

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS.

England & Wales · Charity number 521362

Details

Other names	LANCASHIRE ASSOCIATION OF CLUBS FOR YOUNG PEOPLE, LACYP, LANCASHIRE ASSOCIATION OF BOYS CLUBS
Status	Registered
Legal form	Other
Registered	1963-09-10
Register	View on the Charity Commission register

Contact

Address	Labgc 1 Meeting House Lane Lancaster LA1 1TQ
Phone	0152465106
Email	info@labgc.org.uk
Website	www.labgc.org.uk

Activities

Objects: TO INSPIRE AND ENABLE ALL YOUNG PEOPLE, ESPECIALLY THOSE CONSIDERED TO BE DISADVANTAGED, TO REALISE THEIR POTENTIAL AS PRODUCTIVE, RESPONSIBLE AND CARING CITIZENS

Activities: We aim to maintain Lancashire Boys and Girls Clubs as a direct delivery organisation through the continuance of a comprehensive programme of activities and projects for young people and provide practical support and advice to club staff, members and management committee trustees.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People

Geography

- **Area of benefit:** COUNTY OF LANCASHIRE
- Blackburn With Darwen
- Blackpool
- Bolton
- Bury
- Lancashire
- St Helens
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£146,842	£154,927	-	-
2024-03-31	£172,461	£200,329	-	-
2023-03-31	£161,716	£172,655	-	-
2022-03-31	£214,435	£181,745	-	-
2021-03-31	£184,225	£137,027	-	-

Trustees

Name	Role	Appointed
GARY STEPHENSON	Chair	
Dr ROBIN GRAHAM		2011-12-09
Keith Gillies		2024-12-03
MICHAEL GIBSON		2012-10-24
NICK ECKERSLEY		
PHILIP GEORGE		
Peter Riley		
Terry Mattinson		2014-06-01

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS.

England & Wales - Charity number 521362

Accounts

Annual Report & Financial Statement

For year ended 31 March 2025



“Like paddling down a winding river, life’s journey is full of twists, turns, and unexpected challenges — but with courage, teamwork, and a spirit of adventure, young people discover just how strong and capable they really are.”

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

Our Mission Statement

To inspire and enable all young people, especially those considered disadvantaged, to realise their potential as productive, responsible and caring citizens.

Our Vision

- To assist and support member clubs in providing a safe and exciting place for young people in which they can participate in a range of activities and develop through positive experiences.
- Where they can make new friends, learn about themselves, and realise their potential as responsible citizens in their community.
- To maximise the resources of the Association by working in conjunction with its member clubs and the national organisation to achieve its purpose.
- When available, we will share our experience and facilities for the benefit of youth organisations throughout Lancashire.

Our Core Beliefs

By supporting member clubs, together we will be able to provide young people with;

- An attractive and planned programme of affordable activities and events
- A safe place to learn and grow
- Ongoing voluntary relationships with caring adults



LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

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LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2025

Status: The Association was established in 1934 by Earl Peel and is registered with the Charity Commission Number 521362

Principal Address: South Place, 1 Meeting House Lane, Lancaster. LA1 1TQ

President:

Sacha Hatchett
Chief Constable, Lancashire Constabulary

Executive Committee:

Gary Stephenson – Chair
Phil George
Nick Eckersley
Michael Gibson
Terry Mattinson
Peter Riley
Dr Robin Graham
Tom Norton MBE
Keith Gillies
Adrian French (Secretary)

Vice Presidents:

Sir Bill Beaumont CBE, DL
Don Sidebottom MBE, FCIHT
Wendy Walker QPM

Auditors: MHA, 14 Mannin Way, Lancaster Business Park, Lancaster. LA1 3SW

Bankers: HSBC, 35 Market Street, Lancaster, LA1 1JG

Solicitors: Oglethorpe, Sturton & Gillibrand, 16 Castle Park, Lancaster, LA1 1YQ

Senior Management:

Adrian French

County Director

Staff Team:

LABGC

Elizabeth Solera Shepherd	Finance & Administration Officer (up to June 2024)
Munik McClaren	Finance & Administration Officer (From August 2024)
Graham Whalley	Charity Development Officer
Mark McCafferty	Youth Activity Leader
Louise Woodall	Youth Activity Leader
Sarah Bond	Youth Activity Leader
Helen Kennedy	Youth Activity Leader
Francis Humble	Youth Activity Leader
Jemma Cliff	Youth Activity Leader
Ashley Remsik	Youth Activity Leader
Joel Wilcox	Youth Activity Leader
Raymond Reay	Housekeeper

ORMSIDE MILL

Innes MacDonald	Centre Manager (up to 31 st October 2024)
Suzanne Vaughan	Housekeeper (up to 30 th November 2024)
Phil Vaughan	Groundsman (up to 30 th November 2024)
John Bywater	Groundsman
Sarah Green	Housekeeper

“Minute to win it was really difficult but great fun, trying to beat the other teams.”

Young Person @ Blackpool Boys & Girls

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report along with the financial statements of the charity for the year ended 31st March 2025. The financial statements have been prepared in accordance with our accounting policies and comply with the charity's trust deed, the Charities Act 1993 and Statement of Recommended Practice "Accounting and Reporting by Charities", issued in March 2005.

CONSTITUTION AND OBJECTS

Lancashire Association of Boys and Girls Clubs (LABGC) was established in 1934 and is constituted under a trust deed dated 12 November 1953. It is a registered charity, number 521362.

The objectives of the charity are to inspire all young people, especially those who are disadvantaged, to realise their potential as productive, responsible and caring citizens. The charity aims to achieve this through assisting and supporting clubs to provide a safe and exciting place for young people in which they can participate in a range of activities and develop through positive experiences.

The charity works in conjunction with its member clubs, the National Association of Boys and Girls Clubs (NABGC) and other National Youth Associations in order to achieve its purpose.

ORGANISATIONAL STRUCTURE

The Board of Trustees meet bi-monthly to consider the business of the association. Subcommittee and action groups are formed to undertake work on behalf of the board where necessary.

At least one trustee will represent the board on such groups.

The day-to-day responsibility for the provision of services rests with the Associations Director.

RELATED PARTIES

LABGC is affiliated to UK Youth, The National Association of Boys and Girls Clubs (NABGC) and the Lancashire Partnership Against Crime (Lanpac) to whom it pays an annual subscription.

The trustees have, in association with Boys and Girls Clubs of Greater Manchester (BGCGM) and in furtherance to their objectives, formed a charitable company in 1999, Orside Mill Residential Centre Ltd. It is a company, limited by guarantee and its purpose is to provide residential learning opportunities through Orside Mill Residential Centre, which is located near Appleby-in-Westmoreland, Cumbria. The registered office is 1 Meeting House Lane, Lancaster, LA1 1TQ.

RESERVES POLICY

Notes 18 and 20 to the financial statements show the assets and liabilities attributable to the respective funds by type and the balances of the charity's restricted funds.

The reserves show a total of £437,060 at 31st March 2025, however approximately 47% is tied up in tangible fixed assets and investments leaving £231,343 in more liquid form. The trustees have felt it reasonable and continue to be of the opinion that the following resources be designated for the following purpose: £15k redundancy, £20k repairs and maintenance of offices, £15k vehicle fleet replacement and repair- total £50k.

The trustees are of the opinion that to maintain unrestricted reserves of £131,343 at this level (net current assets less proposed liabilities of £50k and £50k Orside loan), appears to be a prudent course of action, especially during the continuing economic downturn.



LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

TRUSTEES ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31 MARCH 2025



The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

APPOINTMENT OF BOARD OF TRUSTEES

The trustees are appointed in accordance with the Association's constitution and charitable status. Trustees are recruited from a wide range of backgrounds to reflect the diverse membership and the skills required to provide the necessary resources and the effective management of the charity. Special consideration is given to ensure 'core member clubs' are adequately represented.

RISK MANAGEMENT

As part of their evolving corporate governance duties, the trustees have examined the major risks that the Association faces. A plan to monitor and control these risks to mitigate any impact has been developed.

TRUSTEE INDUCTION AND TRAINING

Potential trustees are invited to an informed meeting prior to joining the board, following which they are given an induction pack. This contains appropriate information about the association along with a trustee registration form, in line with Charity Commission guidelines.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the policies followed are in accordance with applicable accounting standards, 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.

AUDITORS

MHA were re-appointed as the charity's auditors during the year and are happy to continue in that capacity.

This report has been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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.

Approved by the Trustees of LABGC and signed on their behalf by the Chair Gary Stephenson:

Signed: Gary Stephenson
(In the absence of an Honorary Treasurer)

Dated: January 14, 2026

ANNUAL REVIEW

Ninety-one years ago, on 14 April 1934, a group of visionary leaders gathered at County Hall, Preston, to create the Lancashire Association of Boys Clubs – part of the National Association of Boys Clubs. Under the leadership of our first President and Chairman, Lord Clanfield, they set out six clear aims:

- To promote and establish new clubs
- To support and strengthen existing clubs
- To recruit and secure committed workers
- To train capable and inspiring leaders
- To arrange inter-club activities
- To provide residential experiences for leaders and young members

Those founding principles remain the heart of our work today. While our membership is now far more diverse, our mission has not wavered – to support our clubs, create opportunities, and open doors for young people, whether through local activities, training, or residential experiences at our own Ormside Mill Centre.

But the challenges facing our member clubs have grown sharper. Funding to maintain staff, buildings, and facilities remains insufficient. Clubs urgently need more volunteers, more training, and more opportunities for young people, particularly those in vulnerable and disadvantaged circumstances. The cost of living crisis is tightening budgets even further, threatening the very survival of some clubs.

Two years on from the end of lockdown, the aftershocks of the pandemic are still being felt. Many clubs lost staff and volunteers who never returned. Young people continue to struggle with mental health issues, social anxiety, and a lack of personal development opportunities – leading some to avoid social settings altogether. Staff shortages limit opening hours, meaning fewer safe spaces and fewer chances for young people to grow, connect, and thrive. The shortage of trained youth workers has left a gap that is difficult to fill, and clubs often struggle to find the skilled people they need.



And yet – despite these hardships – our voluntary-run clubs persist. They remain a lifeline for young people in some of the most deprived communities in the county. They provide accessible activities, emotional support, and a sense of belonging where it is needed most.

In 2024–25, we worked tirelessly to stand alongside our clubs. We prioritised keeping our services affordable – and when necessary, completely free – so that no young person would miss out due to cost. Our membership offer included regular, on-the-ground sessional support to clubs struggling with staff shortages. We continued to build and strengthen relationships with both clubs and young people, ensuring that the opportunities we offered met their needs and helped them develop personally, socially, and emotionally.

Our founders would recognise the spirit of the work we do today – the determination to support, the drive to include, and the belief that every young person, regardless of circumstance, should have the chance to learn, grow, and achieve.



LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

ACTIVITY ENGAGEMENT HIGHLIGHTS

This year, LABGC has once again delivered a wide range of activities, projects, and support sessions for disadvantaged young people through our network of member clubs across Lancashire.

Club Dine With Me

Our *Club Dine With Me* project was once again a great success, engaging five groups of young people from member clubs across the county. Each group planned, set up, and prepared a two-course meal, creating a restaurant-style experience for four visiting judges — three elder community members from the local Friendship Centre and one LABGC staff member. The winning club earned a catering crash course at Blackpool & Fylde College, giving them a valuable introduction to professional kitchen skills.



Young Ukrainian Youth Club

The *Young Ukrainian Youth Club* provided **21** evening **youth club sessions** and **12** weekend/school holiday **activity days**. This project offered a supportive space for young people who have fled the war in Ukraine, enabling them to socialise with peers who are affected by similar circumstances. They particularly value having a safe space to maintain their cultural identity and speak their own language in a safe, welcoming environment.

Club Support

LABGC staff provided **49 Club Support sessions** across 6 clubs, stepping in to cover staff shortages and ensure activities could continue without interruption.

OVERALL ACTIVITY DELIVERY

- **172 Activity Sessions** delivered in total, including:
 - 74 *Pick n Mix* sessions
 - 38 summer holiday activity days
 - 8 half-term activity days
 - 5 *Club Dine With Me* meals out

In total, these sessions engaged **3,500 young people** from **32 different organisations**, including **28 LABGC member clubs**.

Activity Breakdown – “Top Picks”

- Pillow Bash – 24 sessions
- Zorb Ball – 23 sessions
- Archery Tag – 17 sessions
- Nature Guardians – 25 sessions
- Bounce2Go – 5 sessions
- Games3Go – 14 sessions
- Sports2Go – 6 sessions
- Bushcraft – 6 sessions
- UV Sport – 10 sessions
- UV Art – 6 sessions
- Soft Archery – 6 sessions
- Minute2WinIt – 9 sessions

Alongside Dodgeball, Problem Solving, The Cube, Team Building, Arts2Go, and much more.



We believe that together, we can give every young person the chance to make a difference — in their own lives, their communities, and the world around them.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

Nature Guardians

Three clubs joined our *Nature Guardians* project, offering young people hands-on opportunities to connect with nature, learn about the environment, and plan social action activities. One group spent a day at a local beach, taking part in a Beach Clean as part of the Marine Conservation Society's Beachwatch campaign.

Youth Voice

Our *Youth Voice* project empowered 25 young people to share their views on issues that matter to them, ensuring their voices are heard in decisions that affect their lives.

Power of Ten

Three groups of ten young people each took part in our *Power of Ten* volunteering project, working towards their Bronze Award for 10 hours of community volunteering. This programme recognises and rewards young people for their contributions, with progression routes to Silver (20 hours) and Gold (50 hours).

Linking Our Projects

We see strong connections between our *Nature Guardians*, *Power of Ten*, and *Youth Voice* projects. Together, they help young people:

- Learn about their environment
- Take action to improve it
- Spread awareness of the issues they are concerned about

These programmes work hand-in-hand to develop skills, build responsibility, and inspire a strong sense of purpose in our young people.

Over the coming months and years, we will be seeking funding to expand and strengthen these initiatives.

The themes they address — environmental awareness, community action, and youth empowerment — are not only priorities for young people themselves but also key areas of focus on the national agenda.

CLUB SUPPORT/FINANCIAL CHALLENGES

For many of our member clubs, the financial climate remains tough, with budgets stretched and resources under constant pressure. LABGC has worked alongside clubs to find practical

solutions, ensuring they can continue delivering vital services to young people.

To help address staff shortages, we provided weekly support to six clubs over 3–6 month periods, easing pressure on existing staff teams and giving clubs the time and capacity to recruit the right people for the long term.

With 32 youth clubs in membership, we also took action to reduce costs and make activities more accessible. By removing our annual membership fee, it is now completely free to join LABGC. We introduced our *Pick n Mix* activity package — offering over £400 worth of activities for a fixed fee of £100. Each club receives 100 credits to redeem against a wide menu of sessions, giving them great flexibility and value for money.

We are also proud to have 45 affiliated boxing clubs, which benefit from access to the National Boxing Championships, providing a pathway for talented young boxers to showcase and develop their skills.

Smarter, More Sustainable Activity Provision

As part of our commitment to sustainability, we reviewed our activity programme to ensure every offering delivers maximum value and impact. Participation in some of our higher-cost, logistically demanding activities — such as quad biking, mountain biking, and mountain boarding — had declined, so we streamlined our provision to focus on activities that are more cost-effective, easier to deliver, and just as enjoyable for young people.

This strategic shift allowed us to sell equipment such as quad bikes, mountain boards, and the catering trailer, avoiding ongoing maintenance costs and freeing up resources for reinvestment in high-demand activities. We also sold our minibus, which had become underused and costly to maintain, enabling us to redirect those funds to programmes that directly benefit more young people.

By making these changes, we are ensuring our resources are focused where they can have the greatest positive impact — keeping our programmes vibrant, accessible, and financially sustainable for years to come. This streamlined, value-driven approach has already allowed us to invest more in the activities young people enjoy most, as seen in our record participation in *Pick n Mix* sessions, *Nature Guardians*, and other flagship projects this year.

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FUNDING & GRANTS

Securing funding from external sources remains a challenging endeavour due to the high volume of applications received by foundations, trusts, and grant-making organisations, which often surpass their available funds. This necessitates a rigorous selection process to determine which projects or initiatives will receive support. The ongoing cost of living crisis has further influenced funding priorities, with many funders directing resources toward alleviating issues related to poverty, food insecurity, and energy costs.

Despite these challenges, LABGC persisted in seeking financial support and is deeply appreciative of the contributions from various funders during the period from April 2024 to March 2025. Their support has been vital in enabling us to sustain our operations, acquire new equipment, and deliver positive activities aimed at disadvantaged youth across Lancashire.

Successful Funding Applications

- Areti Charitable Trust
- Lancaster City Council
- SPORTED Foundation
- Duchy of Lancaster
- ABBVIE
- Lancaster University Wind Turbine Fund
- The HDH Wills 1965 Charitable Trust

Donations Received

- Bhim Ruia Foundation
- Rochdale Charitable Trust
- Glasdon Group
- Joseph Strong Frazer Trust
- Westminster Foundation

In addition to funding applications, we faced the difficult decision to cancel our annual charity golf day, a longstanding event since 1980.

Hosted at Hillside Golf Club the event was initiated as a celebrity pro-am and has a rich history of notable hosts and participants, including Sir Bill Beaumont, Ian Botham, Alan Gowling, Mark Lawrenson, and Henry Cooper and countless more.

Over the years, the event evolved from a celebrity pro-am to a more inclusive professional-amateur format due to challenges in securing celebrity participation. Sir Bill Beaumont continued to host the event for 36 years, followed by Mark Cueto MBE in 2017 for six years until 2022. The event went ahead in 2023, but despite efforts to continue the tradition without a host, increasing costs and difficulties in recruiting teams it rendered the event unsustainable, leading to its cancellation in 2024 and 2025.

To support our charitable activities, we organised an online silent auction featuring prizes donated by supporters, allowing past players and donors to bid and contribute funds.

We are also grateful for the donations from companies such as Branded Telecoms, Victrex, Cannacord Genuity, and Cole Jewellers, which provided additional financial support. These combined efforts have been instrumental in sustaining our programs and advancing our mission to serve disadvantaged young people across Lancashire.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

ORMSIDE MILL RESIDENTIAL CENTRE

Ormside Mill continues to serve as a vital facility for delivering residential experiences and adventurous activities aimed at empowering young people.

Despite recent challenges, the centre remains committed to providing transformative opportunities that foster confidence, social skills, and mental wellbeing among youth, particularly those from disadvantaged backgrounds.



Over the past year, the centre has seen a significant decline in bookings, primarily due to financial constraints faced by member clubs and external youth organisations. The absence of subsidies and full funding has led to a reduction in participation, with only a limited number of groups able to attend. Specifically, just three LABGC groups participated in residential and day activities, highlighting the ongoing need for external support to sustain these vital programs.

The post-pandemic impact on young people has been deeply damaging. With outdoor adventure and residential experiences curtailed, many have lost vital opportunities for connection, challenge, and growth. The resulting decline in physical activity and meaningful social interaction has driven worrying increases in low self-esteem, mental health struggles, and social withdrawal. Now more than ever, we must safeguard and expand access to these life-shaping experiences to help young people rebuild confidence, resilience, and a sense of belonging.

In response to these challenges, LABGC remains dedicated to developing more accessible and affordable opportunities locally. The goal is to ensure that all young people, especially those facing economic disadvantages, can benefit from the life-changing experiences offered by residential away from home. These initiatives aim to rebuild participation levels, support mental health, and promote social growth through outdoor adventure activities.

Despite the hurdles, LABGC's mission endures: to endeavour to provide impactful residential experiences that inspire and empower young people, fostering resilience and community engagement. As we look ahead, continued support and innovative approaches will be essential to sustain and expand these vital services, ensuring that every young person has the opportunity to experience the benefits of outdoor adventure and residential learning.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

FINAL COMMENTS

The Lancashire Association of Boys & Girls Clubs continues to rely on the generous support of individuals, charitable organisations, and trusts. Without this vital funding, we simply could not deliver the essential services that benefit our member clubs, staff, volunteers, and—most importantly—young people across Lancashire.

The past decade has presented immense challenges: ten years of austerity, two years of lockdown, and now an ongoing cost-of-living crisis. These pressures have left many charities struggling to survive, and our clubs are no exception. To help them remain operational, we must continue to adapt and sustain our services—ensuring they are accessible and affordable, especially for those working with disadvantaged young people.

The needs of our clubs and the young people they serve remain constant: staffing, training, funding, access to services, and meaningful provision. Young people today face a complex array of challenges—from global events and social media pressures to mental health struggles, fractured relationships, and educational barriers. LABGC stands as a safety net, offering support to clubs as they navigate these evolving demands.

We remain committed to providing staff training, guidance on youth-related issues, and personal and social development programmes that help young people build resilience and thrive. We also continue to create opportunities for young people to access enriching experiences at little or no cost.

We extend our heartfelt thanks to all the businesses, funders, and supporters who have contributed to the work of the Association and Ormside Mill over the past year. Your support makes a lasting difference.

OUR FUTURE DIRECTION

In response to ongoing economic challenges, societal shifts, and the evolving needs of our clubs and young people, LABGC is focused on strengthening engagement and participation across our network. This ensures our services remain relevant, responsive, and impactful.

Based on feedback and continued dialogue with our member clubs, our priorities for the coming year include:

- **Direct Club Support:** Employing sessional youth workers and activity leaders to assist clubs most in need.
- **Youth Volunteering:** Expanding our *Power of 10 Volunteering Passport Project* to celebrate and encourage youth contributions.
- **Environmental Engagement:** Growing our *Nature Guardians Project* to involve young people in environmental stewardship.
- **Training & Development:** Offering training opportunities for young leaders, volunteers, and paid staff.
- **Holiday Activities:** Continuing our subsidised school holiday programme to ensure inclusive access to enriching experiences.
- **Resource Sharing:** Providing downloadable resources to share best practices, policies, and activities.
- **Partnerships with Schools & Services:** Strengthening collaboration with schools and specialist youth services.
- **Corporate Engagement:** Enhancing our offer to funders, investors, and the business community.
- **Expanding Our Network:** Including more specialist agencies and single-activity clubs to improve access to expertise and resources.
- **Project Development:** Further developing our three flagship initiatives—*Nature Guardians*, *Power of 10*, and *Youth Voice*.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

- **Operational Base:** Seeking a more suitable location to support and expand our operations.
- **Collaborative Working:** Partnering with other organisations to share resources and enhance our collective impact.

There is much to do, and it will require time, energy, and investment. But we are confident that the next 12 months will bring us closer to meeting the needs of our clubs and the young people they serve.

While the path forward involves significant effort, resource investment, and collaboration, we are confident that the coming year will bring meaningful progress toward fulfilling our mission.

Our collective commitment will help ensure that our clubs remain vibrant, inclusive, and capable of supporting the diverse needs of young people in our community.



Chairman		Gary Stephenson
County Director		Adrian French

	<i>G. Stephenson</i>	
	<i>A. French</i>	

	Date:	January 14, 2026
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	Date:	January 14, 2026
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LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts of the Charity for the year ended 31 March 2025, which are set out on pages 14 to 30.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

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

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



Jenny McCabe FCA

Independent Examiner

14 Mannin Way

Lancaster Business Park

Lancaster

Lancashire

LA1 3SW

January 14, 2026

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LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	76,402	8,550	84,952	94,781
Charitable activities	4	40,018	-	40,018	39,980
Other trading activities	5	10,872	-	10,872	31,285
Investments	6	11,000	-	11,000	6,295
Other income	7	-	-	-	120
Total		138,292	8,550	146,842	172,461
Expenditure on:					
Charitable activities	8	141,766	12,127	153,893	190,618
Raising funds	9	1,034	-	1,034	9,711
Total		142,800	12,127	154,927	200,329
Unrealised gain/(loss) on investments		1,696	-	1,696	(738)
Net income/(expenditure)		(2,812)	(3,577)	(6,389)	(28,606)
Transfers between funds	24	-	-	-	-
Net movement in funds		(2,812)	(3,577)	(6,389)	(28,606)
Reconciliation of funds:					
Total funds brought forward		439,872	3,577	443,449	472,055
Total funds carried forward	18	437,060	-	437,060	443,449

All income and expenditure derive from continuing activities.

All gains and losses recognised in each period are included above

The notes on pages 16 to 30 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS**BALANCE SHEET****AS AT 31 MARCH 2025**

		2025		2024
		£	£	£
Fixed assets				
Tangible assets	14	56,843		64,110
Investments	15	148,874		147,178
		<u>205,717</u>		<u>211,288</u>
Current assets				
Educational resources for sale		350		350
Debtors	16	5,262		1,764
Cash at bank and in hand		281,014		286,298
		<u>286,626</u>		<u>288,412</u>
Creditors: amounts falling due within one year	17	(55,283)		(56,251)
		<u>231,343</u>		<u>232,161</u>
Net current assets				
		<u>231,343</u>		<u>232,161</u>
Total assets less current liabilities		<u>437,060</u>		<u>443,449</u>
Net assets		<u>437,060</u>		<u>443,449</u>
Funds:				
Unrestricted funds		437,060		439,872
Restricted income funds		-		3,577
Total funds	18	<u>437,060</u>		<u>443,449</u>

January 14, 2026

These accounts were approved by the Trustees and authorised for issue on and are signed on their behalf by:

Gary Stephenson

.....
G Stephenson
Chairman

The notes on pages 16 to 30 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Basis of accounting

Lancashire Association of Boys and Girls Clubs is a charity registered in the United Kingdom. The address of the charity, the nature of its operations and its principal activities are all detailed in the charity administrative details page and the Trustees' report of these financial statements.

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All grants, donations and voluntary income are accounted for gross when receivable, as long as they are capable of financial measurement. No income is recognised net of expenditure.

Income from charitable activities relates to amounts received for the operation of charitable activities. Where income has been received for the purpose of holding sessions which have not yet occurred, income is deferred in the financial statements and included in creditors.

Income from trading activities includes amounts receivable for the sublet of property held for charitable purposes. It also includes fundraising income from events held to generate funds for the charity. Such income is recognised when it is entitled to the charity.

Investment income represents bank interest and is recognised on receipt.

Other income includes government grant income received under the Coronavirus Job Retention Scheme. Such amounts are recognised to match the associated payroll costs for periods where staff were furloughed.

Expenditure

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

Support costs include expenditure which is necessary for the running of the charity but do not relate to core charitable activities.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (continued)

Donated services and facilities

Donated services and 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 is probable and that economic benefit can be reliably measured. In accordance with SORP (FRS 102) no amounts are included in the financial statements for services donated by volunteers.

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 on period of receipt.

Fixed assets

Fixed assets are stated at cost less depreciation. Fixed assets are depreciated on a straight-line basis over their anticipated useful lives.

Property	-	2% straight line
Fixtures, Fittings and Office Equipment	-	25% straight line
Equipment	-	15% straight line
Motor Vehicles	-	25% straight line

Investments

Investments are shown at their market value on the date of the balance sheet. Gains and losses on disposal and revaluation of assets are charged or credited to the Statement of Financial Activities.

Stock

Stocks consist of shop items purchased for resale and are stated at the lower of cost and net realisable value. The charity adopts a cost formula of FIFO.

Debtors and creditors within one year

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

Cash and cash equivalents

Cash comprises of amounts held on deposit with recognised banks and building societies and cash in hand.

Pensions

The charity operates a defined contribution scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme which is operated by Standard Life.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (continued)

Fund accounting

Unrestricted funds - general funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds - restricted funds arise where there is a donor-imposed restriction on the use of the funds, or the funds have arisen in response to an appeal for a specific purpose.

Designated funds - designated funds are unrestricted funds set aside by the Trustees for particular purposes.

Transfers are made from Restricted to Unrestricted funds where the expenditure has been fully made in accordance with the objects of the fund.

Taxation

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

Going concern

The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. Accordingly, the financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist

Joint Venture

The Trustees have, in association with Greater Manchester Youth Federation and in furtherance of the objectives, formed a charitable company, Ormside Mill Residential Centre Limited (charity registration number 1078029). The company is limited by guarantee (Company registration number 3685038) and its purpose is to establish an outdoor activity centre near Appleby. The trustees have, in pursuance of this objective, allocated funds for the purchase and development of Ormside Mill.

The loan to the joint venture is accounted for as a fixed asset investment and is stated at historical cost.

As a joint venture, the Charity Statement of Recommended Practice (SORP FRS 102) requires the results for Ormside Mill Residential Centre Limited to be accounted for on a gross equity method. However, the trustees are of the opinion that the financial statements are not materially misstate as a result of this departure from the SORP.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (continued)

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of comprehensive income.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

De-recognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors and loans that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (continued)

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Grants Received:				
Bhim Ruia Foundation	22,002	-	22,002	8,663
Hammarbank Trust	54,400	-	54,400	54,000
Other small grants	-	-	-	9,500
Westminster Foundation	-	-	-	3,750
Crowdfunder Donations	-	-	-	522
Migrant Aid	-	-	-	4,946
Lancaster University Benefits Fund	-	-	-	984
Lancashire County Council Sport & Culture	-	-	-	7,416
Banks Lyon Memorial Trust	-	-	-	4,000
Lancaster Community Fund	-	-	-	1,000
Areti Charitable Trust	-	2,000	2,000	-
Duchy of Lancaster	-	1,000	1,000	-
Lancaster City Council	-	1,800	1,800	-
The HDH Wills 1965 Charitable Trust	-	1,000	1,000	-
ABBVIE	-	1,000	1,000	-
Sported Foundation	-	1,000	1,000	-
Lancaster University - wind turbine fund	-	750	750	-
	76,402	8,550	84,952	94,781

Income from donations and legacies included £72,163 of unrestricted income and £22,618 of restricted income in the prior year.

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Other charitable activity income:				
Other programme and activity charges	36,993	-	36,993	37,470
Club servicing fees	3,025	-	3,025	2,510
	40,018	-	40,018	39,980

Income from charitable activities was entirely unrestricted in the prior year.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Fund raising events	-	-	-	21,928
Premises rental	10,872	-	10,872	9,357
	10,872	-	10,872	31,285

Income from other trading activities was entirely unrestricted in the prior year.

6 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
M&G Charifund interest	2,466	-	2,466	2,333
Insignis interest	7,698	-	7,698	-
Bank interest	836	-	836	3,962
	11,000	-	11,000	6,295

Income from investments in the prior year was entirely unrestricted.

7 Other income

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Other income	-	-	-	120
	-	-	-	120

Other income in the prior year was entirely unrestricted.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Youth Club Activities		Total	Total
	Unrestricted	Restricted	2025	2024
	Funds	Funds	£	£
	£	£		
Salaries	111,806	6,064	117,870	127,105
Pension scheme	3,048	-	3,048	3,087
Travelling and motor expenses	4,187	1,212	5,399	8,397
Telephone	1,775	-	1,775	2,081
IT and website hosting	912	-	912	669
Insurance	4,235	-	4,235	5,162
Subscriptions and affiliation fees	704	-	704	294
Programme and activities	3,725	4,851	8,576	15,118
Other expenses	2,553	-	2,553	4,739
Depreciation	5,656	-	5,656	6,019
(Profit)/loss on disposal of assets	(8,964)	-	(8,964)	-
Bad debts	266	-	266	-
Support costs (note 10)	11,863	-	11,863	17,947
	141,766	12,127	153,893	190,618

Expenditure on charitable activities comprised of £161,727 relating to unrestricted funds and £28,891 relating to restricted funds in the prior year.

9 Expenditure on raising funds

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2025	2024
	£	£	£	£
Event fundraising costs	1,034	-	1,034	9,711
	1,034	-	1,034	9,711

Expenditure on raising funds in the prior year was entirely unrestricted.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Heat and Light	6,537	-	6,537	9,802
Repairs and Renewals	2,195	-	2,195	3,730
Independent examination	2,241	-	2,241	2,478
Bookkeeping/payroll	768	-	768	1,720
Bank charges	122	-	122	217
	11,863	-	11,863	17,947

11 Taxation

The Lancashire Association of Boys and Girls Clubs is registered charity number 521362. All of the Trust's income is applied to its charitable objectives and the society is, therefore, exempt under current legislation from most forms of taxation.

12 Net income/(expenditure)

	2025 £	2024 £
Net income/expenditure is stated after charging/(crediting):		
Depreciation	5,656	6,019
Independent examiner's remuneration; - Independent examination fee	3,009	4,198

13 Analysis of staff costs and the cost of key management personnel

	2025 £	2024 £
Employment costs		
Wages and salaries	115,031	122,317
Social security costs	2,839	4,789
Pension costs	3,048	3,087
	120,918	130,193

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Analysis of staff costs, trustee remuneration and expenses and the cost of key management personnel (continued)

Particulars of employees:

The number of permanent employees paid directly by the charity during the year was as follows:

Number of employees	2025 No	2024 No
Direct Charitable Activity	8	5
Management and Administration of Charity	1	1
	9	6

No employees earned more than £60,000 per annum in the current or prior period.

Pension contributions payable in the year were £3,048 (2024: £3,087). No amounts were outstanding at the current period end.

Key management personnel are considered to also be the trustees of the charity. No trustee received remuneration or reimbursed expenses for the current or prior financial period.

14 Tangible fixed assets

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2024	135,955	43,893	41,774	221,622
Additions	-	425	-	425
Disposals	-	(9,054)	(32,172)	(41,226)
At 31 March 2025	135,955	35,264	9,602	180,821
Depreciation				
At 1 April 2024	82,932	32,806	41,774	157,512
Charge for the year	2,719	2,937	-	5,656
Eliminated on disposals	-	(7,018)	(32,172)	(39,190)
At 31 March 2025	85,651	28,725	9,602	123,978
Net book value				
At 31 March 2025	50,304	6,539	-	56,843
At 1 April 2024	53,023	11,087	-	64,110

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Investments	2025 £	2024 £
M & G Charifund - Equities		
Market Value at 1 April 2024	39,678	40,416
Unrealised investment gain/ (loss)	1,696	(738)
	41,374	39,678
CAF Income Fund	-	-
	41,374	39,678
Ormside Mill Residential Centre Limited	107,500	107,500
Market Value at 31 March 2025	148,874	147,178
Historical cost at 31 March 2025	110,225	110,225
16 Debtors	2025 £	2024 £
Trade debtors	3,439	1,764
Prepayments	1,412	-
Other debtors	411	-
	5,262	1,764

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	2,235	2,064
PAYE	1,824	2,109
Other creditors	599	1,201
Creditors	625	877
Hammarbank Trustees Loan	50,000	50,000
	55,283	56,251

There are no provisions for the repayment of the Hammarbank loan included within creditors payable within one year above.

18 Analysis of funds: Current year

	At 1 April 2024	Income	Expenditure	Transfers & gains/losses	At 31 March 2025
	£	£	£	£	£
Unrestricted funds					
Designated funds	40,000	-	-	10,000	50,000
General fund	399,872	138,292	(142,800)	(8,304)	387,060
	439,872	138,292	(142,800)	1,696	437,060
Restricted funds					
Migrant Aid	3,577	-	(3,577)	-	-
The Areti Charitable Trust	-	2,000	(2,000)	-	-
Duchy of Lancaster	-	1,000	(1,000)	-	-
Lancaster City Council	-	1,800	(1,800)	-	-
The HDH Wills 1965 Charitable trust	-	1,000	(1,000)	-	-
ABBVIE	-	1,000	(1,000)	-	-
Sported Foundation	-	1,000	(1,000)	-	-
Lancaster University	-	750	(750)	-	-
	3,577	8,550	(12,127)	-	-
Total funds	443,449	146,842	(154,927)	1,696	437,060

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of funds: Current year (continued)

Unrestricted funds

Unrestricted funds comprise of those funds which the trustees are free to use in accordance with the charitable objects. In line with its development plan, the trustees have agreed to designate the following funds for the ensuing year 2025-26:

Redundancy contingency	- £15,000
Repairs and maintenance	- £20,000
Vehicle replacement	- £15,000

Details of the designated funds are discussed in the reserves policy note on page 4.

Restricted Funds

Restricted funds are funds which have been given for particular purposes and projects.

Other restricted funds in the year represent amounts set aside for specific project delivery as highlighted in the activity report of these financial statements, which form the basis of the charitable purpose of the entity. All income received from donors is detailed in note 3 to the financial statements, and restricted expenditure against these funds is presented in note 8.

19 Analysis of funds: Prior year

	At 1 April 2023 £	Income £	Expenditure £	Transfers & gains/losses £	At 31 March 2024 £
Unrestricted funds					
Designated funds	40,000	-	-	-	40,000
General fund	422,205	149,843	(171,438)	(738)	399,872
	462,205	149,843	(171,438)	(738)	439,872
Restricted funds					
GEM Funding	-	-	-	-	-
Westminster Foundation	-	3,750	(3,750)	-	-
Community Foundation	-	-	-	-	-
Lancaster District LCF	1,750	-	(1,750)	-	-
Areti Charitable Trust	2,400	-	(2,400)	-	-
The Russell Haldane Trust	2,500	-	(2,500)	-	-
Angling Trust	2,500	-	(2,500)	-	-
Spacehive	700	-	(700)	-	-
Crowdfunder Donations	-	522	(522)	-	-
Migrant Aid	-	4,946	(1,369)	-	3,577
Lancaster University Benefits	-	984	(984)	-	-
Lancashire County Council Sp	-	7,416	(7,416)	-	-
Banks Lyon Memorial Trust	-	4,000	(4,000)	-	-
Lancaster Community Fund	-	1,000	(1,000)	-	-
	9,850	22,618	(28,891)	-	3,577
Total funds	472,055	172,461	(200,329)	(738)	443,449

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****20 Analysis of net assets between funds: Current year**

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2025 are represented by:			
Tangible fixed assets	56,842	-	56,842
Investments	148,874	-	148,874
Current assets	286,627	-	286,627
Current liabilities	(55,283)	-	(55,283)
	<hr/> 437,060	-	<hr/> 437,060 <hr/>

21 Analysis of net assets between funds: Prior year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2024 are represented by:			
Tangible fixed assets	64,110	-	64,110
Investments	147,178	-	147,178
Current assets	284,835	3,577	288,412
Current liabilities	(56,251)	-	(56,251)
	<hr/> 439,872	3,577	<hr/> 443,449 <hr/>

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Transactions with trustees and related parties

The LABGC is also connected to the Hammarbank Trust. The Trust was set up by Earl Peel (founder of LABGC, formally known as LABC and LACYP). The Charity has a longstanding loan of £50,000 from Hammarbank Trust for the purchase of a property in its joint venture, Ormside Mill Residential Centre Limited. Hammarbank Trust holds a charge over the property within Ormside Mill Residential Centre as security on this loan within LABGC.

The Hammarbank Trust was established in 1946 and the Association receives the interest from the Trust to further the aims of the charity. During the year the Charity received £54,400 (2024: £54,000) from Hammarbank Trust.

Ormside Mill Residential Centre Limited is a joint venture Charity under the control of LABGC. During the year the Charity charged Ormside Mill £26,500 (2024: £28,000) in management charges and made purchases of £Nil (2024: £nil) for charitable services. LABGC has historically lent Ormside Mill £107,500 (2024: £107,500) for the purchase of a property. This loan is shown as a fixed asset investment within these accounts.

The charity was under the control of the Executive Committee in both the current and prior period. As such, there is not considered to be any single controlling party.

During the year the charity purchased trustees' indemnity insurance as part of a combined insurance policy at an estimated cost of £180 (2024: £180).

R Mitchell was a Trustee of the Charity who is also a director of CW&R Limited. During the year the charity purchased professional services totalling £768 (2024: £1,720).

There are no further disclosable related party transactions.

23 Ormside Mill

The Trustees have, in association with the Greater Manchester Federation and in furtherance of the Objectives, formed a charitable company "Ormside Mill Residential Centre Limited" (Reg No. 1078029). The company is limited by guarantee (Reg No. 3685038) and its purpose is to establish an outdoor activity centre at Ormside near Appleby.

24 Fund transfers

There have been no transfers of funds during the year ended 31 March 2025.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS.

England & Wales - Charity number 521362

Accounts

Annual Report & Financial Statement

For year ended 31 March 2024



Our Mission Statement

To inspire and enable all young people, especially those considered disadvantaged, to realise their potential as productive, responsible and caring citizens.

Our Vision

- To assist and support member clubs in providing a safe and exciting place for young people in which they can participate in a range of activities and develop through positive experiences.
- Where they can make new friends, learn about themselves, and realise their potential as responsible citizens in their community.
- To maximise the resources of the Association by working in conjunction with its member clubs and the national organisation to achieve its purpose.
- When available, we will share our experience and facilities for the benefit of youth organisations throughout Lancashire.

Our Core Beliefs

By supporting member clubs, together we will be able to provide young people with;

- An attractive and planned programme of affordable activities and events
- A safe place to learn and grow
- Ongoing voluntary relationships with caring adults



CONTENT

FOR THE YEAR ENDED 31ST MARCH 2024

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LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report along with the financial statements of the charity for the year ended 31st March 2024. The financial statements have been prepared in accordance with our accounting policies and comply with the charity's trust deed, the Charities Act 1993 and Statement of Recommended Practice "Accounting and Reporting by Charities", issued in March 2005.

CONSTITUTION AND OBJECTS

Lancashire Association of Boys and Girls Clubs (LABGC) was established in 1934 and is constituted under a trust deed dated 12 November 1953. It is a registered charity, number 521362.

The objectives of the charity are to inspire all young people, especially those who are disadvantaged, to realise their potential as productive, responsible and caring citizens. The charity aims to achieve this through assisting and supporting clubs to provide a safe and exciting place for young people in which they can participate in a range of activities and develop through positive experiences.

The charity works in conjunction with its member clubs, UK Youth and the National Association of Boys and Girls Clubs (NABGC) in order to achieve its purpose.

ORGANISATIONAL STRUCTURE

The Board of Trustees meet bi-monthly to consider the business of the association. Sub-committee and action groups are formed to undertake work on behalf of the board where necessary.

At least one trustee will represent the board on such groups.

The day-to-day responsibility for the provision of services rests with the County Director.

RELATED PARTIES

LABGC is affiliated to UK Youth, The National Association of Boys and Girls Clubs (NABGC) and the Lancashire Partnership Against Crime (Lanpac) to whom it pays an annual subscription.

The trustees have, in association with Boys and Girls Clubs of Greater Manchester (BGCGM) and in furtherance to their objectives, formed a charitable company in 1999, Ormside Mill Residential Centre Ltd. It is a company, limited by guarantee and its purpose is to provide residential learning opportunities through Ormside Mill Residential Centre, which is located near Appleby-in-Westmoreland, Cumbria. The registered office is 1 Meeting House Lane, Lancaster, LA1 1TQ.

RESERVES POLICY

Notes 18 and 20 to the financial statements show the assets and liabilities attributable to the respective funds by type and the balances of the charity's restricted funds.

The reserves show a total of **£443,449** at 31st March 2024, however approx. 48% is tied up in tangible fixed assets and investments leaving **£232,161** in more liquid form. The trustees have felt it reasonable and continue to be of the opinion that the following resources be designated for the following purpose: £10k redundancy, £15k repairs and maintenance of offices, £15k vehicle fleet replacement and repair– total £40k.

The trustees are of the opinion that to maintain unrestricted free reserves of **£138,584** at this level (net current assets less proposed liabilities of £40k and £50k Ormside loan and restricted funds), appears to be a prudent course of action, especially during the continuing economic downturn.





RISK MANAGEMENT

As part of their evolving corporate governance duties, the trustees have examined the major risks that the Association faces. A plan to monitor and control these risks to mitigate any impact has been developed.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the policies followed are in accordance with applicable accounting standards, 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, which disclose with

reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

APPOINTMENT OF BOARD OF TRUSTEES

The trustees are appointed in accordance with the Association's constitution and charitable status. Trustees are recruited from a wide range of backgrounds to reflect the diverse membership and the skills required to provide the necessary resources and the effective management of the charity. Special consideration is given to ensure 'core member clubs' are adequately represented.

TRUSTEE INDUCTION AND TRAINING

Potential trustees are invited to an informed meeting prior to joining the board, following which they are given an induction pack. This contains appropriate information about the association along with a trustee registration form, in line with Charity Commission guidelines.

AUDITORS

MHA were appointed as the charity's auditors during the year and are happy to continue in that capacity.

This report has been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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.

Approved by the Trustees of LABGC and signed on their behalf by the Chair Gary Stephenson:

Signed: _____
(In the absence of an Honorary Treasurer)

Dated: _____

*"I loved doing the Zorb Football and Archery at Forrest Hills. Can't wait to do it again"
Young Person @ Summer Activity Day*

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

ANNUAL REVIEW

Ninety years ago on 14th April 1934, an inaugural meeting took place at County Hall, Preston to form the Lancashire Association of Boys Clubs, a county organisation of the National Association of Boys Clubs.

The meeting was presided over by the first elected President and Chairman, Lord Clanfield that agreed the following objects of the Association.

- To promote the establishment of clubs
- To assist existing clubs
- To secure workers
- To train leaders
- To arrange inter-club activities
- To arrange weekend camps for leaders and senior boys

Upon examination of the association's archives, it is clear that the above objects have continued in a similar fashion.

While the membership has become more diverse, the work of supporting member clubs goes on, as does the programme of activities, training opportunities and residential experiences utilising our very own Ormside Mill Residential Centre.

The situation today is as it was 15 years ago, there is insufficient funding to pay staff and keep buildings and facilities in good condition, and now more than ever we need more volunteers, more training and more positive opportunities for young people.

Despite this, voluntary run clubs continue to soldier on, battle through the financial hardship, and have never detracted from the tremendous work they do, which is crucial to providing support and accessible activities to vulnerable and disadvantaged young people in deprived communities across the county.

The year starting April 2023 saw a time of continued recovery for our member clubs, the staff teams and especially young people. A year on from the end of lockdown clubs continued to get back to the post pandemic situation. Clubs were struggling more than ever with funding, many paid staff and volunteers had moved on not returned clubs and many young people continued to struggle with mental health issues, social anxiety and due to the lack of personal social development opportunities many chose to avoid social settings like school and youth clubs.



Continued staff shortages hinder the increase in provision and development of new services sustaining reduced opening hours of clubs and subsequent reduced opportunities for young people's personal social development. The lack of training in youth work and related subjects continued through the year leaving a huge skills gap and subsequent challenges in recruiting skilled and experienced staff were vacancies existed.

The cost of living crisis continues to eat into club funds presenting financial challenges to sustain delivery of services to young people on an ever dwindling budget and financial uncertainty.

This was a time when it was hugely important that we maintained and developed our working relationship with clubs and young people directly to sustain and continue to develop our portfolio of services and provide new opportunities and experiences for young people, which meet their needs, enabling their continued personal and social development and achievement.

Although heavily subsidised we were well aware that our clubs would continue to struggle financially therefore maintained that finance should not be a barrier to engagement and if clubs could not afford our services we would continue to offer them for free. Subsequently our membership offer to clubs included regular ongoing sessional support to clubs struggling with staff shortages and recruitment issues.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

OPPORTUNITY

LABGC nominated Young people from **Jamea Masjid Youth Club Preston** and **Magic Club Blackpool** to visit London for the **Downing St Big Lunch** to celebrate the **Coronation of King Charles** with **Prime Minister Rishi Sunak**.
Sunday 7th May 2023



As part of our development of environmental projects and engaging young people in social action we supported a group of young people from a deprived community in Blackpool to complete a Beachclean in Silverdale as part of the national beachwatch campaign led by the Marine Conservation Society. Young people learnt about micro plastics and how so much litter ends up in the sea even in remote isolated beaches like Silverdale posing a threat to wildlife, the environment and people.



We engaged in NCS (National Citizen Service) and delivered 3 programmes of activity including workshops on life skills, work readiness and social action to help young people improve their life chances and employability skills culminating in a 3 night residential with adventurous activities.



Funding from Awards For All helped us support 7 groups of young people from our member clubs to access residentials and adventurous activities at Ormside Mill that they would otherwise not have been able to afford.



Club Dine with Me engaged 6 groups of young people from member clubs across the county in delivering a dining experience and 2 course meal for a group of 4 made up of 3 older community members from the local friendship centre and an LABGC member of staff.



The winning club “Meraside” in Blackpool won a catering crash course at Runshaw College.

“We were really nervous about doing Club Dine With Me. But we really enjoyed it and the guests were really good”
Young Person Burnley Boys & Girls Club

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS



CLUB SUPPORT/MEMBERSHIP

The financial situation for the vast majority of our member clubs is still dire with many clubs continually striving to make ends meet.

In order to help with staff shortages LABGC supported 6 Clubs on a weekly basis over a 3 – 6 month period to relieve the pressure for staff teams and help the clubs recruit the staff required.

We currently have 45 clubs in membership and in order to help clubs with the cost of access to activities we introduced our Pick n Mix offer which consisted of over £400 of activity for a fixed fee of £100 included in their membership package.

This year (April 2024) due to the ongoing cost of living crisis and workforce shortage we changed our Membership Fee to Free for Core Clubs with the Pick n Mix being an optional extra at £100 allowing young people the opportunity to access our more expensive activities such as Mountain Biking, Quad Biking, Bushcraft and all our inflatable activities along with another heavily subsidised summer school holiday activity programme. This allows clubs to join and take advantage of support without having to spend any money if they don't want activities.



LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS



NUMBER CRUNCHING

2,328 Young People participated in LABGC activities	Ormside Mill Visits 12 Member Clubs 23 Nights 14 Activity Days 200 Young People	111 Club Activity Sessions	2 Quad Squad 3 Trailblazers 8 Mountain Board Days	14 Boxing Clubs entered 53 Amateur Boxers into the National Boxing Championships
6 Club Dine With Me Evenings	36 Clubs engaged with LABGC services and activities	6 Team Building Days	2 Snow Camp Days	40 Pick n Mix Activity Sessions
36 Club Staff Support Sessions	26 Multi Activity Days @ Forrest Hills	2 Corporate Team Days	10 National Citizen Service Students	
		6 Club Leader Meetings	12 Archery TAG / Zorb Sessions	10 x MTQ 48 Assessments

NATIONAL ASSOCIATION OF BOYS & GIRLS CLUBS

2023 NATIONAL BOXING CHAMPIONSHIPS

NATIONAL CHAMPIONS from LANCASHIRE / CUMBRIA AMATEUR BOXING CLUBS

CLASS	AGE	WEIGHT	BOXER	CLUB	AREA
A	15 yrs	80 kg	JACK MORGAN	TECHNIQUE ABC	Blackburn
B	16 yrs	46 kg	GABRIEL METCALFE	SANDYGATE ABC	Burnley
B	16 yrs	63 kg	JAMES SMITH	SANDYGATE ABC	Burnley
C	17/18yrs	80 kg	FABIO WALSH	PREMIER BOXING CLUB	Bolton
C	17/18yrs	92 kg +	LEON HUGHES	JENNINGS GYM	Chorley
D	19/20/21 yrs	60 kg	WILLIAM HEWITT	LEIGH ABC	Leigh
D	19/20/21 yrs	75 kg	MARC HAUGHAN	CARLISLE VILLA ABC	Carlisle

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

FUNDING & GRANTS

Attracting funding from external sources is always a difficult task as many foundations, trusts and grant makers receive applications that in total far exceed their available funds, therefore they have to be selective in who they fund. The cost of living crises impacted further on this with many funders directing funds to the most affected by the financial crisis, towards poverty, food and energy. Nevertheless, we continued to pursue funding and are extremely grateful to the following funders, who supported us April 2023 – March 2024 to sustain our existence, purchase new equipment and help us deliver positive activities to disadvantaged young people across Lancashire.

Bhim Ruia Foundation

Joseph Strong Frazer Foundation

Areti Charitable Trust

Rochdale Charitable Trust

Banks Lyon Memorial Trust

Westminster Foundation

Glasdon Group

LD Community Fund

National Citizen Service

Fundraising efforts continue beyond April 2024 and we are grateful to have received funding from the following to support our activity provision over the summer holidays

The Areti Charitable Trust

The HDH Wills 1965 Chari Trust

Duchy of Lancaster

ABBVIE

Lancaster CC

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

ORMSIDE MILL RESIDENTIAL CENTRE

Following a steady increase in bookings since the pandemic the booking calendar in 2023-24 saw a second full year without interruption getting Ormside Mill back up to full operation and bookings continue to grow.



The vast majority of our member clubs and youth groups still struggle to make ends meet with limited funds available and continue to struggle with far fewer volunteers and paid staff. Reduced funding for activity provision and the ongoing cost of living crisis has severely impacted on the operational costs of clubs, resulting in reduced delivery time and fewer young people in attendance.

The ongoing cost of living crisis has had a devastating impact on young people's engagement in physical activity and their social engagement with peers, leading to increased numbers of young people experiencing low self-esteem, mental health issues and voluntary social avoidance and isolation.

Never has it been more important to re-engage young people in new opportunities and exciting outdoor experiences in adventurous activities and residential opportunities to raise their self-esteem, develop their social skills and improve their mental health. Despite all the challenges faced, clubs are determined to continue to provide life changing residential experiences at the Mill for groups of disadvantaged young people.

In the year the Mill saw

24 (12) member clubs attending over 55 (36) nights and engaging in 57 (22) activity days

11 (14) external youth groups over 32 (40) nights and engaging in 42 (35.5) activity days

4 (3) schools over 12 (12) nights and engaging in 11 (14) activity days

Approx; 600 young people benefitting from residential opportunity and adventurous activity

24 (31) private groups over 53 (77) nights and engaging in 8 (7.5) activity days

Tables showing group bookings breakdown comparative to the previous year.

	2023 - 2024			
	Groups	Nights	Activity Days	Solo Activity Days
LABGC Clubs	12	23	12	2
GMYF Clubs	12	32	45	0
Other Youth Groups	11	32	42	0
Schools	4	12	11	0
Private	24	53	8	0
TOTALS	63	152	117.5	2

	2022 - 2023			
	Groups	Nights	Activity Days	Solo Activity Days
	6	14	6	1
	6	20	16	0
	14	42	35.5	0
	3	12	14	0
	31	77	7.5	0
	60	165	79	1

Solo activity days = activity days without accommodation.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

External funding to help fund residential experiences and activities has certainly helped our member clubs access Ormside Mill allowing 24 groups of young people to access life changing experiences they would otherwise not have access to.

External youth groups have reduced slightly while school bookings have remained relatively the same, and private groups have reduced.

Member clubs continue to struggle to remain financially sustainable, so although residential opportunities remain a vital part of youth provision in young peoples personal development, for many clubs, the cost of such is still out of reach. With this in mind we ensure we keep the cost for member clubs as low as possible, whilst increasing the cost to external groups, especially private groups, and seek external funds where we can.

FINAL COMMENTS

As a charity we very much survive on generous support and donations of funding from people and charitable organisations and trust. Lancashire Association of Boys & Girls Clubs would not be able to deliver the important and much needed work, we provide for our member clubs, staff, volunteers and young people without this.

Following 10 yrs. of austerity, 2 yrs. of lockdown and 2 yrs of a cost of living crisis has brought many charities to their knees including many of our clubs who continue to struggle to sustain an existence. In order to help keep our clubs operational, it is imperative that we are able to sustain and adapt our services to support our clubs work with disadvantaged young people as best we can, at little to no cost to them.

The basic needs of clubs and young people is a constant presence, staffing, training, funding, access to services and provision. Young people continue to be affected by the news, social media and what is going on around the world and have to face this along with negative peer influence, vulnerability and risk, mental health issues, fractured relationships, broken homes, education and the environment.

Lancashire Association of Boys & Girls Clubs is there, as a “safety net” to support those clubs struggling to meet the ever-changing needs of young people. We need to be ready and able to support operations and delivery, provide staff training, provide support on issues facing young people and personal social development programmes to help young people better cope with life’s turmoil’s and continue to provide access to affordable new opportunities and experiences for young people.

Our sincere thanks go to all the business and funders who have supported the work of the Association and Ormside Mill over the past 12 months.

A few quotes extracted from monitoring and evaluation forms.

“Fantastic day! Pillow Bash / Archery TAG, Team Games. Loved every minute”

Young person on Summer Holiday Programme

“All the young people thoroughly enjoyed their Beachclean day and never knew there was so much micro-plastic on the beach and in the rocks. They look forward to doing it again next year.”

Youth Worker @ Blackpool Beachclean Day

“I love the Zorb Football and wish we could have it every week”

Young person @ Lancaster Boys & Girls Club

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

OUR FUTURE DIRECTION

As a result of the economic downturn, changes within society, global issues, the world of work and the continued struggles our clubs face day to day, we continue to promote engagement and participation across our network of clubs. This ensures we are kept up to date with current concerns and directs the services we provide continue to meet the needs of our clubs and the young people they work with.

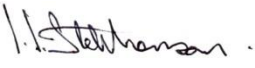

From continued engagement with our clubs and feedback on their concerns we aim to;

- provide more direct support to clubs most in need of staff support by directly employing sessional youth workers and activity leaders to be deployed across our network of clubs and groups
- provide opportunities to recognise young people’s voluntary contributions via our Power of 10 Volunteering Passport Project.
- provide opportunities for young people to engage in environmental work through our Nature Guardians Project
- provide access to training and development opportunities, for young leaders, volunteers and paid staff
- continue delivery of our subsidised school holiday activities programme.
- share best practice, policies and procedures, activities through downloadable resources.
- develop our work with schools and other specialist services working with young people
- develop our work with funders, investors and the business community and increase our corporate offer
- increase our network to include specialist agencies working with young people
- increase our work with single activity clubs to help with access to specialists, resources, opportunities and signposting

There is a lot to do, and it all requires the investment of time, energy and funding, but we are confident the following 12 months will take us many steps closer to fulfilling the needs of our clubs and young people.



Chairman	Gary Stephenson
County Director	Adrian French

Date: 23rd September 2024

Date: 23rd September 2024

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of the Charity for the year ended 31 March 2024, which are set out on pages 15 to 31.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

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

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

Richard Hall FCCA
Independent Examiner
14 Mannin Way
Lancaster Business Park
Lancaster
Lancashire
LA1 3SW

.....

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	72,163	22,618	94,781	94,320
Charitable activities	4	39,980	-	39,980	26,374
Other trading activities	5	31,285	-	31,285	37,052
Investments	6	6,295	-	6,295	2,852
Other income	7	120	-	120	1,119
Total		149,843	22,618	172,461	161,716
Expenditure on:					
Charitable activities	8	161,727	28,891	190,618	162,251
Raising funds	9	9,711	-	9,711	10,404
Total		171,438	28,891	200,329	172,655
Unrealised gain/(loss) on investments		(738)	-	(738)	(2,719)
Net income/(expenditure)		(22,333)	(6,273)	(28,606)	(13,658)
Transfers between funds	24	-	-	-	-
Net movement in funds		(22,333)	(6,273)	(28,606)	(13,658)
Reconciliation of funds:					
Total funds brought forward		462,205	9,850	472,055	485,713
Total funds carried forward	18	439,872	3,577	443,449	472,055

All income and expenditure derive from continuing activities.

All gains and losses recognised in each period are included above

The notes on pages 17 to 31 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		64,110		67,401
Investments	15		147,178		148,690
			<u>211,288</u>		<u>216,091</u>
Current assets					
Educational resources for sale		350		350	
Debtors	16	1,764		2,356	
Cash at bank and in hand		286,298		311,639	
			<u>288,412</u>	<u>314,345</u>	
Creditors: amounts falling due within one year	17	(56,251)		(58,381)	
			<u>232,161</u>	<u>255,964</u>	
Net current assets					
			<u>443,449</u>	<u>472,055</u>	
Total assets less current liabilities					
			<u>443,449</u>	<u>472,055</u>	
Net assets					
			<u>443,449</u>	<u>472,055</u>	
Funds:					
Unrestricted funds			439,872		462,205
Restricted income funds			3,577		9,850
			<u>443,449</u>	<u>472,055</u>	
Total funds	18		<u>443,449</u>	<u>472,055</u>	

These accounts were approved by the Trustees and authorised for issue on and are signed on their behalf by:

.....
G Stephenson
Chairman

The notes on pages 17 to 31 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Basis of accounting

Lancashire Association of Boys and Girls Clubs is a charity registered in the United Kingdom. The address of the charity, the nature of its operations and its principal activities are all detailed in the charity administrative details page and the Trustees' report of these financial statements.

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All grants, donations and voluntary income are accounted for gross when receivable, as long as they are capable of financial measurement. No income is recognised net of expenditure.

Income from charitable activities relates to amounts received for the operation of charitable activities. Where income has been received for the purpose of holding sessions which have not yet occurred, income is deferred in the financial statements and included in creditors.

Income from trading activities includes amounts receivable for the sublet of property held for charitable purposes. It also includes fundraising income from events held to generate funds for the charity. Such income is recognised when it is entitled to the charity.

Investment income represents bank interest and is recognised on receipt.

Other income includes government grant income received under the Coronavirus Job Retention Scheme. Such amounts are recognised to match the associated payroll costs for periods where staff were furloughed.

Expenditure

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

Support costs include expenditure which is necessary for the running of the charity but do not relate to core charitable activities.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (continued)

Donated services and facilities

Donated services and 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 is probable and that economic benefit can be reliably measured. In accordance with SORP (FRS 102) no amounts are included in the financial statements for services donated by volunteers.

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 on period of receipt.

Fixed assets

Fixed assets are stated at cost less depreciation. Fixed assets are depreciated on a straight-line basis over their anticipated useful lives.

Property	-	2% straight line
Fixtures, Fittings and Office Equipment	-	25% straight line
Equipment	-	15% straight line
Motor Vehicles	-	25% straight line

Investments

Investments are shown at their market value on the date of the balance sheet. Gains and losses on disposal and revaluation of assets are charged or credited to the Statement of Financial Activities.

Stock

Stocks consist of shop items purchased for resale and are stated at the lower of cost and net realisable value. The charity adopts a cost formula of FIFO.

Debtors and creditors within one year

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

Cash and cash equivalents

Cash comprises of amounts held on deposit with recognised banks and building societies and cash in hand.

Pensions

The charity operates a defined contribution scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme which is operated by Standard Life.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (continued)

Fund accounting

Unrestricted funds - general funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds - restricted funds arise where there is a donor-imposed restriction on the use of the funds, or the funds have arisen in response to an appeal for a specific purpose.

Designated funds - designated funds are unrestricted funds set aside by the Trustees for particular purposes.

Transfers are made from Restricted to Unrestricted funds where the expenditure has been fully made in accordance with the objects of the fund.

Taxation

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

Going concern

The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. Accordingly, the financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist

Joint Venture

The Trustees have, in association with Greater Manchester Youth Federation and in furtherance of the objectives, formed a charitable company, Ormside Mill Residential Centre Limited (charity registration number 1078029). The company is limited by guarantee (Company registration number 3685038) and its purpose is to establish an outdoor activity centre near Appleby. The trustees have, in pursuance of this objective, allocated funds for the purchase and development of Ormside Mill.

The loan to the joint venture is accounted for as a fixed asset investment and is stated at historical cost.

As a joint venture, the Charity Statement of Recommended Practice (SORP FRS 102) requires the results for Ormside Mill Residential Centre Limited to be accounted for on a gross equity method. However, the trustees are of the opinion that the financial statements are not materially misstate as a result of this departure from the SORP.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (continued)

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of comprehensive income.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

De-recognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors and loans that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (continued)

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Grants Received:				
Bhim Ruia Foundation	8,663	-	8,663	12,488
Hammarbank Trust	54,000	-	54,000	56,000
Lancaster District	-	-	-	2,700
Other small grants	9,500	-	9,500	200
Westminster Foundation	-	3,750	3,750	3,750
CLA Charitable Trust	-	-	-	1,220
Dulverton Trust	-	-	-	4,380
Areti Charitable Trust	-	-	-	4,400
Department for Education	-	-	-	1,500
The Russell Haldane Trust	-	-	-	2,500
Angling Trust	-	-	-	2,500
UK Youth	-	-	-	2,682
Crowdfunder Donations	-	522	522	-
Migrant Aid	-	4,946	4,946	-
Lancaster University Benefits Fund	-	984	984	-
Lancashire County Council Sport & Culture	-	7,416	7,416	-
Banks Lyon Memorial Trust	-	4,000	4,000	-
Lancaster Community Fund	-	1,000	1,000	-
	72,163	22,618	94,781	94,320

Income from donations and legacies included £68,488 of unrestricted income and £25,832 of restricted income in the prior year.

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Grants towards programme activities:				
CEEP	-	-	-	1,000
Kick Start	-	-	-	2,089
National Association of Boys & Girls Clubs	-	-	-	900
Other charitable activity income:				
Other programme and activity charges	37,470	-	37,470	19,180
Club servicing fees	2,510	-	2,510	3,205
	39,980	-	39,980	26,374

Income from charitable activities included £22,385 of unrestricted income and £3,989 of restricted income in the prior year.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Fund raising events	21,928	-	21,928	-
Premises rental	9,357	-	9,357	37,052
	31,285	-	31,285	37,052

Income from other trading activities was entirely unrestricted.

6 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
M&G Charifund interest	2,333	-	2,333	2,275
Charities Aid Foundation interest	-	-	-	21
Bank interest	3,962	-	3,962	556
	6,295	-	6,295	2,852

Income from investments in the prior year was entirely unrestricted.

7 Other income

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Other income	120	-	120	1,119
	120	-	120	1,119

Other income in the prior year was entirely unrestricted.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Youth Club Activities		Total 2024 £	Total 2023 £
	Unrestricted Funds £	Restricted Funds £		
Salaries	112,659	14,446	127,105	115,133
Pension scheme	3,087	-	3,087	3,493
Travelling and motor expenses	5,508	2,889	8,397	7,663
Telephone	2,081	-	2,081	1,440
IT and website hosting	669	-	669	783
Insurance	5,162	-	5,162	4,520
Subscriptions and affiliation fees	294	-	294	701
Programme and activities	3,562	11,556	15,118	9,891
Other expenses	4,739	-	4,739	5,694
Depreciation	6,019	-	6,019	5,251
Support costs (note 10)	17,947	-	17,947	7,682
	161,727	28,891	190,618	162,251

Expenditure on charitable activities comprised of £139,112 relating to unrestricted funds and £23,139 relating to restricted funds in the prior year.

9 Expenditure on raising funds

	Funds £	Funds £	2024 £	2023 £
Event fundraising costs	9,711	-	9,711	10,404
	9,711	-	9,711	10,404

Expenditure on raising funds in the prior year was entirely unrestricted.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Heat and Light	9,802	-	9,802	2,136
Repairs and Renewals	3,730	-	3,730	2,904
Independent examination	2,478	-	2,478	1,740
Bookkeeping/payroll	1,720	-	1,720	720
Bank charges	217	-	217	182
	17,947	-	17,947	7,682

11 Taxation

The Lancashire Association of Boys and Girls Clubs is registered charity number 521362. All of the Trust's income is applied to its charitable objectives and the society is, therefore, exempt under current legislation from most forms of taxation.

12 Net income/(expenditure)

	2024 £	2023 £
Net income/expenditure is stated after charging/(crediting):		
Depreciation	6,019	5,251
Independent examiner's remuneration; - Independent examination fee	4,198	2,460

13 Analysis of staff costs and the cost of key management personnel

Employment costs	2024 £	2023 £
Wages and salaries	122,317	111,082
Social security costs	4,789	4,051
Pension costs	3,087	3,493
	130,193	118,626

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Analysis of staff costs, trustee remuneration and expenses and the cost of key management personnel (continued)

Particulars of employees:

The number of permanent employees paid directly by the charity during the year was as follows:

Number of employees	2024 No	2023 No
Direct Charitable Activity	5	5
Management and Administration of Charity	1	1
	6	6

No employees earned more than £60,000 per annum in the current or prior period.

Pension contributions payable in the year were £3,087 (2023: £3,493). No amounts were outstanding at the current period end.

Key management personnel are considered to also be the trustees of the charity. No trustee received remuneration or reimbursed expenses for the current or prior financial period.

14 Tangible fixed assets

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2023	135,955	70,091	41,774	247,820
Additions	-	2,728	-	2,728
Disposals	-	(28,926)	-	(28,926)
At 31 March 2024	135,955	43,893	41,774	221,622
Depreciation				
At 1 April 2023	80,213	58,432	41,774	180,419
Charge for the year	2,719	3,300	-	6,019
Eliminated on disposals	-	(28,926)	-	(28,926)
At 31 March 2024	82,932	32,806	41,774	157,512
Net book value				
At 31 March 2024	53,023	11,087	-	64,110
At 1 April 2023	55,742	11,659	-	67,401

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Investments

	2024 £	2023 £
M & G Charifund - Equities		
Market Value at 1 April 2023	40,416	43,047
Unrealised investment gain/ (loss)	(738)	(2,631)
	39,678	40,416
CAF Income Fund	-	773
	39,678	41,190
Ormside Mill Residential Centre Limited	107,500	107,500
Market Value at 31 March 2024	147,178	148,690
Historical cost at 31 March 2024	110,225	110,225

16 Debtors

	2024 £	2023 £
Trade debtors	1,764	2,356
	1,764	2,356

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	2,064	1,500
PAYE	2,109	2,006
Other creditors	1,201	4,538
Creditors	877	337
Hammarbank Trustees Loan	50,000	50,000
	56,251	58,381

There are no provisions for the repayment of the Hammarbank loan included within creditors payable within one year above.

18 Analysis of funds: Current year

	April 2023 £	Income £	Expenditure £	Transfers & gains/losses £	March 2024 £
Unrestricted funds					
Designated funds	40,000	-	-	-	40,000
General fund	422,205	149,843	(171,438)	(738)	399,872
	462,205	149,843	(171,438)	(738)	439,872
Restricted funds					
GEM Funding	-	-	-	-	-
Westminster Foundation	-	3,750	(3,750)	-	-
Community Foundation	-	-	-	-	-
LDCVS Community Wellbeing	1,750	-	(1,750)	-	-
Areti Charitable Trust	2,400	-	(2,400)	-	-
The Russell Haldane Trust	2,500	-	(2,500)	-	-
Angling Trust	2,500	-	(2,500)	-	-
Spacehive	700	-	(700)	-	-
Crowdfunder Donations	-	522	(522)	-	-
Migrant Aid	-	4,946	(1,369)	-	3,577
Lancaster University Benefits I	-	984	(984)	-	-
Lancashire County Council Sp	-	7,416	(7,416)	-	-
Banks Lyon Memorial Trust	-	4,000	(4,000)	-	-
Lancaster Community Fund	-	1,000	(1,000)	-	-
	9,850	22,618	(28,891)	-	3,577
Total funds	472,055	172,461	(200,329)	(738)	443,449

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Analysis of funds: Current year (continued)

Unrestricted funds

Unrestricted funds comprise of those funds which the trustees are free to use in accordance with the charitable objects. In line with its development plan, the trustees have agreed to designate the following funds for the ensuring year 2022-23:

Redundancy contingency	- £10,000
Repairs and maintenance	- £15,000
Vehicle replacement	- £15,000

Details of the designated funds are discussed in the reserves policy note on page 4.

Restricted Funds

Restricted funds are funds which have been given for particular purposes and projects.

Other restricted funds in the year represent amounts set aside for specific project delivery as highlighted in the activity report of these financial statements, which form the basis of the charitable purpose of the entity. All income received from donors is detailed in note 3 to the financial statements, and restricted expenditure against these funds is presented in note 8.

19 Analysis of funds: Prior year

	At 1 April 2022 £	Income £	Expenditure £	Transfers & gains/losses £	At 31 March 2023 £
Unrestricted funds					
Designated funds	40,000	-	-	-	40,000
General fund	443,213	131,227	(149,516)	(2,719)	422,205
	483,213	131,227	(149,516)	(2,719)	462,205
Restricted funds					
GEM Funding	1,500	-	(1,500)	-	-
Westminster Foundation	-	3,750	(3,750)	-	-
Lancaster District LCF	1,000	2,700	(1,950)	-	1,750
Kickstart	-	2,089	(2,089)	-	-
CLA Charitable Trust	-	1,220	(1,220)	-	-
Dulverton Trust	-	4,380	(4,380)	-	-
Areti Charitable Trust	-	4,400	(2,000)	-	2,400
Department for Education	-	1,500	(1,500)	-	-
The Russell Haldane Trust	-	2,500	-	-	2,500
Angling Trust	-	2,500	-	-	2,500
UK Youth	-	2,682	(2,682)	-	-
CEEP	-	1,000	(1,000)	-	-
Spacehive	-	700	-	-	700
Other small grants	-	1,068	(1,068)	-	-
	2,500	30,489	(23,139)	-	9,850
Total funds	485,713	161,716	(172,655)	(2,719)	472,055

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds: Current year

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Tangible fixed assets	64,110	-	64,110
Investments	147,178	-	147,178
Current assets	284,835	3,577	288,412
Current liabilities	(56,251)	-	(56,251)
	<hr/>	<hr/>	<hr/>
	439,872	3,577	443,449
	<hr/>	<hr/>	<hr/>

21 Analysis of net assets between funds: Prior year

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible fixed assets	67,401	-	67,401
Investments	148,690	-	148,690
Current assets	304,495	9,850	314,345
Current liabilities	(58,381)	-	(58,381)
	<hr/>	<hr/>	<hr/>
	462,205	9,850	472,055
	<hr/>	<hr/>	<hr/>

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Transactions with trustees and related parties

The LABGC is also connected to the Hammarbank Trust. The Trust was set up by Earl Peel (founder of LABGC, formally known as LABC and LACYP). The Charity has a longstanding loan of £50,000 from Hammarbank Trust for the purchase of a property in its joint venture, Ormside Mill Residential Centre Limited. Hammarbank Trust holds a charge over the property within Ormside Mill Residential Centre as security on this loan within LABGC.

The Hammarbank Trust was established in 1946 and the Association receives the interest from the Trust to further the aims of the charity. During the year the Charity received £54,000 (2023: £58,307) from Hammarbank Trust.

Ormside Mill Residential Centre Limited is a joint venture Charity under the control of LABGC. During the year the Charity charged Ormside Mill £28,000 (2023: £12,500) in management charges and made purchases of £Nil (2023: £1,192) for charitable services. LABGC has historically lent Ormside Mill £107,500 (2023: £107,500) for the purchase of a property. This loan is shown as a fixed asset investment within these accounts.

The charity was under the control of the Executive Committee in both the current and prior period. As such, there is not considered to be any single controlling party.

During the year the charity purchased trustees' indemnity insurance as part of a combined insurance policy at an estimated cost of £180 (2023: £180).

R Mitchell was a Trustee of the Charity who is also a director of CW&R Limited. During the year the charity purchased professional services totalling £1,720 (2023: £720).

There are no further disclosable related party transactions.

23 Ormside Mill

The Trustees have, in association with the Greater Manchester Federation and in furtherance of the Objectives, formed a charitable company "Ormside Mill Residential Centre Limited" (Reg No. 1078029). The company is limited by guarantee (Reg No. 3685038) and its purpose is to establish an outdoor activity centre at Ormside near Appleby.

24 Fund transfers

There have been no transfers of funds during the year ended 31 March 2024.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS.

England & Wales - Charity number 521362

Accounts

Annual Report & Financial Statement

For year ended 31 March 2023



Our Mission Statement

To inspire and enable all young people, especially those considered disadvantaged, to realise their potential as productive, responsible and caring citizens.

Our Vision

- To assist and support member clubs in providing a safe and exciting place for young people in which they can participate in a range of activities and develop through positive experiences.
- Where they can make new friends, learn about themselves, and realise their potential as responsible citizens in their community.
- To maximise the resources of the Association by working in conjunction with its member clubs and the national organisation to achieve its purpose.
- When available, we will share our experience and facilities for the benefit of youth organisations throughout Lancashire.

Our Core Beliefs

By supporting member clubs, together we will be able to provide young people with;

- An attractive and planned programme of affordable activities and events
- A safe place to learn and grow
- Ongoing voluntary relationships with caring adults



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FOR THE YEAR ENDED 31ST MARCH 2023

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LABGC nominated Young people from **Jamea Masjid Youth Club Preston** and **Magic Club Blackpool** to visit London for the **Downing St Big Lunch** to celebrate the **Coronation of King Charles** with **Prime Minister Rishi Sunak**. Sunday 7th May 2023.



**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023**

Status: The Association was established in 1934 by Earl Peel and is registered with the Charity Commission Number 521362

Principal Address: South Place, 1 Meeting House Lane, Lancaster. LA1 1TQ

President:

Chris Rowley M.St
Chief Constable, Lancashire Constabulary

Executive Committee:

Gary Stephenson – Chair
Phil George
Nick Eckersley
Tom Norton MBE
Peter Riley
Dr Robin Graham
Michael Gibson
Peter Maddock
Terry Mattinson
Adrian French (Secretary)

Vice Presidents:

Pauline Clare CBE, QPM, DL, BA (Hons) CIMgt
Sir Bill Beaumont CBE, DL
Gary F Ellis
Don Sidebottom MBE, FCIHT
Wendy Walker QPM
Mark Cueto MBE

Auditors: Moore & Smalley, Priory Close, St Mary’s Gate, Lancaster, LA1 1XB

Bankers: HSBC, 35 Market Street, Lancaster, LA1 1JG

Solicitors: Oglethorpe, Sturton & Gillibrand, 16 Castle Park, Lancaster, LA1 1YQ

Senior Management:

Adrian French	County Director
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Staff Team:

LABGC	Leon Dove	Project Development Officer
LABGC	Graham Whalley	Charity Development Officer
LABGC	Louise Woodall	Fundraiser & Volunteer Co-ordinator
LABGC	Elizabeth Solera Shepherd	Finance & Administration Officer
LABGC	Sarah Wood	Sessional Youth Activity Worker
LABGC	Mark McCafferty	Sessional Youth Activity Worker
LABGC	David Howard	Driver and support worker
LABGC	Raymond Reay	Housekeeper
ORMSIDE MILL	Innes MacDonald	Centre Manager
ORMSIDE MILL	John Bywater	Groundsman
ORMSIDE MILL	Suzanne Vaughan	Housekeeper
ORMSIDE MILL	Caroline Taylor	Housekeeper (Occasional)

Staff Amendments: Post 1st April 2023

LABGC	Ian Scholefield	Sessional Support Worker / Driver
ORMSIDE MILL	Phil Vaughan	Gardener (April 23)

*“I loved mountain boarding and pillow bashing because it was fun and I felt safe”
Emily – Young Person @ Burnley Boys & Girls*

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report along with the financial statements of the charity for the year ended 31st March 2023. The financial statements have been prepared in accordance with our accounting policies and comply with the charity's trust deed, the Charities Act 1993 and Statement of Recommended Practice "Accounting and Reporting by Charities", issued in March 2005.

CONSTITUTION AND OBJECTS

Lancashire Association of Boys and Girls Clubs (LABGC) was established in 1934 and is constituted under a trust deed dated 12 November 1953. It is a registered charity, number 521362.

The objectives of the charity are to inspire all young people, especially those who are disadvantaged, to realise their potential as productive, responsible and caring citizens. The charity aims to achieve this through assisting and supporting clubs to provide a safe and exciting place for young people in which they can participate in a range of activities and develop through positive experiences.

The charity works in conjunction with its member clubs, UK Youth and the National Association of Boys and Girls Clubs (NABGC) in order to achieve its purpose.

ORGANISATIONAL STRUCTURE

The Board of Trustees meet bi-monthly to consider the business of the association. Sub-committee and action groups are formed to undertake work on behalf of the board where necessary.

At least one trustee will represent the board on such groups.

The day-to-day responsibility for the provision of services rests with the County Director.

RELATED PARTIES

LABGC is affiliated to UK Youth, The National Association of Boys and Girls Clubs (NABGC) and the Lancashire Partnership Against Crime (Lanpac) to whom it pays an annual subscription.

The trustees have, in association with Boys and Girls Clubs of Greater Manchester (BGCGM) and in furtherance to their objectives, formed a charitable company in 1999, Ormside Mill Residential Centre Ltd. It is a company, limited by guarantee and its purpose is to provide residential learning opportunities through Ormside Mill Residential Centre, which is located near Appleby-in-Westmoreland, Cumbria. The registered office is 1 Meeting House Lane, Lancaster, LA1 1TQ.

RESERVES POLICY

Notes 18 and 20 to the financial statements show the assets and liabilities attributable to the respective funds by type and the balances of the charity's restricted funds.

The reserves show a total of **£472,055** at 31st March 2023, however approx. 46% is tied up in tangible fixed assets and investments leaving **£255,964** in more liquid form. The trustees have felt it reasonable and continue to be of the opinion that the following resources be designated for the following purpose: £10k redundancy, £15k repairs and maintenance of offices, £15k vehicle fleet replacement and repair– total £40k.

The trustees are of the opinion that to maintain unrestricted reserves of **£165,964** at this level (net current assets less proposed liabilities of £40k and £50k Ormside loan), appears to be a prudent course of action, especially during the continuing economic downturn.



**TRUSTEES ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31 MARCH 2023**



RISK MANAGEMENT

As part of their evolving corporate governance duties, the trustees have examined the major risks that the Association faces. A plan to monitor and control these risks to mitigate any impact has been developed.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the policies followed are in accordance with applicable accounting standards, 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, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

APPOINTMENT OF BOARD OF TRUSTEES

The trustees are appointed in accordance with the Association's constitution and charitable status. Trustees are recruited from a wide range of backgrounds to reflect the diverse membership and the skills required to provide the necessary resources and the effective management of the charity. Special consideration is given to ensure 'full member clubs' are adequately represented.

TRUSTEE INDUCTION AND TRAINING


Potential trustees are invited to an informed meeting prior to joining the board, following which they are given an induction pack. This contains appropriate information about the association along with a trustee registration form, in line with Charity Commission guidelines.

AUDITORS

Moore & Smalley were re-appointed as the charity's auditors during the year and are happy to continue in that capacity.

This report has been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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.

Approved by the Trustees of LABGC and signed on their behalf by the Chair Gary Stephenson:

Signed: 
(In the absence of an Honorary Treasurer)

Dated: 22/12/2023

*"Thanks so much for today it was really fun,
I loved doing the archery"
Mason - Young Person @ Summer Activity*

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

ANNUAL REVIEW

Eighty-nine years ago on 14th April 1934, an inaugural meeting took place at County Hall, Preston to form the Lancashire Association of Boys Clubs, a county organisation of the National Association of Boys Clubs.

The meeting was presided over by the first elected President and Chairman, Lord Clanfield that agreed the following objects of the Association.

- To promote the establishment of clubs
- To assist existing clubs
- To secure workers
- To train leaders
- To arrange inter-club activities
- To arrange weekend camps for leaders and senior boys

Upon examination of the association's archives, it is clear that the above objects have continued in a similar fashion.

While the membership has become more diverse, the work of supporting full time member clubs goes on, as does the programme of activities, training opportunities and residential experiences utilising our very own Ormside Mill Residential Centre.

The situation today is as it was 10 years ago, there is insufficient funding to pay staff and keep buildings and facilities in good condition, and now more than ever we need more volunteers, more training and more positive opportunities for young people.

Despite this, voluntary run clubs continue to soldier on, battle through the financial hardship, and have never detracted from the tremendous work they do, which is crucial to providing support and accessible activities to vulnerable and disadvantaged young people in deprived communities across the county.

The year starting April 2022 saw a time of recovery for our member clubs, the staff teams and especially young people. Two years of lockdown had an adverse effect on all. Clubs were struggling more than ever with funding, many paid staff and volunteers had moved on during the pandemic and didn't return to clubs once re-opened and many young people had developed mental health issues, social anxiety and due to the lack of personal social development opportunities many



chose to avoid social settings like school and youth clubs.

Staff shortages led to reduced opening hours of clubs and subsequent reduced opportunities for young people's personal social development. The lack of training in youth work and related subjects over the 2 years of the pandemic led to a huge skills gap and subsequent challenges in recruiting skilled and experienced staff were vacancies existed.

To top it all along came the cost of living crisis and yet again clubs were struggling to sustain delivery of services to young people on an ever dwindling budget and financial uncertainty.

This was a time when it was hugely important that we maintained and developed our working relationship with clubs and young people directly to sustain and continue to develop our portfolio of services and provide new opportunities and experiences for young people, which meet their needs, enabling their continued personal and social development and achievement.

Although heavily subsidised we were well aware that our clubs would continue to struggle financially therefore decided that finance should not be a barrier to engagement and if clubs could not afford our services we would offer them for free. Subsequently our membership offer to clubs included free access to training including Child Sexual Exploitation, First Aid, Mental Health First Aid and Alcohol Awareness along with a series of online training courses and free access to club based activities.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

LABGC TEAM

A small team doing a tremendous amount of good work in improving the lives of young people despite many challenges along the way.

We delivered our first Challenge 4 Change project a personal development programme working with young people experiencing difficulties in school.

We introduced MTQ 48 into our structured programmes to support young people to understand and develop Mental Toughness.

We launched our Youth Ambassador programme in order to recruit small groups of youth ambassadors in clubs to enable us to capture the voice of young people and enable them to influence the services we/others provide for them.

To support the delivery team of Leon and Louise we appointed 2 Sessional Youth Support staff. This would enable us to increase delivery capacity and have additional staff ready to support our school holiday provision and weekend activities.



CLUB SUPPORT/MEMBERSHIP

The financial situation for the vast majority of our member clubs is still in decline with many clubs reporting only having six months funding available at a time.

The cost of living crisis had a massive impact on clubs with many funds directed at the most vulnerable and most affected by the crisis. Clubs also reported having lost volunteers who were now having to seek paid employment, making it more difficult for clubs to sustain delivery.

We currently have 40 clubs in membership and in order to help clubs with Membership Fees at the beginning of the year all clubs renewing their membership were offered three free activity delivery sessions at their clubs as part of their membership fee along with a heavily subsidised school holiday programme. Membership is now on a rolling 12-month period to enable clubs to sign up as and when they are ready.

This year (April 2023) due to the ongoing cost of living crisis and workforce shortage we increased our FREE offer activity offer to clubs to allow young people the opportunity to access our more expensive activities such as Mountain Biking, Quad Biking, Bushcraft and all our inflatable activities along with another heavily subsidised summer school holiday activity programme.

ACTIVITY PROVISION



All our activity sessions e.g. Sports2Go, Arts2Go, Dance, Bounce Fit, The Cube, Trailblazers etc. are still popular sessional activities with our clubs. The aim is to utilise sport, physical activity as a tool to help young people develop personally and socially whilst also providing opportunities for them to get active and develop relationships through team building and individual skills through challenges. Feedback led us to develop new and exciting activities and challenges young people could have access to via the LABGC team, but also develop more adaptable and portable activities. UV Arts is our latest in. Activity delivery at Forrest Hills is increasing year on year as is our menu of activities on offer.

“Such an excellent day! The young people loved the activities and having a range of different ones worked really well. All in all, an awesome day and very much appreciated.”

Claire (Youth Worker) Young Inskip

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS



NUMBER CRUNCHING

2,136 Young People participated in LABGC activities	6 Member Clubs 14 Nights 7 Activity Days 90 Young People @ Ormside Mill	50 Club Based Activity Sessions	8 Quad Bike Motor Education Programmes	12 Challenge 4 Change Activity Days / Sessions
49 Activity Sessions @ Forrest Hills	36 Clubs engaged with LABGC services and activities	6 Team Building Days	2 Snow Camp Days	1 Youth Ambassador Training Day
119 AQA Unit Awards Achieved	8 Mountain Boarding Days	4 Corporate Team Days	1 Residential with young people at risk of School exclusion	6 Club Leader Meetings
		15 Multi-Activity Days	22 x MTQ 48 Assessments undertaken	

FUNDING & GRANTS

Attracting funding from external sources is always a difficult task as many foundations, trusts and grant makers receive applications that combined far exceed funds available, therefore they have to be selective in who they fund. The cost of living crises impacted further on this with many funders directing funds to the most affected by the financial crisis. Nevertheless, we continued to pursue funding and are extremely grateful to the following funders, who supported us April 2022 – March 2023 to sustain our existence, purchase new equipment and help us deliver positive activities to disadvantaged young people across Lancashire.

Bhim Ruia Foundation

Joseph Strong Foundation

Areti Charitable Trust

Department for Education

Total funds applied for

Rochdale Charitable Trust

Slyne with Hest CofE School Fund

Russell Haldane Charitable Trust

LD Community Wellbeing Fund

Glasdon Group

Dulverton Trust

Westminster Foundation

CLA Charitable Trust

Applied for	Successful	Pending	Unsuccessful
£93,984	£23,026	£58,684	£11,470
Funds spent in year	£10,100		
Carry Over	£12,926		

Generous donations were received in memory of the deceased Muriel Eckersley, wife of Leslie Eckersley (deceased) former trustee of LABGC and long-time supporter and Mother to Nick Eckersley current trustee of LABGC and director of Ormside Mill.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

ORMSIDE MILL RESIDENTIAL CENTRE

Following a few very difficult years due to the pandemic, the booking calendar for 2022-23 saw the first full year without interruption in getting Ormside Mill back up to full operation.



The vast majority of our member clubs and youth groups were still struggling to make ends meet following the pandemic, which also left in its wake far fewer volunteers and paid staff, and reduced funding for activity provision. The cost of living crisis also severely impacted on the operational costs of clubs, resulting in reduced delivery time and fewer young people in attendance.

The pandemic, subsequent lockdown, and the cost of living crisis had a devastating impact on young peoples' engagement in physical activity and their social engagement with peers, leading to many young people experiencing low self-esteem, mental health issues and voluntary social avoidance and isolation.

Never has it been more important to re-engage young people in new opportunities and exciting outdoor experiences in adventurous activities and residential opportunities to raise their self-esteem, develop their social skills and improve their mental health. Despite all the challenges faced, clubs started to return to the Mill with groups of young people.

The year saw

- 12 member clubs attending over 34 nights and engaging in 22 activity days
- 14 external youth groups over 40 nights and engaging in 35.5 activity days
- 3 schools over 12 nights and engaging in 14 activity days
- 360 young people benefitting from residential opportunity and adventurous activity
- 31 private groups over 79 nights and engaging in 7.5 activity days

Group bookings breakdown comparative to the previous year.

	2022 - 2023				2021 - 2022			
	Groups	Nights	Activity Days	Solo Activity Days	Groups	Nights	Activity Days	Solo Activity Days
LABGC Clubs	6	14	6	1	7	18	18	9
GMYF Clubs	6	20	16	0	3	6	5	0
Other Youth Groups	14	42	35.5	0	7	22	21	0
Schools	3	12	14	0	4	12	10	2
Private	31	77	7.5	0	25	65	4	0
TOTALS	60	165	79	1	46	123	58	11

Solo activity days = activity days without accommodation.

Whilst member club bookings remained relatively similar to the previous year, we catered for twice as many external youth groups as in the previous year and saw a 20% increase in private bookings. Member clubs continue to struggle to remain financially sustainable, so although residential opportunities remain a vital part of youth provision in young peoples personal development, for many clubs, the cost of such is still out of reach. With this in mind we ensure we keep the cost for member clubs as low as possible, whilst increasing the cost to external groups, especially private groups, which allows us to provide further subsidy to member clubs.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

FINAL COMMENTS

Without the support and generous donations of funding from people and charitable organisations and trust Lancashire Association of Boys & Girls Clubs would not be able to deliver the important and much needed work, we provide for our member clubs, staff, volunteers and young people.

Following 10 yrs. of austerity, 2 yrs. of lockdown and now a cost of living crisis leading to reduced funds available to support voluntary youth clubs across the county, it is imperative that we are able to sustain and adapt our services to support our clubs work with disadvantaged young people.

The basic needs of clubs and young people is a constant presence, staffing, training, funding, access to services and provision, negative peer influence, vulnerability and risk, mental health issues, relationships, family life, education the environment. It's the content / structure of these issues that is forever changing, with many external negative influencing factors, and developing awareness of new issues, threats and trends that affect young people can be overwhelming for many club staff who only work a few hours per week.

It is therefore vital, that the Lancashire Association of Boys & Girls Clubs is there, as a "safety net" to support those clubs struggling to meet the ever-changing needs of young people. We need to be ready and able to support operations and delivery, provide staff training, compliment the clubs work with young people and provide access to affordable new opportunities and experiences that support young peoples' personal social development.

Our sincere thanks go to all the business and funders who have supported the work of the Association and Ormside Mill over the past 12 months.

A few quotes extracted from monitoring and evaluation forms.

"Great leadership, very competent and calm instructions, very inclusive!"
Suzee Tylee Re-fresh

"All young people told the Foxton Centre staff they loved the event and had a great day!"
Club leader @ The Foxton Centre (Summer Activity Fun Day)

"I love the Zorb Football and wish we could have it every week"
Young person @ Skerton Youth Club (Zorb ball)

"Fun, amazing, different, colourful!"
Young person @ Re-fresh (Arts2Go)

Loved the Turfsurfers activity - That was the most fun!"
Suzee Tylee (Re-fresh)

"The session was a brilliant offering for the dark nights in the winter term. Something really different. All the young people were engaged and enjoyed themselves."
Club leader @ Young Inskip People (UV Sports)

"Great to be with my friends, better than school. To have fun and laugh with my friends. The games were great" *Young person @ WDY Youth Group (Bespoke Activity)*

"Had a brilliant time - Would love to come again for new experiences/activities. Great start to the summer holidays!" *Young person @ Jamea Masjid Youth Club (Summer Activity Fun Day)*

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

OUR FUTURE DIRECTION

As a result of the economic downturn, changes within society, global issues, the world of work and the ever changing needs of young people over the last 10 years. we recognise more than ever, the need to redevelop our connection with our network of clubs. This will ensure the services we provide are directly meeting the needs of our clubs and the young people they work with.

In order to reconnect our network of clubs we aim to provide;

- more direct support to clubs most in need of staff support by directly employing sessional youth workers and activity leaders to be deployed across our network of clubs and groups
- support to recruit and train young leaders, youth ambassadors
- further opportunities for young people’s achievements to be recognised e.g. promotion of our AQA Awards, DofE, etc.
- the delivery of the National Citizen Service (NCS)
- access to training and development opportunities, for young leaders, volunteers and paid staff
- continued delivery of our school holiday activities programme.
- sharing of best practice, policies and procedures, activities through downloadable resources.
- the implementation of accessible evaluation tools for staff to gather impact data evidencing the wider benefits of our work and youth work in general.

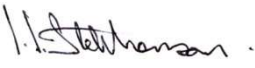

In addition, we aim to

- develop our work with schools and other specialist services working with young people
- improve our marketing and promotion of our work
- develop our IT infrastructure, to keep our systems up to date, effective and efficient, robust data management and information security
- develop our work with funders, investors and the business community and increase our corporate offer
- invest in and re-design our premises in Lancaster to make them more accessible, more relevant for young people’s development, skills training, world of work training, relationship training etc.

There is a lot to do, and it all requires the investment of time, energy and funding, but we are confident the following 12 months will take us many steps closer to fulfilling the needs of our clubs and young people.



Chairman	Gary Stephenson
County Director	Adrian French

Date:	29 th August 2023
Date:	29 th August 2023

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of the Charity for the year ended 31 March 2023, which are set out on pages 13 to 29.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

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

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



Richard Hall FCCA
Independent Examiner
Priory Close
St Mary's Gate
Lancaster
Lancashire
LA1 1XB

22/12/2023
.....

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	68,488	25,832	94,320	111,440
Charitable activities	4	22,385	3,989	26,374	79,354
Other trading activities	5	37,052	-	37,052	11,338
Investments	6	2,852	-	2,852	2,048
Other income	7	451	668	1,119	10,255
Total		131,227	30,489	161,716	214,435
Expenditure on:					
Charitable activities	8	139,112	23,139	162,251	181,745
Raising funds	9	10,404	-	10,404	-
Total		149,516	23,139	172,655	181,745
Unrealised gain/(loss) on investments		(2,719)	-	(2,719)	2,859
Net income/(expenditure)		(21,008)	7,350	(13,658)	35,549
Transfers between funds	24	-	-	-	-
Net movement in funds		(21,008)	7,350	(13,658)	35,549
Reconciliation of funds:					
Total funds brought forward		483,213	2,500	485,713	450,164
Total funds carried forward	18	462,205	9,850	472,055	485,713

All income and expenditure derive from continuing activities.

All gains and losses recognised in each period are included above

The notes on pages 15 to 29 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	14		67,401		70,350
Investments	15		148,690		151,409
			<u>216,091</u>		<u>221,759</u>
Current assets					
Educational resources for sale		350		350	
Debtors	16	2,356		1,674	
Cash at bank and in hand		311,639		315,615	
			<u>314,345</u>	<u>317,639</u>	
Creditors: amounts falling due within one year	17	(58,381)		(53,685)	
			<u>255,964</u>	<u>263,954</u>	
Net current assets					
			<u>472,055</u>	<u>485,713</u>	
Total assets less current liabilities					
			<u>472,055</u>	<u>485,713</u>	
Net assets					
			<u>472,055</u>	<u>485,713</u>	
Funds:					
Unrestricted funds			462,205		483,213
Restricted income funds			9,850		2,500
			<u>472,055</u>	<u>485,713</u>	
Total funds	18		<u>472,055</u>	<u>485,713</u>	

These accounts were approved by the Trustees and authorised for issue on22/12/2023..... and are signed on their behalf by:



.....
G Stephenson
Chairman

The notes on pages 15 to 29 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Basis of accounting

Lancashire Association of Boys and Girls Clubs is a charity registered in the United Kingdom. The address of the charity, the nature of its operations and its principal activities are all detailed in the charity administrative details page and the Trustees' report of these financial statements.

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All grants, donations and voluntary income are accounted for gross when receivable, as long as they are capable of financial measurement. No income is recognised net of expenditure.

Income from charitable activities relates to amounts received for the operation of charitable activities. Where income has been received for the purpose of holding sessions which have not yet occurred, income is deferred in the financial statements and included in creditors.

Income from trading activities includes amounts receivable for the sublet of property held for charitable purposes. It also includes fundraising income from events held to generate funds for the charity. Such income is recognised when it is entitled to the charity.

Investment income represents bank interest and is recognised on receipt.

Other income includes government grant income received under the Coronavirus Job Retention Scheme. Such amounts are recognised to match the associated payroll costs for periods where staff were furloughed.

Expenditure

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

Support costs include expenditure which is necessary for the running of the charity but do not relate to core charitable activities.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (continued)

Donated services and facilities

Donated services and 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 is probable and that economic benefit can be reliably measured. In accordance with SORP (FRS 102) no amounts are included in the financial statements for services donated by volunteers.

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 on period of receipt.

Fixed assets

Fixed assets are stated at cost less depreciation. Fixed assets are depreciated on a straight-line basis over their anticipated useful lives.

Property	-	2% straight line
Fixtures, Fittings and Office Equipment	-	25% straight line
Equipment	-	15% straight line
Motor Vehicles	-	25% straight line

Investments

Investments are shown at their market value on the date of the balance sheet. Gains and losses on disposal and revaluation of assets are charged or credited to the Statement of Financial Activities.

Stock

Stocks consist of shop items purchased for resale and are stated at the lower of cost and net realisable value. The charity adopts a cost formula of FIFO.

Debtors and creditors within one year

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

Cash and cash equivalents

Cash comprises of amounts held on deposit with recognised banks and building societies and cash in hand.

Pensions

The charity operates a defined contribution scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme which is operated by Standard Life.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (continued)

Fund accounting

Unrestricted funds - general funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds - restricted funds arise where there is a donor-imposed restriction on the use of the funds, or the funds have arisen in response to an appeal for a specific purpose.

Designated funds - designated funds are unrestricted funds set aside by the Trustees for particular purposes.

Transfers are made from Restricted to Unrestricted funds where the expenditure has been fully made in accordance with the objects of the fund.

Taxation

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

Going concern

The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. Accordingly, the financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist

Joint Venture

The Trustees have, in association with Greater Manchester Youth Federation and in furtherance of the objectives, formed a charitable company, Ormside Mill Residential Centre Limited (charity registration number 1078029). The company is limited by guarantee (Company registration number 3685038) and its purpose is to establish an outdoor activity centre near Appleby. The trustees have, in pursuance of this objective, allocated funds for the purchase and development of Ormside Mill.

The loan to the joint venture is accounted for as a fixed asset investment and is stated at historical cost.

As a joint venture, the Charity Statement of Recommended Practice (SORP FRS 102) requires the results for Ormside Mill Residential Centre Limited to be accounted for on a gross equity method. However, the trustees are of the opinion that the financial statements are not materially misstate as a result of this departure from the SORP.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (continued)

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of comprehensive income.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

De-recognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors and loans that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (continued)

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Grants Received:				
Bhim Ruia Foundation	12,488	-	12,488	27,490
Community Foundation	-	-	-	1,000
Duchy of Lancaster	-	-	-	1,000
Garfield Weston Foundation	-	-	-	25,000
Hammarbank Trust	56,000	-	56,000	47,000
Lancaster District	-	2,700	2,700	1,000
Other small grants	-	200	200	1,450
The Centre for the Cast	-	-	-	5,000
Westminster Foundation	-	3,750	3,750	2,500
CLA Charitable Trust	-	1,220	1,220	-
Dulverton Trust	-	4,380	4,380	-
Areti Charitable Trust	-	4,400	4,400	-
Department for Education	-	1,500	1,500	-
The Russell Haldane Trust	-	2,500	2,500	-
Angling Trust	-	2,500	2,500	-
UK Youth	-	2,682	2,682	-
	68,488	25,832	94,320	111,440

Income from donations and legacies included £100,040 of unrestricted income and £11,400 of restricted income in the prior year.

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Grants towards programme activities:				
Bolton Lads and Girls Club	-	-	-	1,150
CEEP	-	1,000	1,000	1,600
Essex Boys & Girls Club	-	-	-	35,000
Kick Start	-	2,089	2,089	19,710
Ormside Mill	-	-	-	1,471
National Association of Boys & Girls Clubs	-	900	900	4,500
Other charitable activity income:				
Other programme and activity charges	19,180	-	19,180	15,438
Club servicing fees	3,205	-	3,205	485
	22,385	3,989	26,374	79,354

Income from charitable activities included £20,144 of unrestricted income and £59,210 of restricted income in the prior year.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Fund raising events	-	-	-	-
Premises rental	37,052	-	37,052	11,338
	37,052	-	37,052	11,338

Income from other trading activities was entirely unrestricted.

6 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
M&G Charifund interest	2,275	-	2,275	2,044
Charities Aid Foundation interest	21	-	21	-
Bank interest	556	-	556	4
	2,852	-	2,852	2,048

Income from investments in the prior year was entirely unrestricted.

7 Other income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Furlough Income	-	-	-	6,877
Other income	451	668	1,119	3,378
	451	668	1,119	10,255

Other income in the prior year was entirely unrestricted.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Expenditure on charitable activities

	Youth Club Activities		Total 2023	Total 2022
	Unrestricted Funds	Restricted Funds		
	£	£	£	£
Salaries	101,885	13,248	115,133	138,109
Pension scheme	3,493		3,493	3,634
Travelling and motor expenses	7,663		7,663	5,653
Telephone	1,440		1,440	923
IT and website hosting	783		783	667
Insurance	4,520		4,520	4,167
Subscriptions and affiliation fees	701		701	1,990
Programme and activities	-	9,891	9,891	10,025
Other expenses	5,694		5,694	3,376
Advertising	-		-	6
Computer equipment	-		-	58
Depreciation	5,251		5,251	5,259
Support costs (note 10)	7,682		7,682	7,878
	139,112	23,139	162,251	181,745

Expenditure on charitable activities comprised of £91,427 relating to unrestricted funds and £90,318 relating to restricted funds in the prior year.

9 Expenditure on raising funds

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2023	2022
	£	£	£	£
Event fundraising costs	10,404	-	10,404	-
	10,404	-	10,404	-

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Heat and Light	2,136	-	2,136	1,962
Repairs and Renewals	2,904	-	2,904	3,560
Independent examination	1,740	-	1,740	1,620
Bookkeeping/payroll	720	-	720	564
Bank charges	182	-	182	172
	7,682	-	7,682	7,878

11 Taxation

The Lancashire Association of Boys and Girls Clubs is registered charity number 521362. All of the Trust's income is applied to its charitable objectives and the society is, therefore, exempt under current legislation from most forms of taxation.

12 Net income/(expenditure)

	2023 £	2022 £
Net income/expenditure is stated after charging/(crediting):		
Depreciation	5,251	5,259
Independent examiner's remuneration; - Independent examination fee	2,460	1,620

13 Analysis of staff costs and the cost of key management personnel

	2023 £	2022 £
Employment costs		
Wages and salaries	111,082	132,730
Social security costs	4,051	5,379
Pension costs	3,493	3,634
	118,626	141,743

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Analysis of staff costs, trustee remuneration and expenses and the cost of key management personnel (continued)

Particulars of employees:

The number of permanent employees paid directly by the charity during the year was as follows:

Number of employees	2023 No	2022 No
Direct Charitable Activity	5	8
Management and Administration of Charity	1	1
	6	9

No employees earned more than £60,000 per annum in the current or prior period.

Pension contributions payable in the year were £3,493 (2022: £3,634). No amounts were outstanding at the current or prior period end.

Key management personnel are considered to also be the trustees of the charity. No trustee received remuneration or reimbursed expenses for the current or prior financial period.

14 Tangible fixed assets

	£	£	£	£
Cost				
At 1 April 2022	135,955	67,789	41,774	245,518
Additions	-	2,302	-	2,302
Disposals	-	-	-	-
At 31 March 2023	135,955	70,091	41,774	247,820
Depreciation				
At 1 April 2022	77,494	55,900	41,774	175,168
Charge for the year	2,719	2,532	-	5,251
Eliminated on disposals	-	-	-	-
At 31 March 2023	80,213	58,432	41,774	180,419
Net book value				
At 31 March 2023	55,742	11,659	-	67,401
At 1 April 2022	58,461	11,889	-	70,350

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Investments

	2023 £	2022 £
M & G Charifund - Equities		
Market Value at 1 April 2022	43,047	40,124
Unrealised investment gain/ (loss)	(2,631)	2,923
	40,416	43,047
CAF Income Fund	773	862
	41,190	43,909
Ormside Mill Residential Centre Limited	107,500	107,500
Market Value at 31 March 2023	148,690	151,409
	110,225	110,225
Historical cost at 31 March 2023	110,225	110,225

16 Debtors

	2023 £	2022 £
Trade debtors	2,356	1,674
Other debtors	-	-
	2,356	1,674

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	1,500	1,500
PAYE	2,006	1,333
Other creditors	4,538	788
Creditors	337	64
Hammarbank Trustees Loan	50,000	50,000
	58,381	53,685

There are no provisions for the repayment of the Hammarbank loan included within creditors payable within one year above.

18 Analysis of funds: Current year

	At 1 April 2022 £	Income £	Expenditure £	Transfers & gains/losses £	At 31 March 2023 £
Unrestricted funds					
Designated funds	40,000	-	-	-	40,000
General fund	443,213	131,227	(149,516)	(2,719)	422,205
	483,213	131,227	(149,516)	(2,719)	462,205
Restricted funds					
GEM Funding	1,500		(1,500)		-
Westminster Foundation	-	3,750	(3,750)		-
Community Foundation	-				-
Lancaster District LCF	1,000	2,700	(1,950)		1,750
Kickstart	-	2,089	(2,089)		-
CLA Charitable Trust	-	1,220	(1,220)		-
Dulverton Trust	-	4,380	(4,380)		-
Areti Charitable Trust	-	4,400	(2,000)		2,400
Department for Education	-	1,500	(1,500)		-
The Russell Haldane Trust	-	2,500			2,500
Angling Trust	-	2,500			2,500
UK Youth	-	2,682	(2,682)		-
CEEP	-	1,000	(1,000)		-
Spacehive	-	700			700
Other small grants	-	1,068	(1,068)		-
	2,500	30,489	(23,139)	-	9,850
Total funds	485,713	161,716	(172,655)	(2,719)	472,055

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of funds: Current year (continued)

Unrestricted funds

Unrestricted funds comprise of those funds which the trustees are free to use in accordance with the charitable objects. In line with its development plan, the trustees have agreed to designate the following funds for the ensuing year 2022-23:

Redundancy contingency	- £10,000
Repairs and maintenance	- £15,000
Vehicle replacement	- £15,000

Details of the designated funds are discussed in the reserves policy note on page 4.

Restricted Funds

Restricted funds are funds which have been given for particular purposes and projects.

Other restricted funds in the year represent amounts set aside for specific project delivery as highlighted in the activity report of these financial statements, which form the basis of the charitable purpose of the entity. All income received from donors is detailed in note 3 to the financial statements, and restricted expenditure against these funds is presented in note 8.

19 Analysis of funds: Prior year

	At 1 April 2021 £	Income £	Expenditure £	Transfers & gains/losses £	At 31 March 2022 £
Unrestricted funds					
Designated funds	40,000	-	-	-	40,000
General fund	387,956	143,825	(91,427)	2,859	443,213
	427,956	143,825	(91,427)	2,859	483,213
Restricted funds					
Other restricted funds	22,208	70,610	(90,318)	-	2,500
	22,208	70,610	(90,318)	-	2,500
Total funds	450,164	214,435	(181,745)	2,859	485,713

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Analysis of net assets between funds: Current year

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible fixed assets	67,401	-	67,401
Investments	148,690	-	148,690
Current assets	304,495	9,850	314,345
Current liabilities	(58,381)	-	(58,381)
	<hr/>	<hr/>	<hr/>
	462,205	9,850	472,055
	<hr/>	<hr/>	<hr/>

21 Analysis of net assets between funds: Prior year

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 March 2022 are represented by:			
Tangible fixed assets	70,350	-	70,350
Investments	151,409	-	151,409
Current assets	315,139	2,500	317,639
Current liabilities	(53,685)	-	(53,685)
	<hr/>	<hr/>	<hr/>
	483,213	2,500	485,713
	<hr/>	<hr/>	<hr/>

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Transactions with trustees and related parties

The LABGC is also connected to the Hammarbank Trust. The Trust was set up by Earl Peel (founder of LABGC, formally known as LABC and LACYP). The Charity has a longstanding loan of £50,000 from Hammarbank Trust for the purchase of a property in its joint venture, Ormside Mill Residential Centre Limited. Hammarbank Trust holds a charge over the property within Ormside Mill Residential Centre as security on this loan within LABGC.

The Hammarbank Trust was established in 1946 and the Association receives the interest from the Trust to further the aims of the charity. During the year the Charity received £58,307 (2022: £49,044) from Hammarbank Trust.

Ormside Mill Residential Centre Limited is a joint venture Charity under the control of LABGC. During the year the Charity charged Ormside Mill £12,500 (2022: £12,500) in management charges and made purchases of £1,192 (2022: £1,096) for charitable services. LABGC has historically lent Ormside Mill £107,500 (2022: £107,500) for the purchase of a property. This loan is shown as a fixed asset investment within these accounts.

The charity was under the control of the Executive Committee in both the current and prior period. As such, there is not considered to be any single controlling party.

During the year the charity purchased trustees' indemnity insurance as part of a combined insurance policy at an estimated cost of £180 (2022: £180).

R Mitchell was a Trustee of the Charity who is also a director of CW&R Limited. During the year the charity purchased professional services totalling £720 (2022: £564).

There are no further disclosable related party transactions.

23 Ormside Mill

The Trustees have, in association with the Greater Manchester Federation and in furtherance of the Objectives, formed a charitable company "Ormside Mill Residential Centre Limited" (Reg No. 1078029). The company is limited by guarantee (Reg No. 3685038) and its purpose is to establish an outdoor activity centre at Ormside near Appleby.

24 Fund transfers

There have been no transfers of funds during the year ended 31 March 2023.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS.

England & Wales - Charity number 521362

Accounts



**LANCASHIRE
BOYS & GIRLS
CLUBS**

Annual Report & Financial Statements

For year ended 31 March 2022



Charity No: 521362

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

Our Mission Statement

To inspire and enable all young people, especially those considered disadvantaged, to realise their potential as productive, responsible and caring citizens.

Our Vision

- To assist and support member clubs in providing a safe and exciting place for young people in which they can participate in a range of activities and develop through positive experiences.
- Where they can make new friends, learn about themselves, and realise their potential as responsible citizens in their community.
- To maximise the resources of the Association by working in conjunction with its member clubs and the national organisation to achieve its purpose.
- When available, we will share our experience and facilities for the benefit of youth organisations throughout Lancashire.

Our Core Beliefs

By supporting member clubs, together we will be able to provide young people with;

- An attractive and planned programme of affordable activities and events
- A safe place to learn and grow
- Ongoing voluntary relationships with caring adults.



LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

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FOR THE YEAR ENDED 31ST MARCH 2022

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LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2022

Status: The Association was established in 1934 by Earl Peel and is registered with the Charity Commission Number 521362

Principal Address: South Place, 1 Meeting House Lane, Lancaster. LA1 1TQ

President:

Chris Rowley M.St
Chief Constable, Lancashire Constabulary

Executive Committee:

Gary Stephenson – Chair
Rob Mitchell – Honorary Treasurer
Phil George
Nick Eckersley
Tom Norton MBE
Peter Riley
Dr Robin Graham
Michael Gibson
Peter Maddock
Terry Mattinson
Adrian French (Secretary)

All the above are Trustees of the Charity except Adrian French.

Vice Presidents:

Pauline Clare CBE, QPM, DL, BA (Hons) CIMgt
Sir Bill Beaumont CBE, DL
Gary F Ellis
Don Sidebottom MBE, FCIHT
Wendy Walker QPM
Mark Cueto MBE

Auditors: MHA Moore & Smalley, Priory Close, St Mary's Gate, Lancaster, LA1 1XB

Bankers: HSBC, 35 Market Street, Lancaster, LA1 1JG

Solicitors: Oglethorpe, Sturton & Gillibrand, 16 Castle Park, Lancaster, LA1 1YQ

Senior Management:

Adrian French County Director

Staff Team:

LABGC	Leon Dove	Project Development Officer
LABGC	Graham Whalley	Charity Development Officer
LABGC	Louise Woodall	Fundraiser & Volunteer Co-ordinator
LABGC	Ruth Forsyth	Finance & Administration Officer (up to May 21)
LABGC	Louise Boow	Finance & Administration Officer (from July 21 – April 22)
LABGC	Grace Russell	Kickstart Placement (from 12 th April 21)
LABGC	Tom Fish	Kickstart Placement (from 10 th May 21)
LABGC	Emily Peace	Kickstart Placement (from 8 th Nov 21)
LABGC	Tom Fish	Apprentice Youth Support Worker (Nov 21 – Mar 22)
LABGC	Amber Johnson	Apprentice Youth Support Worker (31 st Aug 21 – Mar 22)
LABGC	David Howard	Driver and support worker
LABGC	Ken Fletcher	Summer Holiday Activity Programme
LABGC	Raymond Reay	Housekeeper
ORMSIDE MILL	Graham Derbyshire	Activities Manager (part-time up to December 21)
ORMSIDE MILL	Innes MacDonald	Centre Manager (from November 21)
ORMSIDE MILL	John Bywater	Groundsman
ORMSIDE MILL	Helen Ingham	Housekeeper (May 21 to October 21)
ORMSIDE MILL	Caroline Taylor	Housekeeper (Occasional)

Staff Amendments: Post 1st April 2022

LABGC	Lizzie Solera Shepherd	Finance & Administration Officer (May 22)
LABGC	Sarah Wood	Youth Activity Worker (Sessional) (July 22)
ORMSIDE MILL	Suzanne Vaughan	Housekeeper (May 22)

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report along with the financial statements of the charity for the year ended 31st March 2022. The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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.

CONSTITUTION AND OBJECTS

Lancashire Association of Boys and Girls Clubs (LABGC) was established in 1934 and is constituted under a trust deed dated 12 November 1953. It is a registered charity, number 521362.

The objectives of the charity are to inspire all young people, especially those who are disadvantaged, to realise their potential as productive, responsible and caring citizens. The charity aims to achieve this through assisting and supporting clubs to provide a safe and exciting place for young people in which they can participate in a range of activities and develop through positive experiences.

The charity works in conjunction with its member clubs, UK Youth and the National Association of Boys and Girls Clubs (NABGC) in order to achieve its purpose.

ORGANISATIONAL STRUCTURE

The Board of Trustees meet bi-monthly to consider the business of the association. Sub-committee and action groups are formed to undertake work on behalf of the board where necessary.

At least one trustee will represent the board on such groups.

The day-to-day responsibility for the provision of services rests with the County Director.

RELATED PARTIES

LABGC is affiliated to UK Youth, The National Association of Boys and Girls Clubs (NABGC) and the Lancashire Partnership Against Crime (Lanpac) to whom it pays an annual subscription.

The trustees have, in association with Boys and Greater Manchester Youth Federation (GMYF) and in furtherance to their objectives, formed a charitable company in 1999, Ormside Mill Residential Centre Ltd. It is a company, limited by guarantee and its purpose is to provide residential learning opportunities through Ormside Mill Residential Centre, which is located near Appleby-in-Westmoreland, Cumbria. The registered office is 1 Meeting House Lane, Lancaster, LA1 1TQ.

RESERVES POLICY

Notes 18 and 20 to the financial statements show the assets and liabilities attributable to the respective funds by type and the balances of the charity's restricted funds.

The reserves show a total of **£485,713** at 31st March 2022, however approx. 45% is tied up in tangible fixed assets and investments leaving **£263,954** in more liquid form. The trustees have felt it reasonable and continue to be of the opinion that the following resources be designated for the following purpose: £10k redundancy, £15k repairs and maintenance of offices, £15k vehicle fleet replacement and repair– total £40k.

The trustees are of the opinion that to maintain unrestricted reserves of **£173,954** at this level (net current assets less proposed liabilities of £40k and £50k Ormside loan), appears to be a prudent course of action, especially with ongoing economic uncertainty.



LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

TRUSTEES ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31 MARCH 2022



The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

APPOINTMENT OF BOARD OF TRUSTEES

The trustees are appointed in accordance with the Association's constitution and charitable status. Trustees are recruited from a wide range of backgrounds to reflect the diverse membership and the skills required to provide the necessary resources and the effective management of the charity. Special consideration is given to ensure 'full member clubs' are adequately represented.

RISK MANAGEMENT

As part of their evolving corporate governance duties, the trustees have examined the major risks that the Association faces. A plan to monitor and control these risks to mitigate any impact has been developed.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the policies followed are in accordance with applicable accounting standards, 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.

TRUSTEE INDUCTION AND TRAINING

Potential trustees are invited to an informed meeting prior to joining the board, following which they are given an induction pack. This contains appropriate information about the association along with a trustee registration form, in line with Charity Commission guidelines.

INDEPENDENT EXAMINER

MHA Moore & Smalley were re-appointed as the charity's independent examiner during the year and are happy to continue in that capacity.

This report has been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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.

Approved by the Trustees of LABGC and signed on their behalf by:

R Mitchell

Signed: _____

Rob Mitchell (Honorary Treasurer)

Dated: _____

26/10/2022

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

ANNUAL REVIEW

Eighty-eight years ago on 14th April 1934, an inaugural meeting took place at County Hall, Preston to form the Lancashire Association of Boys Clubs, a county organisation of the National Association of Boys Clubs.

The meeting was presided over by the first elected President and Chairman, Lord Clanfield that agreed the following objects of the Association.

- To promote the establishment of clubs
- To assist existing clubs
- To secure workers
- To train leaders
- To arrange inter-club activities
- To arrange weekend camps for leaders and senior boys

Upon examination of the association's archives, it is clear that the above objects have continued in a similar fashion.

While the membership has become more diverse, the work of supporting full time member clubs goes on, as does the programme of activities, training opportunities and residential experiences utilising our very own Orside Mill Residential Centre.

The situation today is as it was 10 years ago, there is insufficient funding to pay staff and keep buildings and facilities in good condition, and now more than ever we need more volunteers, more training and more positive opportunities for young people.

Despite this, voluntary run clubs continue to soldier on, battle through the financial hardship, and have never detracted from the tremendous work they do, which is crucial to providing support and accessible activities to vulnerable and disadvantaged young people in deprived communities across the county.

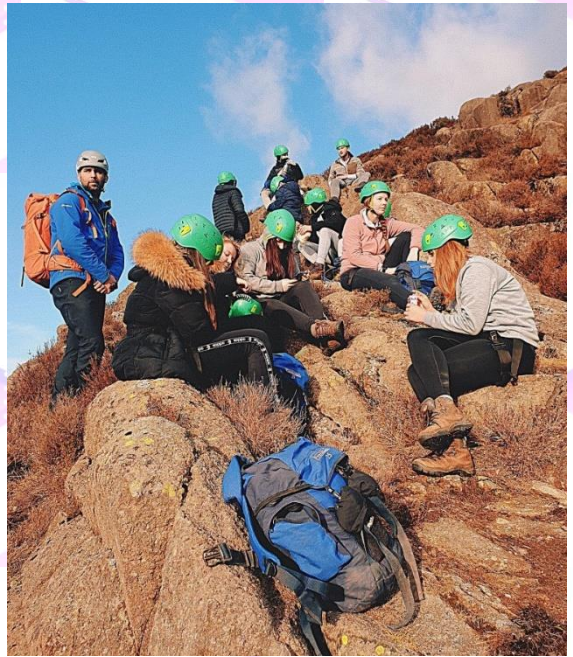
The year starting April 2021 was not dissimilar to the previous year with lots of uncertainty, due to COVID 19 and the associated pandemic. This issue was felt across the world and brought confusion, uncertainty and anxiety, leaving clubs in a state of flux. Not knowing what to do for the best in serving the needs of young people, but following government guidelines in relation to opening, social distancing, social mixing, group gatherings, testing and implementing a coronavirus safe environment, most clubs simply decided to keep their doors closed and wait for the dust to settle. A handful of clubs continued to struggle to retain services for young people, with limited staff teams and reduced opening times. The continued changing of guidelines and restrictions only led to more confusion and uncertainty.

Combined with the closure of schools, leisure facilities, sports clubs other social settings and the restrictions on groups meeting and visiting each other's homes, led to young people and their families being isolated and confined to their home, often in highly volatile situations as the stresses of the pandemic affected all family members.

The reduced opening of clubs and the difficulty of providing activities within government guidelines and keeping young people safe, restricted our ability to provide support to our member clubs. Subsequently activity delivery by the LABGC team was restricted for the best part of the year apart from a handful of universal clubs and those clubs providing services to vulnerable groups, which remained open.

In the first quarter of the year, we utilised the flexibility of the furlough scheme with staff being on / off furlough to account for busy and quiet periods, often part-time as and when clubs were open, restrictions allowed and we could return to delivery with most staff coming off furlough in July 21.

The summer period brought with it the lifting of restrictions and allowed groups to mix outdoors and progressively indoors. With this in mind, the team were back in work and managed to deliver 23 full days of activity up to the end of the summer holiday.



LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

We continued to develop and deliver new and exciting activities for young people where possible including Tag Archery, Zorb Football, UV Sports and brought back Mountain Boarding at Forrest Hills.

Covid infections continually played havoc with delivery time tables and staff having to self-isolate, which led to many cancellations and reduced numbers.

Fundraising plans were postponed as all our fundraising requires groups of people coming together in some form and estimate we lost in the region of £50,000 of income throughout 2021 and 2022.

Many funders redirected their funding to support front line delivery of services directly impacting on people affected by the pandemic, subsequently as an infrastructure organisation there was limited access to activity funds. Fortunately, our work with schools increased and saw us deliver two respect programmes at two schools in Lancaster, working with young people in year 9 at risk of exclusion. The pandemic was again an influencing factor on delivery nevertheless both programmes were completed.

Due to reduced delivery across our network in the year, we were again able to carry over approx. £20,000 into 2022-2023 for the purchase of equipment and the delivery of activities, workshops and training.

This will be another year to remember but for all the wrong reasons. Young people's personal, social development has been hugely affected with further family breakdowns, young people affected by mental health increased tremendously as did the suicide and attempted suicide rate among young people. Therefore, now more than ever we need to reconnect with our clubs and with young people directly to rebuild, sustain and continue to develop our portfolio of services and provide new opportunities and experiences for young people, which meet their needs, importantly enabling their continued personal and social development and achievement.

LABGC TEAM

A small team doing a tremendous amount of good work in improving the lives of young people despite many challenges along the way.

Keeping Administration and Finance ticking over smoothly was once again a challenge with a vacancy for 3 months and two different Admin and Finance officers in post during the year.

The pandemic led to businesses closing, mass redundancies and a vast reduction in businesses recruiting new staff, leaving many young people coming out of school and college with little hope of employment. The Government's Kickstart Scheme allowed us to give opportunities to three young people to get a start in the world of employment. We appointed Grace Russell to help deliver activities over the summer, Tom Fish to produce some artwork to start to develop a graphic time line and to support activity delivery and Emily Peace to help with marketing and data. All three were a tremendous help to the work of LABGC and following their Kickstart placement have now progressed onto new careers.

Louise started maternity leave in the October and her replacement Amber Johnson took up post in September.

WORKFORCE DEVELOPMENT

Due to the shortage of staff in clubs, we took the decision to employ Tom as a youth work apprentice following his Kickstart placement and also enrolled Amber as a youth support work apprentice. This came at a good time when clubs were struggling for staff and enabled Tom and Amber to work regular nights for 3 months at some of our clubs.

Sadly, both left for other jobs 6 months into their apprenticeship, so we were unable to continue with these potential new youth workers.

We successfully experimented with online training and plan to bring in funds in 2022/23 to roll our opportunities to our member clubs.



LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

CLUB SUPPORT/MEMBERSHIP

The financial situation for the vast majority of our member clubs is still in decline with many clubs reporting only having six months funding available at a time.

The pandemic has had a massive impact on this with many funders during the period directing funds at the most vulnerable and those affected by Covid. Clubs also reported having lost paid staff and volunteers, who have simply moved on during the pandemic, were vulnerable or self-isolating making it more difficult for clubs to function.

Clubs are slowly getting back up and running but with all the challenges they are facing one of the last things on their list is membership.

We currently have 20 clubs in membership, and 29 clubs from 2020 that have not yet re-joined, all current membership will expire March 2022.

In order to help clubs with Membership Fees all clubs signing are offered three free activity delivery sessions at their clubs as part of their membership fee. Membership is now on a rolling 12-month period to enable clubs to sign up when they are ready to.

ACTIVITY PROVISION



All our activity sessions e.g. Sports2Go, Arts2Go, Dance, Bounce Fit, The Cube, Trailblazers etc. are still popular sessional activities with our clubs. The aim is to utilise sport, physical activity as a tool to help young people develop personally and socially whilst also providing opportunities for them to get active and develop relationships through team building and individual skills through challenges. Feedback led us to develop new and exciting activities and challenges young people could have access to via the LABGC team, but also develop more adaptable and portable activities. Our “Activities on a Shoestring” booklet of activities has been a useful tool in delivering activities outdoors when restrictions applied to indoors.



FUNDING & GRANTS

Attracting funding from external sources is always a difficult task as many foundations, trusts and grant makers get far more applications for funding than they have available therefore have to be selective in who they fund. The coronavirus pandemic impacted further on this with many funders directing funds to the most vulnerable and most affected by coronavirus. Nevertheless, we continued to pursue funds and are extremely grateful to the following funders, who have supported us over the past 12 months to sustain our existence, purchase new equipment and help us deliver positive activities to disadvantaged young people across Lancashire.

Bhim Ruia Foundation

Lancaster Community Fund

DCMS Youth Investment Fund

Lancaster Uni Community Benefit Fund

Joseph Strong Foundation

Duchy of Lancaster

Community Foundation

Westminster Foundation

Rochdale Charitable Trust

Garfield Weston

Cast Digital

Sport England

Glasdon Group

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

ORMSIDE MILL RESIDENTIAL CENTRE

Following an extremely turbulent year with an abundance of cancellations, lots of uncertainty, and staff changes we started to take bookings from May onwards, which steadily increased with a very busy summer and autumn.

With no centre manager in post at the start of the year we managed to re-instate our AALA licence in April 21 to allow us to continue deliver adventurous activity. A part-time Activity Manager and a small team of freelancers managed and delivered our



activity provision. The Housekeeper Helen did a great job getting us through the summer, but had to leave in October. She was replaced with a Centre Manager Innes Macdonald who got us through Autumn/Winter. John Bywater (Groundsman) continued to keep the place in order often working in complete isolation.

During the year we managed 52 bookings providing 121 nights of accommodation and 58 activity days, with several cancellations or dates postponed as Covid prevailed, despite closing for 4 weeks in February to have extensive work carried on on the Mill roof.

	No	Nights Accommodation	Activity Days
Bookings	52	121	58
Average Income		£378	£361

A grant of £25,000 from Garfield Weston covered the cost of the roof repairs, with surplus funds to allocate to other expenses. A further grant of £4,000 from The Clothworkers Foundation provided funds for a new Fire Alarm and new Log Burner along with essential work on the chimney.

FINAL COMMENTS

Without the support and generous donations of funding from people and charitable organisations and trust Lancashire Association of Boys & Girls Clubs would not be able to deliver the important and much needed work, we provide for our member clubs, staff, volunteers and young people.

Following 10 yrs. of austerity and 2 yrs. of the pandemic along with continued reductions in funding from local government to support voluntary youth clubs across the county, it is imperative that we are able to sustain and adapt our services to support our clubs work with disadvantaged young people. The basic needs of clubs and young people is a constant presence staffing, training, funding, access to services and provision, negative peer influence, vulnerability and risk, mental health issues, relationships, family life, education the environment. It's the content / structure of these issues that is forever changing, with many external negative influencing factors and developing awareness of new issues, threats and trends that affect young people can be overwhelming for many club staff who only work a few hours per week.

It is therefore vital, that the Lancashire Association of Boys & Girls Clubs is there, as a "safety net" to support those clubs struggling to meet the ever-changing needs of young people. We need to be ready and able to support operations and delivery, provide staff training, compliment the clubs work with young people and provide access to affordable new opportunities and experiences that support young peoples' personal social development.

Our sincere thanks go to all the business and funders who have supported the work of the Association and Ormside Mill over the past 12 months.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

OUR FUTURE DIRECTION

As a result of the economic downturn, changes within society, global issues, the world of work and the ever changing needs of young people over the last 10 years. we recognise more than ever, the need to redevelop our connection with our network of clubs. This will ensure the services we provide are directly meeting the needs of our clubs and the young people they work with.

In order to reconnect our network of clubs we aim to provide;

- more direct support to clubs most in need of staff support by directly employing sessional youth workers and activity leaders to be deployed across our network of clubs and groups
- support to recruit and train young leaders, youth club representatives
- further opportunities for young people’s achievements to be recognised e.g. promotion of our AQA Awards, DofE, etc.
- access to training and development opportunities, for young leaders, volunteers and paid staff
- continued delivery of our programme of educational activities e.g. school holiday schemes, etc.
- sharing of best practice, policies and procedures, activities through downloadable resources.
- the implementation of accessible evaluation tools for staff to gather impact data evidencing the wider benefits of our work and youth work in general.

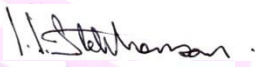

In addition, we aim to

- develop our work with schools and health services – e.g. EBSA (Emotionally Based School Attendance) programmes focused on the emerging emotional and behavioural challenges faced by young people following periods of isolation especially since the pandemic. Respect programme working with young people at risk of school exclusion due to emotional, behavioural challenges
- improve our marketing and promotion of our work
- develop our IT infrastructure, to keep our systems up to date, effective and efficient, robust data management and information security
- develop our work with funders, investors and the business community and increase our corporate offer
- invest in and re-design our premises in Lancaster to make them more accessible, more relevant for young people’s development, skills training, world of work training, relationship training etc.

There is a lot to do, and it all requires the investment of time, energy and funding, but we are confident the following 12 months will take us many steps closer to fulfilling the needs of our clubs and young people.



Chairman	Gary Stephenson
County Director	Adrian French

Date:	9 th August 2022
Date:	9 th August 2022

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of the Charity for the year ended 31 March 2022, which are set out on pages 12 to 28.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

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

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



Richard Hall FCCA
Independent Examiner
Priory Close
St Mary's Gate
Lancaster
Lancashire
LA1 1XB
.....26/10/2022.....

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
		£	£	£	£
Income from:					
Donations and legacies	3	100,040	11,400	111,440	110,904
Charitable activities	4	20,144	59,210	79,354	13,316
Other trading activities	5	11,338	-	11,338	4,350
Investments	6	2,048	-	2,048	1,824
Other income	7	10,255	-	10,255	53,831
Total		143,825	70,610	214,435	184,225
Expenditure on:					
Charitable activities	8	91,427	90,318	181,745	137,027
Raising funds	9	-	-	-	-
Total		91,427	90,318	181,745	137,027
Unrealised gain/(loss) on investments		2,859	-	2,859	7,547
Net income/(expenditure)		55,257	(19,708)	35,549	54,745
Transfers between funds	24	-	-	-	-
Net movement in funds		55,257	(19,708)	35,549	54,745
Reconciliation of funds:					
Total funds brought forward		427,956	22,208	450,164	395,419
Total funds carried forward	18	483,213	2,500	485,713	450,164

All income and expenditure derive from continuing activities.

All gains and losses recognised in each period are included above

The notes on pages 14 to 28 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

BALANCE SHEET

AS AT 31 MARCH 2022

		2022	2021
		£	£
Fixed assets			
Tangible assets	14	70,350	67,493
Investments	15	<u>151,409</u>	<u>148,550</u>
		221,759	216,043
Current assets			
Educational resources for sale		350	350
Debtors	16	1,674	25,332
Cash at bank and in hand		<u>315,615</u>	<u>263,415</u>
		317,639	289,097
Creditors: amounts falling due within one year	17	<u>(53,685)</u>	<u>(54,976)</u>
Net current assets		263,954	234,121
Total assets less current liabilities		485,713	450,164
Net assets		485,713	450,164
Funds:			
Unrestricted funds		483,213	427,956
Restricted income funds		<u>2,500</u>	<u>22,208</u>
Total funds	18	485,713	450,164

26/10/2022

These accounts were approved by the Trustees and authorised for issue on and are signed on their behalf by:

R Mitchell

.....
Rob Mitchell
Honorary Treasurer and Trustee

The notes on pages 14 to 28 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Basis of accounting

Lancashire Association of Boys and Girls Clubs is a charity registered in the United Kingdom. The address of the charity, the nature of its operations and its principal activities are all detailed in the charity administrative details page and the Trustees' report of these financial statements.

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All grants, donations and voluntary income are accounted for gross when receivable, as long as they are capable of financial measurement. No income is recognised net of expenditure.

Income from charitable activities relates to amounts received for the operation of charitable activities. Where income has been received for the purpose of holding sessions which have not yet occurred, income is deferred in the financial statements and included in creditors.

Income from trading activities includes amounts receivable for the sublet of property held for charitable purposes. It also includes fundraising income from events held to generate funds for the charity. Such income is recognised when it is entitled to the charity.

Investment income represents bank interest and is recognised on receipt.

Other income includes government grant income received under the Coronavirus Job Retention Scheme. Such amounts are recognised to match the associated payroll costs for periods where staff were furloughed.

Expenditure

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

Support costs include expenditure which is necessary for the running of the charity but do not relate to core charitable activities.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Donated services and facilities

Donated services and 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 is probable and that economic benefit can be reliably measured. In accordance with SORP (FRS 102) no amounts are included in the financial statements for services donated by volunteers.

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 on period of receipt.

Fixed assets

Fixed assets are stated at cost less depreciation. Fixed assets are depreciated on a straight-line basis over their anticipated useful lives.

Property	-	2% straight line
Fixtures, Fittings and Office Equipment	-	25% straight line
Equipment	-	15% straight line
Motor Vehicles	-	25% straight line

Investments

Investments are shown at their market value on the date of the balance sheet. Gains and losses on disposal and revaluation of assets are charged or credited to the Statement of Financial Activities.

Stock

Stocks consist of shop items purchased for resale and are stated at the lower of cost and net realisable value. The charity adopts a cost formula of FIFO.

Debtors and creditors within one year

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

Cash and cash equivalents

Cash comprises of amounts held on deposit with recognised banks and building societies and cash in hand.

Pensions

The charity operates a defined contribution scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme which is operated by Standard Life.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Fund accounting

Unrestricted funds - general funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds - restricted funds arise where there is a donor-imposed restriction on the use of the funds, or the funds have arisen in response to an appeal for a specific purpose.

Designated funds - designated funds are unrestricted funds set aside by the Trustees for particular purposes.

Transfers are made from Restricted to Unrestricted funds where the expenditure has been fully made in accordance with the objects of the fund.

Taxation

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

Going concern

The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. Accordingly, the financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist

Joint Venture

The Trustees have, in association with Greater Manchester Youth Federation and in furtherance of the objectives, formed a charitable company, Ormside Mill Residential Centre Limited (charity registration number 1078029). The company is limited by guarantee (Company registration number 3685038) and its purpose is to establish an outdoor activity centre near Appleby. The trustees have, in pursuance of this objective, allocated funds for the purchase and development of Ormside Mill.

The loan to the joint venture is accounted for as a fixed asset investment and is stated at historical cost.

As a joint venture, the Charity Statement of Recommended Practice (SORP FRS 102) requires the results for Ormside Mill Residential Centre Limited to be accounted for on a gross equity method. However, the trustees are of the opinion that the financial statements are not materially misstate as a result of this departure from the SORP.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of comprehensive income.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

De-recognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors and loans that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Grants Received:				
Accelerator Fund	-	-	-	20,000
Bhim Ruia Foundation	27,490	-	27,490	26,942
Community Foundation	-	1,000	1,000	-
Duchy of Lancaster	-	1,000	1,000	-
Sport England Lottery Fund	-	-	-	2,008
Garfield Weston Foundation	25,000	-	25,000	-
Hammarbank Trust	47,000	-	47,000	41,000
Joseph Strong Frazer	-	-	-	1,000
Lancs CC Small Grants	-	-	-	4,000
Lancaster District	-	1,000	1,000	-
Other small grants	550	900	1,450	50
Parent and Family Consulting Ltd	-	-	-	1,000
Postcode Local Trust	-	-	-	1,800
Ragdoll Foundation	-	-	-	3,104
Catalyst and TNL Community Fund COVID-19 Digital Response	-	-	-	5,000
The Centre for the Cast	-	5,000	5,000	-
Westminster Foundation	-	2,500	2,500	5,000
	100,040	11,400	111,440	110,904

Income from donations and legacies included £68,992 of unrestricted income and £41,912 of restricted income in the prior year.

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Grants towards programme activities:				
Bolton Lads and Girls Club	1,150	-	1,150	-
CEEP	1,600	-	1,600	-
Essex Boys & Girls Club	-	35,000	35,000	-
Kick Start	-	19,710	19,710	-
Ormside Mill	1,471	-	1,471	-
National Association of Boys & Girls Clubs	-	4,500	4,500	-
Other charitable activity income:				
Other programme and activity charges	15,438	-	15,438	11,246
Club servicing fees	485	-	485	2,070
	20,144	59,210	79,354	13,316

Income from charitable activities in the prior year was entirely unrestricted.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Fund raising events	-	-	-	40
Premises rental	11,338	-	11,338	4,310
	11,338	-	11,338	4,350

Income from other trading activities in the prior year was entirely unrestricted.

6 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
M&G Charifund interest	2,044	-	2,044	1,758
Charities Aid Foundation interest	-	-	-	31
Bank interest	4	-	4	35
	2,048	-	2,048	1,824

Income from investments in the prior year was entirely unrestricted.

7 Other income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Furlough Income	6,877	-	6,877	52,956
Other income	3,378	-	3,378	875
	10,255	-	10,255	53,831

Other income in the prior year was entirely unrestricted.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Expenditure on charitable activities

	Youth Club Activities		Total 2022 £	Total 2021 £
	Unrestricted Funds £	Restricted Funds £		
Salaries	57,816	80,293	138,109	110,158
Pension scheme	3,634	-	3,634	3,467
Travelling and motor expenses	5,653	-	5,653	3,618
Telephone	923	-	923	757
IT and website hosting	667	-	667	584
Insurance	4,167	-	4,167	1,015
Subscriptions and affiliation fees	1,990	-	1,990	1,791
Programme and activities	-	10,025	10,025	1,908
Other expenses	3,376	-	3,376	2,789
Advertising	6	-	6	-
Computer equipment	58	-	58	148
Depreciation	5,259	-	5,259	4,693
Support costs (note 10)	7,878	-	7,878	6,099
	91,427	90,318	181,745	137,027

Expenditure on charitable activities comprised of £93,923 relating to unrestricted funds and £43,104 relating to restricted funds in the prior year.

9 Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Event fundraising costs	-	-	-	-
	-	-	-	-

Due to restrictions arising due to the Covid-19 pandemic, there have been no fundraising events in the last two years and no costs have been incurred by the Charity.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Heat and Light	1,962	-	1,962	1,840
Repairs and Renewals	3,560	-	3,560	1,783
Independent examination	1,620	-	1,620	1,620
Bookkeeping/payroll	564	-	564	666
Bank charges	172	-	172	190
	7,878	-	7,878	6,099

11 Taxation

The Lancashire Association of Boys and Girls Clubs is registered charity number 521362. All of the Trust's income is applied to its charitable objectives and the society is, therefore, exempt under current legislation from most forms of taxation.

12 Net income/(expenditure)

	2022 £	2021 £
Net income/expenditure is stated after charging/(crediting):		
Depreciation	5,259	4,695
Independent examiner's remuneration; - Independent examination fee	1,620	1,620

13 Analysis of staff costs and the cost of key management personnel

	2022 £	2021 £
Employment costs		
Wages and salaries	132,730	105,884
Social security costs	5,379	4,272
Pension costs	3,634	3,467
	141,743	113,623

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Analysis of staff costs, trustee remuneration and expenses and the cost of key management personnel (continued)

Particulars of employees:

The number of permanent employees paid directly by the charity during the year was as follows:

Number of employees	2022 No	2021 No
Direct Charitable Activity	8	5
Management and Administration of Charity	1	1
	9	6

No employees earned more than £60,000 per annum in the current or prior period.

Pension contributions payable in the year were £3,634 (2021: £3,467). No amounts were outstanding at the current or prior period end.

Key management personnel are considered to also be the trustees of the charity. No trustee received remuneration or reimbursed expenses for the current or prior financial period.

14 Tangible fixed assets

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2021	135,955	59,673	41,774	237,402
Additions	-	8,116	-	8,116
Disposals	-	-	-	-
At 31 March 2022	135,955	67,789	41,774	245,518
Depreciation				
At 1 April 2021	74,775	53,360	41,774	169,909
Charge for the year	2,719	2,540	-	5,259
Eliminated on disposals	-	-	-	-
At 31 March 2022	77,494	55,900	41,774	175,168
Net book value				
At 31 March 2022	58,461	11,889	-	70,350
At 1 April 2021	61,180	6,313	-	67,493

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Investments

	2022 £	2021 £
M & G Charifund - Equities		
Market Value at 1 April 2021	40,124	32,577
Unrealised investment gain/ (loss)	2,923	7,547
	<hr/> 43,047	40,124
CAF Income Fund	862	926
	<hr/> 43,909	41,050
Ormside Mill Residential Centre Limited	107,500	107,500
	<hr/> 151,409	148,550
Market Value at 31 March 2022	<hr/> <hr/> 151,409	<hr/> <hr/> 148,550
Historical cost at 31 March 2022	<hr/> <hr/> 110,225	<hr/> <hr/> 110,225

16 Debtors

	2022 £	2021 £
Trade debtors	1,674	20,492
Other debtors	-	4,840
	<hr/> 1,674	25,332
	<hr/> <hr/> 1,674	<hr/> <hr/> 25,332

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,500	1,500
PAYE	1,333	2,010
Other creditors	788	721
Creditors	64	745
Hammarbank Trustees Loan	50,000	50,000
	53,685	54,976

There are no provisions for the repayment of the Hammarbank loan included within creditors payable within one year above.

18 Analysis of funds: Current year

	At 1 April 2021 £	Income £	Expenditure £	Transfers & gains/losses £	At 31 March 2022 £
Unrestricted funds					
Designated funds	40,000	-	-	-	40,000
General fund	387,956	143,825	(91,427)	2,859	443,213
	427,956	143,825	(91,427)	2,859	483,213
Restricted funds					
Lancs CC Syrian Refugees	200	-	(200)	-	-
Arts, Activity & Adventure	1,500	-	(1,500)	-	-
GEM Funding	5,000	-	(3,500)	-	1,500
WO St Foundation	3,500	-	(3,500)	-	-
ESC Lottery Fund	2,008	-	(2,008)	-	-
Accelerator Fund	10,000	-	(10,000)	-	-
Lancaster University Grant	-	900	(900)	-	-
Duchy of Lancaster Fund	-	1,000	(1,000)	-	-
The Centre for Thecast	-	5,000	(5,000)	-	-
Westminster Foundation	-	2,500	(2,500)	-	-
Community Foundation	-	1,000	(1,000)	-	-
Lancaster District LCF	-	1,000	-	-	1,000
Kickstart	-	19,710	(19,710)	-	-
NABGC Table Tennis	-	4,500	(4,500)	-	-
Essex BGC	-	35,000	(35,000)	-	-
	22,208	70,610	(90,318)	-	2,500
Total funds	450,164	214,435	(181,745)	2,859	485,713

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Analysis of funds: Current year (continued)

Unrestricted funds

Unrestricted funds comprise of those funds which the trustees are free to use in accordance with the charitable objects. In line with its development plan, the trustees have agreed to designate the following funds for the ensuring year 2022-23:

Redundancy contingency	- £10,000
Repairs and maintenance	- £15,000
Vehicle replacement	- £15,000

Details of the designated funds are discussed in the reserves policy note on page 4.

Restricted Funds

Restricted funds are funds which have been given for particular purposes and projects.

Other restricted funds in the year represent amounts set aside for specific project delivery as highlighted in the activity report of these financial statements, which form the basis of the charitable purpose of the entity. All income received from donors is detailed in note 3 to the financial statements, and restricted expenditure against these funds is presented in note 8.

19 Analysis of funds: Prior year

	At 1 April 2020 £	Income £	Expenditure £	Transfers & gains/losses £	At 31 March 2021 £
Unrestricted funds					
Designated funds	40,000	-	-	-	40,000
General fund	332,019	142,313	(93,923)	7,547	387,956
	372,019	142,313	(93,923)	7,547	427,956
Restricted funds					
Other restricted funds	23,400	41,912	(43,104)	-	22,208
	23,400	41,912	(43,104)	-	22,208
Total funds	395,419	184,225	(137,027)	7,547	450,164

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Analysis of net assets between funds: Current year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2022 are represented by:			
Tangible fixed assets	70,350	-	70,350
Investments	151,409	-	151,409
Current assets	315,139	2,500	317,639
Current liabilities	(53,685)	-	(53,685)
	483,213	2,500	485,713

21 Analysis of net assets between funds: Prior year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets	67,493	-	67,493
Investments	148,550	-	148,550
Current assets	266,889	22,208	289,097
Current liabilities	(54,976)	-	(54,976)
	427,956	22,208	450,164

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

22 Transactions with trustees and related parties

The LABGC is also connected to the Hammarbank Trust. The Trust was set up by Earl Peel (founder of LABGC, formally known as LABC and LACYP). The Charity has a longstanding loan of £50,000 from Hammarbank Trust for the purchase of a property in its joint venture, Ormside Mill Residential Centre Limited. Hammarbank Trust holds a charge over the property within Ormside Mill Residential Centre as security on this loan within LABGC.

The Hammarbank Trust was established in 1946 and the Association receives the interest from the Trust to further the aims of the charity. During the year the Charity received £49,044 (2021: £42,788) from Hammarbank Trust.

Ormside Mill Residential Centre Limited is a joint venture Charity under the control of LABGC. During the year the Charity charged Ormside Mill £12,500 (2021: £11,000) in management charges and made purchases of £1,096 (2021: £200) for charitable services. LABGC has historically lent Ormside Mill £107,500 (2021: £107,500) for the purchase of a property. This loan is shown as a fixed asset investment within these accounts.

The charity was under the control of the Executive Committee in both the current and prior period. As such, there is not considered to be any single controlling party.

During the year the charity purchased trustees' indemnity insurance as part of a combined insurance policy at an estimated cost of £180 (2021: £180).

R Mitchell was a Trustee of the Charity who is also a director of CW&R Limited. During the year the charity purchased professional services totalling £564 (2021: £666).

There are no further disclosable related party transactions.

23 Ormside Mill

The Trustees have, in association with the Greater Manchester Federation and in furtherance of the Objectives, formed a charitable company "Ormside Mill Residential Centre Limited" (Reg No. 1078029). The company is limited by guarantee (Reg No. 3685038) and its purpose is to establish an outdoor activity centre at Ormside near Appleby.

24 Fund transfers

There have been no transfers of funds during the year ended 31 March 2022.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS.

England & Wales - Charity number 521362

Accounts

Our Mission Statement

To inspire and enable all young people, especially those considered disadvantaged, to realise their potential as productive, responsible and caring citizens.

Our Vision

- To assist and support member clubs in providing a safe and exciting place for young people in which they can participate in a range of activities and develop through positive experiences.
- Where they can make new friends, learn about themselves, and realise their potential as responsible citizens in their community.
- To maximise the resources of the Association by working in conjunction with its member clubs and the national organisation to achieve its purpose.
- When available, we will share our experience and facilities for the benefit of youth organisations throughout Lancashire.

Our Core Beliefs

By supporting member clubs, together we will be able to provide young people with;

- An attractive and planned programme of affordable activities and events
- A safe place to learn and grow
- Ongoing voluntary relationships with caring adult

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

CONTENTS

FOR THE YEAR ENDED 31ST MARCH 2021

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17	Balance Sheet
18	Accounting Policies
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LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2021

Status: The Association was established in 1934 by Earl Peel and is registered with the Charity Commission Number 521362

Principal Address: South Place, 1 Meeting House Lane, Lancaster. LA1 1TQ

President:

Andy Rhodes
Chief Constable, Lancashire Constabulary

Executive Committee:

Gary Stephenson – Chair
Rob Mitchell – Honorary Treasurer
Phil George
Nick Eckersley
Tom Norton MBE
Peter Riley
Dr Robin Graham
Michael Gibson
Peter Maddock
Terry Mattinson
Adrian French (Secretary)

Vice Presidents:

Pauline Clare CBE, QPM, DL, BA (Hons) CIMgt
Sir Bill Beaumont CBE, DL
Gary F Ellis
Don Sidebottom MBE, FCIHT
Wendy Walker QPM
Mark Cueto MBE

Auditors: Moore & Smalley, Priory Close, St Mary's Gate, Lancaster, LA1 1XB

Bankers: HSBC, 35 Market Street, Lancaster, LA1 1JG

Solicitors: Oglethorpe, Sturton & Gillibrand, 16 Castle Park, Lancaster, LA1 1YQ

Senior Management:

Adrian French County Director

Staff Delivery Team:

Louise Woodall Fundraiser & Volunteer Co-ordinator
Leon Dove Project Development Officer
Graham Whalley Charity Development Officer
John Bywater Ormside Mill Groundsman (From April 2020)
Marie Ann Sadler Ormside Housekeeper (July 2020 to October 2020)
Shirley Simpson Ormside Mill Housekeeper (up to July 2020)
David Howard Driver and support worker

Staff Support Team:

Ruth Forsyth Finance & Administration Officer
Raymond Reay Housekeeper

Staff Amendments: Post 1st April 2021

Ruth Forsyth Finance & Administration Officer (up to 18th May 2021)
Louise Boow Finance & Administration Officer (from 12th July 2021)
Grace Russell Kickstart Placement – Communications & Social Media (from 12th April 2021)
Tom Fish Kickstart Placement – Graphic Designer (from 10th May 2021)
Amber Johnson Activity Support Worker (from 31st August 2021)

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report along with the financial statements of the charity for the year ended 31st March 2020. The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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.

CONSTITUTION AND OBJECTS

The Lancashire Association of Boys and Girls Clubs (LABGC) were established in 1934 and are constituted under a trust deed dated 12 November 1953. It is a registered charity, number 521362.

The objectives of the charity are to inspire all young people, especially those who are disadvantaged, to realise their potential as productive, responsible and caring citizens. The charity aims to achieve this through assisting and supporting clubs to provide a safe and exciting place for young people in which they can participate in a range of activities and develop through positive experiences.

The charity works in conjunction with its member clubs, UK Youth and the National Association of Boys and Girls Clubs (NABGC) in order to achieve its purpose.

ORGANISATIONAL STRUCTURE

The Board of Trustees meet bi-monthly to consider the business of the association. Sub-committee and action groups are formed to undertake work on behalf of the board where necessary. At least one trustee will represent the board on such groups. The day-to-day responsibility for the provision of services rests with the County Director.

RELATED PARTIES

LABGC is affiliated to UK Youth, The National Association of Boys and Girls Clubs (NABGC) and the Lancashire Partnership Against Crime (Lanpac) to whom it pays an annual subscription.

The trustees have, in association with Boys and Girls Clubs of Greater Manchester (BGCGM) and in furtherance to their objectives, formed a charitable company in 1999, Ormside Mill Residential Centre Ltd. It is a company, limited by guarantee and its purpose is to provide residential learning opportunities through Ormside Mill Residential Centre, which is located near Appleby-in-Westmoreland, Cumbria. The registered office is 1 Meeting House Lane, Lancaster, LA1 1TQ.

RESERVES POLICY

Notes 18 and 20 to the financial statements show the assets and liabilities attributable to the respective funds by type and the balances of the charity's restricted funds.

The reserves show a total of **£450,164** at 31st March 2021, however approx. 48% is tied up in tangible fixed assets and investments leaving **£234,121** in more liquid form. The trustees have felt it reasonable and continue to be of the opinion that the following resources be designated for the following purpose: £10k redundancy, £15k repairs and maintenance of offices, £15k vehicle fleet replacement and repair– total £40k.

The trustees are of the opinion that to maintain unrestricted reserves of **£121,913** at this level (unrestricted net current assets less proposed liabilities of £40k and £50k Ormside loan), appears to be a prudent course of action, especially during the continued impact of Covid-19.

RISK MANAGEMENT

As part of their evolving corporate governance duties, the trustees have examined the major risks that the Association faces. A plan to monitor and control these risks to mitigate any impact has been developed.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

TRUSTEES ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31 MARCH 2021

RECRUITMENT AND APPOINTMENT OF BOARD OF TRUSTEES

The trustees are appointed in accordance with the Association's constitution and charitable status. Trustees are recruited from a wide range of backgrounds to reflect the diverse membership and the skills required to provide the necessary resources and the effective management of the charity. Special consideration is given to ensure 'full member clubs' are adequately represented.

TRUSTEE INDUCTION AND TRAINING

Potential trustees are invited to an informed meeting prior to joining the board, following which they are given an induction pack. This contains appropriate information about the association along with a trustee registration form, in line with Charity Commission guidelines.

PUBLIC BENEFIT

The Trustees have given due regard to the Charity Commission's guidance on public benefit and the main activities (and achievements) undertaken to further the charities purpose for the public benefit are set out in the activities report set out on pages 6 to 13.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the policies followed are in accordance with applicable accounting standards, 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, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

INDEPENDENT EXAMINER

MHA Moore and Smalley were re-appointed as the charity's independent examiner during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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.

Approved by the Trustees of LABGC and signed on their behalf by:

R Mitchell

.....
Rob Mitchell (Honorary Treasurer)

Date: 08/12/2021

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL REVIEW FOR THE YEAR ENDED 31 MARCH 2021

Eighty-six years ago on 14th April 1934, an inaugural meeting took place at County Hall, Preston to form the Lancashire Association of Boys Clubs, a county organisation of the National Association of Boys Clubs.

The meeting was presided over by the first elected President and Chairman, Lord Clanfield that agreed the following objects of the Association.

- To promote the establishment of clubs
- To assist existing clubs
- To secure workers
- To train leaders
- To arrange inter-club activities
- To arrange weekend camps for leaders and senior boys

Upon examination of the association's archives, it is clear that the above objects have and continued in a similar fashion.

While the membership has become more diverse, the work of supporting full time member clubs goes on, as does the programme of activities, training opportunities and residential experiences utilising our very own Ormside Mill Residential Centre.

The situation today is as it was 10 yrs. ago, there is not enough money to pay staff and keep buildings and facilities in tiptop fashion, there are not enough volunteers, not enough appropriate training and not enough positive opportunities for young people.

Despite this, voluntary run clubs continue to soldier on, battle through the financial hardship, and have never detracted from the tremendous work they do, which is crucial to providing support and accessible activities to vulnerable and disadvantaged young people in deprived communities.

The year starting April 2020 was one like no other; the likes of which the whole world had never seen before. The Coronavirus pandemic brought confusion, uncertainty and anxiety leaving clubs in a state of flux. Not knowing what to do for the best in serving the needs of young people, but following government guidelines in relation to opening, social distancing, social mixing, group gatherings, testing and implementing a coronavirus safe environment. Most clubs simply had no alternative but to close their doors. The continued changing of guidelines and restrictions only led to continued confusion and uncertainty.

Combined with the closure of schools, leisure facilities, sports clubs' other social settings and the restrictions on groups meeting and visiting each other's homes led to young people and their families being isolated and confined to their home often in highly volatile situations as the stresses of the pandemic affected other family members.

With the closure of clubs, and club leaders and staff being furloughed LABGC staff quickly lost the ability to communicate with clubs and young people. Only the clubs providing services to vulnerable groups remained open, but access to these groups was restricted. Subsequently, LABGC staff were furloughed.

Throughout the following 12 months, we utilised the flexibility of the furlough scheme with staff being on / off furlough throughout to account for busy and quiet periods, often part-time as and when clubs were open, restrictions allowed, and we could return to delivery. In the first 3 months of lockdown, we developed a few online activities, challenges, and competitions to try to give young people something to do whilst cooped up at home, but again with clubs closed, communicating this to young people was challenging. With this in mind we successfully applied for a £5,000 digital discovery fund that enabled us to explore digital communication platforms, develop our social media and website. This was followed by a further digital development fund of £5,000 in Feb 2021 to improve our communication networks. The upshot of this has led to a three-pronged approach in communication using simple text, social media, and our newsletter.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL REVIEW (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

The summer period brought with it the lifting of some restrictions and allowed groups to mix outdoors albeit socially distanced and progressively indoors. With this in mind, the team came back to work part time and managed to deliver 28 days of activity up to the end of the summer holiday.

Staff were again furloughed in the autumn but again were flexible in returning to deliver as and when needed. This continued throughout the winter months and into March with staff returning full time in April 2021.

Our Fundraising plans were all postponed as all our fundraising requires groups of people coming together in some form. We estimate we lost in the region of £80,000 of income throughout 2020 and 2021.

It was very difficult to attract funding at the start of the pandemic as many funders focused their attention on the vulnerable and those mostly affected by the pandemic. Nevertheless, we were fortunate to carry over some restricted funds from 2019/20 into 2020/21 for purchases of equipment and the delivery of activities, workshops and training, but the pandemic played a huge part in stopping us from fully utilising the funds in full and a portion of the funds are again carried over into 2021/22.

This will be a year to remember but for all the wrong reasons. Young people's personal, social development has been hugely affected with further family breakdowns, young peoples affected by mental health increased tremendously as did the suicide and attempted suicide rate among young people. Therefore, now more than ever do we need to continue to provide new opportunities and experiences for young people to support their personal development and achievement.

LABGC STAFF TEAM

A small team doing a tremendous amount of good work in improving the lives of young people despite many challenges along the way.

Keeping Administration and Finance ticking over smoothly is certainly a challenge with three different Admin and Finance officers in post the previous year. Ruth had a lot to sort out when she started late Feb 2020 -only being in post 6 weeks and still finding her feet, she was furloughed.

Leon and Louise when not on furlough continued to develop and deliver new and exciting activities for young people including on-line activities and new activities that naturally incorporated social distancing.

Graham continued to seek new funding streams and support the county director apply for new opportunities and programmes.

Ormside Mill began the year with just a housekeeper Shirley, no centre manager or groundsman were in post and as the Mill was closed, the housekeeper was furloughed. The centre started to re-open in July in line with the rule of six at the time and Shirley returned for a couple of weeks then left. Her replacement Marie Anne Sadler took up post at the end of July and continued to Oct when we were forced to close again.

John Bywater started as the Groundsman in April and worked throughout the year often in isolation ensuring essential ongoing work around the Mill and grounds was carried out.

CLUB SUPPORT/MEMBERSHIP

The financial situation for the vast majority of our member clubs is still in decline with many clubs reporting only having 6 months funding available. The pandemic has had a massive impact on this with a lot of funders during the period directing funds at the most vulnerable and those affected by Covid. Clubs also reported having lost paid staff and volunteers, who have simply moved on during the pandemic, were vulnerable, or self-isolating making it more difficult for clubs to function.

However, at the start of this year many funders have been turning their attention towards recovery and getting clubs back on their feet. Hopefully this could be a turning point for many of our clubs.

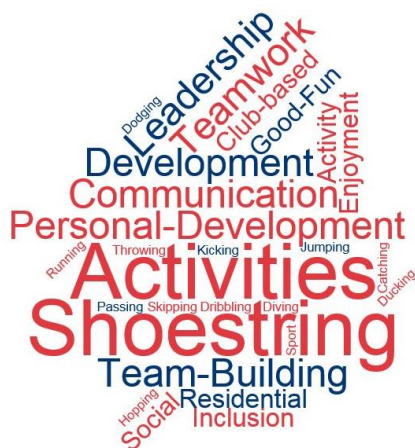
LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL REVIEW (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Membership usually ran from April to March, but as clubs were unable to take advantage of membership benefits, we extended this to September, but again as the pandemic continued, we extended this to March 2021 and then again extended this to March 2022.

We currently have 21 clubs in membership, and 29 clubs from 2019 that have not yet re-joined, all current membership will expire March 2022. Any new members will receive a 12-month membership becoming due the end of the month the following year.

ACTIVITY PROVISION



All our activity sessions e.g. Sports2Go, Arts2Go, Dance, Bounce Fit, The Cube, Trailblazers etc. are still popular sessional activities with our clubs. The aim is to utilise sport, physical activity as a tool to help young people develop personally and socially whilst also providing opportunities for them to get active and develop relationships through team building and individual skills through challenges. Feedback led us to develop a range of new and exciting activities and challenges young people could have access to via the LABGC team, but also develop more adaptable and portable activities. This led to the development of our “Activities on a Shoestring” booklet of activities that require little equipment, used standard resources and were cheap and easy to deliver, meaning they could easily be delivered by club staff without the need to bring in LABGC staff or require expensive equipment.

TRAILBLAZERS

Our mountain bike project continued in the same vein as the previous year and continues to introduce young people to cycling/off road riding. Delivered by a MIAS Level II MTB Instructor ensures groups ride in complete safety. Groups have the choice of 4 different routes, through different terrain, with varying degrees of skill and challenge including Gisburn forest, Preston Guild Wheel, Lancaster Morecambe ring route,

Young people develop personal riding skills and confidence through an exhilarating trail riding session whilst riding through countryside, rivers, canals, docklands, nature reserves and parks along the way.



QUAD SQUAD (MOTOR EDUCATION PROJECT)



Quad Squad comprises of six quad bikes with associated safety kit. A theory session that develops a foundation awareness of the hazards faced by YP as drivers and passengers followed by a structured riding session where young people develop skills in controlling a motorised vehicle whilst learning about the hazards and consequences of driving without due care and attention and or reckless driving.

Access to Forrest Hills remains the biggest hurdle in delivering Quadsquad. Nevertheless, negotiations continue with Lancaster University continue in the hope of future developments.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL REVIEW (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

BUSHCRAFT

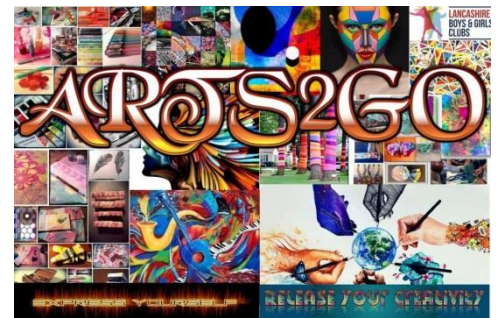


A level III qualified Forest School Practitioner delivers Bushcraft activity to introduce young people to their natural environment, expose them to new skills and learning outside the classroom, whilst developing life preserving techniques of survival in the outdoors.

Working with the National Trust and Forestry Commission we have gained the use of two sites (Silverdale and Gisburn) as well as access to the Wild Camp site in Penwortham, developed by Lancashire Wildlife Trust with funding from Young Lancashire's legacy. Popular Bushcraft activities include fire building/lighting, den/shelter building and woodland arts and crafts.

ARTS2GO

Includes workshops on upcycling where young people learn how to turn old into new, decorated sugar skull masks (Día de los Muertos) and postcards that encourage yp to explore issues around love and relationships, Christmas decorations along with scrapbooks.



ARCADE2GO



Armed with a tool kit of 3 PS4 Game Consoles and 3 TV Monitors LABGC staff set up FIFA (Football) tournaments in clubs across the county. A full tournament is played as teams are eliminated each round just like a real Football Tournament. Players get to choose their favourite teams and manage their team by organising their teams and game tactics. are set provided in the club and organise tournaments for two player games like FIFA. We speak to the participants about how to

stay safe online. This activity was well received with several bookings taking place in 2020.

THE CUBE

The ever-popular activity that combines mental and physical challenges in a club environment continues to see a steady number of bookings, with the recently revamped Cube helping to further set the scene in this Zombie adventure and new virus concept.



LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL REVIEW (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

HEALTHY HEARTS & MINDS



With rowing machines, mini trampolines and a selection of popular soft drinks, sweets and chocolate, we educate young people on the sugar content of different foods and how sugar can often be disguised and what looks like a low sugar snack may not be as low as they thought. Young people are then tasked with burning off the equivalent amount of calories through exercise enabling them to understand the amount of effort it takes to burn off just a small amount of sugar.

THINK IT! MAKE IT!

Science, Technology, Engineering, Arts and Maths based activities encourage young people to experiment with ideas; test prototype's revamp their designs and learn from mistakes.

Clubs can choose from a series of six workshops with different challenges each week either as standalone workshops or as a full set of six.



SPORTS2GO



With the exception of Dodge Ball, most Sports2Go sessions revolve around our activities on a shoestring booklet rather than traditional sports.

The addition of Games2Go better describes many of the physical activities, puzzles, challenges and team games that would not be classed as a sport

GAMES2GO

A major part of the Activities on a shoestring resource and with access to the Forrest Hills site, clubs can choose from a range of new and existing activities delivered in a scenic outdoor setting, with plenty of space for young people to let go and burn off some energy.

This has been particularly useful to engage diverse groups of young people not specifically interested in one activity and particularly useful if providing a multi activity programmes



LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL REVIEW (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

BOXING



The Lancashire County Boxing rounds saw 42 young Boxers from 15 Boxing Clubs across the County entering the National championships.

LABGC staff (2) have completed their Boxing 4 Fitness training, which allows us to deliver pad work boxing sessions to our non-boxing clubs.

AQA Accreditation

The AQA unit award scheme offers young people the opportunity to have their achievements formally recognised with a certificate issued by the national body AQA. Young people can get AQA's in almost any area, whether it is learning a new skill, taking on some responsibility in club, cooking or preparing food or completing anything that comes as a challenge. We are currently working on attaching AQA's to many of our activity sessions and over 50 AQA's were awarded to young people during the year.



RESPECT PROJECT

The Respect Project is an early intervention programme for 13–14-year-olds, designed to help young people in School Year 9 at risk of school exclusion to increase their ability to deal with life's problems, understand emotions and behaviours and become more resilient.

Funded by Youth Endowment Fund via the Home Office the project is part of a national programme rolled out in five other regions around England and Wales. Our first programme drew participants from Our Lady's Catholic High School and Central Lancaster High School.

We delivered three multi activity team-building days as part of the selection process and started the delivery of weekly life skills sessions. Unfortunately, yet another project affected by the pandemic and following several attempts we eventually managed to deliver the residential during October half-term to conclude the first round.

The second round began in Jan 2021 and was again thwarted by lockdown and restrictions. This programme is due to conclude October half term 2021.

FUNDING & GRANTS

Attracting funding from external sources is always a difficult task as many foundations, trusts and grant givers get far more applications for funding than they have available therefore have to be selective in who they fund. The coronavirus pandemic impacted further on this with many funders directing funds to the most vulnerable and most affected by coronavirus. Nevertheless, we continued to pursue funds and are extremely grateful to the following funders, who have supported us over the past 12 months to sustain our existence, purchase new equipment and help us deliver positive activities to disadvantaged young people.

Bhim Ruia Foundation
Ragdoll Foundation
Cast Digital
Joseph Strong Foundation

DCMS NABGC Accelerator Fund
Sport England Lottery Fund
Your Digital Family Quiz Night
Rochdale Charitable Trust

Westminster Foundation
Postcode Local Trust
Glasdon Group

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL REVIEW (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

FUNDRAISING

Fundraising is one of the most difficult tasks we have and good will promises can often go unfulfilled. We have a range of Corporate Activities on offer to allow businesses to fulfil their Corporate Social Responsibility, whilst raising funds to support our work with young people, but getting businesses to commit is the most difficult task of all.



Unfortunately, the pandemic put an end to all fundraising planned for 2020 and 2021 with an estimated loss of around £80,000 over 2 years.



ORMSIDE MILL RESIDENTIAL CENTRE

The year started with no centre manager, no groundsman, and just a 8 hr p/wk housekeeper who was furloughed.

Accommodation bookings for the Mill were all cancelled from April to July. The Housekeeper left at the end of July just as we were re-opening, fortunately a replacement was found within a couple of weeks to keep things rolling.



July to September was a window of opportunity where we managed to provide 11 bookings totalling 32 nights of accommodation to private groups to raise a little income. September onwards again saw closure and cancellations with just one school group in Oct half term and a group of 4 film crew in February 2021.

Cancellations in the year totalled 46 bookings with a total of 126 nights accommodation and 72 activity days.

	No	Nights	Activity Days
Bookings	13	40	5
Cancellations	46	126	72

Following devastating floods in February which left substantial damage to the paddock, bridge and pond area we were hit by lockdown leaving little hope in generating income to fund repairs. Nevertheless, ardent funding applications has enabled us to rebuild the bridge far stronger than previous.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL REVIEW (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

BEFORE



AFTER



NOW



Funding cuts continue to pose financial and resource challenges which continue to affect the voluntary sector groups who struggle to raise the subsidised fees required to book the centre, therefore the increase in income from external groups allows Ormside to continue to provide subsidised activity to member groups and disadvantaged young people throughout Lancashire and Greater Manchester. Several funding applications were successful to cover the costs of flood damage repairs, grounds development and centre improvements, roof repairs, general maintenance, housekeeping essentials new bedding etc, PPE activity kit, tools and equipment. These included:

Sport England Flood Grant	£491
Russell Haldane Charitable Trust	£10,000
Sport England	£7,125
Bain Charitable Trust	£5,000
Garfield Weston	£15,000

Ormside Mill trustees are extremely grateful to our supporters and funders for their generous contribution to our centre.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL REVIEW (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

THANKS AND APPRECIATION

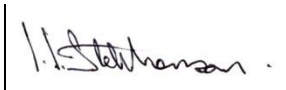

Our sincere thanks go to all the business and funders who have supported the work of the Lancashire Association over the past 12 months.

FINAL COMMENT

Without the support and generous donations of funding from people and organisations Lancashire Boys & Girls Clubs would not be able to deliver the important and much needed work, we provide for our member clubs, staff, volunteers and young people.

In these times of austerity and reductions in funding from the local government to support youth services, it is imperative that we are able to sustain our services to disadvantaged young people, many of whom live in deprived communities and who are vulnerable and at risk.

It is voluntary organisation like Lancashire Association of Boys & Girls Clubs that need to be there as a “safety net” to capture those clubs affected by lack of services, support and with limited funds and resources so we are able to support them and ensure all young people still have access to safe positive social development opportunities and support services.

Chairman	Gary Stephenson		Date: 20 th August 2021
County Director	Adrian French		Date: 20 th August 2021

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

FOR THE YEAR ENDED 31 MARCH 2021

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 16 to 32.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

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

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



Richard Hall FCCA
Independent Examiner
Priory Close
St Mary's Gate
Lancaster
Lancashire
LA1 1XB

08/12/2021.....

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	68,992	41,912	110,904	129,597
Charitable activities	4	13,316	-	13,316	25,111
Other trading activities	5	4,350	-	4,350	36,450
Investments	6	1,824	-	1,824	2,633
Other income	7	53,831	-	53,831	977
Total		142,313	41,912	184,225	194,768
Expenditure on:					
Charitable activities	8	93,923	43,104	137,027	159,407
Raising funds	9	-	-	-	11,221
Total		93,923	43,104	137,027	170,628
Unrealised gain/(loss) on investments		7,547	-	7,547	(9,352)
Net income/(expenditure)		55,937	(1,192)	54,745	14,788
Transfers between funds	24	-	-	-	-
Net movement in funds		55,937	(1,192)	54,745	14,788
Reconciliation of funds:					
Total funds brought forward		372,019	23,400	395,419	380,631
Total funds carried forward	18	427,956	22,208	450,164	395,419

All income and expenditure derive from continuing activities.

All gains and losses recognised in each period are included above

The notes on page 18 to 32 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

BALANCE SHEET

AS AT 31 MARCH 2021

		2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	14		67,493		65,701
Investments	15		148,550		141,003
			<u>216,043</u>		<u>206,704</u>
Current assets					
Educational resources for sale		350		350	
Debtors	16	25,332		7,961	
Cash at bank and in hand		263,415		236,032	
			<u>289,097</u>	<u>244,343</u>	
Creditors: amounts falling due within one year	17	(54,976)		(55,628)	
			<u>234,121</u>	<u>188,715</u>	
Net current assets					
			<u>234,121</u>	<u>188,715</u>	
Total assets less current liabilities			<u>450,164</u>	<u>395,419</u>	
Net assets			<u>450,164</u>	<u>395,419</u>	
Funds:					
Unrestricted funds			427,956		372,019
Restricted income funds			22,208		23,400
			<u>450,164</u>	<u>395,419</u>	
Total funds	18		<u>450,164</u>	<u>395,419</u>	

These accounts were approved by the Trustees and authorised for issue on 08/12/2021..... and are signed on their behalf by:

R Mitchell

.....
Rob Mitchell
Honorary Treasurer and Trustee

The notes on page 18 to 32 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Basis of accounting

Lancashire Association of Boys and Girls Clubs is a charity registered in the United Kingdom. The address of the charity, the nature of its operations and its principal activities are all detailed in the charity administrative details page and the Trustees' report of these financial statements.

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All grants, donations and voluntary income are accounted for gross when receivable, as long as they are capable of financial measurement. No income is recognised net of expenditure.

Income from charitable activities relates to amounts received for the operation of charitable activities. Where income has been received for the purpose of holding sessions which have not yet occurred, income is deferred in the financial statements and included in creditors.

Income from trading activities includes amounts receivable for the sublet of property held for charitable purposes. It also includes fundraising income from events held to generate funds for the charity. Such income is recognised when it is entitled to the charity.

Investment income represents bank interest and is recognised on receipt.

Other income includes government grant income received under the Coronavirus Job Retention Scheme. Such amounts are recognised to match the associated payroll costs for periods where staff were furloughed.

Expenditure

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

Support costs include expenditure which is necessary for the running of the charity but do not relate to core charitable activities.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (continued)

Donated services and facilities

Donated services and 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 is probable and that economic benefit can be reliably measured. In accordance with SORP (FRS 102) no amounts are included in the financial statements for services donated by volunteers.

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 on period of receipt.

Fixed assets

Fixed assets are stated at cost less depreciation. Fixed assets are depreciated on a straight-line basis over their anticipated useful lives.

Property	-	2% straight line
Fixtures, Fittings and Office Equipment	-	25% straight line
Equipment	-	15% straight line
Motor Vehicles	-	25% straight line

Investments

Investments are shown at their market value on the date of the balance sheet. Gains and losses on disposal and revaluation of assets are charged or credited to the Statement of Financial Activities.

Stock

Stocks consist of shop items purchased for resale and are stated at the lower of cost and net realisable value. The charity adopts a cost formula of FIFO.

Debtors and creditors within one year

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

Cash and cash equivalents

Cash comprises of amounts held on deposit with recognised banks and building societies and cash in hand.

Pensions

The charity operates a defined contribution scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme which is operated by Standard Life.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (continued)

Fund accounting

Unrestricted funds - general funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds - restricted funds arise where there is a donor-imposed restriction on the use of the funds, or the funds have arisen in response to an appeal for a specific purpose.

Designated funds - designated funds are unrestricted funds set aside by the Trustees for particular purposes.

Transfers are made from Restricted to Unrestricted funds where the expenditure has been fully made in accordance with the objects of the fund.

Taxation

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

Going concern

Throughout the year and post year end there has been an escalation of measures taken within society to combat the Covid-19 pandemic. The charity has taken advantage of support available from the government and local councils within this period. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. Accordingly, the financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist

Joint Venture

The Trustees have, in association with Greater Manchester Federation and in furtherance of the objectives, formed a charitable company, Ormside Mill Residential Centre Limited (charity registration number 1078029). The company is limited by guarantee (Company registration number 3685038) and its purpose is to establish an outdoor activity centre near Appleby. The trustees have, in pursuance of this objective, allocated funds for the purchase and development of Ormside Mill.

The loan to the joint venture is accounted for as a fixed asset investment and is stated at historical cost.

As a joint venture, the Charity Statement of Recommended Practice (SORP FRS 102) requires the results for Ormside Mill Residential Centre Limited to be accounted for on a gross equity method. However, the trustees are of the opinion that the financial statements are not materially misstate as a result of this departure from the SORP.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (continued)

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of comprehensive income.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

De-recognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors and loans that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (continued)

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Grants Received:				
Accelerator Fund	-	20,000	20,000	-
Areti Charitable Trust	-	-	-	2,000
Arts, Activity & Adventure Awards	-	-	-	5,360
Bhim Ruia Foundation	26,942	-	26,942	25,200
Sport England Lottery Fund	-	2,008	2,008	-
GEM Funding	-	-	-	5,000
Glasdon Group Ltd	-	-	-	1,000
Hammarbank Trust	41,000	-	41,000	56,000
Joseph Strong Frazer	1,000	-	1,000	1,000
Lancs CC Small Grants	-	4,000	4,000	1,200
Other small grants	50	-	50	801
Parent and Family Consulting Ltd	-	1,000	1,000	-
Postcode Local Trust	-	1,800	1,800	-
Ragdoll Foundation	-	3,104	3,104	-
Respect Programme	-	-	-	17,501
Catalyst and TNL Community Fund COVID-19	-	-	-	-
Digital Response	-	5,000	5,000	-
The National Lottery Community Fund	-	-	-	9,400
UK Youth Future Proof YAA	-	-	-	1,365
Westminster Foundation	-	5,000	5,000	-
WO St Foundation	-	-	-	3,500
Other awards and donations	-	-	-	270
	68,992	41,912	110,904	129,597

Income from donations and legacies included £83,470 of unrestricted income and £46,127 of restricted income in the prior year.

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Programme and activity charges	11,246	-	11,246	21,526
Club servicing fees	2,070	-	2,070	3,585
	13,316	-	13,316	25,111

Income from charitable activities in the prior year was entirely unrestricted.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Fund raising events	40	-	40	22,409
Premises rental	4,310	-	4,310	12,026
Other rental income	-	-	-	2,015
	4,350	-	4,350	36,450

Income from other trading activities in the prior year was entirely unrestricted.

6 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
M&G Charifund interest	1,758	-	1,758	2,275
Charities Aid Foundation interest	31	-	31	28
Bank interest	35	-	35	330
	1,824	-	1,824	2,633

Income from investments in the prior year was entirely unrestricted.

7 Other income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Furlough Income	52,956	-	52,956	-
Other income	875	-	875	977
	53,831	-	53,831	977

Other income in the prior year was entirely unrestricted.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Expenditure on charitable activities

	Youth Club Activities			Total 2020 £
	Unrestricted Funds £	Restricted Funds £	Total 2021 £	
	Salaries	72,954	37,204	
Pension scheme	3,467	-	3,467	3,122
Travelling and motor expenses	1,218	2,400	3,618	8,954
Telephone	757	-	757	971
Printing, postage and stationary	-	-	-	1,254
IT and website hosting	584	-	584	844
Insurance	1,015	-	1,015	3,804
Subscriptions and affiliation fees	1,791	-	1,791	2,024
Programme and activities	408	1,500	1,908	12,613
Other expenses	789	2,000	2,789	959
Advertising	-	-	-	81
Computer equipment	148	-	148	-
Depreciation	4,693	-	4,693	5,920
Support costs (note 10)	6,099	-	6,099	16,097
	93,923	43,104	137,027	159,407

Expenditure on charitable activities comprised of £126,680 relating to unrestricted funds and £32,727 relating to restricted funds in the prior year.

9 Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £	
	Event fundraising costs	-	-	-	11,221
		-	-	-	11,221

Expenditure on raising funds in the prior year was entirely unrestricted.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Heat and Light	1,840	-	1,840	3,798
Repairs and Renewals	1,783	-	1,783	9,390
Independent examination	1,620	-	1,620	1,560
Bookkeeping/payroll	666	-	666	432
Legal and professional fees	-	-	-	694
Bank charges	190	-	190	223
	6,099	-	6,099	16,097

11 Taxation

The Lancashire Association of Boys and Girls Clubs is registered charity number 521362. All of the Trust's income is applied to its charitable objectives and the society is, therefore, exempt under current legislation from most forms of taxation.

12 Net income/(expenditure)

	2021 £	2020 £
Net income/expenditure is stated after charging/(crediting):		
Depreciation	4,695	5,920
Independent examiner's remuneration; - Independent examination fee	1,620	1,560

13 Analysis of staff costs and the cost of key management personnel

Employment costs	2021 £	2020 £
Wages and salaries	105,884	98,332
Social security costs	4,272	4,431
Pension costs	3,467	3,122
	113,623	105,885

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Analysis of staff costs, trustee remuneration and expenses and the cost of key management personnel (continued)

Particulars of employees:

The number of permanent employees paid directly by the charity during the year was as follows:

Number of employees	2021 No	2020 No
Direct Charitable Activity	5	5
Management and Administration of Charity	1	1
	6	6

No employees earned more than £60,000 per annum in the current or prior period.

Pension contributions payable in the year were £3,467 (2020: £3,122). No amounts were outstanding at the current or prior period end.

Key management personnel are considered to also be the trustees of the charity. No trustee received remuneration or reimbursed expenses for the current or prior financial period.

14 Tangible fixed assets

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2020	135,955	53,186	41,774	230,915
Additions	-	6,487	-	6,487
Disposals	-	-	-	-
At 31 March 2021	135,955	59,673	41,774	237,402
Depreciation				
At 1 April 2020	72,056	51,586	41,572	165,214
Charge for the year	2,719	1,774	202	4,695
Eliminated on disposals	-	-	-	-
At 31 March 2021	74,775	53,360	41,774	169,909
Net book value				
At 31 March 2021	61,180	6,313	-	67,493
At 1 April 2020	63,899	1,600	202	65,701

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Investments

	2021 £	2020 £
M & G Charifund - Equities		
Market Value at 1 April 2020	32,577	41,938
Unrealised investment gain/ (loss)	7,547	(9,361)
	<hr/> 40,124	<hr/> 32,577
CAF Income Fund	926	926
	<hr/> 41,050	<hr/> 33,503
Ormside Mill Residential Centre Limited	107,500	107,500
	<hr/> 148,550	<hr/> 141,003
Market Value at 31 March 2021	<hr/> <hr/> 148,550	<hr/> <hr/> 141,003
 Historical cost at 31 March 2021	 110,225	 110,225
	<hr/> <hr/> 110,225	<hr/> <hr/> 110,225

16 Debtors

	2021 £	2020 £
Trade debtors	20,492	5,898
Other debtors	4,840	1,063
Prepayments	-	1,000
	<hr/> 25,332	<hr/> 7,961
	<hr/> <hr/> 25,332	<hr/> <hr/> 7,961

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	1,500	1,500
PAYE	2,010	2,228
Other creditors	721	1,685
Creditors	745	215
Hammarbank Trustees Loan	50,000	50,000
	<hr/> 54,976	<hr/> 55,628
	<hr/> <hr/>	<hr/> <hr/>

There are no provisions for the repayment of the Hammarbank loan included within creditors payable within one year above.

	£	£
Balance brought forward at 1 April 2020	-	595
Amounts released to charitable income in the period	-	(595)
Amounts deferred in the year	-	-
	<hr/>	<hr/>
Deferred income at 31 March 2021	-	-
	<hr/> <hr/>	<hr/> <hr/>

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Analysis of funds: Current year

	At 1 April 2020 £	Income £	Expenditure £	Transfers & gains/losses £	At 31 March 2021 £
Unrestricted funds					
Designated funds	40,000	-	-	-	40,000
General fund	332,019	142,313	(93,923)	7,547	387,956
	372,019	142,313	(93,923)	7,547	427,956
Restricted funds					
Other restricted funds	23,400	41,912	(43,104)	-	22,208
	23,400	41,912	(43,104)	-	22,208
Total funds	395,419	184,225	(137,027)	7,547	450,164

Unrestricted funds

Unrestricted funds comprise of those funds which the trustees are free to use in accordance with the charitable objects. In line with its development plan, the trustees have agreed to designate the following funds for the ensuring year 2020-21:

Redundancy contingency	- £10,000
Repairs and maintenance	- £15,000
Vehicle replacement	- £15,000

Details of the designated funds are discussed in the reserves policy note on page 4.

Restricted Funds

Restricted funds are funds which have been given for particular purposes and projects.

Other restricted funds in the year represent amounts set aside for specific project delivery as highlighted in the activity report of these financial statements, which form the basis of the charitable purpose of the entity. All income received from donors is detailed in note 3 to the financial statements, and restricted expenditure against these funds is presented in note 8.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Analysis of funds: Prior year

	At 1 April 2019 £	Income £	Expenditure £	Transfers & gains/losses £	At 31 March 2020 £
Unrestricted funds					
Designated funds	40,000	-	-	-	40,000
General fund	330,631	148,641	(137,901)	(9,352)	332,019
	370,631	148,641	(137,901)	(9,352)	372,019
Restricted funds					
Other restricted funds	10,000	46,127	(32,727)	-	23,400
	10,000	46,127	(32,727)	-	23,400
Total funds	380,631	194,768	(170,628)	(9,352)	395,419

20 Analysis of net assets between funds: Current year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets	67,493	-	67,493
Investments	148,550	-	148,550
Current assets	266,889	22,208	289,097
Current liabilities	(54,976)	-	(54,976)
	427,956	22,208	450,164

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

21 Analysis of net assets between funds: Prior year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2020 are represented by:			
Tangible fixed assets	65,701	-	65,701
Investments	141,003	-	141,003
Current assets	220,943	23,400	244,343
Current liabilities	(55,628)	-	(55,628)
	<hr/>	<hr/>	<hr/>
	372,019	23,400	395,419
	<hr/>	<hr/>	<hr/>

22 Transactions with trustees and related parties

The LABGC is also connected to the Hammarbank Trust. The Trust was set up by Earl Peel (founder of LABGC, formally known as LABC and LACYP). The Charity has a longstanding loan of £50,000 from Hammarbank Trust for the purchase of a property in its joint venture, Ormside Mill Residential Centre Limited. Hammarbank Trust holds a charge over the property within Ormside Mill Residential Centre as security on this loan within LABGC.

The Hammarbank Trust was established in 1946 and the Association receives the interest from the Trust to further the aims of the charity. During the year the Charity received £42,788 (2020: £56,000) from Hammarbank Trust.

Ormside Mill Residential Centre Limited is a joint venture Charity under the control of LABGC. During the year the Charity charged Ormside Mill £11,000 (2020: £8,750) in management charges and made purchases of £200 (2020: £250) for charitable services. LABGC has historically lent Ormside Mill £107,500 (2020: £107,500) for the purchase of a property. This loan is shown as a fixed asset investment within these accounts.

The charity was under the control of the Executive Committee in both the current and prior period. As such, there is not considered to be any single controlling party.

During the year the charity purchased trustees' indemnity insurance as part of a combined insurance policy at an estimated cost of £180 (2020: £525).

R Mitchell is a Trustee of the Charity who is also a director of CW&R Limited. During the year the charity purchased professional services totalling £666 (2020: £432).

There are no further disclosable related party transactions.

23 Ormside Mill

The Trustees have, in association with the Greater Manchester Federation and in furtherance of the Objectives, formed a charitable company "Ormside Mill Residential Centre Limited" (Reg No. 1078029). The company is limited by guarantee (Reg No. 3685038) and its purpose is to establish an outdoor activity centre at Ormside near Appleby.

24 Fund transfers

There have been no transfers of funds during the year ended 31 March 2021.