchandise sales etc) and facilities hire were still hugely affected by the pandemic discouraging/preventing people from visiting and travelling, and we had to continue to find alternative ways to engage with our audience and try and keep income streams flowing.

We found that as soon as we re-started our young people's sessions in September 2021 that the number of young people wanting to attend the sessions was very high; clearly the lockdowns and restrictions had been taking their toll on young people and we were very happy that the club was again able to offer a safe space for these young people to play, take part in sports and activities, and no less importantly socialise with one another once again.

After two years of hiatus due to the pandemic we also knew it was incredibly important to re-start our annual camping trips for our young members as soon as we could. For some local youngsters the club camp is their only holiday, this was even more evident coming out of lockdown as we were. However as with many things the cost of providing such a trip had risen, so we knew this would be an impact to our annual costs.

As were other rising costs – additional cleaning and safety measures, staff costs, utility costs, and insurance costs amongst many others. (Some of which have of course continued to rise astronomically throughout 2022 and into 2023.)

Income



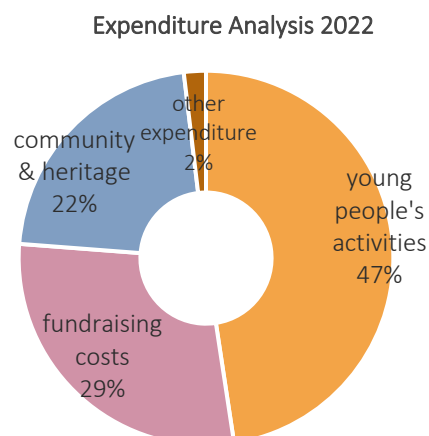
Grants and donations represented a significant portion of our income for the year. Thanks to our tireless efforts to continue to promote the club despite the covid-related reduction in visitors, we managed to keep merchandise sales income up through online sales, and our facilities hire income was bolstered by the four weddings that we were able to host in the year.

Our main grant income in the year came from the Heritage Fund – which enabled us to make extremely important investments in upgraded wi-fi across the whole building, stage lighting and PA equipment for our concert hall. Also from the Zochonis Charitable Trust which funded our camping trips as well as much-needed building repairs; UK Youth/Hans Rausing, and the GMCA ARIS/Standing Together fund.

We also gratefully received donations from Beaverbrooks, 'in-kind' HR support from Peninsula, donations from various visitors and supporters of the club, plus a very generous legacy gift from a former member. Also our Trustee and President Anthony Groves and wife Zoe raised over £5,000 by running the Swaledale marathon!

Expenditure

Whilst our young people's activities are still run mainly by volunteers, due to the increase in numbers of young people attending we needed to bring in additional paid sessional workers, plus we introduced a new paid role of Youth Services Coordinator from March 2022. Whilst most activities are delivered in our own building, the increased number of football teams meant increased costs for outdoor pitch hire and equipment. Also the increased cost of providing camping trips – this time due to numbers we split the lads camp into a junior camp and a senior camp. Activity costs were therefore considerably higher this year than previously.



Whilst we had some additional staff costs as mentioned above, overall, staff costs are kept as low as possible thanks to the many hours that our volunteers contribute.

Gas and electricity prices have of course been increasing considerably. By the end of the financial year these were approximately two to three times more than the previous year, and of course have continued to rise even more since. Insurance has gone up, as have supplier costs for our fundraising merchandise and other general costs such as cleaning supplies and consumables. We are of course making every effort to economise, whilst maintaining a safe environment for our members, visitors, staff and volunteers.

Depreciation relates mainly to the significant building improvement capital works (funded by Sport England) undertaken in 2014-2016.

Reserves policy and going concern

Reserves are maintained at a level that enables us to manage financial risk and short-term income volatility whilst ensuring continuity of service for our young members. We aim to keep 6-12 months' worth of reserves in order to achieve the following:

- To ensure continuity of service for our young members (commitment to staff costs, building and other overhead costs etc).
- To allow for increased beneficiary need (to allow us to expand upon our delivery to young people if the need arises – as it has been doing post-covid – such as increased numbers of young people/increased number and range of sessions provided).
- To fund normal short-term cash deficits (e.g. buying merchandise stock and canteen stock in bulk before the income on this is realised).
- To bridge the gap between securing each new grant funding (applying for funding is an ongoing activity, it is typical that each successful application takes several months from starting to apply to receiving the funds, and not all applications are successful!)

Basically past experience has led us to aim for keeping 6-12 months of operating costs in reserves. This has proven to be the best way to enable us to operate effectively. Due to the nature of our

organisation, having anything less than 6 months' worth puts the organisation at risk (e.g. having very little cash at the bank might mean we couldn't invest in more merchandise stock due to prioritising wages, which would then mean later down the line we bring in less sales income, and therefore less overall income to cover staffing costs etc.) Trying to have anything more than 12 months' worth we feel is unnecessary, and therefore a funding horizon of around 9 months (min 6 max 12) we consider a proven sensible basis for our reserves policy.

As at the 2022 year end we had £131k of unrestricted general reserves, equivalent to approximately 9 months' of expenditure as per the above policy.

Plans for future periods

The main financial focus of the trustees and management committee is the ongoing sustainability of the club.

We are continuing to invest time and effort into building upon our self-generated income streams such as merchandise sales and venue hire. We have continued to develop our own brand 'Salford Lads Club' (that we trademarked in 2016), and are expanding our range of merchandise and exploring opportunities to bring this to market.

Now that we are free of covid restrictions, we plan to continue putting on several fundraising events each year, such as concerts, talks, record fairs etc. These generate income for the club through merchandise sales, 'pop-up' bar sales, hire fees and donations – and of course help to raise the profile of the club, leading on to more and more such events and other opportunities.

We also look forward to hosting more wedding ceremonies at the club, in partnership with Salford Community Leisure. Although we obtained a licence in 2019, due to the pandemic we were not able to host the first ceremony until May 2021. We have however since then hosted several weddings and look forward to welcoming more couples in the future. We envisage this becoming a valuable income source to the club.

In 2023 we plan to apply for a permanent premises licence for the club, to make it easier to host these fundraising events and the weddings, as well as for putting on performances and shows (such as a Christmas panto) for local young people.

We intend to continue developing these ventures into providing training and potentially employment opportunities for our young members - for example in shop sales, stock management, bookkeeping, customer service and visitor interaction, organising and setting up events. Links with schools, colleges and universities are also important strands to continue developing alongside working with Salford agencies like Salford CVS, Salford Community Leisure and the Salford Youth Alliance.

We used the covid-enforced closed period in a positive way, by taking the time to step back and fully analyse what we are, who we are, and what we want to be, as a club, going forward. We are continuing to re-assess the club's internal structures, processes and procedures – improving, streamlining and modernising, in order to get the club in as strong a position as possible both financially and administratively, going forward. We correctly predicted that the funding landscape would be very different post-pandemic, and that we would need to rely more than ever on our own resources and ingenuity to keep the club going and keep on providing the unique and vital opportunities to local young people that we have done for the last 119 years.



We held an event for our trustees, staff and volunteers to discuss the current challenges we face. The group looked at the original vision of Salford Lads Club from 1903 “To Brighten Young Lives and Make Good Citizens” and we started the process to identify the shared values we hold going forward for the next 25 years.

Reference and administrative details

Charity number: 521315

Bankers: CAF Bank Ltd
Lloyds Bank plc

Accountant: Binder Management Accounts
www.b-m-a.co.uk

Trustees

The trustees serving during the year were as follows:

Anthony Groves	Trustee; President
Keith Corkan	Trustee; Treasurer
Angie Cooke	Trustee
James Holmes	Trustee
Dennis Lewtas	Trustee

Structure, Governance and Management

Governing document

Salford Lads' and Girls' Club is a registered charity, governed by its Trust deed dated 3rd November 1903. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees are considered for appointment after being nominated by existing trustees and/or management committee members.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the reporting requirements. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

Name **ANTHONY GROVES**

1 March 2023

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Salford Lads' and Girls' Club

**On accounts for the year
ended**

31 August 2022

**Charity no
(if any)**

521315

Set out on pages

26-37

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 08 / 2022**.

**Responsibilities and
basis of report**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of CIMA.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: Joseph Connor ACMA

Date: 17/4/23

Name: Joseph Connor

**Relevant professional
qualification(s) or body
(if any):**

CIMA – Chartered Institute of Management Accountants.
Membership No 8452275 – Associate Member

Address:

90 Norwood Road

Stretford

Manchester M32 8PP

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Salford Lads' and Girls' Club Statement of Financial Activities

For year ending 31st August 2022

	Note	Restricted	Unrestricted		This year total	Last year total
			Designated	General	YE22	YE21
Income and endowments						
Donations and legacies	5	-	-	90,544	90,544	13,117
Investment income		-	-	65	65	13
Other income		-	-	143	143	1,162
Income from charitable activities	4, 10					
'Core funding' grants		8,852	-	23,264	32,116	33,977
Grants for young people's activities		49,019	-	20,938	69,956	39,218
Subscriptions from young people's activities		-	-	1,415	1,415	91
Grants for community and heritage		15,003	-	13,958	28,961	20,386
Other trading activities						
Hire of facilities		-	-	12,619	12,619	29,529
Merchandise sales		-	-	40,901	40,901	28,552
Total income and endowments		72,873	-	203,847	276,720	166,045
Expenditure						
Expenditure on raising funds	1 (i)					
Fundraising costs		8,606	-	31,121	39,727	33,108
Goods purchased for resale		-	-	14,699	14,699	16,479
Expenditure on charitable activities						
Young people's activities		68,943	-	75,707	144,651	106,513
Community and heritage		32,535	-	34,931	67,466	57,374
Other expenditure		-	-	-	-	-
Total expenditure		110,085	-	156,458	266,543	213,474
Net income/(expenditure) before gains and losses on investments		- 37,211	-	47,389	10,178	- 47,429
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure) for the year		- 37,211	-	47,389	10,178	- 47,429
Transfers		-	65,860	- 65,860	-	-
Net gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		- 37,211	65,860	- 18,471	10,178	- 47,429
Reconciliation of funds						
Total funds brought forward		167,434	65,000	149,875	382,309	429,738
Total funds carried forward		130,223	130,860	131,404	392,487	382,309

Salford Lads' and Girls' Club Balance Sheet

For year ending 31st August 2022

	Note	31-Aug-22	31-Aug-21
Fixed Assets			
Equipment, fixtures & fittings	12	175,089	210,207
Land & buildings		1,700,000	1,700,000
Total Fixed Assets		1,875,089	1,910,207
Current Assets			
Total cash at bank and in hand		212,716	171,148
Closing stock	14	10,031	6,422
Debtors Control Account	15	630	-
Prepayments	15	2,738	6,938
Total Current Assets		226,115	184,508
Creditors: amounts falling due within one year		8,718	12,407
Net Current Assets/(Liabilities)		217,397	172,101
Total Assets less Current Liabilities		2,092,486	2,082,308
Net Assets		2,092,486	2,082,308
Funds			
Endowments - land & property		1,700,000	1,700,000
Restricted funds		130,222	167,433
Unrestricted funds - designated		130,860	65,000
Unrestricted funds - general		131,404	149,875
Total Funds		2,092,486	2,082,308

The notes at pages 28 to 37 form part of these accounts

Signed  _____

Name **ANTHONY GROVES**, on behalf of the trustees

Approved by the trustees on 1 March 2023

Notes on the accounts

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition – October 2019) - (Charities SORP (FRS 102)).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required, and no restatements were required.

c) Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. As with most businesses the charity has been impacted by the Coronavirus (Covid-19) and this has had an impact on charitable operations, service users and staff. The charity has utilised the grants available from the UK government and has taken appropriate steps to safeguard charity operations. While the full impact of the global pandemic to the economy and charity operations remains uncertain, the trustees believe that the going concern basis of accounting is appropriate.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 17).

Income received in advance of a venue hire booking or provision of other specified service is deferred until the criteria for income recognition are met (see note 18).

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised, refer to the trustees' annual report for more information about volunteers' contribution. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on raising funds including those associated with fundraising activities,
managing investments and trading

Expenditure on charitable activities costs of undertaking the work of the charity

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include back office functions and associated staff costs.

Support costs are allocated on the following basis:

	Charitable activities		Fundraising	Total YE22	Basis of allocation
	Young People's Activities	Community & Heritage			
Building overheads, running costs	72,599	48,398		120,997	60% Young People's Activities; 40% Community & Heritage – based on usage of the building in time taken
Governance costs, bank fees, IT, office supplies, support staff costs, professional fees, training costs	29,580	19,720	32,866	82,166	60% Charitable Activities (sub-split 60:40 as per above); 40% Fundraising – based on time spent
Directly attributable costs	42,472	-652	21,560	63,380	n/a (as directly attributable)
TOTALS AS PER SoFA	144,651	67,466	54,426	266,543	

j) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Fixtures & fittings	10%
Equipment	20-33%

k) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) 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.

m) 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.

n) 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.

o) 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

Employees of the charity are entitled to join the charity's pension scheme operated through NEST, as per the charity's compulsory requirement to provide a pension scheme from 1st November 2016.

2 Legal status of the charity

The charity is a charitable trust. The charity is controlled and its assets held in trust by a board of trustees.

3 Financial performance of the charity

The summary financial performance of the charity is:

	2022	2021
	£000	£000
Income	277	166
Expenditure	267	213
Net income	10	- 47
Total funds brought forward	382	429
Total funds carried forward	392	382
Represented by:		
Restricted income funds	130	167
Unrestricted income funds	131	150
Designated income funds	131	65
	392	382

4 Income from grants

		2022	2021
		£000	£000
Grants			
	Salford CVS/NHS CCG Recovery Fund	-	20
	Zochonis	43	18
	Haberdashers	0	-
	Football Foundation; Wildcats	-	1
	Sport England	1	-
	ARIS/Standing Together	4	8
	Heritage Fund	48	-
	UK Youth/Hans Rausing	24	-
	CJRS/gov/council Covid19 support	11	47
		131	94

The charity is grateful for the support received in the year from:

- The Zochonis Charitable Trust whose grant has helped directly fund our activities with young people as well as helping us pay for an essential building repair;
- The GMCA ARIS and Standing Together funds whose grants have also helped directly fund our activities with young people;
- The Heritage Fund whose grant helped us with essential core costs and investment in our self-generated funding streams;
- UK Youth/Hans Rausing whose grant helped us with essential core costs and activity costs.

5 Income from donations and legacies

		2022	2021
		£000	£000
Donations			
	Gifts	35	13
	Legacies	54	
	Donated services	2	
		91	13

The charity is grateful for all the donations received during the year, both from individuals and from organisations.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

6 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

7 Staff costs and professional fees

Whilst most of our operations are carried out by volunteers, we have a small team of part-time paid staff to ensure our essential processes are covered and our activities are carried out safely.

We are proud to be a Real Living Wage employer. We see this as a key responsibility towards our valued workers, all of whom are from the local community, and all of whom choose to also volunteer for us in their spare time.

	2022	2021
	£000	£000
Employees of the charity		
Gross wages, salaries and benefits in kind	36	29
Employer's National Insurance costs	1	-
Pension costs	0	-
Self-employed individuals	48	35
Other professional fees (legal, audit, architect, external HR)	4	1
	89	65

No employees received employee benefits of more than £60,000.

Included in professional fees:

Independent examiner's fees for reporting on the accounts £150 (2021: £150).

8 Staff numbers

The average monthly head count was 47 staff/volunteers (2021: 37 staff/volunteers) and the average number of full-time equivalent employees (including casual staff and freelance workers) during the year was 2.6 (2021: 2.7)

9 Related party transactions

None.

10 Government grants

£11,140 was received in the year from the government's Covid-19 support grant scheme/CJRS scheme/local council Covid-19 support grant schemes.

11 Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£000	£000	
Cost:			-
As at 1 Sep 2021	1,700	550	2,250
Additions	-	20	20
As at 31 Aug 2022	1,700	571	2,271
Depreciation:			-
As at 1 Sep 2021	-	340	340
Charge for the year	-	55	55
As at 31 Aug 2022	-	396	396
Net book value:			-
As at 1 Sep 2021	1,700	210	1,910
As at 31 Aug 2022	1,700	175	1,875

The depreciation charge of £55k breaks down into £17k unrestricted and £38k restricted.

13 Investments

The charity does not hold any investments other than cash at bank.

14 Stock

The amount of merchandise goods for re-sale held in stock at year end totalled £10,031 (2021: £6,422).

15 Debtors

	2022	2021
	£000	£000
Trade debtors	1	-
Prepayments and accrued income	3	7
	3	7

16 Creditors: amounts falling due within one year

	2022	2021
	£000	£000
Trade creditors	8	9
Other creditors, deferred income and accruals	0	4
	9	12

17 Contingent assets – legacy income

The charity had no contingent assets at the year end.

18 Deferred income

None.

19 Creditors: amounts falling due after more than one year

The charity had no long-term liabilities at the year end.

20 Analysis of charitable funds

Analysis of movements in restricted and unrestricted funds					
	Balance	Income	Expenditure	Transfers	Funds
	1 Sep 2021				31 Aug 2022
	£000	£000	£000	£000	£000
Unrestricted					
General fund	150	204	-156	-66	131
Designated	65	0	0	66	131
Total	215	204	-156	0	262
Restricted					
Salford CVS/CCG Recovery Fund	0	1	-1	0	0
New Ground	15	0	-3	0	12
Comic Relief	1	0	-1	0	0
SYST	6	0	0	0	6
Sport England (capital)	102	0	-29	0	72
Booths Charities	33	0	-5	0	28
Crowdfunding 2017	6	0	-1	0	5
Impact Fund	2	0	-2	0	0
Standing Together	2	4	-5	0	1
UK Youth/Hans Rausing	0	24	-24	0	0
Zochonis 2022	0	43	-38	0	5
Sport England (girls football)	0	1	0	0	1
Other restricted	0	0	0	0	0
Total	167	73	-110	0	130
Total	382	277	-267	0	392

Name of unrestricted fund	Description, nature and purposes of the fund
General fund:	The 'free reserves' after allowing for all designated funds.
Designated funds:	Currently consists of £25k designated for ongoing maintenance of building, £27k designated for staff costs, £6k designated for digital panels for Smiths room and £10k designated for 2023 camps. Plus £63k of fixed assets (newly designated this financial year and therefore shown under the Transfers between General fund and Designated fund above).

21 Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£000	£000	£000	£000
Tangible fixed assets	-	63	112	175
Cash at bank and in hand	127	68	18	213
Other net current assets/(liabilities)	5	-	-	5
Total	131	131	130	392

22 Financial instruments

The charity had no financial instruments at the year end.

23 Post-balance sheet events

The charity had no post-balance sheet events to report.

24 Reconciliation of net movement in funds to net cash flow from operating activities

	2022
	£000
Net movement in funds	10
Add back depreciation charge	55
Deduct capital expenditure	- 20
Decrease (increase) in stock	- 4
Decrease (increase) in debtors	4
Increase (decrease) in creditors	- 4
Net cash used in operating activities	42

SALFORD LADS' AND GIRLS' CLUB

England & Wales - Charity number 521315

Accounts



MOTTO "To Brighten Young Lives and Make Good Citizens"

Salford Lads' Club was established in 1903 as a purpose built club for boys. It was the last and largest of 21 clubs in Greater Manchester independently funded by local companies to provide positive alternatives to teenage street gangs in the poorest areas. Founded by James Grimble Groves and William Grimble Groves of the Groves and Whitnall brewing empire and officially opened by Lord Baden Powell, the Club has continued to provide this key facility for more than 118 years and is now considered to be the 'finest example of a pre First World War club surviving and operating today'. The Groves family have continued their involvement in the club with Anthony Groves taking over from his father Jeremy as President in 2003. The club opened to girls in 1994.

Salford Lads' and Girls' Club

Annual Report and Financial Statements

1st September 2020 – 31st August 2021

Charity registration number: 521315

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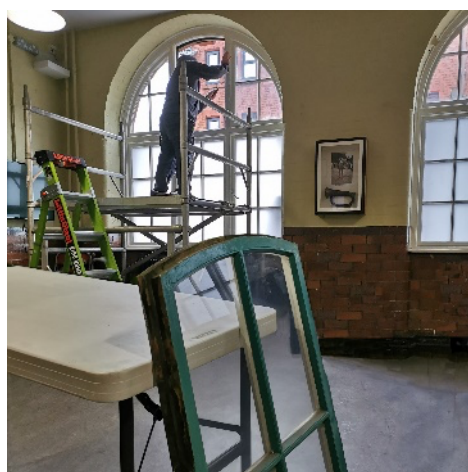
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Report of the trustees for the year ending 31st August 2021

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31st August 2021. The financial statements comply with the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

This financial year, September 2020 to August 2021, took place entirely during the Covid-19 pandemic, one of the most challenging periods in the club's 119-year history. We were unable to hold many of our usual activities inside the building due to covid restrictions, however we continued to maintain contact with as many of our young people as possible, continuing outdoors football training when possible and staying in touch via WhatsApp groups. We also continued work on our building to improve ventilation, making it as safe as possible for when we were able to re-open our doors.

This work included altering rooflights and windows to allow fresh air into the main activity spaces. The main gym now has four electrically-operated rooflight panels and the boxing gym has an additional Velux rooflight. All our other activity rooms have original windows which we have adapted and renovated so that three windows now open in each room, including the large concert hall space. Our plans to make the building safer have also included sanitiser stations and free face masks. This year, for the first time, we have employed a part-time site manager to monitor all the rooms, create covid-safe cleaning rotas and record details of everyone accessing the building. This was a role previously undertaken by volunteers but the pandemic has made us prioritise and formalise this key role.



Ventilation works

In October 2020 we were a temporary NHS flu jab centre; we also hosted a small number of photoshoots/filmshoots under covid restrictions whilst the building was otherwise closed. The most high-profile of these being for scenes of Peaky Blinders season 6.



In May 2021 we hosted the club's first ever wedding ceremony! Originally this was planned for 2020, and we were delighted to finally be able to reschedule it – albeit still under covid restrictions – for May 2021. Two more ceremonies followed in June and July. We have four rooms licenced for wedding ceremonies – the Concert Hall, the Band Room which overlooks the Concert Hall, the Senior Games Room, and of course, our famous Smiths Room! We have partnered with Salford Community Leisure to help us facilitate the ceremonies, drawing on their experience in managing weddings at Ordsall Hall. As well as being a great source of fundraising for the club, we hope this will make a lot of music fans very happy!



Towards the end of July 2021 we held our first post-lockdown Saturday open day. Income from donations and merchandise sales from these weekly open days is a crucial element of our fundraising, and being without this during the lockdowns was very difficult. Our volunteers also love to meet new people, show them around our building and talk about the club's history, which they are all rightfully very proud of.

We welcomed a new weekly yoga session to the club from July 2021.

And our girls club was finally able to restart weekly sessions inside the club from July 2021. (Lads club sessions restarted in September 2021.)

Football has been the mainstay of the club during the pandemic with weekly training sessions. In July we held our first girls football sessions with 4 new volunteer women coaches.



From August 2021, we took part in a 12-week Greater Manchester Music project, Band of Boroughs, working with musicians from Z Arts. Two of our over-16 members, a boy and a girl, wrote and performed their own songs at BIMM (the British Institute of Modern Music) in Manchester. In all, sixteen young people took part in the sessions, which took place in our original bandroom above the concert hall; this space had again benefited from the renovating of a window to provide ventilation.



We have kept in touch with young people and families and the local network of agencies supporting vulnerable people locally with local foodbanks and support at St Clements Church and Oasis High School on the estate. Retaining continuity at the club for local young people and families has been one of the keys to our success over time, and we took the important decision to retain our sessional staff on furlough, so that when we were able to reopen familiar faces would still be here.

We work closely with the tenant-led New Barracks Co-operative and they have continued to hold some of their meetings in the club (under Covid restrictions). Nearby is the Ordsall Community Café who we also work with, visiting groups often order food for day courses at the club and this in turn brings in more opportunities for the local community. Salford CVS regularly use the club for their training courses. The club is also used for the city's central Youth Partnership meetings every 6 weeks.

With continued cuts to mainstream services, and the unprecedented impact of the Covid-19 pandemic, we are very grateful to all of the organisations and individuals who have contributed to our fundraising in the year - whether by making a donation, by buying our merchandise, attending an event or hiring our venue – enabling us to offer this broad and varied programme to inspire young people.

Signed  _____

Name **ANTHONY GROVES** _____, on behalf of the trustees

1 March 2022

Our purposes and activities

To brighten young lives and make good citizens

To provide a safe environment for local young people

To extend opportunities in sports and arts for young people

To become the central archive of the lads club movement in Salford

To become the centre for visitors tracing the routes of Salford's music and cultural life

To develop a sustainable fundraising model

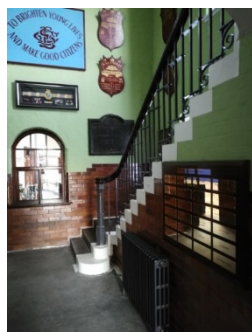
To become the focal point for community activity and regeneration in the area

To improve and restore the facilities inside and outside the building and make the building sound for the next generation of young people

In setting our objectives and planning our activities we have given careful consideration to the Charity Commission's public benefit guidance.

The strategies employed to achieve our aims and objectives are to:

- provide a safe, structured environment for young people via regular scheduled sessions at the club, for designated age groups
- provide sports, arts and educational activities and opportunities for young people through the club's scheduled sessions and through additional programmes such as the football teams, annual camp and other trips
- invigilate and preserve the club's archives; be creative in the ways we invite members of the public to engage with the club's architectural and social heritage (for example our Wall of Names)
- provide a warm and friendly welcome to visitors; maintain our 'Smiths Room' and our famous frontage/sign as key attractions for the thousands of music fans who visit the club each year
- improve the club's financial sustainability by tapping further into self-generated income streams such as merchandise sales and venue hire (now licenced for weddings too!), as well as appealing for donations and grant funding to support us in the good work that we do
- provide affordable facilities for community groups to hold meetings and events
- continue to be 'responsible caretakers' of our Grade 2 listed building, carrying out maintenance and repairs that preserve the building's heritage whilst also allowing it to be a usable space for today's needs



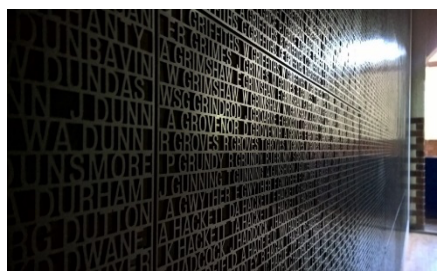
Achievements and performance

Young people

Normally we would have provided thrice-weekly club sessions for young members aged 9-18; twice-weekly sessions (with New Barracks Co-op) for those aged 6-14; and multiple football training sessions/matches each week. We also would have taken young members out on trips and activities, and hosted sessions for visiting groups. Obviously with the pandemic and lockdown most of this has not been do-able this year, but we have continued to engage with our young members as much as possible, such as the 'virtual camp', Zoom meet-ups for the girls' group, and outdoor training (when this was permitted) for the football teams.



Heritage



Again, the pandemic has obviously prevented us from opening to visitors as much as we would normally have done this year, but we have continued to receive enquiries from family members tracing their roots, enquiries from local history groups, college and university groups, and are looking forward to welcoming back such visitors in person once again.

Building improvements

Whilst the club was closed during covid restrictions we undertook works to improve natural ventilation to make the club as safe as possible for when we were able to re-open and welcome back young people. This work included altering rooflights and windows to allow fresh air into the main activity spaces. The main gym now has four electrically-operated rooflight panels and the boxing gym has an additional Velux rooflight. All our other activity rooms have original windows which we have adapted and renovated so that three windows now open in each room, including the large concert hall space. Our plans to make the building safer have also included sanitiser stations and free face masks. This year, for the first time, we have employed a part-time site manager to monitor all the rooms, create covid-safe cleaning rotas and record details of everyone accessing the building. This was a role previously undertaken by volunteers but the pandemic has made us prioritise and formalise this key role.

Cultural significance

Pre-pandemic, we welcomed approximately 6,000 visitors a year, mostly on our Saturday open days, when we are open between 11am and 2pm for music/heritage fans (or anyone with an interest to look around the club) to call in and enjoy a free tour, cup of tea, a browse through our merchandise, and a friendly chat with our volunteers. Obviously for much of this year we have been forced to close our doors, but from July 2021 onwards we are back open and have the kettle on! From March 2022 we are also going to host open days on Wednesdays as well as Saturdays, 11am-2pm.



We continue to have good links with Manchester Music Tours, founded by the late Craig Gill of the Inspiral Carpets. The club remains the flagship site for many music and cultural tourists to the city.

The building continues to attract TV, radio, film and fashion shoots and this year we welcomed back the BBC's 'Peaky Blinders' to film scenes for the new series, and a drama series commissioned by Sky.

The list of organisations and agencies who want to build links with the club continues to grow and we offer visits/tours and opportunities to primary schools, secondary schools, colleges and universities as well as adult groups. Much of this comes from the breadth of events and activities that we have taken part in over the past 15 years and the increasing recognition of the club as the last original pre-WW1 lads club still operating in England. The club is also considered of national importance as the 3rd most visited music tourism site in the UK.



We are proud to be Salford's leading music-pilgrimage location, and enjoy welcoming visitors to our city and to the north west.

Young people's group from Blackpool on a tour of the club

A group of music fans from Buenos Aires on a visit August 2019



As at 31st August 2021 we had approximately...



7350
Twitter
followers
(+700)



7900
Facebook
followers
(+600)



3500
Instagram
followers
(+1000!!)

Fundraising

Our team of volunteers who welcome visitors to the club every Saturday are the backbone of our fundraising, and the sales and donations from these weekly sessions (Covid notwithstanding) continue to rise. Most of our Saturday team are former club members and they have a wealth of knowledge of the club, the city and more likely The Hollies, than The Smiths!



Three of our volunteers help with a photo promotion of our new t-shirt, and music fans from Japan and Brazil model the shirt.

We are also pleased to have supporters from around the world who continue to make regular donations. Many of these are music fans, some are regular visitors, others have visited a couple of times. We also have supporters from the US and Japan who have never visited but have built up a long-term link supporting the club for many years. In the UK, Chris Blay who originally contacted us to offer us a merch stall for a gig at the Ritz in Manchester, has continued to help raise funds each year.

Whilst we were unable to host any fundraising events in our concert hall this year due to covid restrictions, we did manage to re-start this in October 2021 – the first being an event with Tim Burgess and Dave Haslam in-conversation, and the second with Shaun Ryder and John Robb. Both of these events ran smoothly and helped us raise valuable income – many thanks to our volunteer Events Committee for ensuring compliancy with covid restrictions and making these events safe and fun for all involved.

All these events help raise the profile of the club which helps increase visitors and has a knock-on effect with sales of our SLC merchandise from our weekly open days and online via our website.

Our volunteers

The club relies on its dedicated and highly valued volunteer base. At present there are approximately 25 volunteers who regularly give their time and energy to the club. Several of the volunteers are 'old boys', who became members of the club as youngsters and have stayed involved throughout their adult lives, often introducing their children and grandchildren to the club to continue in their footsteps.

Our oldest such 'old boys' are Archie Swift and Eric Salthouse (pictured), who have over 140 years of club membership between them, and still regularly help out with the young people's activity sessions (albeit with less running around on their part these days).



4000 volunteer hours

given each year to facilitate activity sessions for young people and annual club camp

1000 volunteer hours

given each year to run our Saturday fundraising open days, helping to generate 25% of annual income

Over 600 collective years of club volunteering between our trustees and current volunteers

Queen's Award for Volunteering awarded to the club in 2016

Archie Swift awarded MBE in 2006 for his lifetime of voluntary work at the club



Leon our Lads' Club leader with football club volunteers Danny, Clark, Chris and Vitor

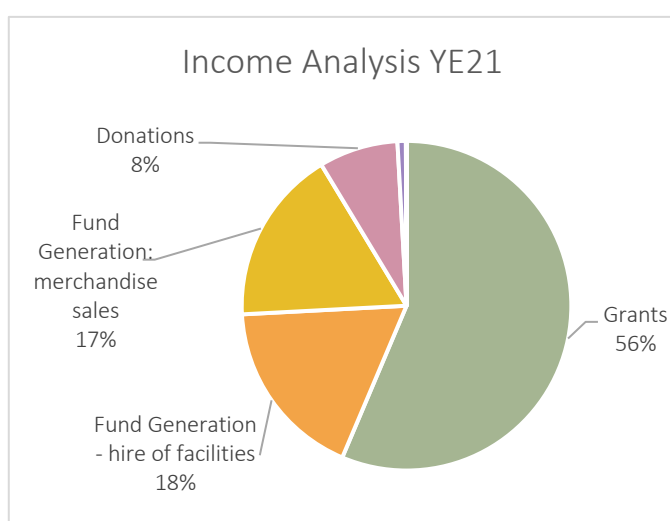
Financial review

With this entire financial year taking place during the Covid-19 pandemic, this year was again one of the most challenging in the club's history. Our normal channels of income via visitors (donations, merchandise sales etc) and facilities hire were drastically affected by the pandemic, and we had to find alternative ways to engage with our audience and try and keep income streams flowing. We were however able to host lengthier filmshoots whilst the building was closed to other activities, and the diversion of some of our resources into increasing online merchandise sales and trying to keep our profile up fortunately paid off.

We continued to take advantage of the government support schemes such as the local restrictions grants and the CJRS (furlough) scheme, retaining all of our sessional workers and support staff, protecting these jobs and providing continuity for the young members when we were eventually able to re-open.

We also continued to take some positive action during the enforced closure, by undertaking some maintenance work that is otherwise difficult to do when the building is in constant use by our various groups. Most crucially, this work included improving the ventilation in various rooms of the building, to make it as safe as possible for our members, staff and volunteers.

Income



Again, grants represented more than half of our income for the year; including £47k from the government furlough scheme and covid support grant schemes. Thanks to our tireless efforts to continue to promote the club despite not being able to physically welcome many visitors to our building, we managed to keep merchandise sales income up through online sales, and our facilities hire income was bolstered by a small number of TV filmshoots. Unfortunately donations income was down from previous years – this not surprising given we were mostly

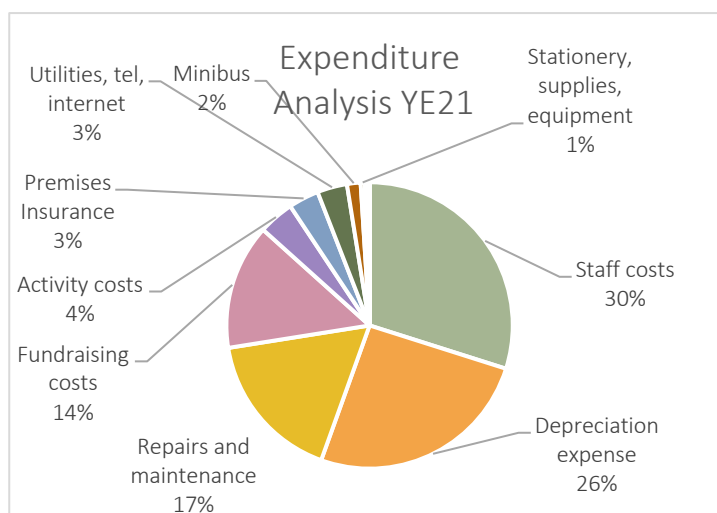
closed to visitors and the pandemic being a difficult and financially uncertain time for many.

Other than the government furlough/covid support grants our other main grant income in the year came from the Zochonis Charitable Trust, the GMCA ARIS/Standing Together fund, and the Salford CVS/NHS Salford CCG CV-19 Recovery Fund, without which we would have taken a huge financial hit.

We also gratefully received donations from AJ Bell, The Training Hub, VIP Boxing, and Connell Brothers. The family of an ex-member also raised over £1k for the club by climbing Snowdon and appealing for sponsorship. We also raised almost £1k ourselves via our 'mask me' campaign, whereby we auctioned 50 facemasks made by a local textile artist using fabric from our t-shirt samples.

Expenditure

We are able to keep our 'activity costs' relatively low as all of our sports activities are mainly delivered by our team of volunteers - we have 6 ABA boxing coaches and 6 FA football coaches – and are (normally) mostly held here in our own building. Activity costs did have to increase a bit this year as we needed to hire outdoor football pitches to comply with covid restrictions. Our volunteer team also coach badminton and table tennis as well as volunteering to take young people to outside events and competitions. Once the Covid-19 lockdown began we maintained engagement with our young members as much as we could, via digital means. We also re-commenced outdoor football training as soon as that was permitted too.



Staff costs remain a relatively small percentage of total costs, thanks to the many hours that our volunteers contribute.

Depreciation relates mainly to the significant building improvement capital works (funded by Sport England) undertook in 2014-2016.

Reserves policy and going concern

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future, and also maintain provision for unforeseen repairs of our Edwardian listed building.

The management committee propose to maintain the charity's reserves at a level which is at least equivalent to 6-12 months operational expenditure and enough to cover imminent building repairs and renovations and have done so having regards to its manner of operation of likely funding streams.

The management committee review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their finance meeting.

Plans for future periods

The main financial focus of the trustees and management committee is the ongoing sustainability of the club.

Recent years have seen a significant uplift in self-generated income streams such as merchandise sales and venue hire, and so we are continuing to invest time and effort into building upon these income streams even further. We have continued to develop our own brand 'Salford Lads Club' (that we trademarked in 2016), and are expanding our range of merchandise and exploring opportunities to bring this to market.

Covid restrictions notwithstanding, we plan to continue putting on several fundraising events each year, such as concerts, talks, record fairs etc. These generate income for the club through merchandise sales, 'pop-up' bar sales, hire fees – and of course help to raise the profile of the club, leading on to more and more such events and other opportunities.

We also look forward to hosting more wedding ceremonies at the club, in partnership with Salford Community Leisure – although we obtained a licence in 2019, due to the pandemic we were not able to host the first ceremony until May 2021. We envisage this becoming a valuable income source to the club.

We intend to continue developing these ventures into providing training and employment opportunities for our young members - for example in shop sales, stock management, bookkeeping, customer service and visitor interaction, organising and setting up events. Links with schools, colleges and universities are also important strands to continue developing alongside working with Salford agencies like Salford CVS, Salford Community Leisure and the Salford Youth Alliance.

We also used the Covid-enforced closed period in a positive way, by taking the time to step back and fully analyse what we are, who we are, and what we want to be, as a club, going forward. We are continuing to re-assess the club's internal structures, processes and procedures – improving, streamlining and modernising, in order to get the club in as strong a position as possible both financially and administratively, going forward. We know that the funding landscape will be very different post-pandemic, and that we are likely going to need to rely more than ever on our own resources and ingenuity to keep the club going and keep on providing the unique and vital opportunities to local young people that we have done for the last 118 years.

Reference and administrative details

Charity number: 521315

Bankers: CAF Bank Ltd
Lloyds Bank plc

Accountant: Binder Management Accounts
www.b-m-a.co.uk

Trustees

The trustees serving during the year were as follows:

Anthony Groves	Trustee; President
Keith Corkan	Trustee; Treasurer
Angie Cooke	Trustee
James Holmes	Trustee (appointed 31.8.21)
Dennis Lewtas	Trustee (appointed 31.8.21)
Alan Sloan	Trustee (retired 31.8.21)
Arthur Swift	Trustee (retired 31.8.21)
James Rice	Trustee (retired 31.8.21)
William Seddon	Trustee (retired 31.8.21)

Structure, Governance and Management

Governing document

Salford Lads' and Girls' Club is a registered charity, governed by its Trust deed dated 3rd November 1903. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees are considered for appointment after being nominated by existing trustees and/or management committee members.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the reporting requirements. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

Name  _____

1 March 2022

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Salford Lads' and Girls' Club

**On accounts for the year
ended**

31st August 2021

**Charity no
(if any)**

521315

Set out on pages

21-32

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 08 / 2021**.

**Responsibilities and
basis of report**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

** Please delete the words in the brackets if they do not apply.*

Signed: Joseph Connor

Date: 14/06/2022

Name: Joseph Connor

**Relevant professional
qualification(s) or body
(if any):**

CIMA – Chartered Institute of Management Accountants.
Membership No 8452275 – Associate Member

Address: 90 Norwood Road

Stretford
Manchester M32 8PP

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Salford Lads' and Girls' Club Statement of Financial Activities

For year ending 31st August 2021

	Note	Restricted	Unrestricted		This year total	Last year total
			Designated	General	YE21	YE20
Income and endowments						
Donations and legacies	5	-	-	13,117	13,117	24,854
Investment income		-	-	13	13	190
Other income		-	-	1,162	1,162	4,921
Income from charitable activities	4, 10					
'Core funding' grants		12,661	-	21,316	33,977	26,000
Grants for young people's activities		18,684	-	20,534	39,218	26,454
Subscriptions from young people's activities		-	-	91	91	1,510
Grants for community and heritage		7,596	-	12,790	20,386	14,000
Other trading activities						
Hire of facilities		-	-	29,529	29,529	7,474
Merchandise sales		-	-	28,552	28,552	23,056
Total income and endowments		38,941	-	127,104	166,045	128,459
Expenditure						
Expenditure on raising funds						
Fundraising costs		11,566	-	21,541	33,108	21,387
Goods purchased for resale		-	-	16,479	16,479	17,139
Expenditure on charitable activities						
Young people's activities		47,971	-	58,543	106,513	96,394
Community and heritage		24,149	-	33,225	57,374	53,014
Other expenditure		-	-	-	-	-
Total expenditure		83,686	-	129,788	213,474	187,933
Net income/(expenditure) before gains and losses on investments		- 44,745	-	2,684	- 47,429	- 59,475
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure) for the year		- 44,745	-	2,684	- 47,429	- 59,475
Transfers		-	40,000	- 40,000	-	-
Net gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		- 44,745	40,000	- 42,684	- 47,429	- 59,475
Reconciliation of funds						
Total funds brought forward		212,179	25,000	192,559	429,738	489,210
Total funds carried forward		167,434	65,000	149,875	382,309	429,735

Salford Lads' and Girls' Club Balance Sheet

For year ending 31st August 2021

	Note	31-Aug-21	31-Aug-20
Fixed Assets			
Equipment, fixtures & fittings	12	210,207	257,481
Land & buildings		1,700,000	1,700,000
Total Fixed Assets		1,910,207	1,957,481
Current Assets			
Total cash at bank and in hand		171,148	179,804
Closing stock	14	6,422	10,673
Debtors Control Account	15	-	2,813
Prepayments	15	6,938	6,241
Total Current Assets		184,508	199,531
Creditors: amounts falling due within one year		12,407	27,275
Net Current Assets/(Liabilities)		172,101	172,256
Total Assets less Current Liabilities		2,082,308	2,129,737
Net Assets		2,082,308	2,129,737
Funds			
Endowments - land & property		1,700,000	1,700,000
Restricted funds		167,433	212,178
Unrestricted funds - designated		65,000	25,000
Unrestricted funds - general		149,875	192,559
Total Funds		2,082,308	2,129,737

The notes at pages 24 to 32 form part of these accounts

Signed  _____

Name ANTHONY GROVES, on behalf of the trustees

Approved by the trustees on 1 March 2022

Salford Lads' and Girls' Club Statement of Cash Flows

For year ending 31st August 2021

	Note	2021	2020
Cash flows from operating activities			
Surplus/(deficit) for the financial year		- 47,429	- 59,475
Adjustments for:			
Depreciation of property, plant and equipment		54,670	54,140
Interest received		- 13	- 190
Decrease/(increase) in trade and other receivables		2,116	827
Decrease/(increase) in inventories		4,251	3,599
Increase/(decrease) in trade payables		- 14,868	20,421
Net cash generated from operating activities		- 1,274	19,322
Cash flows from investing activities			
Purchases of property, plant and equipment		- 7,396	- 5,695
Interest received		13	190
Net cash from investing activities		- 7,383	- 5,505
Cash flows from financing activities			
Net cash from financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		- 8,656	13,817
Cash and cash equivalents at beginning of year		179,804	165,988
Cash and cash equivalents at end of year		171,148	179,804

Notes on the accounts

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required, and no restatements were required.

c) Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. As with most businesses the charity has been impacted by the Coronavirus (Covid-19) and this has had an impact on charitable operations, service users and staff. The charity has utilised the grants available from the UK government and has taken appropriate steps to safeguard charity operations. While the full impact of the global pandemic to the economy and charity operations remains uncertain, the trustees believe that the going concern basis of accounting is appropriate.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 17).

Income received in advance of a venue hire booking or provision of other specified service is deferred until the criteria for income recognition are met (see note 18).

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised, refer to the trustees' annual report for more information about volunteers' contribution. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on raising funds	including those associated with fundraising activities, managing investments and trading
Expenditure on charitable activities	costs of undertaking the work of the charity

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include back office functions and associated staff costs.

j) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Fixtures & fittings	10%
Equipment	20-33%

k) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) 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.

m) 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.

n) 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.

o) 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

Employees of the charity are entitled to join the charity's pension scheme operated through NEST, as per the charity's compulsory requirement to provide a pension scheme from 1st November 2016.

2 Legal status of the charity

The charity is a charitable trust. The charity is controlled and its assets held in trust by a board of trustees.

3 Financial performance of the charity

The summary financial performance of the charity is:

	2021	2020
	£000	£000
Income	166	128
Expenditure	213	188
Net income	- 47	- 59
Total funds brought forward	430	489
Total funds carried forward	382	430
Represented by:		
Restricted income funds	167	212
Unrestricted income funds	150	193
Designated income funds	65	25
	382	430

4 Income from grants

	2021	2020
	£000	£000
Grants		
Salford CVS/NHS CCG Recovery Fund	20	-
Zochonis	18	35
Booths Charities	-	6
Football Foundation; Wildcats	1	-
ARIS/Standing Together	8	5
Impact Fund	-	-
Haberdashers Fund	-	1
CJRS/gov/council Covid19 support	47	30
	94	77

The charity is grateful for the support received in the year from:

- The CVS/NHS Recovery Fund Grant which has helped support our internal processes, as well as contributing towards vital renovation works to improve healthy ventilation in the building;
- The Zochonis Charitable Trust whose grant has helped directly fund our activities with young people;
- The GMCA ARIS and Standing Together funds whose grants have also helped directly fund our activities with young people;
- The Football Foundation and the Wildcats fund whose grants have helped directly fund our young people's football activities.

5 Income from donations and legacies

		2021	2020
		£000	£000
Donations			
	Gifts	13	19
	Legacies		
	Donated services		
		13	19

The charity is grateful for all the donations received during the year, both from individuals and from organisations.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

6 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

7 Staff costs and professional fees

Whilst most of our operations are carried out by volunteers, we have a small team of part-time paid staff to ensure our essential processes are covered and our activities are carried out safely.

We are proud to be a Real Living Wage employer. We see this as a key responsibility towards our valued workers, all of whom are from the local community, and all of whom choose to also volunteer for us in their spare time.

		2021	2020
		£000	£000
Employees of the charity			
	Gross wages, salaries and benefits in kind	29	15
	Employer's National Insurance costs	-	-
	Pension costs	-	-
Self-employed individuals		35	39
Other professional fees (legal, audit, architect)		1	1
		65	54

Included in professional fees:

Independent examiner's fees for reporting on the accounts £150 (2020: £150).

8 Staff numbers

The average monthly head count was 37 staff/volunteers (2020: 37 staff/volunteers) and the average number of full-time equivalent employees (including casual staff and freelance workers) during the year was 2.7 (2020: 2.4)

9 Related party transactions

None.

10 Government grants

£46,831 was received in the year from the government's Covid-19 support grant, CJRS scheme, and local council Covid-19 support grants.

11 Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£000	£000	
Cost:			-
As at 1 Sep 2020	1,700	544	2,244
Additions	-	7	7
As at 31 Aug 2021	1,700	551	2,251
Depreciation:			-
As at 1 Sep 2020	-	287	287
Charge for the year	-	55	55
As at 31 Aug 2021	-	342	342
Net book value:			-
As at 1 Sep 2020	1,700	257	1,957
As at 31 Aug 2021	1,700	210	1,910

The depreciation charge of £55k breaks down into £17k unrestricted and £38k restricted.

13 Investments

The charity does not hold any investments other than cash at bank.

14 Stock

The amount of merchandise goods for re-sale held in stock at year end totalled £6,422 (2020: £10,673).

15 Debtors

	2021	2020
	£000	£000
Trade debtors	-	3
Prepayments and accrued income	7	6
	7	9

16 Creditors: amounts falling due within one year

	2021	2020
	£000	£000
Trade creditors	9	9
Other creditors, deferred income and accruals	4	18
	12	27

17 Contingent assets – legacy income

The charity had no contingent assets at the year end.

18 Deferred income

None.

19 Creditors: amounts falling due after more than one year

The charity had no long-term liabilities at the year end.

20 Analysis of charitable funds

Analysis of movements in restricted and unrestricted funds					
	Balance	Income	Expenditure	Transfers	Funds
	1 Sep 2020				31 Aug 2021
	£000	£000	£000	£000	£000
Unrestricted					
General fund	193	127	- 130	- 40	150
Designated	25			40	65
Total	218	127	- 130	-	215
Restricted					
Salford CVS/CCG Recovery Fund	-	21	- 21	-	0
New Ground	19		- 3	-	15
Comic Relief	1	-	-	-	1
SYST	6	-	-	-	6
Sport England	131		- 29	-	102
Booths Charities	42	1	- 10	-	33
Crowdfunding 2017	7	2	- 2	-	6
Impact Fund	5	4	- 7	-	2
Standing Together	2	11	- 11	-	2
Other restricted	-	-	-	-	-
Total	212	39	- 84	-	167
Total	430	166	- 213	-	382

Name of unrestricted fund	Description, nature and purposes of the fund
General fund:	The 'free reserves' after allowing for all designated funds.
Designated funds:	Currently consists of £25k designated for ongoing maintenance of building and £40k designated for staff costs.

21 Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£000	£000	£000	£000
Tangible fixed assets	60	-	150	210
Cash at bank and in hand	89	65	17	171
Other net current assets/(liabilities)	1	-	-	1
Total	150	65	167	382

22 Financial instruments

The charity had no financial instruments at the year end.

23 Post-balance sheet events

The charity had no post-balance sheet events to report.

24 Reconciliation of net movement in funds to net cash flow from operating activities

	2021
	£000
Net movement in funds	- 47
Add back depreciation charge	55
Deduct capital expenditure	- 7
Decrease (increase) in stock	4
Decrease (increase) in debtors	2
Increase (decrease) in creditors	- 15
Net cash used in operating activities	- 9

SALFORD LADS' AND GIRLS' CLUB

England & Wales - Charity number 521315

Accounts



MOTTO “To Brighten Young Lives and Make Good Citizens”

Salford Lads’ Club was established in 1903 as a purpose built club for boys. It was the last and largest of 21 clubs in Greater Manchester independently funded by local companies to provide positive alternatives to teenage street gangs in the poorest areas. Founded by James Grimble Groves and William Grimble Groves of the Groves and Whitnall brewing empire and officially opened by Lord Baden Powell, the Club has continued to provide this key facility for more than 117 years and is now considered to be the ‘finest example of a pre First World War club surviving and operating today’. The Groves family have continued their involvement in the club with Anthony Groves taking over from his father Jeremy as President in 2003. The club opened to girls in 1994.

Salford Lads’ and Girls’ Club

Annual Report and Financial Statements

1st September 2019 – 31st August 2020

Charity registration number: 521315

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Report of the trustees for the year ending 31st August 2020

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31st August 2020. The financial statements comply with the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

At the beginning of the financial year the number of local young people using the club continued to increase, with larger numbers in the junior age range, but we reluctantly had to close the building for all of our groups from late March 2020 when the first national Covid-19 lockdown started. A voluntary club like ours was particularly impacted as our young members have an age range from 9 – 17 and attend 11 different schools. Up to this point we had continued to offer young people a range of activities both on and off-site, with BMX bike riding at the Manchester Velodrome continuing to be the most popular off-site activity, along with trips to Manchester United games in February and early March.



Junior games room December 2019



Junior Games Room April 2020

We were looking forward to what would have been our biggest camp for 15 years, but this became the first casualty and we reluctantly cancelled this for the first time since WW2. The youth leaders kept in touch with young people and families via mobile phone on WhatsApp and from this first digital linkup a group of young people and volunteers posted pictures during the planned camp week, of camping at home in their back gardens and yards, and it proved to be a very positive event.



Salford Lads Club Lockdown Camp 2020

The outdoor activity we were able to continue was football, with outdoor training sessions at Ordsall Park. The club worked with the FA and Salford Community Leisure to start playing our games on the Astro all-weather pitch at Fit City in Ordsall. By late July the number of young people taking part in these weekly sessions had increased to over 70 and we have been able to double the number of teams we are now running in the Salford and Manchester leagues. There has also been a renewed interest in local adults joining our coaching staff which has increased from 3 to 6. Each of these teams are in year bubbles with a fixed coaching staff and we have been able to use WhatsApp for the coaches to keep in touch with the young players and their families. This app has been particularly important in keeping young people's interest and positivity going as the three lockdowns have continued to create havoc with the season.

We expect to have 4 teams and at least one girls' team (for the first time ever in the club's 117 year history!) for the new season 2021-22.



The club continued with outdoor sport, increasing the number of teams and volunteer coaches

The girls club who spend more time in the building on drama and cooking were harder hit, we had purchased tickets over a year ago for the whole group to see Les Misérables at the Lowry so this was a big disappointment and it will be 2022 before this production returns to Salford. The girls club have kept in touch during the lockdowns with outdoor meetings in the local park and over the last few months they are also keeping in touch via Zoom. This has been particularly important for the girls group as we have a number of vulnerable girls and the leaders know the importance of regular contact to check on their well-being.



Girls club evening cooking sessions

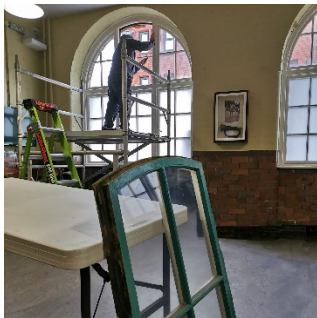


Young volunteers Jess and Blaine in the cockpit at Simulator Adventures

Our two youngest volunteers, aged 14, help with our visitor open days every Saturday and last January we were able to give them a big thank you with a visit to Simulator Adventures on Salford

Quays. This new company came to the club as visitors and were so impressed by our young volunteers that they were invited for a visit along with two of our senior volunteers.

With the building being closed we have used the opportunity to undertake a full maintenance programme that is often difficult to fit in with all the rooms in use. We were able to sand and reseal the main gym, concert hall and games rooms. We applied for funding to Sport England and Historic England for emergency funding for urgent repairs to the building and for funds to make the building Covid-safe with extra ventilation measures but we were sadly unsuccessful. However we have been able to recently start this work with an NHS Covid Recovery grant that has enabled us to reopen windows that have been sealed for many years and to install two rooflight panels in the boxing gyms, again to improve ventilation.



We have kept in touch with young people and families and the local network of agencies supporting vulnerable people locally with local foodbanks and support at St Clements Church and Oasis High School on the estate. Retaining continuity at the club for local young people and families has been one of the keys to our success over time, and we took the important decision to retain our sessional staff on furlough, so that when we do reopen familiar faces will still be here.

Before the Covid pandemic struck we did manage to have some exciting events at the club. In September 2019 local radio station XS Manchester broadcast Clint Boon's programme live from the club's Smiths Room, featuring a live performance from Ren Harvieu.



In October 2019 BBC Sport filmed a short piece at the club for their Football Focus programme.



Also in October 2019 we hosted an 'in-conversation' event with Noel Gallagher, in our concert hall. This generated a huge amount of positive publicity and of course some much-needed fundraising income. Tickets for the event sold out in two minutes!

November 2019 was a busy month. We hosted 80 Salford Foundation Students as part of their NCS programme which included a workshop in self-defence with our boxing coaches.



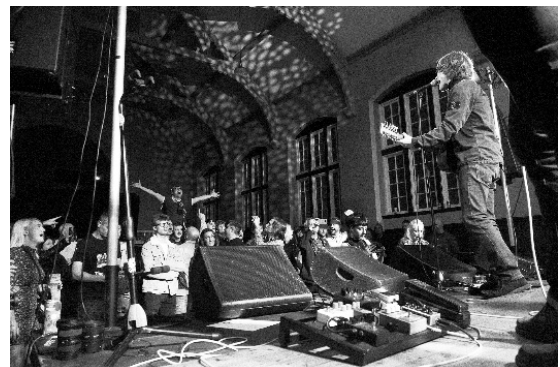
A Halloween event for the New Barracks Co-op tenants group was popular as always.

We continued our link with Salford Red Devils. Two of their foundation staff coach multi sports each week at our lads club sessions. They club also support our football teams with an extra minibus to games. This year the Red Devils reached the rugby play-off final and a group of the star players were filmed outside the club before the final at Old Trafford.



We hosted a record fair, and an exhibition of Happy Mondays memorabilia and VHS video footage of the band, donated to the club by the Ryder family.

In December 2019 we had 'Coronation Street' filming some scenes in and around our building, and we hosted a gig by Dirty Laces – the first full band live gig since the concert hall was renovated in 2015.



In January and February 2020 we welcomed visits from a group of young people from Burnley, a group of marketing students from Middlesex University, and Eccles rambling club.



Although we have had a civil marriage licence for the premises since June 2019, due to the pandemic we have not been able to actually host a wedding yet. The first (re-scheduled) wedding at the club is now planned for May 2021. We have four rooms licenced – the Concert Hall, the Band Room which overlooks the Concert Hall, the Senior Games Room, and of course, our famous Smiths Room! We have partnered with Salford Community Leisure to help us facilitate the ceremonies, drawing on their experience in managing weddings at Ordsall Hall. As well as being a great source of fundraising for the club, we hope this will make a lot of music fans very happy!



With fundraising from our visitor open days halted since March 2020 we have increased our social media presence and sales of our SLC merchandise have continued. Linking with a young Salford-based textile maker we commissioned a set of handmade masks from samples of our t-shirt range, and we were able to raise over £1000 from auctioning 30 handmade masks, as well as supporting a young Salford woman whose business was affected by the lockdowns. By the end of this financial year we managed to keep our income loss to £40,000, and so far into the 20/21 financial year we are accessing all of the government and council support that we are eligible for, as well as any other fundraising that we are able to do, in order to get ourselves into the strongest position possible so that we are ready to fully re-open as soon as restrictions allow.



Volunteers ready for a covid safe open day in September 2020




Textile artist Holly cutting masks from our t shirts and volunteer Eva packing the 30 masks ready to post



We work closely with the tenant-led New Barracks Co-operative and they have continued to hold some of their meetings in the club (under Covid restrictions). Nearby is the Ordsall Community Café who we also work with, visiting groups often order food for day courses at the club and this in turn brings in more opportunities for the local community. Salford CVS regularly use the club for their training courses. The club is also used for the city’s central Youth Partnership meetings every 6 weeks.

With continued cuts to mainstream services, and the unprecedented impact of the Covid-19 pandemic, we are very grateful to all of the organisations and individuals who have contributed to our fundraising in the year - whether by making a donation, by buying our merchandise, attending an event or hiring our venue – enabling us to offer this broad and varied programme to inspire young people.

Signed  _____

Name **ANTHONY GROVES** _____, on behalf of the trustees

1 March 2021

Our purposes and activities

*To brighten
young lives and
make good
citizens*

*To provide a safe
environment for
local young
people*

*To extend
opportunities in
sports and arts
for young people*

*To become the
central archive of
the lads club
movement in
Salford*

*To become the
centre for visitors
tracing the routes
of Salford's music
and cultural life*

*To develop a
sustainable
fundraising
model*

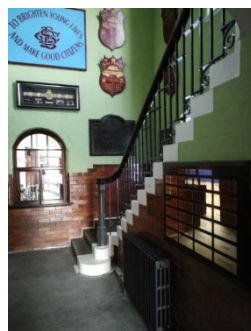
*To become the
focal point for
community activity
and regeneration in
the area*

*To improve and restore
the facilities inside and
outside the building and
make the building sound
for the next generation
of young people*

In setting our objectives and planning our activities we have given careful consideration to the Charity Commission's public benefit guidance.

The strategies employed to achieve our aims and objectives are to:

- provide a safe, structured environment for young people via regular scheduled sessions at the club, for designated age groups
- provide sports, arts and educational activities and opportunities for young people through the club's scheduled sessions and through additional programmes such as the football teams, annual camp and other trips
- invigilate and preserve the club's archives; be creative in the ways we invite members of the public to engage with the club's architectural and social heritage (for example our Wall of Names)
- provide a warm and friendly welcome to visitors; maintain our 'Smiths Room' and our famous frontage/sign as key attractions for the thousands of music fans who visit the club each year
- improve the club's financial sustainability by tapping further into self-generated income streams such as merchandise sales and venue hire (now licenced for weddings too!), as well as appealing for donations and grant funding to support us in the good work that we do
- provide affordable facilities for community groups to hold meetings and events
- continue to be 'responsible caretakers' of our Grade 2 listed building, carrying out maintenance and repairs that preserve the building's heritage whilst also allowing it to be a usable space for today's needs



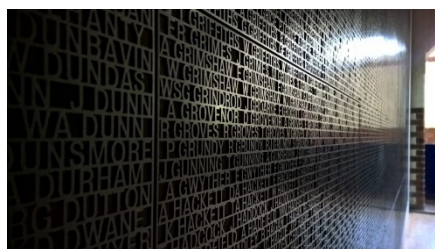
Achievements and performance

Young people

In the year (pre-pandemic) we provided thrice-weekly club sessions for young members aged 9-18; twice-weekly sessions (with New Barracks Co-op) for those aged 6-14; weekly football training/matches; and twice-weekly dance club sessions. We also took young members out on trips and activities, and hosted sessions for visiting groups. When the pandemic struck, we continued to engage with our young members as much as possible, such as the 'virtual camp', Zoom meet-ups for the girls group, and outdoor training (when this became permitted) for the football teams.



Heritage



The wall of names attracts visitors each week with enquiries about family members, and we have also received visits from local history groups, college and university groups who are exploring the history and make up of communities.

Building improvements

With the club being closed due to the pandemic we brought forward essential maintenance to re-sand and seal all the main wooden floors in the building, including the main gym, concert hall, boxing gyms and balcony. We also began installing new roof lights to the boxing gyms. The long term aim in the coming year is to have a natural ventilation system working throughout the building.

Cultural significance

In non-pandemic times, we welcome approximately 6,000 visitors a year, mostly on our Saturday open days, when we are open between 11am and 2pm for music/heritage fans (or anyone with an interest to look around the club) to call in and enjoy a free tour, cup of tea, a browse through our merchandise, and a friendly chat with our volunteers. Obviously for much of this year we have been forced to close our doors, but we look forward to re-opening when it is safe and permitted to do so (at the time of writing this is hoped to be June 2021).



We continue to have good links with Manchester Music Tours, founded by the late Craig Gill of the Inspiral Carpets. The club remains the flagship site for many music and cultural tourists to the city.

The building continues to attract TV, radio, film and fashion shoots and this year we welcomed BBC Football Focus, XS Manchester, 'Men in Blazers' a US TV football programme, and ITV's 'Coronation Street' to name just a few.

The list of organisations and agencies who want to build links with the club continues to grow and we offer visits/tours and opportunities to primary schools, secondary schools, colleges and universities as well as adult groups. Much of this comes from the breadth of events and activities that we have taken part in over the past 15 years and the increasing recognition of the club as the last original pre WW1 lads club still operating in England. The club is also considered of national importance as the 3rd most visited music tourism site in the UK.



We are proud to be Salford's leading music-pilgrimage location, and enjoy welcoming visitors to our city and to the north west.

A group of music fans from Buenos Aires on a visit August 2019

As at 31st August 2020 we had approximately...



6650
Twitter
followers
(+450)



7300
Facebook
followers
(+600)



2500
Instagram
followers
(+1000!!)

Fundraising

Our team of volunteers who welcome visitors to the club every Saturday are the backbone of our fundraising, and the sales and donations from these weekly sessions (Covid notwithstanding) continue to rise. Most of our Saturday team are former club members and they have a wealth of knowledge of the club, the city and more likely The Hollies, than The Smiths!



Three of our volunteers help with a photo promotion of our new t-shirt, and music fans from Japan and Brazil model the shirt.

We are also pleased to have supporters from around the world who continue to make regular donations. Many of these are music fans, some are regular visitors, others have visited a couple of times. We also have supporters from the US and Japan who have never visited but have built up a long term link supporting the club for many years. In the UK, Chris Blay who originally contacted us to offer us a merch stall for a gig at the Ritz in Manchester, has continued to help raise funds each year.

Prestwich Athletic Club were kind enough to donate proceeds from their 'Racecourse Relay' in September 2019 to the club, raising £1,000.

During Covid-restricted June 2020, club volunteers and football coaches Danny and Clark ran a 'marathon' by themselves, running 26.2 miles along the Bridgewater Canal, and raising over £1,300 for the club.

Our president Anthony Groves very generously match-funded a donation from the Haberdashers' Benevolent Foundation, raising a total of £2,000 to help with the club's recovery from the pandemic.

We were delighted when another long-time friend of the club Alison Bell revealed she'd signed up Noel Gallagher to appear in an 'in-conversation' event at the club. This generated huge publicity for the club, and through generous donations and raffles on the night – and of course our volunteer-ran pop up bar - the event raised over £8,000 for the club.

In conjunction with Happy Daze we also put on the club's first full band gig since the concert hall refurbishment some 5 years ago. Dirty Laces were the headliners, supported by Bines, Cleargreen,

and Listen Up DJs. Again the hard work of all the volunteers (and the Happy Daze team) ensured that this ran smoothly and raised valuable income for the club.

All these events help raise the profile of the club which helps increase visitors and has a knock-on effect with sales of our SLC merchandise from our weekly open days and online via our website.

Our volunteers

The club relies on its dedicated and highly valued volunteer base. At present there are approximately 25 volunteers who regularly give their time and energy to the club. Several of the volunteers are 'old boys', who became members of the club as youngsters and have stayed involved throughout their adult lives, often introducing their children and grandchildren to the club to continue in their footsteps.

Our oldest such 'old boys' are Archie Swift and Eric Salthouse (pictured), who have over 140 years of club membership between them, and still regularly help out with the young people's activity sessions (albeit with less running around on their part these days).



*4000 volunteer hours
given each year to
facilitate activity sessions
for young people and
annual club camp*

*1000 volunteer hours
given each year to run our
Saturday fundraising open
days, helping to generate
25% of annual income*

*Queen's Award for
Volunteering awarded
to the club in 2016*

*Over 600 collective years of club
volunteering between our
trustees and current volunteers*

*Archie Swift awarded MBE
in 2006 for his lifetime of
voluntary work at the club*



Leon our Lads' Club leader with football club volunteers Danny, Clark, Chris and Vitor

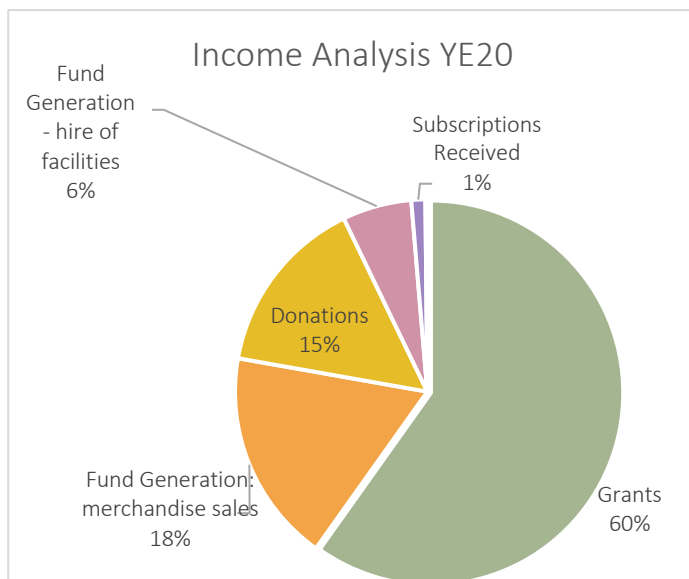
Financial review

With the Covid-19 pandemic impacting the second half of this financial year, this year was one of our most challenging in the club's history. We lost £41k of income in the March-August 2020 period, including some high profile TV/filmshoots that were either cancelled or postponed, several fundraising events and community events that all had to be cancelled, and the club's first ever wedding ceremonies, which were pushed back to 2021.

We responded as best as we could to the crisis, taking advantage of the government support schemes such as the CJRS (furlough) scheme. So far we have been able to retain all of our sessional workers and support staff, protecting these jobs and providing continuity for the young members when we are eventually able to re-open.

We also took some positive action during the enforced closure, by undertaking some maintenance work that is otherwise difficult to do when the building is in constant use by our various groups. Most crucially, this work included improving the ventilation in various rooms of the building, so that when we do re-open we can make this as safe as possible for our members, staff and volunteers.

Income

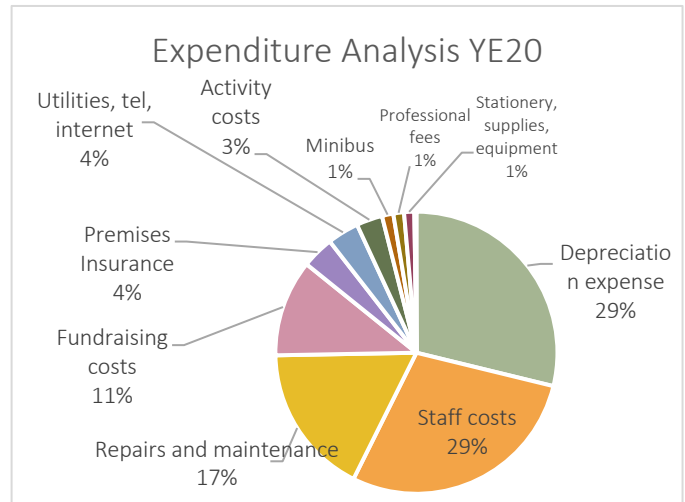


Income for the year was slightly less than the previous year (YE20: £128k, YE19: £141k); however considering that we were closed for half of the year and therefore unable to offer facilities hire or welcome visitors due to the Covid-19 pandemic it is not surprising that our income from these two streams was reduced. However we put more efforts into appealing for donations and were able to actually increase the amount of donations compared to the previous year.

Our main grant income in the year towards activities with young people came from the Zochonis Charitable Trust and the GMCA ARIS/Standing Together fund. The 'core strength' grant from Booths Charities continued to support our internal processes, allowing us to invest more time in improving our administrative functions and fundraising projects. We also received support from the Haberdashers' Benevolent Foundation and Boys & Girls Clubs of Greater Manchester. Approximately £30k was also received via the government's Covid-19 support package (business support grant and CJRS/furlough grants).

Expenditure

We are able to keep our 'activity costs' relatively low as all of our sports activities are mainly delivered by our team of volunteers - we have 6 ABA boxing coaches and 6 FA football coaches – and are mostly held here in our own building. Our volunteer team also coach badminton and table tennis as well as volunteering to take young people to outside events and competitions. Once the Covid-19 lockdown began we maintained engagement with our young members as much as we could, via digital means. We also re-commenced outdoor football training as soon as that was permitted too.



Staff costs remain a relatively small percentage of total costs, thanks to the many hours that our volunteers contribute.

Depreciation relates mainly to the significant building improvement capital works (funded by Sport England) undertaken in 2014-2016.

Capital investment was made in the year on replacing equipment in the boxing gym.

Reserves policy and going concern

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future, and also maintain provision for unforeseen repairs of our Edwardian listed building.

The management committee propose to maintain the charity's reserves at a level which is at least equivalent to 3-6 months operational expenditure and have done so having regards to its manner of operation of likely funding streams.

The management committee review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their finance meeting.

Plans for future periods

The main financial focus of the trustees and management committee is the ongoing sustainability of the club.

Recent years have seen a significant uplift in self-generated income streams such as merchandise sales and venue hire, and so we are continuing to invest time and effort into building upon these income streams even further. We have continued to develop our own brand 'Salford Lads Club' (that we trademarked in 2016), and are expanding our range of merchandise and exploring opportunities to bring this to market.

Albeit temporarily halted by the current Covid-19 restrictions, when permitted we plan to continue putting on several fundraising events each year, such as concerts, talks, record fairs etc. These generate income for the club through merchandise sales, 'pop-up' bar sales, hire fees – and of course help to raise the profile of the club, leading on to more and more such events and other opportunities.

We also look forward to finally hosting wedding ceremonies at the club, in partnership with Salford Community Leisure – although we obtained a licence in 2019, due to the pandemic we have yet to host our first ceremony (this is currently scheduled for May 2021). We envisage this being a valuable income source to the club.

We intend to continue developing these ventures into providing training and employment opportunities for our young members - for example in shop sales, stock management, bookkeeping, customer service and visitor interaction, organising and setting up events. Links with schools, colleges and universities are also important strands to continue developing alongside working with Salford agencies like Salford CVS, Salford Community Leisure and the Salford Youth Alliance.

We are also using the Covid-enforced closed period in a positive way, by taking the time to step back and fully analyse what we are, who we are, and what we want to be, as a club, going forward. We are re-assessing the club's internal structures, processes and procedures – improving, streamlining and modernising, in order to get the club in as strong a position as possible both financially and administratively, going forward. We know that the funding landscape will be very different post-pandemic, and that we are likely going to need to rely more than ever on our own resources and ingenuity to keep the club going and keep on providing the unique and vital opportunities to local young people that we have done for the last 117 years.

Reference and administrative details

Charity number: 521315

Bankers: CAF Bank Ltd
Lloyds Bank plc

Accountant: Binder Management Accounts
www.b-m-a.co.uk

Officers and trustees

The trustees and officers serving during the year were as follows:

Anthony Groves	<i>President</i>
Warren Smith	<i>Chair (retired 2020)</i>

Management Committee members:

Brian Ball	<i>Secretary</i>
Keith Corkan	<i>Treasurer</i>
Dennis Lewtas	
Brian Conway	
Liam Kotrie	
Dave Connell	
Chris Brierley	

Trustees:

Anthony Groves
Alan Sloan
Arthur Swift
James Rice
William Seddon
Keith Corkan
Angie Cooke

Structure, Governance and Management

Governing document

Salford Lads' and Girls' Club is a registered charity, governed by its Trust deed dated 3rd November 1903. It is registered as a charity with the Charity Commission.

Appointment of trustees

Trustees are considered for appointment after being nominated by existing trustees and/or management committee members.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the reporting requirements. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

Name  _____

1 March 2021

Independent Examiner's Report on the Accounts



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Section A Independent Examiner's Report

**Report to the trustees/
members of**

Salford Lads' and Girls' Club

**On accounts for the year
ended**

31st August 2020

Charity no 521315
(if any)

Set out on pages

25-35

(remember to include the page numbers of additional sheets)

**Responsibilities and basis of
report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 08 / 2020**.

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's
statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of CIMA.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed: Joseph Connor

Date: 11/6/2021

Name: Joseph Connor

Relevant professional qualification(s) or body (if any): CIMA – Chartered Institute of Management Accountants.
Membership No 8452275 – Associate Member

Address: 90 Norwood Road
Stretford
Manchester M32 8PP

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Salford Lads' and Girls' Club Statement of Financial Activities

For year ending 31st August 2020

	Note	Restricted	Unrestricted		This year total	Last year total
			Designated	General	YE20	YE19
Income and endowments						
Donations and legacies	4, 5	5,500	-	19,354	24,854	47,879
Investment income		-	-	190	190	154
Other income	4	4,185	-	736	4,921	294
Income from charitable activities						
'Core funding' grants	4	-	-	26,000	26,000	29,833
Grants for young people's activities	4	5,204	-	21,250	26,454	10,559
Subscriptions from young people's activities		-	-	1,510	1,510	1,542
Grants for community and heritage	4	-	-	14,000	14,000	3,000
Other trading activities						
Hire of facilities		-	-	7,474	7,474	13,198
Merchandise sales		-	-	23,056	23,056	34,981
Total income and endowments		14,889	-	113,570	128,459	141,439
Expenditure						
Expenditure on raising funds						
Fundraising costs		7,739	-	13,648	21,387	21,396
Goods purchased for resale		-	-	17,139	17,139	14,752
Expenditure on charitable activities						
Young people's activities		41,210	-	55,183	96,394	95,158
Community and heritage		19,840	-	33,174	53,014	45,936
Other expenditure		-	-	-	-	-
Total expenditure		68,789	-	119,144	187,933	177,243
Net income/(expenditure) before gains and losses on investments		53,901	-	5,574	59,475	35,804
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure) for the year		53,901	-	5,574	59,475	35,804
Transfers		-	-	-	-	-
Net gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		53,901	-	5,574	59,475	35,804
Reconciliation of funds						
Total funds brought forward		266,079	25,000	198,133	489,210	525,015
Total funds carried forward	20	212,178	25,000	192,559	429,735	489,211

Salford Lads' and Girls' Club Balance Sheet

For year ending 31st August 2020

	Note	31-Aug-20	31-Aug-19
Fixed Assets			
Equipment, fixtures & fittings	12	257,481	305,927
Land & buildings		1,700,000	1,700,000
Total Fixed Assets		1,957,481	2,005,927
Current Assets			
Cash at bank and in hand	21	179,804	165,988
Closing stock	14	10,673	14,272
Debtors	15	9,054	9,881
Total Current Assets		199,531	190,141
Creditors: amounts falling due within one year	16	27,275	6,854
Net Current Assets/(Liabilities)		172,256	183,286
Total Assets less Current Liabilities		2,129,737	2,189,213
Net Assets		2,129,737	2,189,213
Funds			
Endowments - land & property		1,700,000	1,700,000
Restricted funds	20,21	212,178	266,078
Unrestricted funds - designated	20,21	25,000	25,000
Unrestricted funds - general	20,21	192,559	198,133
Total funds		2,129,737	2,189,211

The notes at pages 28 to 35 form part of these accounts

Signed  _____

Name **ANTHONY GROVES**, on behalf of the trustees

Approved by the trustees on 1 March 2021

Salford Lads' and Girls' Club Statement of Cash Flows

For year ending 31st August 2020

	Note	2020	2019
Cash flows from operating activities			
Surplus/(deficit) for the financial year		- 59,475	- 35,804
Adjustments for:			
Depreciation of property, plant and equipment		54,140	55,375
Interest received		- 190	- 153
Decrease/(increase) in trade and other receivables		827	501
Decrease/(increase) in inventories		3,599	200
Increase/(decrease) in trade payables		20,421	1,549
Net cash generated from operating activities		19,322	21,668
Cash flows from investing activities			
Purchases of property, plant and equipment		- 5,695	- 13,738
Interest received		190	153
Net cash from investing activities		- 5,505	- 13,584
Cash flows from financing activities			
Net cash from financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		13,817	8,084
Cash and cash equivalents at beginning of year		165,988	157,904
Cash and cash equivalents at end of year		179,804	165,988

Notes on the accounts

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required, and no restatements were required.

c) Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. As with most businesses the charity has been impacted by the Coronavirus (Covid-19) and this has had an impact on charitable operations, service users and staff. The charity has utilised the grants available from the UK government and has taken appropriate steps to safeguard charity operations. While the full impact of the global pandemic to the economy and charity operations remains uncertain, the trustees believe that the going concern basis of accounting is appropriate.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 17).

Income received in advance of a venue hire booking or provision of other specified service is deferred until the criteria for income recognition are met (see note 18).

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised, refer to the trustees' annual report for more information about volunteers' contribution. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on raising funds	including those associated with fundraising activities, managing investments and trading
Expenditure on charitable activities	costs of undertaking the work of the charity

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include back office functions and associated staff costs.

j) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Fixtures & fittings	10%
Equipment	20-33%

k) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) 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.

m) 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.

n) 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.

o) 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Pensions

Employees of the charity are entitled to join the charity's pension scheme operated through NEST, as per the charity's compulsory requirement to provide a pension scheme from 1st November 2016.

2 Legal status of the charity

The charity is a charitable trust. The charity is controlled and its assets held in trust by a board of trustees.

3 Financial performance of the charity

The summary financial performance of the charity is:

	2020	2019
	£000	£000
Income	128	141
Expenditure	188	177
Net income	- 59	- 36
Total funds brought forward	489	525
Total funds carried forward	430	489
Represented by:		
Restricted income funds	212	266
Unrestricted income funds	193	198
Designated income funds	25	25
	430	489

4 Income from grants

		2020	2019
		£000	£000
Grants			
	Children in Need	-	2
	Zochonis	35	35
	Booths Charities	6	17
	Comic Relief	-	2
	ARIS/Standing Together	5	8
	CVS/NHS Impact Fund	-	15
	Haberdashers' Benevolent Foundation	1	-
	CJRS/gov/council Covid19 support	30	-
		77	78

The charity is grateful for the support received in the year from:

- The Booths Charities whose grant has helped support our internal processes, allowing us to invest more time in improving our administrative functions and fundraising projects;
- The CVS/NHS Health Impact Grant which has also helped support these essential internal processes, as well as contributing towards vital renovation works to improve healthy ventilation in the building;
- The Zochonis Charitable Trust whose grant has helped directly fund our activities with young people;
- The GMCA ARIS and Standing Together funds whose grants have also helped directly fund our activities with young people;
- The Haberdashers' Benevolent Foundation and the Boys & Girls Clubs of Greater Manchester, whose grants have helped support the club through the pandemic.

5 Income from donations and legacies

		2020	2019
		£000	£000
Donations			
	Gifts	19	13
	Legacies		
	Donated services		
		19	13

The charity is grateful for all the donations received during the year, both from individuals and from organisations.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

6 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2019: £nil) neither were they reimbursed expenses during the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

7 Staff costs and professional fees

The club employs one part-time member of staff to lead activities for young people (part-paid for by GMCA ARIS/Standing Together funding), two part-time sports leaders (paid for by our crowdfunding campaign), and one part-time worker for cleaning and maintenance of the building. We also employ people part-time to manage the building for hires and other activities enabling us to manage and invigilate the increasing demand of groups using our facilities. These individuals volunteer a great deal of their free time as well and are key to the increasing visitor numbers, events and associated increase in our earned income. We also have two self-employed and highly skilled individuals from the local community who work part-time and are responsible for fundraising, project management, administration and finance, marketing, publicity and our social enterprise. They also work additionally as volunteers, effectively contributing double their time to the club.

We are proud to be a Real Living Wage employer. We see this as a key responsibility towards our valued workers, all of whom are from the local community, and all of whom choose to also volunteer for us in their spare time.

		2020	2019
		£000	£000
Employees of the charity			
	Gross wages, salaries and benefits in kind	15	15
	Employer's National Insurance costs	-	-
	Pension costs	-	-
Self-employed individuals			
	Other professional fees (legal, audit, architect)	1	1
		54	54

Included in professional fees:

Independent examiner's fees for reporting on the accounts £150 (2019: £150).

8 Staff numbers

The average monthly head count was 37 staff/volunteers (2019: 37 staff/volunteers) and the average number of full-time equivalent employees (including casual staff and freelance workers) during the year was 2.4 (2019: 2.2)

9 Related party transactions

None.

10 Government grants

£29,909 was received in the year from the government's Covid-19 support grant, CJRS scheme, and local council Covid-19 support grants.

11 Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£000	£000	
Cost:			-
As at 1 Sep 2019	1,700	538	2,238
Additions	-	6	6
As at 31 Aug 2020	1,700	544	2,244
Depreciation:			-
As at 1 Sep 2019	-	232	232
Charge for the year	-	54	54
As at 31 Aug 2020	-	286	286
Net book value:			-
As at 1 Sep 2019	1,700	306	2,006
As at 31 Aug 2020	1,700	258	1,958

13 Investments

The charity does not hold any investments other than cash at bank.

14 Stock

The amount of merchandise goods for re-sale held in stock at year end totalled £10,673 (2019: £14,272).

15 Debtors

	2020	2019
	£000	£000
Trade debtors	3	3
Prepayments and accrued income	6	7
	9	10

16 Creditors: amounts falling due within one year

	2020	2019
	£000	£000
Trade creditors	9	4
Other creditors, deferred income and accruals	18	3
	27	7

17 Contingent assets – legacy income

The charity had no contingent assets at the year end.

18 Deferred income

Deferred income comprises of venue hire bookings for dates in the following financial year; a total of £1,919.

19 Creditors: amounts falling due after more than one year

The charity had no long-term liabilities at the year end.

20 Analysis of charitable funds

Analysis of movements in restricted and unrestricted funds					
	Balance	Income	Expenditure	Transfers	Funds
	1 Sep 2019				31 Aug 2020
	£000	£000	£000	£000	£000
Unrestricted					
General fund	198	114	- 119		193
Designated	25				25
Total	223	114	- 119	-	218
Restricted					
Children in Need					-
New Ground	22		- 3		19
Comic Relief	1				1
SYST	6				6
Sport England	160		- 29		131
Booths Charities	50	6	- 15		42
Crowdfunding 2017	9	1	- 3		7
Impact Fund	15		- 10		5
Standing Together		8	- 6		2
Other restricted	3		- 3		0
Total	266	15	- 69	-	212
Total	489	128	- 188	-	430

Name of unrestricted fund	Description, nature and purposes of the fund
General fund:	The 'free reserves' after allowing for all designated funds.
Designated funds:	Currently consists of £25k designated for ongoing maintenance of building

21 Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£000	£000	£000	£000
Tangible fixed assets	69	-	189	257
Cash at bank and in hand	131	25	24	180
Other net current assets/(liabilities)	- 8	-	-	- 8
Total	192	25	213	429

22 Financial instruments

The charity had no financial instruments at the year end.

23 Post-balance sheet events

The charity had no post-balance sheet events to report.

24 Reconciliation of net movement in funds to net cash flow from operating activities

	2020
	£000
Net movement in funds	- 59
Add back depreciation charge	54
Deduct capital expenditure	- 6
Decrease (increase) in stock	4
Decrease (increase) in debtors	1
Increase (decrease) in creditors	20
Net cash used in operating activities	14