

Boys & Girls Clubs (NI)

Northern Ireland · Charity number 102731

Details

Status Received

Registered 2015-04-02

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

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Unit 7 Black Mountain Shared Space
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Belfast
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Email post@boysandgirlsclubs.net

Website www.boysandgirlsclubs.net

Activities

Purposes: The Charity's objects are specifically restricted to the following:- 1 To promote community development for the benefit of the public by: (a) providing advice, support, representation and practical assistance through developmental schemes and programmes particularly, but not exclusively, to that part of the community and voluntary sector in the island of Ireland concerned with the provision of youth clubs, groups and projects; (b) fostering and assisting the formation of new youth groups, clubs and projects; (c) arranging conferences and events for clubs and organisations interested in the welfare and development of young people; (d) raising awareness and stimulating interest in youth work among the public. (2) To create, initiate and deliver education and training programmes: (a) for and with young people to enable them to realise their full potential, enjoy their youth, participate at all levels in the Charity and contribute as citizens and responsible members of a fair and inclusive society; (b) for youth workers, volunteers and those responsible for the governance of organisations involved in youth provision. (3) To provide and maintain a Forum where members can join together to find mutual support, exchange views, share common issues and information, create a collective voice for the youth provision sector, form links and co-operate to achieve their aims and represent the opinions of young people. (4) To promote good community relations, social justice, religious and racial harmony, equality and diversity and to advocate for the protection, rights and entitlements of young people and those who work on their behalf.

What the charity does: The advancement of education, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age,

ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information,Arts,Community development,Cross-border/cross-community,Education/training,Human rights/equality,Research/evaluation,Rural development,Sport/recreation,Urban development,Volunteer development,Youth development

Who the charity helps: Adult training,Children (5-13 year olds),Community safety/crime prevention,General public,Interface communities,Mental health,Specific areas of deprivation,Voluntary and community sector,Volunteers,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£781,959	£488,048	£-35,784	17

Trustees

Name	Role	Appointed
Mr Barry Mcginley		
Mr Conor Forker		
Mr Donal Kennedy		
Mr Ryan Adams		
Mr Stephen Reynolds		
Mr Thomas Thibodeau		
Mrs Dympna Mullin		
Mrs Jacqui Maguire		

Boys & Girls Clubs (NI)

Northern Ireland - Charity number 102731

Accounts

Registration number NI615277

BOYS & GIRLS CLUBS (NI)
Company limited by guarantee

Annual' report and financial statements

for the year ended 31 March 2025

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A14 21/01/2026 #216
COMPANIES HOUSE

BOYS & GIRLS CLUBS (NI)

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BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and accounts for the year ended 31 March 2025

Boys & Girls Clubs (NI) is a charitable company registered with the Charity Commission for Northern Ireland (reference number NIC102731) and is formally accepted by HM Revenue and Customs for tax purposes (reference number XN47449) and as such was incorporated as a company on the 1st November 2012 under reference NI615277. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.00. It does not have a share capital and is formed otherwise than for profit.

The charity was established in 1940 and was initially known as The Federation of Boys' Clubs, and more recently as Clubs for Young People (NI). There is a professional staff team within the charity which works to support and represent a comprehensive network of around 150 local organizations throughout Northern Ireland. The charity works directly with 4000 children, young people, volunteers and youth workers each year and indirectly supports a network of over 15000 individuals.

The principal address of the charity is **Unit 7 Black Mountain Shared Space, 280 Ballygomartin Rd, Belfast BT13 3NG.**

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The purpose of Boys & Girls Clubs (NI) is to provide children and young people with positive opportunities that will enhance their personal development and social education. The charity seeks to enable and support young people throughout Northern Ireland to become involved in a wide variety of sporting, recreational, lifestyle and other non-formal educational activities undertaken to further its charitable purposes for the public benefit.

Boys & Girls Clubs (NI) is a leading youth work charity, supporting local youth provision in Northern Ireland by promoting the inclusion, engagement, achievement and development of all young people regardless of their gender, ethnic, cultural or religious background. The charity works to support the delivery and development of a wide range of programmes and services for young people and those who work on their behalf.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Vision

We envisage a fair and inclusive society which values and supports the development of all young people.

Mission

Boys & Girls Clubs aim to realise the personal development and social education of young people and to work in partnership with our members to work towards our vision

Values

As a voluntary youth organisation and charitable company, we value

- The potential of all young people, our members, volunteers and staff
- the active participation of young people in community development,
- the social and vocational education of children & young people,
- the work of all those who support local youth provision wherever it is needed,
- effective youth work and positive activities in community-based youth centres,
- young people's Emotional Health and Well-being,
- the contribution of all who provide leadership for the realisation of our shared vision and mission,
- the protection and preservation of the natural and physical environments for the benefit of future generations

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake

COMPLIANCE WITH PUBLIC BENEFIT REQUIREMENTS

The Charity Trustees have complied with their duty to have due regard to the Charity Commission for NI public benefit guidance when exercising any powers or duties to which the guidance is relevant. The services provided by Boys & Girls Clubs are normally free or at low cost at the point of delivery and we make every effort to ensure they are accessible to the target beneficiaries, through promotion of the service or programme, use of accessible local facilities and outreach approaches for young people so that many services are delivered in accessible localities.

No harm flows from our purposes and the charity have robust governance arrangements to mitigate risk, including clear and rigorous policies and procedures, an organisational risk register and staff supervision, training and development.

CHARITABLE ACTIVITIES (2024-2025)

Each year we typically work directly with over 3000 stakeholders. However, 2024/5, we generated more income than ever before in our 85-year history and were able to work directly with 5000 children, young people, volunteers and youth workers. During this financial year, we were able to attract funding from a variety of sponsors, strengthening the infrastructure of the organization and allowing the charity to grow our staff team.

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Member Services

In addition to working directly with young people, Boys & Girls Clubs organised a range of important support services for member youth organisations, namely

- Keeping Children Safe – 213 attended quality-assured child protection training across 13 clubs. This includes Oasis Youth, St. Johns YC, St. Bronaghs YC, Hospital Road YC, Clonmore YC, Seven Derry's YC, Marrowbone YC, Peace Players NI, Upper Andersonstown Community Forum, Community Intercultural Programme (CIP), Oasis Youth Club, Glen Parent Youth Club, Scotch Street Youth & Community Centre and Downpatrick ABC. This training was also delivered to 21 aspiring youth workers, studying at Ulster University.
- Access NI - 308 vetting checks completed for personnel working in 65 youth organizations
- Risk Management & Insurance Services - bespoke insurance products & legal compliance support for members. We work closely with Bern's Brett (charity insurer) to develop a robust insurance package that provides our members with comprehensive cover to meet their needs. During 2024-25 we supported 27 organizations including St. Oliver Plunket Crossmaglen, St. Louis House and Omagh Boys & Girls Clubs.
- Communications - website & social media platforms providing Youth Information Services. Our Youth News reaches over 657 individuals each fortnight, providing them with sectorial updates and opportunities to strengthen their services. This includes what is going on at Boys & Girls Clubs, vacancies in the sector and potential funds that are members are eligible for. This increases each year.
- Membership Training & Support – for example, Governance support, mitigating risk, bespoke safeguarding support, quality assurance, measuring impact and capturing value, policy development and training for understanding, supervision of members & any activities requested relating to general workforce development.
- Website & social media channels – circulating opportunities and information services. We started the process to get our website re-done to capture impact and provide members with a centralized hub they can refer to and receive support.
- Governance, Supervision & Appraisal- to ensure that members are adopting best practice and have appropriate structures in place. We provided governance support to 18 organisations, this included AGM support, constitution creation and amendments and sub-structures for accountability/specialisms.

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- Strategic planning support for local 5 local organisations
- Fund-raising training for members- ensuring they are not over-reliant on a primary sponsor. We supported organisations and helped them bring in over 600k to communities across Northern Ireland

Membership training & accreditation included the following

- Mental Health First Aid – increasing the confidence and competence of youth workers when responding to mental health concerns within their youth clubs and communities. This included 90 participants from across NI
- Safetalk – supported 90 youth workers and volunteers learn how to cope with acute mental health issues as they arise in their organisations
- Transformative leadership training & Support for 12 youth workers & volunteers involved in our services
- Adverse Childhood Experiences (ACEs training) helps youth workers understanding how adverse childhood experiences may affect children growing up
- OCN qualifications – over 400 qualifications were achieved, including Youth Work L1/2, Mental Health Awareness L2, Stress Management, Youth Leadership L1, Substance Misuse, and Healthy Living
- CMI in Leadership & Management – as one of the only charities on the island of Ireland authorized as a center for delivery with the Chartered Management Institute, we provided level 3 qualifications to over 14 youth workers from across our membership
- First Aid training – 20 volunteers and youth leaders completed this training

General Provision – Youth Work

Accredited Youth Work Programmes and Resource Development

In 2022-23 we were commissioned by the Education Authority to develop the Accredited Youth Work Programmes (AYWP). This was an 18-month project that involved designing, trialing, piloting and developing the first ever youth work specific frameworks across five areas. These themes are listed below

- Good Relations
- Living in Safety & Stability
- Participation
- Health & Wellbeing
- Diversity, Inclusion and Equality of Opportunity
- Drugs & Alcohol

We have continued to develop and adapt these resources to support volunteers, youth workers and raise the standard of youth work delivery across NI. This was made possible through the appointment of a member of staff who specifically looks at Resource Development. We continue to support organizations with these resources,

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FOR THE YEAR ENDED 31 MARCH 2025

providing support around understanding and implementation to promote good practice and improve delivery standards for all

Community Relations: Boys & Girls Clubs successfully acquired funding through The NI Executive Office's Policy, Together Building a United Community (T-BUC) The Camps, Sports Camp & Shared Camp, were well attended and very successful in bringing in 26 young people and youth leaders from both main traditions to develop local cross-community contact and friendships. Young people engaged in opportunities to discuss and share their sense of identity and cultural tradition and to experience sharing, challenge. The project was delivered in a hybrid model with young people enjoying good relations workshops, and a variety of outdoor activities. This included 25 young people and 7 volunteers from Dungannon Youth Resource Centre & Oasis Portadown.

Targeted Youth Work

Targeted youth work normally involves an external sponsor supporting a youth project of greater duration and definition than a general (open access) youth programme. This year and in keeping with our strategic priorities, targeted youth work involved Health & Well-Being and Good Relations projects and training courses for young people, the following projects were completed:

Research – Dr Michael McKay (UU)

We commissioned an independent research project through Dr Michael McKay to evaluate our services and review their impact. This included 150 young people, 45 youth workers and BGC staff. This report will showcase what we do, how well we do them and if we did not exist, what impact would it have on those we serve.

Training Needs Analysis

Sectoral research was conducted with 50 clubs to help refine our activities and ensure that we are evolving to meet their needs.

Peace Plus – Our Generation (OG)

Our Generation is one of the largest youth work consortiums to tackle youth mental health on the island of Ireland. Funded by Peace Plus under the Youth Mental Health Fund and led by Action Mental Health, we work with 9 partner organizations to provide an intervention project around the theme of mental health and good relations for children, young people, youth workers and volunteers. The project directly engages 1200 participants each year across a variety of functions. For example, developing youth workers through Mental Health Training creates shared-learning events, and provides a 10-week programme around building resilience, dealing with emotions and raising awareness of social issues they experience. We have 10 part-time staff members who are working on this and it reaches across NI, ensuring that both urban and rural areas receive support. The project directly engages with 40 organisations annually and continues to grow as positive feedback comes in.

Peace Plus – United Youth Initiatives (UYI)

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Funded under the non-formal education strand of Peace Plus, UYI focuses on bringing young people together from all segments of the community under the banner of sport, good relations and the environment. The project is led by Healthy Kidz and focuses on highlighting the similarities between young people as opposed to differences and has been extremely successful to date with 600 participants enrolling each year from 20 organisations. We have an innovative programme that we have designed together that merges the three core components above and are responsible for the capacity building aspect of the project. This involves the delivery of OCN qualifications in Youth Work, Digital Transformation support for organisations, CMI qualifications for youth workers/volunteers, resource development around the theme of Good Relations and promoting shared-learning events across NI. The project has received amazing feedback so far and that is reflected in the testimonials and data we have collected to evaluate it.

Peace Plus- Voices for Impact

Funded under the Youth Voice funding strand and led by Bytes, we continue to deliver the Voices for Impact project. An innovative project that uses data to capture the needs of young people in across Northern Ireland, Wales and Scotland. This project has captured 2000 responses and ensures that the voice of children and young people is central to all decisions and projects we are delivering.

Community Relations Council

Our work as a leading charity for peacebuilding has been acknowledged by the Community Relations Council who provided us with Core Funding. This funding is used for central staff and focused on Good Relations qualifications, provision of shared-learning events and resources to raise delivery standards across NI. We are working on the development of qualifications that are youth-led and assessed in a better format. These qualifications are around Inclusion, Diversity, Quality of Opportunity and Living in Safety and Stability.

Youth Conferences

Our annual youth conference at Fasset International provided young people with the opportunity to come together from different backgrounds, share experiences and support the organization with determining priorities for the year ahead/reviewing current provision. This enabled Boys & Girls Clubs to work responsively to the needs of children, young people and those who work on their behalf.

Stakeholder events

In 2024/5 we held over 10 stakeholder/cluster events across NI including a Regional Conference in Belfast. This allows youth work charities to come together, share practice, tell us their priorities and co-design intervention strategies to address need.

UK Youth – Thriving Minds

Unrestricted funding to adopt a holistic approach to supporting the emotional health & wellbeing of children, young people & youth workers. This is provided through a variety of training and educational programmes such as OCN qualifications, mental health first aid & supporting x3 peer led youth hubs. The project involves

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FOR THE YEAR ENDED 31 MARCH 2025

workshops around building resilience, self-care and coping with adversity

Paul Hamlyn – For Art's Sake

After a successful pilot in 2022-23, we were successful in obtaining funding for a further two years to roll this project out. For Arts Sake is a two-year arts education project providing 20 schools with in-house arts education sessions, alongside teacher training and development. It's planned each school will receive 48 hours of direct facilitation across four different art forms, engaging approximately 600 pupils throughout the project. 10 schools remain confirmed for participation: St. Teresa's PS, Belfast, St. Therese of Lisieux, Belfast, St. Paul's Mica, Belfast, Cranmore IPS, Finaghy, Blythefield PS, Belfast, Black Mountain PS, Belfast, St. Joseph's PS, Crumlin, Crumlin IPS, The Thompson, Ballyclare, Forthill IPS.

Schools receive four blocks of high-quality arts-based education in the classroom, alongside teacher training and additional resources. This involves teaching training around arts-based education, increasing resources available to schools as arts equipment is often expensive and creates a fun alternative method for children to learn.

Feedback from facilitators, pupils and teaching staff has been phenomenal. There is a high demand for this work throughout the primary school network and we remain oversubscribed.

Education Authority – Regional Strategic

We provided wraparound support for 33 local youth organisations that nominated Boys & Girls Clubs through the Education Authority. This involved supporting them across a variety of functions including HR, Audit, Governance, Safeguarding, Youth Work Training and resource development. Across the 2024/5 period, we have 670 support sessions across all the areas above. Feedback from one of our support sessions was as follows:

"Excellent delivery and very well managed, particularly with covering some sensitive topics and providing answers to some very challenging questions."

Support services are offered to groups, ensuring they are equipped with the training and resources needed. It was evident that staff have a clear understanding of group's specific support needs, recognising that these can vary depending on geography, experience and capacity. Support is consistently provided and tailored, enabling groups to develop their skills and knowledge and build capacity. This approach promotes confidence and ensures that organisations are fully supported. Delivery is closely aligned with the assessed needs of each group, ensuring that support is both relevant and impactful. It is evident that connections are in place that help groups to provide services effectively within their communities. The organisation demonstrates a clear and consistent ability to tailor its support to the unique context of each group. Support services are delivered to a high standard and this was evident with feedback from users. Effective evaluative methods are in place that measure both the quality and impact of the support provided. Groups develop increased knowledge, skills and confidence, allowing them to improve the standard of Youth Work they deliver. The support creates ongoing opportunities for further professional development, ensuring that organisations can continue to evolve and respond to emerging needs.

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Testimonials from groups highlighted the value and benefits of the support they receive, demonstrating strengthened capacity, improved practice and enhanced outcomes for the young people they work with (Direct quote from EA Moderation).

Education Authority – Regional Project

Our x3 part-time staff in the South-West area of Northern Ireland delivered our Wellbeing for all project on behalf of the Education Authority. The original outcomes sought by the sponsor were 150 young people over a 12-month period. However, our team surpassed this, working with 700 young people from 14 clubs. The feedback from those who participated, and the Education Authority was extremely positive, and the project will continue until March 2026.

Education Authority – Regional Development – Wellbeing for all resource

Commissioned in 2022, Boys & Girls Clubs were tasked with the Development of a Wellbeing for All Framework and Curriculum for Youth Work. This resource will be an invaluable tool to raise delivery standards and ensure that youth workers have the skills and understanding to deliver emotional wellbeing sessions in their club and implement preventative measures to protect the wellbeing of children and young people aged 9 – 18.

-9-13 age band – Scotch Street Youth and Community Centre – 12 participants – 8 sessions

-14-18 age band – John Paul II Youth Club – 10 participants – 8 sessions

-14-18 age band – Oasis Youth Centre – 10 participants – 1 session

Feedback from these sessions was very positive with club leaders highlighting the significance and importance of the resource. A senior youth worker who participated in the project stated that:

"For years we have been waiting for something like this, while we all know that mental health is a key issue in our communities, we have had nothing to help us deal with it. You are left to use your own knowledge and due to sensitivity of the topic, this is daunting. This resource is straight forward and something I will be using weekly in my club"

We have now amended this resource into a school's edition and have explored the possibility of a pilot project in several schools across West Belfast. This amendment included consultations with teachers, principals, classroom assistants and EA representatives.

Rank – Start here

As part of this fund, Georgia oversaw the development of our membership. This has increased and retained membership, with 95% satisfaction rate with support. Georgia has attended conferences in England as part of the fund and had training and mentorship.

Dormont Accounts – DST

This funding was used to support the development of the internal capacity within Boys & Girls Clubs. As we have continued to grow, the funds were used for HR audits to occur, policy reviews, coaching & mentoring and

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opportunities for current staff to build their capabilities through ongoing training & development. This fund was the catalyst for being able to achieve status as a center to deliver qualifications through the Chartered Management Institute and has strengthened the infrastructure of our charity moving forward to ensure we are better prepared and more resilient.

Regional Boxing

In partnership with the Co Antrim Boxing Association the regional boxing competition was held in October at Black Mountain Shared Space with 40 clubs and 131 young boxers signing up to enter the competition. The successful event was held over three nights at the Belfast club with thanks to the club, the Co Antrim board, and the Northern Ireland Ambulance Service.

Membership Support

Funded by Halifax Foundation, we provide capacity building opportunities for organizations across NI with priority given to those isolated in rural areas and operate a P/T provision.

Reconciliation Fund – Department of Foreign Affairs (Oasis, Clonmore, Dungannon and Scotch Street YC)

The four key groups Conway continued with the reconciliation fund, participating in a variety of social action projects under the umbrella of Good Relations. Young people organized conferences that were intergenerational and focused on how they make their communities healthier, more cohesive and more civically minded. There were 200 participants involved in over 100 sessions from both Catholic and Protestant backgrounds and feedback was extremely positive with 90%+ stating that they would advocate for a family member to participate on this project in future.

Do Something Healthy (DSH)

Funded by Radius Housing, Do Something Healthy was a regionalized intervention project that focused on addressing health inequalities and providing young people with opportunities for educational enrichment. The project attracted weekly engagement with 153 participants from 9 partners across Northern Ireland, 110 of which received OCN accreditations. The success of the project was well documented and was recognized in the Health & Wellbeing category at the CIH (Chartered Institute of Housing) awards. Do Something Healthy – Radius Housing.

- Omagh Boys & Girls Club
- Dungannon Youth Resource Centre
- Newry – YES Project/Magnet Centre
- Coleraine – Westbann
- Portstewart
- Cookstown
- Derry/Londonderry

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- Ballymena
- Belfast 1
- Belfast 2

International Boxing

40 young people, boxers and officials traveled to England over three consecutive weekends to participate in the UK Boxing Championships. This included events in Birmingham, Blackburn & Bndlington. The action provided extremely positive feedback and one young person from our cohort took home Gold.

Future Flyers

Funded by the Young Game Changers Fund (Global Fund for Children) we provided an Athletics Try-It event in Omagh. The activities focused on giving 100 young people who have never participated in athletics an opportunity to come together, get active and try a new activity. This was so successful that we are hosting an international event and will hold this as an annual event.

BGC Youth Council

We continue to engage our Health Champions and Youth Council to shape services at BGC and ensure that our key stakeholders are involved in decision making.

International Boxing P2 - Malta

Built a partnership with Malta Boxing Federation and held an international competition where young people that competed in our regional competition can showcase their skills on an international stage. The event was extremely successful and will be something to build on in the future.

Regional small-sided games

We held four 5-side Football competitions across Ulster (Lurgan, Omagh, Belfast and Dungannon). This attracted more than 300 young people from 20 local clubs. This involved bringing clubs together to compete in a sporting activity and acts as a pathway for them to get involved in further services.

Belfast City Council – Capacity Building

BGC have worked in partnership with approximately 20 youth, sports, and community organisations to deliver compliance, governance and fundraising support. In partnership with Sported, five organisations have received individual support based on their support needs/ requests.

Limestone United – Strategic planning, governance and safeguarding support

Upper Andersonstown Community Forum – Fundraising, governance and safeguarding support

Glen Parent Youth and Community Organisation – Fundraising, Safeguarding, IT and HR support.

Insh Football Network – Support to develop a business plan

Russian Speaking Community NI – Training on community development and volunteer management.

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8 learners completed a L3 CMI Leadership & Management Qualification throughout the period December – March 2024. Participants took part in three half-day workshops around the theme of 'Monitoring Quality to Improve Outcomes'. Learners have received one-to-one guidance and support throughout and will receive certification for their Award in April. This course was delivered in partnership with Black Sheep Consultancy Services.

Other capacity support delivered throughout the period Feb-March 2024

- 11 organisations received free subscription to GrantTracker, alongside one demonstration session (Tuesday 19th March) on how best to use this
- 6 club leaders were provided with mentoring and consultancy
- 10 club leaders awarded QA Level 3 Award in Emergency First Aid at Work (RQF) - Delivered by CoG Training
- 16 club leaders completed Designated Officer Training in partnership with Volunteer Now
- 11 organisations participated in

Drugs & Alcohol Youth Work Curriculum

In partnership with ASCERT, Boys & Girls Clubs were tasked with designing the first ever Drug and alcohol Prevention Curriculum for Youth work professionals working with young people aged 9-18. This curriculum provides a blueprint to ensure that youth workers are best supported to provide up to date intervention methods to tackle drugs & alcohol in their communities. This was recognized as a huge success and involved 150 youth workers across 100 clubs across Northern Ireland. We continue to push this to our members and encourage them to utilize the resource. This is now on our website and accessible to all.

Summary

As illustrated above, the charity has provided a wraparound support to children, young people and local youth clubs and associations. Throughout 2024-25, Boys & Girls Clubs carried out more than 2000 support sessions to 5000 participants across the key themes of training, targeted projects and core cooperate services. We have a strong qualified team in each discipline needed and we continue to go from strength to strength to ensure that we are working towards our mission.

Financial review

The financial statements of the charity for the period 1st April 2024 to 31st March 2025 incorporate the requirements of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities. To meet the requirements of SORP, the Statement of Financial Activities includes all the transactions of the charity's funds, be they designated, restricted, unrestricted or endowed.

In the absence of core funding, Boys & Girls Clubs successfully attracted a range of sponsors and private donors to ensure that the charity had sufficient resources to carry out essential services. Progress is being made to reduce costs and build on the success of the year through developing the organizational fundraising capacity and income generation. The principal funding sources are shown in the notes to the accounts.

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Reserves Policy

The Board of Trustees has initiated a reserves policy which is reviewed annually. The policy accords with the Charity Commission's guidelines (Charity Reserves CC19 dated May 1997) Currently, the reserves policy has two elements, namely to "Underpin the running of Headquarters with three months' running costs, and "Within the three months running costs identify those costs that will enable the charity to meet its obligations to staff and other stakeholders whilst removing unnecessary expenditure"

The target level for reserves is approximately £150,000. The general reserve including fixed assets at 31st March 2025 is in the region of £120k However, as a charity we will be reviewing this figure and threshold as part of our GRAFT committee for the forthcoming year

Risk Management

The Board of Trustees of Boys & Girls Clubs (NI) has carried out a detailed evaluation of all risks to which the charity is exposed and in particular, to those relating to operations and finance In areas of little or no risk, existing controls were found to be satisfactory although regular assessment of working practices will continue In those areas where an element of risk was found to exist it has initiated an ongoing review in order to mitigate such risks by agreeing a course of action with the Senior Management Team, introduction of budgetary controls for financial monitoring, introduction of an internal risk assessment document and associated software in accordance with Charity Commission guidelines, approved by the Board and implemented with regular reviews, a full review of custodian trustee responsibilities, reducing the risk through the introduction of new procedures, continuous monitoring, developing an appropriate insurance portfolio We identified that in previous years, we were over-reliant on a primary funder, the Education Authority However, in 2023-24, we focused on risk mitigation, spreading the range of sponsors and ensuring that we were not at the mercy of budgetary fluctuations in the public budget We have conducted an HR review of the organization to ensure we have a sustainable staffing structure, conducted a policy review to make sure all practices are up to date and completed a strategic plan that will guide the charity into the next chapter Overall, the charity focused on sustainability, building the internal infrastructure and taking lessons from previous years to limit risk moving forward After using 60% of reserves in 2022/23, we were able to replenish these and now have a healthy balance of £120,000 There is always an inherent risk with funding from SEUPB due to cash flow concerns and retrospective payment for charitable activities However, we manage this risk by having a qualified accountant as Director of Finance and meeting quarterly as part of our GRAFT committee (Governance, Risk, Audit, Finance and Technology)

Plans for Future Periods

Boys & Girls Clubs (NI) operates a yearly planning cycle that is measured against its capacity to achieve the outcomes illustrated in the strategic plan We have an extremely competent and capable team that continues

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to overachieve and support our extensive membership. We were successful with attracting SEUPB funding, providing the organization with 3 multi-year budgets and much needed security of funding. This has helped consolidate finances moving forward and ensured that we can strategically plan as opposed to being reactionary on a yearly basis.

In 2024/5 we conducted the process of strategic planning, creating a roadmap together with stakeholders that will guide us until 2030. We now have a Strategic Plan for 2025-2030 that details key priorities and how we will achieve them. To complement this, we have a business plan that provides a more in-depth blueprint for how to do these on a day-to-day basis.

Our strategic plan over the next year has a set of eight interrelated priorities, namely

1. Establish a streamline method of effective communication with membership organizations through leveraging our digital capabilities. For example, Microsoft Conferencing through utilizing the "Owl" technology to overcome logistical issues. This will create a two-way method of communication with stakeholders and enable us to enhance services, provide organizational updates and ensure their priorities are integrated as priorities. This must be completed on a quarterly basis, bringing organizations to leverage resources, promote collaboration and create conditions that best support children and young people. A key strength of charity is the regional nature of services, but this is also a limitation due to logistical problems. This will help mitigate this.

2. BGC must proactively establish strategic partnerships with mission aligned organizations across NI, Ireland and the UK. Our staff team is growing, and the scope of delivery is therefore increasing. Enhancing our network and developing partnerships will allow us to increase volume of delivery, provide more holistic support for our membership, and attract more support. This will also help with risk management as the charity will be submitting consortium bids for funding as opposed to singular requests.

3. Establish a social enterprise element of the organization by leveraging staff expertise to generate an independent revenue stream and unrestricted funding.

4. We will liaise with regional and local voluntary organizations for data collection to inform service delivery and ensure that our youth work activities and services are evolving responsively.

5. Membership development is a huge priority for Boys & Girls Clubs moving forward. Our membership was depleted due to several factors in the past i.e., closure of smaller centers. We have appointed a Membership Development Officer to re-build our membership and this has happened expeditiously.

6. To further develop our membership, we must "return to our roots" and re-establish a youth programme for membership clubs. For example, re-introduce the regional and national boxing competitions that provide an essential service to a specific membership segment. As you can see from charitable activities above, this has happened due to the appointment of a Sport Development Officer.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

7 To secure Peace Plus contracts, thus creating an avenue of multi-year support that will help us engage with more members, increase volume of delivery and provide additional resources for the organization to reinvest in children and young people. As also detailed above, this has happened, providing us with multi-year funding and the ability to provide comprehensive youth programmes to children, young people and our membership organizations.

8 Facilitate the move to a new youth friendly premises and build a more in-depth "community connection". A strength of the charity is the network we have in local communities. However, to build on this deep connection, the charity must look at a presence at local level.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Donal Kennedy

Mr Thomas Thibodeau

Mr Ryan Adams

Ms Dymphna Mullin

Ms K Fagan

Mr C Forker

Mr Barry McGlinley

Mr Stephen Reynolds

Mrs Jacqui Maguire

Members of the Board of Trustees are recruited mainly from member youth organisations and through a variety of other sources. Firstly, new appointees are sourced from the charity's own network of member youth organisations, as specified in the Association's Articles, with each vacant position subject to election and ratification from the appropriate nominating member. In addition, three honorary office bearers are appointed from the Board members by private ballot to serve on the Board, these being Honorary Chair, Vice-Chair and Treasurer. Trustees may also be co-opted from the local business community when a specific skill's gap or need is identified on the Board (such as finance, communications, fundraising etc). This may mean advertising in the press or on the web and in specific recruitment sources. All Board of Trustees members are either elected or co-opted on to the Board and are carefully selected to ensure that they have the necessary skills required and commitment to the work and ethos of the charity. The Board is supported by a president and three vice-presidents.

The role of the Board of Trustees is to govern, oversee policy and provide strategic leadership and direction to advance the charity's mission, and charitable aims and objects. The main functions of the

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Board of Trustees include

- Promotion of the organisation
- Formulation of strategic leadership and direction
- Legal, ethical and financial integrity and maintenance of accountability
- Financial probity and management, including adoption and oversight of the annual budget
- Formulation and oversight of policies and procedures
- Oversight of programme planning and evaluation
- Personnel evaluation and development
- Review and assessment of organisational reports

The board is directly supported in its role by the Boys & Girls Clubs' Chief Executive, who also acts as Company Secretary and Accounting Officer, and by the Director of Finance and Director of Operations

It is the policy of Boys & Girls Clubs to ensure that the appointment of all staff and volunteers is governed by The Safeguarding Vulnerable Groups (NI) Order 2007 as amended by the Protection of Freedoms Act 2012. Each member is inducted into the role of charitable trustee on the Board of Trustees. Members are provided with a copy of "The Essential Trustee" and meet with the Chair and Chief Executive to agree an induction plan. The Board of Trustees is formally approved by the wider membership at the members' Annual General Meeting.

Related Parties

Boys & Girls Clubs (NI) is affiliated to the National Association of Boys & Girls Clubs (England) and works collaboratively with its sister organisations, Boys & Girls Clubs of Scotland and Boys & Girls Clubs of Wales in the planning, organisation and delivery of international youth projects. The organization is also a member of the World Federation of Youth Clubs.

It is the policy of Boys & Girls Clubs (NI) that no person related to or beneficiary of a member of staff or member of the Board of Trustees will benefit financially or otherwise from the award of a contract, or other asset of the charity, unless where this is permitted in accordance with and subject to the conditions in Section 88 to 90 of the Charities Act (Northern Ireland) 2008. This policy is further advanced through the application of the 'Declaration of Director's Interest' and the 'Conflicts of Interest' policies and supported by the rigorous maintenance of a detailed Asset Register, which is routinely and independently monitored.

Disclosure of information to Auditors

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

information

The trustees' report was approved by the Board of Trustees



Stephen Reynolds (Dec 29, 2025 11:13:32 GMT)

Stephen Reynolds
Honorary Treasurer

Dated 22 December 2025

BOYS & GIRLS CLUBS (NI)

Independent auditors' report to the members of BOYS & GIRLS CLUBS (NI)

Opinion

We have audited the financial statements of BOYS & GIRLS CLUBS (NI) for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the Year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the Company will continue in operation. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

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

We have nothing to report in this regard.

BOYS & GIRLS CLUBS (NI)

Independent auditors' report to the members of BOYS & GIRLS CLUBS (NI) continued

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements, and the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of trustees' remuneration specified by law are not made, and
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the Statement of trustees' Responsibilities, the trustees, who are also the Directors of the charity for the purpose of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the committee determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error

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

Auditor's responsibilities for the audit of the financial statements

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

BOYS & GIRLS CLUBS (NI)

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the Trustees. In addition, our risk assessment procedures included inquiring with the Trustees as to the charities policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud, inquiring whether the Trustees have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud, inspecting the charities regulatory and legal correspondence, and reading Board minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The charity is subject to laws and regulations that directly affect the financial statements charity and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, environmental law.

Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the Trustees and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation, evaluating the business purpose of significant unusual transactions, assessing significant accounting estimates for bias, and assessing the disclosures in the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

BOYS & GIRLS CLUBS (NI)

In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditors-responsibilities>. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

MTS

MTS (Dec 23, 2025 12:25:27 GMT)

**Richard McClay FCA (Senior Statutory Auditor)
For and on behalf of McCreery Turkington Stockman LTD
Chartered Accountants
Registered Auditors
1 Lanyon Quay
Belfast
BT1 3LG**

22 December 2025

BOYS & GIRLS CLUBS (NI)

Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total	Total
		2025	2025	2025	2024
Income from:	Notes	£	£	£	£
Generated funds	2	17,441	-	17,441	28,576
Charitable activities	3	31,500	733,018	764,518	448,449
Total incoming resources		<u>48,941</u>	<u>733,018</u>	<u>781,959</u>	<u>477,025</u>
Expenditure on:					
Charitable activities	6	(5,893)	(482,155)	(488,048)	(390,965)
Total expenditure		<u>(5,893)</u>	<u>(482,155)</u>	<u>(488,048)</u>	<u>(390,965)</u>
Net income before transfers		<u>43,048</u>	<u>250,863</u>	<u>293,911</u>	<u>86,060</u>
Transfer between funds		-	-	-	-
Net incoming resources		<u>43,048</u>	<u>250,863</u>	<u>293,911</u>	<u>86,060</u>
Fund balances brought forward		76,644	69,489	146,133	60,073
Fund balances carried forward		<u>119,692</u>	<u>320,352</u>	<u>440,044</u>	<u>146,133</u>

All of the above results are derived from continuing gains and losses recognised in the year are included above

The notes on pages 24 to 33 form an integral part of these financial statements.


BOYS & GIRLS CLUBS (NI)

**Balance sheet
as at 31 March 2025**

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		1,746		2,640
Current assets					
Debtors	9	7,148		9,049	
Cash at bank and in hand		466,934		159,383	
		<u>474,082</u>		<u>168,432</u>	
Creditors: amounts falling due within one year	10	<u>(35,784)</u>		<u>(24,939)</u>	
Net current assets			<u>438,298</u>		<u>143,493</u>
Net assets			<u>440,044</u>		<u>146,133</u>
Funds					
Unrestricted funds	11		119,692		76,644
Restricted funds	11		320,352		69,489
Total funds			<u>440,044</u>		<u>146,133</u>

The financial statements were approved by the Directors on 22 December 2025 and signed and approved for issue on its behalf by

S Reynolds
Director



Stephen Reynolds (Dec 29, 2025 11 13 32 GMT)

The notes on pages 24 to 33 form an integral part of these financial statements.

BOYS & GIRLS CLUBS (NI)

**Cash flow statement
for the year ended 31 March 2025**

	2025	2024
	£	£
Cash generated from operations		
Net income / (expenditure) for the year	293,911	86,060
Depreciation	594	1,104
Decrease in debtors	1,901	(4,218)
Increase in creditors	10,845	(22,869)
Net cash inflow from operating activities	<u>307,251</u>	<u>60,077</u>
 Cash flow statement		
Net cash inflow from operating activities	307,251	60,077
 Cash flow from investing activities		
Payments to acquire tangible fixed assets	300	(898)
Increase in cash in the year	<u>307,551</u>	<u>59,179</u>
 Reconciliation of net cash flow to movement in net funds		
Increase in cash in the year	307,551	59,179
Cash and cash equivalents at 1 April 2024	159,383	100,204
Cash and cash equivalents at 31 March 2025	<u>466,934</u>	<u>159,383</u>

BOYS & GIRLS CLUBS (NI)

Notes to the financial statements for the year ended 31 March 2025

1. Accounting policies

Company information

BOYS & GIRLS CLUBS (NI) is a Company limited by guarantee, registered in Northern Ireland. The address of the registered office is Blackmountain Shared Space, 280 Ballygomartin Rd, Belfast BT13 3NG

1.1. Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 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 published in October 2019". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2. Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3. Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4. Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is recognised once the income has been declared and notified to bank accounts.

BOYS & GIRLS CLUBS (NI)

Notes to the financial statements for the year ended 31 March 2025

continued

1.5. Resources expended

All expenditure is accounted for on an accruals basis

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

1.6. Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Fixtures, fittings and equipment	-	25% to 35% reducing balance
Motor vehicles	-	35% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities

1.7. Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any)

1.8. Cash at bank and in hand

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities

BOYS & GIRLS CLUBS (NI)

Notes to the financial statements for the year ended 31 March 2025

continued

1.9. 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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the 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 set off 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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations 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 and subsequently at transaction price.

1.10. Taxation

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

1.11. Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

BOYS & GIRLS CLUBS (NI)

**Notes to the financial statements
for the year ended 31 March 2025**

continued

1.12. Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
2. Generated funds				
Donations and generated income	17,441	-	17,441	28,576
	<u>17,441</u>	<u>-</u>	<u>17,441</u>	<u>28,576</u>

In 2024 of the total donation income of £28,576 was attributable to unrestricted income funds

BOYS & GIRLS CLUBS (NI)

Notes to the financial statements for the year ended 31 March 2025

continued

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
3. Generated funds				
Education Authority	-	199,289	199,289	197,911
Paul Hamlyn	-	100,000	100,000	52,806
Department of Foreign Affairs	-	20,497	20,497	16,697
Rank	-	44,222	44,222	57,000
Radius	-	27,239	27,239	35,862
Belfast City Council Capacity	-	49,876	49,876	49,247
Belfast City Council Active	-	-	-	9,501
Lottery	-	-	-	29,425
NI Community Relations Council	-	5,480	5,480	-
Dormant Account	-	10,038	10,038	-
Peace Plus (SEUPB) - OG	-	143,375	143,375	-
Peace Plus (SEUPB) - UYI	-	116,503	116,503	-
Peace Plus (SEUPB) - VFI	-	7,111	7,111	-
Halifax	-	9,388	9,388	-
UK Youth	31,500			
	31,500	733,018	764,518	448,449

In 2024 of the total charitable income £448,449 was attributable to restricted income funds

	2025 £	2024 £
4. Net incoming resources for the year		
Net incoming resources is stated after charging		
Depreciation and other amounts written off tangible assets	885	1,104
and after crediting		
Profit on disposal of tangible fixed assets	(292)	-

BOYS & GIRLS CLUBS (NI)

Notes to the financial statements for the year ended 31 March 2025

continued

5. Employees

Number of employees	2025	2024
The average monthly numbers of employees during the year were		
Management and administration	<u>17</u>	<u>14</u>
Employment costs	2025	2024
	£	£
Wages and salaries	276,156	221,410
Employers national insurance	16,980	12,347
Pension costs	13,199	11,999
	<u>306,335</u>	<u>245,756</u>

There were no employees earning over £60,000 in the two years ended 31 March 2025

The charity trustees were not paid or received any other benefits from employment with the charity, neither were they reimbursed expenses during the year (2024 £Nil)

BOYS & GIRLS CLUBS (NI)

Notes to the financial statements for the year ended 31 March 2025

continued

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
6. Total resources expended				
Costs directly allocated to charitable activities				
Staff costs	-	306,335	306,335	245,756
Programme costs	5,294	123,100	128,394	105,179
Affiliation fees	-	4,729	4,729	1,730
Rent	-	18,377	18,377	13,277
Water rates	-	(15)	(15)	778
Insurance	-	997	997	947
Light and heat	-	2,315	2,315	1,113
Office costs	-	11,023	11,023	6,469
Audit and accountancy	-	5,974	5,974	2,744
Motor and travel costs	-	2,345	2,345	1,664
Consultancy costs	-	4,800	4,800	6,850
Bank fees and interest	599	-	599	279
Other staff costs	-	1,582	1,582	3,075
Depreciation	-	885	885	1,104
Profits/losses on disposal of tangible assets	-	(292)	(292)	-
	5,893	482,155	488,048	390,965
Analysis by fund				
Restricted funds			482,155	
Unrestricted funds			5,893	
			488,048	
For the year ended 31 March 2024			488,048	
Restricted funds				1,850
Unrestricted funds				389,115
				390,965

7. Taxation

No liability to UK corporation tax arises on ordinary activities for the year. The Company is a registered charity.

BOYS & GIRLS CLUBS (NI)

**Notes to the financial statements
for the year ended 31 March 2025**

continued

8. Tangible fixed assets	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	11,115	1,548	12,663
Disposals	-	(1,548)	(1,548)
At 31 March 2025	<u>11,115</u>	<u>-</u>	<u>11,115</u>
Depreciation			
At 1 April 2024	8,484	1,539	10,023
On disposals	-	(1,539)	(1,539)
Charge for the year	885	-	885
At 31 March 2025	<u>9,369</u>	<u>-</u>	<u>9,369</u>
Net book values			
At 31 March 2025	<u>1,746</u>	<u>-</u>	<u>1,746</u>
At 31 March 2024	<u>2,631</u>	<u>9</u>	<u>2,640</u>
9. Debtors		2025	2024
		£	£
Trade debtors		689	3,392
Other debtors		608	1,319
Prepayments and accrued income		5,851	4,338
		<u>7,148</u>	<u>9,049</u>
10. Creditors: amounts falling due within one year		2025	2024
		£	£
Trade creditors		21,961	15,871
Other taxes and social security costs		7,965	6,749
Other creditors		38	102
Accruals and deferred income		5,820	2,217
		<u>35,784</u>	<u>24,939</u>

BOYS & GIRLS CLUBS (NI)

Notes to the financial statements for the year ended 31 March 2025

continued

11. Statement of funds:

	Balance 1 April 2024	Incoming Resources	Outgoing Resources	Transfers	Balance 31 March 2025
Unrestricted Funds					
General fund and unrestricted funds	76,644	48,941	(5,893)	-	119,692
	<u>76,644</u>	<u>48,941</u>	<u>(5,893)</u>	<u>-</u>	<u>119,692</u>
Restricted funds					
Education Authority	788	199,289	(200,077)	-	-
Paul Hamlyn	-	100,000	-	-	100,000
Department of foreign affairs	10,000	20,497	(30,497)	-	-
Rank	17,701	44,222	(37,441)	-	24,482
Radius	35,000	27,239	(62,239)	-	-
Lottery	6,000	-	(6,000)	-	-
Belfast City Council Capacity	-	49,876	(49,876)	-	-
NI Community Relations Council	-	5,480	(5,480)	-	-
Dormant Account	-	10,038	(10,038)	-	-
Peace Plus (SEUPB) - OG	-	143,375	(66,150)	-	77,225
Peace Plus (SEUPB) - UYI	-	116,503	(13,038)	-	103,465
Peace Plus (SEUPB) - VFI	-	7,111	(1,319)	-	5,792
Halifax	-	9,388	-	-	9,388
	<u>69,489</u>	<u>733,018</u>	<u>(482,155)</u>	<u>-</u>	<u>320,352</u>
Total funds	<u>146,133</u>	<u>781,959</u>	<u>(488,048)</u>	<u>-</u>	<u>440,044</u>
	Balance 1 April 2023			Balance 31 March 2024	
Statement of funds: prior year					
Total unrestricted funds	41,919	28,576	(1,851)	8,000	76,644
Total restricted funds	18,154	448,449	(389,114)	(8,000)	69,489
	<u>60,073</u>	<u>477,025</u>	<u>(390,965)</u>	<u>-</u>	<u>146,133</u>

12. Related party transactions

There were no material related party transactions to disclose during the year

13. Ultimate Controlling party

The ultimate controlling party of the charity is the Trustees

BOYS & GIRLS CLUBS (NI)

**Notes to the financial statements
for the year ended 31 March 2025**

continued

14. Company limited by guarantee

The charity is a company limited by guarantee governed by a Memorandum and Articles of Association
The liability of each member is limited to an amount not exceeding £1

Boys & Girls Clubs (NI)

Northern Ireland - Charity number 102731

Accounts

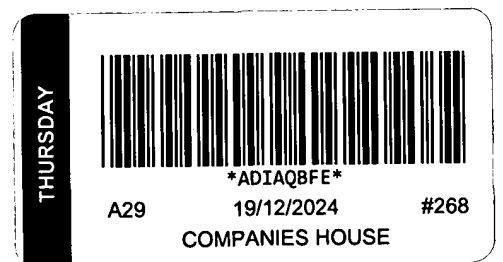
Company registered number: NI615277
Charity registered number: NIC102731

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG



BOYS & GIRLS CLUBS (NI)

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BOYS & GIRLS CLUBS (NI)

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Annual Report (Incorporating the Director's Report)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 1 November 2012 and registered with the Charity Commission for Northern Ireland on 02 May 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Boys & Girls Clubs (NI)

Registered Company number

NI615277

Registered Charity number

NIC102731

Registered office

Ground Floor
22 Stockmans Way
Musgrave Park Industrial Estate
Belfast
BT9 7JU

Secretary

Mr M Dudley

TRUSTEES & DIRECTORS

Ms K Fagan
Mr C Forker
Mr D Kennedy
Mr R Adams
Mr B McGinley
Ms D Mullin
Mr S Reynolds
Mr T Thibodeau

INDEPENDENT EXAMINER

Tony Clarke

53 Andersonstown Road
Belfast
BT11 9AG

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Annual Report (Incorporating the Director's Report)

The Trustees present their annual report and financial statements for the year ended 31st March 2024.

Boys & Girls Clubs (NI) is a charitable company registered with the Charity Commission for Northern Ireland (reference number NIC102731) and is formally accepted by HM Revenue and Customs for tax purposes (reference number XN47449) and as such was incorporated as a company on the 1st November 2012 under reference NI615277. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.00. It does not have a share capital and is formed otherwise than for profit.

The charity was established in 1940 and was initially known as The Federation of Boys' Clubs, and more recently as Clubs for Young People (NI). There is a professional staff team within the charity which works to support and represent a comprehensive network of around 150 local organizations throughout Northern Ireland. The charity works directly with 4000 children, young people, volunteers and youth workers each year and indirectly supports a network of over 15000

The principal address of the charity is Ground Floor, 22 Stockman's Way, Musgrave Park Industrial Estate, Belfast, BT9 7JU.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The purpose of Boys & Girls Clubs (NI) is to provide children and young people with positive opportunities that will enhance their personal development and social education. The charity seeks to enable and support young people throughout Northern Ireland to become involved in a wide variety of sporting, recreational, lifestyle and other non-formal educational activities undertaken to further its charitable purposes for the public benefit.

Boys & Girls Clubs (NI) is a leading youth work charity, supporting local youth provision in Northern Ireland by promoting the inclusion, engagement, achievement and development of all young people regardless of their gender, ethnic, cultural or religious background. The charity works to support the delivery and development of a wide range of programmes and services for young people and those who work on their behalf.

Vision

We envisage a fair and inclusive society which values and supports the development of all young people.

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Mission

Boys & Girls Clubs aim to realise the personal development and social education of young people and to work in partnership with our members to work towards our vision.

Values

As a voluntary youth organisation and charitable company, we value:

- The potential of all young people, our members, volunteers and staff;
- The active participation of young people in community development;
- The social and vocational education of children & young people;
- The work of all those who support local youth provision wherever it is needed;
- Effective youth work and positive activities in community-based youth centres;
- Young people's Emotional Health and Well-being;
- The contribution of all who provide leadership for the realisation of our shared vision and mission;
- The protection and preservation of the natural and physical environments for the benefit of future generations.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

COMPLIANCE WITH PUBLIC BENEFIT REQUIREMENTS

The Charity Trustees have complied with their duty to have due regard to the Charity Commission for NI public benefit guidance when exercising any powers or duties to which the guidance is relevant. The services provided by Boys & Girls Clubs are normally free or at low cost at the point of delivery and we make every effort to ensure they are accessible to the target beneficiaries, through promotion of the service or programme, use of accessible local facilities and outreach approaches for young people so that many services are delivered in accessible localities.

No harm flows from our purposes and the charity have robust governance arrangements to mitigate risk, including clear and rigorous policies and procedures, an organisational risk register and staff supervision, training and development.

CHARITABLE ACTIVITIES (2023-2024)

Each year we typically work directly with over 3000 stakeholders. However, 2023/4, we generated more income than ever before in our 84 year history and were able to work with 4000 children, young people, volunteers and youth workers. During this financial year, we were able to attract funding from a variety of sponsors, strengthening the infrastructure of the organization and allowing the charity to grow our staff team.

Member Services

In addition to working directly with young people, Boys & Girls Clubs organised a range of important support services for member youth organisations, namely:

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Member Services (Continued)

Keeping Children Safe – 201 attended quality-assured child protection training across 13 clubs. This includes Oasis Youth, St. Johns YC, St. Bronaghs YC, Hospital Road YC, Clonmore YC, Seven Derry's YC, Marrowbone YC, Pure Mental NI, Peace Players NI, Upper Andersonstown Community Forum, Sacred Heart ABC, Scotch Street Youth & Community Centre and Downpatrick ABC. This training was also delivered to 21 aspiring youth workers, studying at Ulster University.

- Access NI - 221 vetting checks completed for personnel working in 57 youth organisations.

Risk Management & Insurance Services - bespoke insurance products & legal compliance support for members. We work closely with Bern's Brett (charity insurer) to develop a robust insurance package that provides our members with comprehensive cover to meet their needs. During 2023-24 we supported 35 organizations.

- Communications - website & social media platforms providing Youth Information Services. Our Youth News reaches over 643 individuals each fortnight, providing them with sectorial updates and opportunities to strengthen their services. This includes what is going on at Boys & Girls Clubs, vacancies in the sector and potential funds that are members are eligible for.

Membership Training & Support – for example, Governance support, mitigating risk, bespoke safeguarding support, quality assurance, measuring impact and capturing value, policy development and training for understanding, supervision of members & any activities requested relating to general workforce development.

- Thinkuknow- Child Exploitation and Online Protection (CEOP) – online safety training.

- Website & social media channels – circulating opportunities and information services.

Governance, Supervision & Appraisal- to ensure that members are adopting best practice and have appropriate structures in place.

- Fund-raising training for members- ensuring they are not over-reliant on a primary sponsor.

Membership training & accreditation included the following:

- Mental Health First Aid – increasing the confidence and competence of youth workers when responding to mental health concerns within their youth clubs and communities.

- Transformative leadership training & Support for 25 youth workers & volunteers involved in our services.

- Adverse Childhood Experiences (ACEs training) helps youth workers understanding how adverse childhood experiences may affect children growing up.

- OCN qualifications – over 300 qualifications were achieved, including Youth Work L1, Mental Health Awareness L2, Youth Leadership L1, Substance Misuse, and Healthy Living.

- CMI in Leadership & Management – as one of the only charities on the island of Ireland authorized as a center for delivery with the Chartered Management Institute, we provided level 3 qualifications to over 10 youth workers from across our membership.

- First Aid training – 23 young people and youth leaders completed this training.

General Provision – Youth Work

Accredited Youth Work Programmes

Commissioned by the Education Authority, the Accredited Youth Work Programmes (AYWP) was an 18-month project that involved designing, trialing, piloting and developing the first ever youth work specific frameworks across five areas. These themes are listed below.

- Good Relations
- Living in Safety & Stability
- Participation
- Health & Wellbeing
- Diversity, Inclusion and Equality of Opportunity

We have continued to support organizations with these resources, providing support around understanding and implementation to promote practice and improve delivery standards for all.

Community Relations: Boys & Girls Clubs successfully acquired funding through The NI Executive Office's Policy, Together Building a United Community (T-BUC). The Camps, Sports Camp & Shared Camp, were well attended and very successful in bringing in 26 young people and youth leaders from both main traditions to develop local cross-community contact and friendships. Young people engaged in opportunities to discuss and share their sense of identity and cultural tradition and to experience sharing, challenge. The project was delivered in a hybrid model with young people enjoying good relations workshops, and a variety of outdoor activities. This included 20 young people and 5 volunteers from Ledley Hall Boys & Girls Clubs and Newhill Youth

Targeted Youth Work

Targeted youth work normally involves an external sponsor supporting a youth project of greater duration and definition than a general (open access) youth programme. This year and in-keeping with our strategic priorities, targeted youth work involved Health & Well-Being and Good Relations projects and training courses for young people; the following projects were completed:

Research & Development (R&D)

We conducted sectorial research with 50 clubs to help refine our activities and services. This included issuing surveys and focus groups for local areas to better understand the needs of those

Do Something Healthy (DSH)

The Do Something Healthy was a regionalized intervention project that focused on addressing health inequalities and providing young people with opportunities for educational enrichment. The project attracted weekly engagement with 153 participants from 9 partners across Northern Ireland, 110 of which received OCN accreditations. The success of the project was well documented and was recognized in the Health & Wellbeing category at the CIH (Chartered Institute of Housing) awards. Do Something Healthy – Radius Housing.

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Do Something Healthy (DSH) (Continued)

- Omagh Boys & Girls Club
- Dungannon Youth Resource Centre
- Newry – YES Project/Magnet Centre
- Coleraine – Westbann
- Portstewart
- Cookstown
- Derry/Londonderry
- Ballymena
- Belfast 1
- Belfast 2

Youth Conferences

Our annual youth conference at Farset International provided young people with the opportunity to come together from different backgrounds, share experiences and support the organization with determining priorities for the year ahead/reviewing current provision. This enabled Boys & Girls Clubs to work responsively to the needs of children, young people and those who work on their behalf.

BGC Membership conference

22 Youth workers across 13 youth organisations attended our regional conference at the Cohannan Inn, Dungannon. The event focused on self-reflection and sustainability for practice improvement.

Paul Hamlyn – For Art's Sake

This was a year-long 'For Arts Sake' pilot is now finished. This project ran from January-December 2024 and explored how best to embed high-quality arts-based learning into the school curriculum.

Six schools participated in the project:

St. Patricks PS, Aghagallon – P5/6

Ballinderry PS, Ballinderry – P5

Loanends PS, Crumlin – P5

Holy Child PS, West Belfast – P5

Holy Family PS, North Belfast – P5

Schools received four blocks of high-quality arts-based education in the classroom, alongside teacher training and additional resources. BGC hosted two stakeholder engagement events in November 2024; one rural (hosted in Ballinderry P.S.) and one urban (hosted in Holy Child P.S.), to showcase work and achievements, share success stories, and to highlight the value in arts-based learning.

Feedback from facilitators, pupils and teaching staff has been phenomenal. There is a high demand for this work throughout the primary school network.

Education Authority – Regional Strategic

We provided wraparound support for 33 local youth organisations that nominated Boys & Girls Clubs through the Education Authority. This involved supporting them across a variety of functions including HR, Audit, Governance, Safeguarding, Youth Work Training and resource development. Across the 2023/24 period, we have 662 support sessions across all the areas above. Feedback from one of our support sessions was as follows:

“Excellent delivery and very well managed, particularly with covering some sensitive topics and providing answers to some very challenging questions.”

Education Authority – Regional Project

Our x3 part-time staff in the South-West area of Northern Ireland delivered our Wellbeing for all project on behalf of the Education Authority. The original outcomes sought by the sponsor were 150 young people over a 12-month period. However, our team surpassed this, working with 672 young people from 14 clubs. The feedback from those who participated, and the Education Authority was extremely positive, and the project will continue until March 2026.

Education Authority – Regional Development – Wellbeing for all resource

Commissioned in 2022, Boys & Girls Clubs were tasked with the Development of a Wellbeing for All Framework and Curriculum for Youth Work. This resource will be an invaluable tool to raise delivery standards and ensure that youth workers have the skills and understanding to delivery emotional wellbeing sessions in their club and implement preventative measures to protect the wellbeing of children and young people aged 9 – 18.

-9-13 age band – Scotch Street Youth and Community Centre – 12 participants – 8 sessions

-14-18 age band – John Paul II Youth Club – 10 participants – 8 sessions

-14-18 age band – Oasis Youth Centre – 10 participants – 1 session.

Feedback from these sessions was very positive with club leaders highlighting the significance and importance of the resource. A senior youth worker who participated in the project stated that:

“For years we have been waiting for something like this, while we all know that mental health is a key issue in our communities, we have had nothing to help us deal with us. You are left to use your own knowledge and due to sensitivity of the topic, this is daunting. This resource is straight forward and something I will be using weekly in my club”.

Garfield Weston

When the charity was struggling, we reached out to Garfield Weston Foundation to provide funding to support staff costs. The foundation provided us with £25k of unrestricted funding that was used for core costs and supporting the development of our membership. This enabled the charity to grow our membership from 77 to 150 and provide 33 bespoke engagement sessions and 14 club visits.

Dormont Accounts – DST

This funding was used to support the development of the internal capacity within Boys & Girls Clubs. As we have continued to grow, the funds were used for HR audits to occur, policy reviews, coaching & mentoring and opportunities for current staff to build their capabilities through ongoing training & development. This fund was the catalyst for being able to achieve status as a center to deliver qualifications through the Chartered Management Institute.

Rank – Aspire

In September 2023, Boys & Girls Clubs hired Conor, our project youth work as part of Rank Aspire. Conor's role was to work at John Paul Youth Club in Ardoyne and trial a new method of working for the charity which looked at harnessing closer relationships with local clubs. As part of this, Conor supported Karen with organising local and regional events such as social media training, 5 a-side football, training events in the UK, National & International Boxing events and delivered a youth work programme around political awareness and social change with young people in Ardoyne. Overall, as part of the fund, Conor worked with 216 young people across 7 core services.

Rank – Start here

As part of this fund, Karen oversaw the Youth programmes around Health & Wellbeing. The most notable was the Boxing events and conducting research on behalf of the organization to ensure we are working responsively to need.

Regional Boxing

In partnership with the Co Antrim Boxing Association the regional boxing competition was held on the 8th of October at Corpus Christie ABC with 40 clubs and 131 young boxers signing up to enter the competition. The successful event was held over three nights at the Belfast club with thanks to the club, the Co Antrim board, and the Northern Ireland Ambulance Service.

International Boxing

40 young people, boxers and officials traveled to England over three consecutive weekends to participate in the UK Boxing Championships. This included events in Birmingham, Blackburn & Bridlington. The action provided extremely positive feedback and one young person from our cohort took home Gold.

5 a-side competitions

We held a 5-side competition in Omagh for 50 young people across 4 organisations. This involved bringing clubs together to compete in a sporting activity and acts as a pathway for them to get involved in further services.

Belfast City Council – Capacity Building

BGC have worked in partnership with approximately 15 youth, sports, and community organisations to deliver compliance, governance and fundraising support. In partnership with Sported, five organisations have received individual support based on their support needs/ requests:

Limestone United – Support to help create club development plan

Belfast Wolves Volleyball Club – Support to develop business plan

Belfast City Council (Continued)

Rathfern Community Regeneration Group – Support to develop and implement a marketing and volunteer recruitment plan

Irish Football Network – Support to develop a business plan

Russian Speaking Community NI – Training on community development and volunteer management.

5 learners completed a L3 CMI Leadership & Management Qualification throughout the period February – March 2024. Participants took part in three half-day workshops around the theme of 'Monitoring Quality to Improve Outcomes'. Learners have received one-to-one guidance and support throughout and will receive certification for their Award in April. This course was delivered in partnership with Black Sheep Consultancy Services.

Other capacity support delivered throughout the period Feb-March 2024:

- 17 organisations received free subscription to GrantTracker, alongside one demonstration session (Tuesday 19th March) on how best to use this.
- 6 club leaders awarded QA Level 3 Award in Mental Health First Aid in the Workplace (RQF) - Delivered by CoG Training.
- 10 club leaders awarded QA Level 3 Award in Emergency First Aid at Work (RQF) - Delivered by CoG Training.
- 16 club leaders completed Designated Officer Training in partnership with Volunteer Now.

Reconciliation Fund – Department of Foreign Affairs (Conway Youth Center & Tullymore)

Tullymore continued with the reconciliation fund participating in one of our accredited youth work programmes (AYWP) with their young people. Karen & Georgia kick start the programme in Conway with a group of 15 young people aged 9-15 years old. The group have been doing an AYWP on Participation, they are currently working on a social action project to carry out in their community.

Dodgeball – Train the Trainer

We launched our dodgeball programme at the end of February with a train the trainer event where 10 youth leaders came together from John Paul, Marrowbone, Sandyrow and Glen Community Centre to be trained in how to coach dodgeball. The session was led by coaches and young people from Kapow Dodgeball. The clubs have been running dodgeball sessions in their clubs for 3-4 weeks and we will be hosting a dodgeball tournament with Kapow Dodgeball at the end of April for all clubs to participate in.

Drugs & Alcohol Youth Work Curriculum

In partnership with ASCERT, Boys & Girls Clubs were tasked with designing the first ever Drug and alcohol Prevention Curriculum for Youth work professionals working with young people aged 9-18. This curriculum provides a blueprint to ensure that youth workers are best supported to provide up to date intervention methods to tackle drugs & alcohol in their communities. This was recognized as a huge success and involved 150 youth workers across 100 clubs across Northern Ireland. We continue to push this to our members and encourage them to utilize the resource. This is now on our website and accessible to all.

Summary

As illustrated above, the charity has provided a wraparound support to children, young people and local youth clubs and associations. Throughout 2023-24, Boys & Girls Clubs carried out 491 charitable activities, from accredited training and youth programmes to compliance support and core services.

Financial review

The financial statements of the charity for the period 1st April 2023 to 31st March 2024 incorporate the requirements of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities. To meet the requirements of SORP, the Statement of Financial Activities includes all the transactions of the charity's funds, be they designated, restricted, unrestricted or endowed.

In the absence of core funding, Boys & Girls Clubs successfully attracted a range of sponsors and private donors to ensure that the charity had sufficient resources to carry out essential services. Progress is being made to reduce costs and build on the success of the year through developing the organizational fundraising capacity and income generation. The principal funding sources are shown in the notes to the accounts.

Reserves Policy

The Board of Trustees has initiated a reserves policy which is reviewed annually. The policy accords with the Charity Commission's guidelines (Charity Reserves CC19 dated May 1997). Currently, the reserves policy has two elements, namely to "Underpin the running of Headquarters with three months' running costs; and "Within the three months running costs identify those costs that will enable the charity to meet its obligations to staff and other stakeholders whilst removing unnecessary expenditure".

The target level for reserves is approximately £20,000. The general reserve including fixed assets at 31st March 2023 is £ 30,300.

Risk Management

The Board of Trustees of Boys & Girls Clubs (NI) has carried out a detailed evaluation of all risks to which the charity is exposed and in particular, to those relating to operations and finance. In areas of little or no risk, existing controls were found to be satisfactory although regular assessment of working practices will continue. In those areas where an element of risk was found to exist it has initiated an ongoing review in order to mitigate such risks by agreeing a course of action with the Senior Management Team; introduction of budgetary controls for financial monitoring; introduction of an internal risk assessment document and associated software in accordance with Charity Commission guidelines, approved by the Board and implemented with regular reviews; a full review of custodian trustee responsibilities; reducing the risk through the introduction of new procedures; continuous monitoring; developing an appropriate insurance portfolio. We identified that in previous years, we were over-reliant on a primary funder, the Education Authority. However, in 2023-24, we focused on risk mitigation, spreading the range of sponsors and ensuring that we were not at the mercy of budgetary fluctuations in the public budget. We have conducted an HR review of the organization to ensure we have a sustainable staffing structure, conducted a policy review to make sure all practices are up to date and completed a strategic plan that will guide the charity into the next chapter.

Risk Management (Continued)

Overall, the charity focused on sustainability, building the internal infrastructure and taking lessons from previous years to limit risk moving forward. After using a substantial portion of reserves in 2022/23, we were able to replenish these and now have a healthy balance of £76,644.

Plans for Future Periods

Boys & Girls Clubs (NI) operates a yearly planning cycle that is measured against its capacity to achieve the outcomes illustrated in the strategic plan. We have an extremely competent and capable team that continues to overachieve and support our extensive membership. We were successful with attracting SEUPB funding, providing the organization with 3 multi-year budgets and much needed security of funding. This has helped consolidate finances moving forward and ensured that we can strategically plan as opposed to being reactionary on a yearly basis.

In 2023-24 we conducted the process of strategic planning, creating a roadmap together with stakeholders that will guide us until 2030.

Our strategic plan over the next year has a set of eight interrelated priorities, namely:

- 1 Establish a streamline method of effective communication with membership organizations through leveraging our digital capabilities. For example, Microsoft Conferencing through utilizing the "Owl" technology to overcome logistical issues. This will create a two-way method of communication with stakeholders and enable us to enhance services, provide organizational updates and ensure their priorities are integrated as priorities. This must be completed in a quarterly basis, bringing organizations to leverage resources, promote collaboration and create conditions that best support children and young people. A key strength of charity is the regional nature of services, but this is also a limitation due to logistical problems. This will help mitigate this.
- 2 BGC must proactively establish strategic partnerships with mission aligned organizations across NI, Ireland and the UK. Our staff team is small, and the scope of delivery is therefore limited. Enhancing our network and developing partnerships will allow us to increase volume of delivery, provide more holistic support for our membership, and attract more support.
- 3 Establish a social enterprise element of the organization by leveraging staff expertise to generate an independent revenue stream and unrestricted funding.
- 4 We will liaise with regional and local voluntary organizations for data collection to inform service delivery and ensure that our youth work activities and services are evolving
- 5 Membership development is a huge priority for Boys & Girls Clubs moving forward. Our membership was depleted due to several factors in the past i.e., closure of smaller centers. We have appointed a Membership Development Officer to re-build our membership and this has happened expeditiously.

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

To further develop our membership, we must “return to our roots” and re-establish a youth programme for membership clubs. For example, re-introduce the regional and national
6 boxing competitions that provide an essential service to a specific membership segment. As you can see from charitable activities above, this has happened due to the appointment of a Sport Development Officer.

To secure Peace Plus contracts, thus creating an avenue of multi-year support that will help us engage with more members, increase volume of delivery and provide additional resources
7 for the organization to reinvest in children and young people. As also detailed above, this has happened, providing us with multi-year funding and the ability to provide comprehensive youth programmes to children, young people and our membership organizations.

Facilitate the move to a new youth friendly premises and build a more in-depth “community
8 connection”. A strength of the charity is the network we have in local communities.

However, to build on this deep connection, the charity must look at a presence at local level.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Donal Kennedy
Mr Thomas Thibodeau
Mr Ryan Adams
Ms Dympna Mullin
Ms K Fagan
Mr C Forker
Mr Barry McGlinley
Mr Stephen Reynolds

Members of the Board of Trustees are recruited mainly from member youth organisations and through a variety of other sources. Firstly, new appointees are sourced from the charity's own network of member youth organisations, as specified in the Association's Articles, with each vacant position subject to election and ratification from the appropriate nominating member. In addition, three honorary office bearers are appointed from the Board members by private ballot to serve on the Board, these being: Honorary Chair, Vice-Chair and Treasurer. Trustees may also be co-opted from the local business community when a specific skill's gap or need is identified on the Board (such as finance, communications, fundraising etc.). This may mean advertising in the press or on the web and in specific recruitment sources. All Board of Trustees members are either elected or co-opted on to the Board and are carefully selected to ensure that they have the necessary skills required and commitment to the work and ethos of the charity. The Board is supported by a president and three vice-presidents.

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

The role of the Board of Trustees is to govern, oversee policy and provide strategic leadership and direction to advance the charity's mission, and charitable aims and objects. The main functions of the Board of Trustees include:

- Promotion of the organisation
- Formulation of strategic leadership and direction
- Legal, ethical and financial integrity and maintenance of accountability
- Financial probity and management, including adoption and oversight of the annual budget
- Formulation and oversight of policies and procedures
- Oversight of programme planning and evaluation
- Personnel evaluation and development
- Review and assessment of organisational reports

The board is directly supported in its role by the Boys & Girls Clubs' Chief Executive, who also acts as Company Secretary and Accounting Officer; and by the Head of Finance & Corporate Services.

It is the policy of Boys & Girls Clubs to ensure that the appointment of all staff and volunteers is governed by The Safeguarding Vulnerable Groups (NI) Order 2007 as amended by the Protection of Freedoms Act 2012. Each member is inducted into the role of charitable trustee on the Board of Trustees. Members are provided with a copy of "The Essential Trustee" and meet with the Chair and Chief Executive to agree an induction plan. The Board of Trustees is formally approved by the wider membership at the members' Annual General Meeting.

Related Parties

Boys & Girls Clubs (NI) is affiliated to the National Association of Boys & Girls Clubs (England) and works collaboratively with its sister organisations, Boys & Girls Clubs of Scotland and Boys & Girls Clubs of Wales in the planning, organisation and delivery of international youth projects. The organization is also related to the World Federation of Youth Clubs.

It is the policy of Boys & Girls Clubs (NI) that no person related to or beneficiary of a member of staff or member of the Board of Trustees will benefit financially or otherwise from the award of a contract, or other asset of the charity, unless where this is permitted in accordance with and subject to the conditions in Section 88 to 90 of the Charities Act (Northern Ireland) 2008. This policy is further advanced through the application of the 'Declaration of Director's Interest' and the 'Conflicts of Interest' policies and supported by the rigorous maintenance of a detailed Asset Register, which is routinely and independently monitored.

Disclosure of information to Independent Examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information. The trustees' report was approved by the Board of Trustees.

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Trustees' responsibilities statement

The Trustees (who are also directors of BOYS & GIRLS CLUBS (NI) for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2019. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on17/12/24..... and signed on behalf by:



Stephen Reynolds
Honorary Treasurer

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOYS & GIRLS CLUBS (NI)

I report on the financial statements of the company for the year ended 31 March 2024 which are set out on pages 17 and 18.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving us cause to believe:

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- 4 That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

- (a) which gives me reasonable cause to believe that in any material respect the requirements;
- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOYS & GIRLS CLUBS (NI) (continued)

Independent examiner's statement continued...

(ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

17.12.24
Date: _____

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2024****STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Mar-24 TOTAL £	Year to 31-Mar-23 TOTAL £
Income from:					
Donations and Legacies	2	28,576	-	28,576	8,049
Charitable Activities	3	-	448,449	448,449	217,367
Investments		-	-	-	104
Other Income		-	-	-	4,061
Total Income		28,576	448,449	477,025	229,581
Expenditure on:					
Charitable Activities	5	1,850	389,116	390,965	242,703
Total expenditure:		1,850	389,116	390,965	242,703
Net income / (expenditure)		26,726	59,333	86,060	(13,122)
Transfers between funds		8,000	(8,000)	-	-
Net movement in funds		34,726	51,333	86,060	(13,122)
<u>Reconciliation of funds</u>					
Total funds brought forward		41,918	18,155	60,073	73,195
Total funds carried forward		76,644	69,488	146,133	60,073

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on page 19 to 26 form an integral part of these accounts

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2024****BALANCE SHEET****As at 31 March 2024**

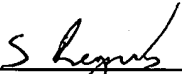
	Note	<u>2024</u>	<u>2023</u>
		£	£
Fixed Assets			
Tangible Assets	13	2,639	2,846
		<u>2,639</u>	<u>2,846</u>
Current Assets			
Debtors	7	9,050	4,832
Cash at bank		159,383	100,204
		<u>168,433</u>	<u>105,036</u>
Liabilities			
Creditors: amounts falling due within one year	8	<u>(24,939)</u>	<u>(47,809)</u>
Net Current Assets		<u>143,494</u>	<u>57,227</u>
Total Assets Less Current (Liabilities)		<u>146,133</u>	<u>60,073</u>
Net assets		<u><u>146,133</u></u>	<u><u>60,073</u></u>
Funds			
Restricted		69,488	18,155
Unrestricted		76,644	41,918
TOTAL FUNDS	11	<u><u>146,133</u></u>	<u><u>60,073</u></u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement under the provisions of section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the board directors on 17/12/24 and were signed on their behalf by:



 Stephen Reynolds
 Honorary Treasurer

The notes on page 19 to 26 form an integral part of these accounts

NOTES TO THE ACCOUNTS**1 Accounting policies****(a) Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

BOYS & GIRLS CLUBS (NI) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised as historical cost or transaction value unless otherwise stated in the relevant accounting policy.

(b) General information

BOYS & GIRLS CLUBS (NI) is a private company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI615277 The registered office address and principal place of business is Ground Floor, 22 Stockmans Way, Musgrave Park Industrial Estate, Belfast, Co. Antrim, BT9 7JU. The purpose of Boys & Girls Clubs (NI) is to provide children and young people with positive opportunities that will enhance their personal development and social education. The charity seeks to enable and support young people throughout Northern Ireland to become involved in a wide variety of sporting, recreational, lifestyle and other non-formal educational activities undertaken to further its charitable purposes for the public benefit.

The financial statements are presented in Sterling (£). The level of rounding is £1.

(c) Company status

The company is a company limited by guarantee. The members of the company are the Trustees names on page 1. In the event of the company being wound up the liability in respect of the guarantee is limited to £1 per member of the company.

(d) Going concern

After reviewing the charities forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

(e) Income

All income is recognised once the company has entitlement to the income. It is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and the economic benefit can be measured reliably In accordance with the Charities SORP (FRS 102).

NOTES TO THE ACCOUNTS (continued)**(e) Income continued**

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investments income is recognised at the time the investment income is receivable.

(f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The cost of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on the basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company.

(g) Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Shortfalls between the carrying value of the fixed assets and their recoverable amounts are recognised as impairments, impairments losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation if provided at rated calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	-	25-35% Reducing Balance
Motor Vehicles	-	35% Reducing Balance

NOTES TO THE ACCOUNTS (continued)**(h) Interest receivable**

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

(i) Debtors

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

(j) Cash at Bank and in hand

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

(k) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that the transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount at the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of these amounts, discounted at the pre-tax discounted rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within the interest payable and similar charges.

(l) Financial instruments

The company only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(m) Fund accounting

General funds are unrestricted funds which are available for the use at the discretion of the Trustees in the furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

BOYS & GIRLS CLUBS (NI)
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS (continued)

2 Income from Donations and Legacies

	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds		
	£	£	£	£
Donations	28,576	-	28,576	8,049
Totals 2024	28,576	-	28,576	8,049
Totals 2023	8,049	-	8,049	

3 Income from Charitable Activities

	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds		
	£	£	£	£
UK Youth	-	-	-	31,500
Education Authority	-	197,911	197,911	68,438
Ulster Garden Villages	-	-	-	5,000
Do Something Active	-	-	-	25,000
Paul Hamlyn	-	52,806	52,806	26,194
Other	-	-	-	61,235
Dept of Foreign Affairs Reconciliation grant	-	16,697	16,697	-
Rank	-	57,000	57,000	-
Radius	-	35,862	35,862	-
Belfast City Council Capacity Grant	-	49,247	49,247	-
Belfast City Council Active Belfast	-	9,501	9,501	-
Lottery Grant	-	29,425	29,425	-
Totals 2024	-	448,449	448,449	217,367
Totals 2023	29,086	188,281	217,367	

BOYS & GIRLS CLUBS (NI)
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS (CONTINUED)

4 Staff Costs and Numbers	2024	2023
	£	£
Gross wages and salaries	221,410	164,102
Social security costs	12,347	9,291
Pension Costs	11,999	7,777
	245,756	181,170

No employee received emoluments of more than £60,000 (2023: None)

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	<u>14</u>	<u>9</u>

5 Expenditure

Charitable Activities	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	£	£
	£	£		
Staff costs	-	245,756	245,756	181,170
Motor & Travel Costs	384	1,280	1,664	2,931
Accommodation	-	-	-	4,094
Faciliation & Equipment	-	-	-	8,279
Other Staff Costs	1,186	1,889	3,075	1,717
Programme Costs	-	105,179	105,179	5,802
Office Costs	-	6,469	6,469	10,427
Audit & Accountancy	-	2,744	2,744	1,200
Depreciation	-	1,104	1,104	1,283
Rent	-	13,277	13,277	13,276
Water Charges	-	778	778	744
Heat & Light	-	1,113	1,113	2,016
Insurance	-	947	947	844
Consultancy Fees	-	6,850	6,850	6,000
Bank Charges	279	-	279	271
Legal and Professional	-	-	-	1,744
Affiliation Fees	-	1,730	1,730	905
Total 2024	1,850	389,116	390,965	242,703
Total 2023	69,559	173,144	242,703	

NOTES TO THE ACCOUNTS (CONTINUED)

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2023 - £NIL).

During the year, no Trustees received any benefits in kind (2023 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2023 - £NIL).

7 Debtors

	<u>2024</u>	<u>2023</u>
	£	£
Trade Debtors	3,392	1,681
Other Debtors	1,319	1,000
Prepayments and accrued income	4,338	2,151
Total 2024	<u>9,050</u>	<u>1,681</u>

8 Creditors: amounts falling due within one year

	<u>2024</u>	<u>2023</u>
	£	£
Accruals & Deferred Income	2,217	2,548
HMRC PAYE & Pension	6,749	4,047
Trade Creditors	15,871	1,834
Other Creditors	102	39,380
Total 2024	<u>24,939</u>	<u>47,809</u>

9 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £1,200 (2023 - £1,200)

10 Related party transactions

There were no related party transactions during the year.

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2024****NOTES TO THE ACCOUNTS (continued)****11 Statement of funds - current year**

	Balance at 1 April 2023	Income	Expenditure	Transfer in/out	Balance at 31 March 2024
<u>Restricted funds</u>	£	£	£	£	£
Education Authority	578	-	(311)	-	267
T:BUC	703	-	(182)	-	521
Do Something Active	602	-	(602)	-	-
Education Authority	-	197,911	(197,911)	-	-
DFA Reconciliation grant	-	16,697	(6,697)	-	10,000
Rank	14,000	57,000	(45,300)	(8,000)	17,700
Radius	-	35,862	(862)	-	35,000
BCC Capacity Grant	-	49,247	(49,247)	-	-
BCC Active Belfast	-	9,501	(9,501)	-	-
Lottery Grant	2,272	29,425	(25,697)	-	6,000
Paul Hamlyn	-	52,806	(52,806)	-	-
Total restricted funds	18,155	448,449	(389,116)	(8,000)	69,488
<u>Unrestricted funds</u>					
General	41,918	28,576	(1,850)	8,000	76,644
Total Unrestricted funds	41,918	28,576	(1,850)	8,000	76,644
Total of funds - current year	60,073	477,025	(390,965)	-	146,133

12 Statement of fund - prior year

	Balance at 1 April 2022	Income	Expenditure	Transfer in/out	Balance at 31 March 2023
Total unrestricted funds	70,177	41,300	(69,559)	-	41,918
Total restricted funds	3,018	183,281	(168,144)	-	18,155
Total of funds - prior year	73,195	224,581	(237,703)	-	60,073

BOYS & GIRLS CLUBS (NI)
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Overview of Restricted Funds (continued)

13 Fixed Assets

	Fixtures and fittings	Motor Vehicles	Total
	£	£	
COST			
At 1 April 2023	10,217	1,548	11,765
Additions	898	-	898
At 31 March 2024	11,115	1,548	12,663
DEPRECIATION			
At 1 April 2023	7,385	1,534	8,919
Charge for the year	1,099	5	1,104
At 31 March 2024	8,484	1,539	10,023
NET BOOK VALUE			
At beginning of period	2,832	14	2,846
At 31 March 2024	2,630	9	2,639

Boys & Girls Clubs (NI)

Northern Ireland - Charity number 102731

Annual report

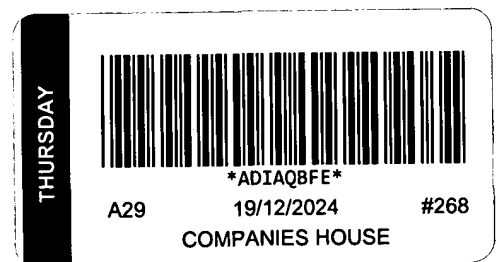
Company registered number: NI615277
Charity registered number: NIC102731

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG



BOYS & GIRLS CLUBS (NI)

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BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Annual Report (Incorporating the Director's Report)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 1 November 2012 and registered with the Charity Commission for Northern Ireland on 02 May 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Boys & Girls Clubs (NI)

Registered Company number

NI615277

Registered Charity number

NIC102731

Registered office

Ground Floor
22 Stockmans Way
Musgrave Park Industrial Estate
Belfast
BT9 7JU

Secretary

Mr M Dudley

TRUSTEES & DIRECTORS

Ms K Fagan
Mr C Forker
Mr D Kennedy
Mr R Adams
Mr B McGinley
Ms D Mullin
Mr S Reynolds
Mr T Thibodeau

INDEPENDENT EXAMINER

Tony Clarke

53 Andersonstown Road
Belfast
BT11 9AG

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Annual Report (Incorporating the Director's Report)

The Trustees present their annual report and financial statements for the year ended 31st March 2024.

Boys & Girls Clubs (NI) is a charitable company registered with the Charity Commission for Northern Ireland (reference number NIC102731) and is formally accepted by HM Revenue and Customs for tax purposes (reference number XN47449) and as such was incorporated as a company on the 1st November 2012 under reference NI615277. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.00. It does not have a share capital and is formed otherwise than for profit.

The charity was established in 1940 and was initially known as The Federation of Boys' Clubs, and more recently as Clubs for Young People (NI). There is a professional staff team within the charity which works to support and represent a comprehensive network of around 150 local organizations throughout Northern Ireland. The charity works directly with 4000 children, young people, volunteers and youth workers each year and indirectly supports a network of over 15000

The principal address of the charity is Ground Floor, 22 Stockman's Way, Musgrave Park Industrial Estate, Belfast, BT9 7JU.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The purpose of Boys & Girls Clubs (NI) is to provide children and young people with positive opportunities that will enhance their personal development and social education. The charity seeks to enable and support young people throughout Northern Ireland to become involved in a wide variety of sporting, recreational, lifestyle and other non-formal educational activities undertaken to further its charitable purposes for the public benefit.

Boys & Girls Clubs (NI) is a leading youth work charity, supporting local youth provision in Northern Ireland by promoting the inclusion, engagement, achievement and development of all young people regardless of their gender, ethnic, cultural or religious background. The charity works to support the delivery and development of a wide range of programmes and services for young people and those who work on their behalf.

Vision

We envisage a fair and inclusive society which values and supports the development of all young people.

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Mission

Boys & Girls Clubs aim to realise the personal development and social education of young people and to work in partnership with our members to work towards our vision.

Values

As a voluntary youth organisation and charitable company, we value:

- The potential of all young people, our members, volunteers and staff;
- The active participation of young people in community development;
- The social and vocational education of children & young people;
- The work of all those who support local youth provision wherever it is needed;
- Effective youth work and positive activities in community-based youth centres;
- Young people's Emotional Health and Well-being;
- The contribution of all who provide leadership for the realisation of our shared vision and mission;
- The protection and preservation of the natural and physical environments for the benefit of future generations.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

COMPLIANCE WITH PUBLIC BENEFIT REQUIREMENTS

The Charity Trustees have complied with their duty to have due regard to the Charity Commission for NI public benefit guidance when exercising any powers or duties to which the guidance is relevant. The services provided by Boys & Girls Clubs are normally free or at low cost at the point of delivery and we make every effort to ensure they are accessible to the target beneficiaries, through promotion of the service or programme, use of accessible local facilities and outreach approaches for young people so that many services are delivered in accessible localities.

No harm flows from our purposes and the charity have robust governance arrangements to mitigate risk, including clear and rigorous policies and procedures, an organisational risk register and staff supervision, training and development.

CHARITABLE ACTIVITIES (2023-2024)

Each year we typically work directly with over 3000 stakeholders. However, 2023/4, we generated more income than ever before in our 84 year history and were able to work with 4000 children, young people, volunteers and youth workers. During this financial year, we were able to attract funding from a variety of sponsors, strengthening the infrastructure of the organization and allowing the charity to grow our staff team.

Member Services

In addition to working directly with young people, Boys & Girls Clubs organised a range of important support services for member youth organisations, namely:

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS

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Member Services (Continued)

Keeping Children Safe – 201 attended quality-assured child protection training across 13 clubs. This includes Oasis Youth, St. Johns YC, St. Bronaghs YC, Hospital Road YC, Clonmore YC, Seven Derry's YC, Marrowbone YC, Pure Mental NI, Peace Players NI, Upper Andersonstown Community Forum, Sacred Heart ABC, Scotch Street Youth & Community Centre and Downpatrick ABC. This training was also delivered to 21 aspiring youth workers, studying at Ulster University.

- Access NI - 221 vetting checks completed for personnel working in 57 youth organisations.

Risk Management & Insurance Services - bespoke insurance products & legal compliance support for members. We work closely with Bern's Brett (charity insurer) to develop a robust insurance package that provides our members with comprehensive cover to meet their needs. During 2023-24 we supported 35 organizations.

- Communications - website & social media platforms providing Youth Information Services. Our Youth News reaches over 643 individuals each fortnight, providing them with sectorial updates and opportunities to strengthen their services. This includes what is going on at Boys & Girls Clubs, vacancies in the sector and potential funds that are members are eligible for.

Membership Training & Support – for example, Governance support, mitigating risk, bespoke safeguarding support, quality assurance, measuring impact and capturing value, policy development and training for understanding, supervision of members & any activities requested relating to general workforce development.

- Thinkuknow- Child Exploitation and Online Protection (CEOP) – online safety training.

- Website & social media channels – circulating opportunities and information services.

Governance, Supervision & Appraisal- to ensure that members are adopting best practice and have appropriate structures in place.

- Fund-raising training for members- ensuring they are not over-reliant on a primary sponsor.

Membership training & accreditation included the following:

- Mental Health First Aid – increasing the confidence and competence of youth workers when responding to mental health concerns within their youth clubs and communities.

- Transformative leadership training & Support for 25 youth workers & volunteers involved in our services.

- Adverse Childhood Experiences (ACEs training) helps youth workers understanding how adverse childhood experiences may affect children growing up.

- OCN qualifications – over 300 qualifications were achieved, including Youth Work L1, Mental Health Awareness L2, Youth Leadership L1, Substance Misuse, and Healthy Living.

- CMI in Leadership & Management – as one of the only charities on the island of Ireland authorized as a center for delivery with the Chartered Management Institute, we provided level 3 qualifications to over 10 youth workers from across our membership.

- First Aid training – 23 young people and youth leaders completed this training.

General Provision – Youth Work

Accredited Youth Work Programmes

Commissioned by the Education Authority, the Accredited Youth Work Programmes (AYWP) was an 18-month project that involved designing, trialing, piloting and developing the first ever youth work specific frameworks across five areas. These themes are listed below.

- Good Relations
- Living in Safety & Stability
- Participation
- Health & Wellbeing
- Diversity, Inclusion and Equality of Opportunity

We have continued to support organizations with these resources, providing support around understanding and implementation to promote practice and improve delivery standards for all.

Community Relations: Boys & Girls Clubs successfully acquired funding through The NI Executive Office's Policy, Together Building a United Community (T-BUC). The Camps, Sports Camp & Shared Camp, were well attended and very successful in bringing in 26 young people and youth leaders from both main traditions to develop local cross-community contact and friendships. Young people engaged in opportunities to discuss and share their sense of identity and cultural tradition and to experience sharing, challenge. The project was delivered in a hybrid model with young people enjoying good relations workshops, and a variety of outdoor activities. This included 20 young people and 5 volunteers from Ledley Hall Boys & Girls Clubs and Newhill Youth

Targeted Youth Work

Targeted youth work normally involves an external sponsor supporting a youth project of greater duration and definition than a general (open access) youth programme. This year and in-keeping with our strategic priorities, targeted youth work involved Health & Well-Being and Good Relations projects and training courses for young people; the following projects were completed:

Research & Development (R&D)

We conducted sectorial research with 50 clubs to help refine our activities and services. This included issuing surveys and focus groups for local areas to better understand the needs of those

Do Something Healthy (DSH)

The Do Something Healthy was a regionalized intervention project that focused on addressing health inequalities and providing young people with opportunities for educational enrichment. The project attracted weekly engagement with 153 participants from 9 partners across Northern Ireland, 110 of which received OCN accreditations. The success of the project was well documented and was recognized in the Health & Wellbeing category at the CIH (Chartered Institute of Housing) awards. Do Something Healthy – Radius Housing.

Do Something Healthy (DSH) (Continued)

- Omagh Boys & Girls Club
- Dungannon Youth Resource Centre
- Newry – YES Project/Magnet Centre
- Coleraine – Westbann
- Portstewart
- Cookstown
- Derry/Londonderry
- Ballymena
- Belfast 1
- Belfast 2

Youth Conferences

Our annual youth conference at Farset International provided young people with the opportunity to come together from different backgrounds, share experiences and support the organization with determining priorities for the year ahead/reviewing current provision. This enabled Boys & Girls Clubs to work responsively to the needs of children, young people and those who work on their behalf.

BGC Membership conference

22 Youth workers across 13 youth organisations attended our regional conference at the Cohannan Inn, Dungannon. The event focused on self-reflection and sustainability for practice improvement.

Paul Hamlyn – For Art's Sake

This was a year-long 'For Arts Sake' pilot is now finished. This project ran from January-December 2024 and explored how best to embed high-quality arts-based learning into the school curriculum.

Six schools participated in the project:

St. Patricks PS, Aghagallon – P5/6

Ballinderry PS, Ballinderry – P5

Loanends PS, Crumlin – P5

Holy Child PS, West Belfast – P5

Holy Family PS, North Belfast – P5

Schools received four blocks of high-quality arts-based education in the classroom, alongside teacher training and additional resources. BGC hosted two stakeholder engagement events in November 2024; one rural (hosted in Ballinderry P.S.) and one urban (hosted in Holy Child P.S.), to showcase work and achievements, share success stories, and to highlight the value in arts-based learning.

Feedback from facilitators, pupils and teaching staff has been phenomenal. There is a high demand for this work throughout the primary school network.

Education Authority – Regional Strategic

We provided wraparound support for 33 local youth organisations that nominated Boys & Girls Clubs through the Education Authority. This involved supporting them across a variety of functions including HR, Audit, Governance, Safeguarding, Youth Work Training and resource development. Across the 2023/24 period, we have 662 support sessions across all the areas above. Feedback from one of our support sessions was as follows:

“Excellent delivery and very well managed, particularly with covering some sensitive topics and providing answers to some very challenging questions.”

Education Authority – Regional Project

Our x3 part-time staff in the South-West area of Northern Ireland delivered our Wellbeing for all project on behalf of the Education Authority. The original outcomes sought by the sponsor were 150 young people over a 12-month period. However, our team surpassed this, working with 672 young people from 14 clubs. The feedback from those who participated, and the Education Authority was extremely positive, and the project will continue until March 2026.

Education Authority – Regional Development – Wellbeing for all resource

Commissioned in 2022, Boys & Girls Clubs were tasked with the Development of a Wellbeing for All Framework and Curriculum for Youth Work. This resource will be an invaluable tool to raise delivery standards and ensure that youth workers have the skills and understanding to delivery emotional wellbeing sessions in their club and implement preventative measures to protect the wellbeing of children and young people aged 9 – 18.

-9-13 age band – Scotch Street Youth and Community Centre – 12 participants – 8 sessions

-14-18 age band – John Paul II Youth Club – 10 participants – 8 sessions

-14-18 age band – Oasis Youth Centre – 10 participants – 1 session.

Feedback from these sessions was very positive with club leaders highlighting the significance and importance of the resource. A senior youth worker who participated in the project stated that:

“For years we have been waiting for something like this, while we all know that mental health is a key issue in our communities, we have had nothing to help us deal with us. You are left to use your own knowledge and due to sensitivity of the topic, this is daunting. This resource is straight forward and something I will be using weekly in my club”.

Garfield Weston

When the charity was struggling, we reached out to Garfield Weston Foundation to provide funding to support staff costs. The foundation provided us with £25k of unrestricted funding that was used for core costs and supporting the development of our membership. This enabled the charity to grow our membership from 77 to 150 and provide 33 bespoke engagement sessions and 14 club visits.

Dormont Accounts – DST

This funding was used to support the development of the internal capacity within Boys & Girls Clubs. As we have continued to grow, the funds were used for HR audits to occur, policy reviews, coaching & mentoring and opportunities for current staff to build their capabilities through ongoing training & development. This fund was the catalyst for being able to achieve status as a center to deliver qualifications through the Chartered Management Institute.

Rank – Aspire

In September 2023, Boys & Girls Clubs hired Conor, our project youth work as part of Rank Aspire. Conor's role was to work at John Paul Youth Club in Ardoyne and trial a new method of working for the charity which looked at harnessing closer relationships with local clubs. As part of this, Conor supported Karen with organising local and regional events such as social media training, 5 a-side football, training events in the UK, National & International Boxing events and delivered a youth work programme around political awareness and social change with young people in Ardoyne. Overall, as part of the fund, Conor worked with 216 young people across 7 core services.

Rank – Start here

As part of this fund, Karen oversaw the Youth programmes around Health & Wellbeing. The most notable was the Boxing events and conducting research on behalf of the organization to ensure we are working responsively to need.

Regional Boxing

In partnership with the Co Antrim Boxing Association the regional boxing competition was held on the 8th of October at Corpus Christie ABC with 40 clubs and 131 young boxers signing up to enter the competition. The successful event was held over three nights at the Belfast club with thanks to the club, the Co Antrim board, and the Northern Ireland Ambulance Service.

International Boxing

40 young people, boxers and officials traveled to England over three consecutive weekends to participate in the UK Boxing Championships. This included events in Birmingham, Blackburn & Bridlington. The action provided extremely positive feedback and one young person from our cohort took home Gold.

5 a-side competitions

We held a 5-side competition in Omagh for 50 young people across 4 organisations. This involved bringing clubs together to compete in a sporting activity and acts as a pathway for them to get involved in further services.

Belfast City Council – Capacity Building

BGC have worked in partnership with approximately 15 youth, sports, and community organisations to deliver compliance, governance and fundraising support. In partnership with Sported, five organisations have received individual support based on their support needs/ requests:

Limestone United – Support to help create club development plan

Belfast Wolves Volleyball Club – Support to develop business plan

Belfast City Council (Continued)

Rathfern Community Regeneration Group – Support to develop and implement a marketing and volunteer recruitment plan

Irish Football Network – Support to develop a business plan

Russian Speaking Community NI – Training on community development and volunteer management.

5 learners completed a L3 CMI Leadership & Management Qualification throughout the period February – March 2024. Participants took part in three half-day workshops around the theme of 'Monitoring Quality to Improve Outcomes'. Learners have received one-to-one guidance and support throughout and will receive certification for their Award in April. This course was delivered in partnership with Black Sheep Consultancy Services.

Other capacity support delivered throughout the period Feb-March 2024:

- 17 organisations received free subscription to GrantTracker, alongside one demonstration session (Tuesday 19th March) on how best to use this.
- 6 club leaders awarded QA Level 3 Award in Mental Health First Aid in the Workplace (RQF) - Delivered by CoG Training.
- 10 club leaders awarded QA Level 3 Award in Emergency First Aid at Work (RQF) - Delivered by CoG Training.
- 16 club leaders completed Designated Officer Training in partnership with Volunteer Now.

Reconciliation Fund – Department of Foreign Affairs (Conway Youth Center & Tullymore)

Tullymore continued with the reconciliation fund participating in one of our accredited youth work programmes (AYWP) with their young people. Karen & Georgia kick start the programme in Conway with a group of 15 young people aged 9-15 years old. The group have been doing an AYWP on Participation, they are currently working on a social action project to carry out in their community.

Dodgeball – Train the Trainer

We launched our dodgeball programme at the end of February with a train the trainer event where 10 youth leaders came together from John Paul, Marrowbone, Sandyrow and Glen Community Centre to be trained in how to coach dodgeball. The session was led by coaches and young people from Kapow Dodgeball. The clubs have been running dodgeball sessions in their clubs for 3-4 weeks and we will be hosting a dodgeball tournament with Kapow Dodgeball at the end of April for all clubs to participate in.

Drugs & Alcohol Youth Work Curriculum

In partnership with ASCERT, Boys & Girls Clubs were tasked with designing the first ever Drug and alcohol Prevention Curriculum for Youth work professionals working with young people aged 9-18. This curriculum provides a blueprint to ensure that youth workers are best supported to provide up to date intervention methods to tackle drugs & alcohol in their communities. This was recognized as a huge success and involved 150 youth workers across 100 clubs across Northern Ireland. We continue to push this to our members and encourage them to utilize the resource. This is now on our website and accessible to all.

Summary

As illustrated above, the charity has provided a wraparound support to children, young people and local youth clubs and associations. Throughout 2023-24, Boys & Girls Clubs carried out 491 charitable activities, from accredited training and youth programmes to compliance support and core services.

Financial review

The financial statements of the charity for the period 1st April 2023 to 31st March 2024 incorporate the requirements of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities. To meet the requirements of SORP, the Statement of Financial Activities includes all the transactions of the charity's funds, be they designated, restricted, unrestricted or endowed.

In the absence of core funding, Boys & Girls Clubs successfully attracted a range of sponsors and private donors to ensure that the charity had sufficient resources to carry out essential services. Progress is being made to reduce costs and build on the success of the year through developing the organizational fundraising capacity and income generation. The principal funding sources are shown in the notes to the accounts.

Reserves Policy

The Board of Trustees has initiated a reserves policy which is reviewed annually. The policy accords with the Charity Commission's guidelines (Charity Reserves CC19 dated May 1997). Currently, the reserves policy has two elements, namely to "Underpin the running of Headquarters with three months' running costs; and "Within the three months running costs identify those costs that will enable the charity to meet its obligations to staff and other stakeholders whilst removing unnecessary expenditure".

The target level for reserves is approximately £20,000. The general reserve including fixed assets at 31st March 2023 is £ 30,300.

Risk Management

The Board of Trustees of Boys & Girls Clubs (NI) has carried out a detailed evaluation of all risks to which the charity is exposed and in particular, to those relating to operations and finance. In areas of little or no risk, existing controls were found to be satisfactory although regular assessment of working practices will continue. In those areas where an element of risk was found to exist it has initiated an ongoing review in order to mitigate such risks by agreeing a course of action with the Senior Management Team; introduction of budgetary controls for financial monitoring; introduction of an internal risk assessment document and associated software in accordance with Charity Commission guidelines, approved by the Board and implemented with regular reviews; a full review of custodian trustee responsibilities; reducing the risk through the introduction of new procedures; continuous monitoring; developing an appropriate insurance portfolio. We identified that in previous years, we were over-reliant on a primary funder, the Education Authority. However, in 2023-24, we focused on risk mitigation, spreading the range of sponsors and ensuring that we were not at the mercy of budgetary fluctuations in the public budget. We have conducted an HR review of the organization to ensure we have a sustainable staffing structure, conducted a policy review to make sure all practices are up to date and completed a strategic plan that will guide the charity into the next chapter.

Risk Management (Continued)

Overall, the charity focused on sustainability, building the internal infrastructure and taking lessons from previous years to limit risk moving forward. After using a substantial portion of reserves in 2022/23, we were able to replenish these and now have a healthy balance of £76,644.

Plans for Future Periods

Boys & Girls Clubs (NI) operates a yearly planning cycle that is measured against its capacity to achieve the outcomes illustrated in the strategic plan. We have an extremely competent and capable team that continues to overachieve and support our extensive membership. We were successful with attracting SEUPB funding, providing the organization with 3 multi-year budgets and much needed security of funding. This has helped consolidate finances moving forward and ensured that we can strategically plan as opposed to being reactionary on a yearly basis.

In 2023-24 we conducted the process of strategic planning, creating a roadmap together with stakeholders that will guide us until 2030.

Our strategic plan over the next year has a set of eight interrelated priorities, namely:

- 1 Establish a streamline method of effective communication with membership organizations through leveraging our digital capabilities. For example, Microsoft Conferencing through utilizing the "Owl" technology to overcome logistical issues. This will create a two-way method of communication with stakeholders and enable us to enhance services, provide organizational updates and ensure their priorities are integrated as priorities. This must be completed in a quarterly basis, bringing organizations to leverage resources, promote collaboration and create conditions that best support children and young people. A key strength of charity is the regional nature of services, but this is also a limitation due to logistical problems. This will help mitigate this.
- 2 BGC must proactively establish strategic partnerships with mission aligned organizations across NI, Ireland and the UK. Our staff team is small, and the scope of delivery is therefore limited. Enhancing our network and developing partnerships will allow us to increase volume of delivery, provide more holistic support for our membership, and attract more support.
- 3 Establish a social enterprise element of the organization by leveraging staff expertise to generate an independent revenue stream and unrestricted funding.
- 4 We will liaise with regional and local voluntary organizations for data collection to inform service delivery and ensure that our youth work activities and services are evolving
- 5 Membership development is a huge priority for Boys & Girls Clubs moving forward. Our membership was depleted due to several factors in the past i.e., closure of smaller centers. We have appointed a Membership Development Officer to re-build our membership and this has happened expeditiously.

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To further develop our membership, we must “return to our roots” and re-establish a youth programme for membership clubs. For example, re-introduce the regional and national
6 boxing competitions that provide an essential service to a specific membership segment. As you can see from charitable activities above, this has happened due to the appointment of a Sport Development Officer.

To secure Peace Plus contracts, thus creating an avenue of multi-year support that will help us engage with more members, increase volume of delivery and provide additional resources
7 for the organization to reinvest in children and young people. As also detailed above, this has happened, providing us with multi-year funding and the ability to provide comprehensive youth programmes to children, young people and our membership organizations.

Facilitate the move to a new youth friendly premises and build a more in-depth “community
8 connection”. A strength of the charity is the network we have in local communities.

However, to build on this deep connection, the charity must look at a presence at local level.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Donal Kennedy
Mr Thomas Thibodeau
Mr Ryan Adams
Ms Dympna Mullin
Ms K Fagan
Mr C Forker
Mr Barry McGlinley
Mr Stephen Reynolds

Members of the Board of Trustees are recruited mainly from member youth organisations and through a variety of other sources. Firstly, new appointees are sourced from the charity's own network of member youth organisations, as specified in the Association's Articles, with each vacant position subject to election and ratification from the appropriate nominating member. In addition, three honorary office bearers are appointed from the Board members by private ballot to serve on the Board, these being: Honorary Chair, Vice-Chair and Treasurer. Trustees may also be co-opted from the local business community when a specific skill's gap or need is identified on the Board (such as finance, communications, fundraising etc.). This may mean advertising in the press or on the web and in specific recruitment sources. All Board of Trustees members are either elected or co-opted on to the Board and are carefully selected to ensure that they have the necessary skills required and commitment to the work and ethos of the charity. The Board is supported by a president and three vice-presidents.

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The role of the Board of Trustees is to govern, oversee policy and provide strategic leadership and direction to advance the charity's mission, and charitable aims and objects. The main functions of the Board of Trustees include:

- Promotion of the organisation
- Formulation of strategic leadership and direction
- Legal, ethical and financial integrity and maintenance of accountability
- Financial probity and management, including adoption and oversight of the annual budget
- Formulation and oversight of policies and procedures
- Oversight of programme planning and evaluation
- Personnel evaluation and development
- Review and assessment of organisational reports

The board is directly supported in its role by the Boys & Girls Clubs' Chief Executive, who also acts as Company Secretary and Accounting Officer; and by the Head of Finance & Corporate Services.

It is the policy of Boys & Girls Clubs to ensure that the appointment of all staff and volunteers is governed by The Safeguarding Vulnerable Groups (NI) Order 2007 as amended by the Protection of Freedoms Act 2012. Each member is inducted into the role of charitable trustee on the Board of Trustees. Members are provided with a copy of "The Essential Trustee" and meet with the Chair and Chief Executive to agree an induction plan. The Board of Trustees is formally approved by the wider membership at the members' Annual General Meeting.

Related Parties

Boys & Girls Clubs (NI) is affiliated to the National Association of Boys & Girls Clubs (England) and works collaboratively with its sister organisations, Boys & Girls Clubs of Scotland and Boys & Girls Clubs of Wales in the planning, organisation and delivery of international youth projects. The organization is also related to the World Federation of Youth Clubs.

It is the policy of Boys & Girls Clubs (NI) that no person related to or beneficiary of a member of staff or member of the Board of Trustees will benefit financially or otherwise from the award of a contract, or other asset of the charity, unless where this is permitted in accordance with and subject to the conditions in Section 88 to 90 of the Charities Act (Northern Ireland) 2008. This policy is further advanced through the application of the 'Declaration of Director's Interest' and the 'Conflicts of Interest' policies and supported by the rigorous maintenance of a detailed Asset Register, which is routinely and independently monitored.

Disclosure of information to Independent Examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information. The trustees' report was approved by the Board of Trustees.

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS

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Trustees' Annual Report (Incorporating the Director's Report) (continued)

Trustees' responsibilities statement

The Trustees (who are also directors of BOYS & GIRLS CLUBS (NI) for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2019. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on17/12/24..... and signed on behalf by:



Stephen Reynolds
Honorary Treasurer

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOYS & GIRLS CLUBS (NI)

I report on the financial statements of the company for the year ended 31 March 2024 which are set out on pages 17 and 18.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving us cause to believe:

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- 4 That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

- (a) which gives me reasonable cause to believe that in any material respect the requirements;
- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOYS & GIRLS CLUBS (NI) (continued)

Independent examiner's statement continued...

(ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

17.12.24
Date: _____

BOYS & GIRLS CLUBS (NI)

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2024****STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Mar-24 TOTAL £	Year to 31-Mar-23 TOTAL £
Income from:					
Donations and Legacies	2	28,576	-	28,576	8,049
Charitable Activities	3	-	448,449	448,449	217,367
Investments		-	-	-	104
Other Income		-	-	-	4,061
Total Income		28,576	448,449	477,025	229,581
Expenditure on:					
Charitable Activities	5	1,850	389,116	390,965	242,703
Total expenditure:		1,850	389,116	390,965	242,703
Net income / (expenditure)		26,726	59,333	86,060	(13,122)
Transfers between funds		8,000	(8,000)	-	-
Net movement in funds		34,726	51,333	86,060	(13,122)
<u>Reconciliation of funds</u>					
Total funds brought forward		41,918	18,155	60,073	73,195
Total funds carried forward		76,644	69,488	146,133	60,073

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on page 19 to 26 form an integral part of these accounts

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2024****BALANCE SHEET****As at 31 March 2024**

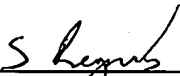
	Note	<u>2024</u>	<u>2023</u>
		£	£
Fixed Assets			
Tangible Assets	13	2,639	2,846
		<u>2,639</u>	<u>2,846</u>
Current Assets			
Debtors	7	9,050	4,832
Cash at bank		159,383	100,204
		<u>168,433</u>	<u>105,036</u>
Liabilities			
Creditors: amounts falling due within one year	8	<u>(24,939)</u>	<u>(47,809)</u>
Net Current Assets		<u>143,494</u>	<u>57,227</u>
Total Assets Less Current (Liabilities)		<u>146,133</u>	<u>60,073</u>
Net assets		<u>146,133</u>	<u>60,073</u>
Funds			
Restricted		69,488	18,155
Unrestricted		76,644	41,918
TOTAL FUNDS	11	<u>146,133</u>	<u>60,073</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement under the provisions of section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the board directors on 17/12/24 and were signed on their behalf by:



 Stephen Reynolds
 Honorary Treasurer

The notes on page 19 to 26 form an integral part of these accounts

NOTES TO THE ACCOUNTS**1 Accounting policies****(a) Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

BOYS & GIRLS CLUBS (NI) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised as historical cost or transaction value unless otherwise stated in the relevant accounting policy.

(b) General information

BOYS & GIRLS CLUBS (NI) is a private company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI615277 The registered office address and principal place of business is Ground Floor, 22 Stockmans Way, Musgrave Park Industrial Estate, Belfast, Co. Antrim, BT9 7JU. The purpose of Boys & Girls Clubs (NI) is to provide children and young people with positive opportunities that will enhance their personal development and social education. The charity seeks to enable and support young people throughout Northern Ireland to become involved in a wide variety of sporting, recreational, lifestyle and other non-formal educational activities undertaken to further its charitable purposes for the public benefit.

The financial statements are presented in Sterling (£). The level of rounding is £1.

(c) Company status

The company is a company limited by guarantee. The members of the company are the Trustees names on page 1. In the event of the company being wound up the liability in respect of the guarantee is limited to £1 per member of the company.

(d) Going concern

After reviewing the charities forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

(e) Income

All income is recognised once the company has entitlement to the income. It is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and the economic benefit can be measured reliably In accordance with the Charities SORP (FRS 102).

NOTES TO THE ACCOUNTS (continued)**(e) Income continued**

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investments income is recognised at the time the investment income is receivable.

(f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The cost of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on the basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company.

(g) Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Shortfalls between the carrying value of the fixed assets and their recoverable amounts are recognised as impairments, impairments losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation if provided at rated calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	-	25-35% Reducing Balance
Motor Vehicles	-	35% Reducing Balance

NOTES TO THE ACCOUNTS (continued)**(h) Interest receivable**

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

(i) Debtors

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

(j) Cash at Bank and in hand

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

(k) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that the transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount at the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of these amounts, discounted at the pre-tax discounted rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within the interest payable and similar charges.

(l) Financial instruments

The company only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(m) Fund accounting

General funds are unrestricted funds which are available for the use at the discretion of the Trustees in the furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

BOYS & GIRLS CLUBS (NI)
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS (continued)

2 Income from Donations and Legacies

	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds		
	£	£	£	£
Donations	28,576	-	28,576	8,049
Totals 2024	28,576	-	28,576	8,049
Totals 2023	8,049	-	8,049	

3 Income from Charitable Activities

	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds		
	£	£	£	£
UK Youth	-	-	-	31,500
Education Authority	-	197,911	197,911	68,438
Ulster Garden Villages	-	-	-	5,000
Do Something Active	-	-	-	25,000
Paul Hamlyn	-	52,806	52,806	26,194
Other	-	-	-	61,235
Dept of Foreign Affairs Reconciliation grant	-	16,697	16,697	-
Rank	-	57,000	57,000	-
Radius	-	35,862	35,862	-
Belfast City Council Capacity Grant	-	49,247	49,247	-
Belfast City Council Active Belfast	-	9,501	9,501	-
Lottery Grant	-	29,425	29,425	-
Totals 2024	-	448,449	448,449	217,367
Totals 2023	29,086	188,281	217,367	

BOYS & GIRLS CLUBS (NI)
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS (CONTINUED)

4 Staff Costs and Numbers	2024	2023
	£	£
Gross wages and salaries	221,410	164,102
Social security costs	12,347	9,291
Pension Costs	11,999	7,777
	245,756	181,170

No employee received emoluments of more than £60,000 (2023: None)

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	14	9

5 Expenditure

Charitable Activities	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	£	£
	£	£		
Staff costs	-	245,756	245,756	181,170
Motor & Travel Costs	384	1,280	1,664	2,931
Accommodation	-	-	-	4,094
Faciliation & Equipment	-	-	-	8,279
Other Staff Costs	1,186	1,889	3,075	1,717
Programme Costs	-	105,179	105,179	5,802
Office Costs	-	6,469	6,469	10,427
Audit & Accountancy	-	2,744	2,744	1,200
Depreciation	-	1,104	1,104	1,283
Rent	-	13,277	13,277	13,276
Water Charges	-	778	778	744
Heat & Light	-	1,113	1,113	2,016
Insurance	-	947	947	844
Consultancy Fees	-	6,850	6,850	6,000
Bank Charges	279	-	279	271
Legal and Professional	-	-	-	1,744
Affiliation Fees	-	1,730	1,730	905
Total 2024	1,850	389,116	390,965	242,703
Total 2023	69,559	173,144	242,703	

NOTES TO THE ACCOUNTS (CONTINUED)

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2023 - £NIL).

During the year, no Trustees received any benefits in kind (2023 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2023 - £NIL).

7 Debtors

	<u>2024</u>	<u>2023</u>
	£	£
Trade Debtors	3,392	1,681
Other Debtors	1,319	1,000
Prepayments and accrued income	4,338	2,151
Total 2024	<u>9,050</u>	<u>1,681</u>

8 Creditors: amounts falling due within one year

	<u>2024</u>	<u>2023</u>
	£	£
Accruals & Deferred Income	2,217	2,548
HMRC PAYE & Pension	6,749	4,047
Trade Creditors	15,871	1,834
Other Creditors	102	39,380
Total 2024	<u>24,939</u>	<u>47,809</u>

9 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £1,200 (2023 - £1,200)

10 Related party transactions

There were no related party transactions during the year.

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2024****NOTES TO THE ACCOUNTS (continued)****11 Statement of funds - current year**

	Balance at 1 April 2023	Income	Expenditure	Transfer in/out	Balance at 31 March 2024
Restricted funds	£	£	£	£	£
Education Authority	578	-	(311)	-	267
T:BUC	703	-	(182)	-	521
Do Something Active	602	-	(602)	-	-
Education Authority	-	197,911	(197,911)	-	-
DFA Reconciliation grant	-	16,697	(6,697)	-	10,000
Rank	14,000	57,000	(45,300)	(8,000)	17,700
Radius	-	35,862	(862)	-	35,000
BCC Capacity Grant	-	49,247	(49,247)	-	-
BCC Active Belfast	-	9,501	(9,501)	-	-
Lottery Grant	2,272	29,425	(25,697)	-	6,000
Paul Hamlyn	-	52,806	(52,806)	-	-
Total restricted funds	18,155	448,449	(389,116)	(8,000)	69,488
Unrestricted funds					
General	41,918	28,576	(1,850)	8,000	76,644
Total Unrestricted funds	41,918	28,576	(1,850)	8,000	76,644
Total of funds - current year	60,073	477,025	(390,965)	-	146,133

12 Statement of fund - prior year

	Balance at 1 April 2022	Income	Expenditure	Transfer in/out	Balance at 31 March 2023
Total unrestricted funds	70,177	41,300	(69,559)	-	41,918
Total restricted funds	3,018	183,281	(168,144)	-	18,155
Total of funds - prior year	73,195	224,581	(237,703)	-	60,073

BOYS & GIRLS CLUBS (NI)
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Overview of Restricted Funds (continued)

13 Fixed Assets

	Fixtures and fittings	Motor Vehicles	Total
	£	£	
COST			
At 1 April 2023	10,217	1,548	11,765
Additions	898	-	898
At 31 March 2024	11,115	1,548	12,663
DEPRECIATION			
At 1 April 2023	7,385	1,534	8,919
Charge for the year	1,099	5	1,104
At 31 March 2024	8,484	1,539	10,023
NET BOOK VALUE			
At beginning of period	2,832	14	2,846
At 31 March 2024	2,630	9	2,639

Boys & Girls Clubs (NI)

Northern Ireland - Charity number 102731

Annual return

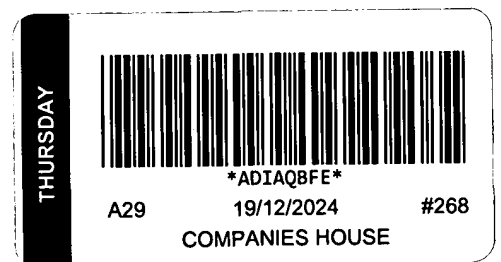
Company registered number: NI615277
Charity registered number: NIC102731

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG



BOYS & GIRLS CLUBS (NI)

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BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Annual Report (Incorporating the Director's Report)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 1 November 2012 and registered with the Charity Commission for Northern Ireland on 02 May 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Boys & Girls Clubs (NI)

Registered Company number

NI615277

Registered Charity number

NIC102731

Registered office

Ground Floor
22 Stockmans Way
Musgrave Park Industrial Estate
Belfast
BT9 7JU

Secretary

Mr M Dudley

TRUSTEES & DIRECTORS

Ms K Fagan
Mr C Forker
Mr D Kennedy
Mr R Adams
Mr B McGinley
Ms D Mullin
Mr S Reynolds
Mr T Thibodeau

INDEPENDENT EXAMINER

Tony Clarke

53 Andersonstown Road
Belfast
BT11 9AG

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Annual Report (Incorporating the Director's Report)

The Trustees present their annual report and financial statements for the year ended 31st March 2024.

Boys & Girls Clubs (NI) is a charitable company registered with the Charity Commission for Northern Ireland (reference number NIC102731) and is formally accepted by HM Revenue and Customs for tax purposes (reference number XN47449) and as such was incorporated as a company on the 1st November 2012 under reference NI615277. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.00. It does not have a share capital and is formed otherwise than for profit.

The charity was established in 1940 and was initially known as The Federation of Boys' Clubs, and more recently as Clubs for Young People (NI). There is a professional staff team within the charity which works to support and represent a comprehensive network of around 150 local organizations throughout Northern Ireland. The charity works directly with 4000 children, young people, volunteers and youth workers each year and indirectly supports a network of over 15000

The principal address of the charity is Ground Floor, 22 Stockman's Way, Musgrave Park Industrial Estate, Belfast, BT9 7JU.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The purpose of Boys & Girls Clubs (NI) is to provide children and young people with positive opportunities that will enhance their personal development and social education. The charity seeks to enable and support young people throughout Northern Ireland to become involved in a wide variety of sporting, recreational, lifestyle and other non-formal educational activities undertaken to further its charitable purposes for the public benefit.

Boys & Girls Clubs (NI) is a leading youth work charity, supporting local youth provision in Northern Ireland by promoting the inclusion, engagement, achievement and development of all young people regardless of their gender, ethnic, cultural or religious background. The charity works to support the delivery and development of a wide range of programmes and services for young people and those who work on their behalf.

Vision

We envisage a fair and inclusive society which values and supports the development of all young people.

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Mission

Boys & Girls Clubs aim to realise the personal development and social education of young people and to work in partnership with our members to work towards our vision.

Values

As a voluntary youth organisation and charitable company, we value:

- The potential of all young people, our members, volunteers and staff;
- The active participation of young people in community development;
- The social and vocational education of children & young people;
- The work of all those who support local youth provision wherever it is needed;
- Effective youth work and positive activities in community-based youth centres;
- Young people's Emotional Health and Well-being;
- The contribution of all who provide leadership for the realisation of our shared vision and mission;
- The protection and preservation of the natural and physical environments for the benefit of future generations.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

COMPLIANCE WITH PUBLIC BENEFIT REQUIREMENTS

The Charity Trustees have complied with their duty to have due regard to the Charity Commission for NI public benefit guidance when exercising any powers or duties to which the guidance is relevant. The services provided by Boys & Girls Clubs are normally free or at low cost at the point of delivery and we make every effort to ensure they are accessible to the target beneficiaries, through promotion of the service or programme, use of accessible local facilities and outreach approaches for young people so that many services are delivered in accessible localities.

No harm flows from our purposes and the charity have robust governance arrangements to mitigate risk, including clear and rigorous policies and procedures, an organisational risk register and staff supervision, training and development.

CHARITABLE ACTIVITIES (2023-2024)

Each year we typically work directly with over 3000 stakeholders. However, 2023/4, we generated more income than ever before in our 84 year history and were able to work with 4000 children, young people, volunteers and youth workers. During this financial year, we were able to attract funding from a variety of sponsors, strengthening the infrastructure of the organization and allowing the charity to grow our staff team.

Member Services

In addition to working directly with young people, Boys & Girls Clubs organised a range of important support services for member youth organisations, namely:

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Member Services (Continued)

Keeping Children Safe – 201 attended quality-assured child protection training across 13 clubs. This includes Oasis Youth, St. Johns YC, St. Bronaghs YC, Hospital Road YC, Clonmore YC, Seven Derry's YC, Marrowbone YC, Pure Mental NI, Peace Players NI, Upper Andersonstown Community Forum, Sacred Heart ABC, Scotch Street Youth & Community Centre and Downpatrick ABC. This training was also delivered to 21 aspiring youth workers, studying at Ulster University.

- Access NI - 221 vetting checks completed for personnel working in 57 youth organisations.

Risk Management & Insurance Services - bespoke insurance products & legal compliance support for members. We work closely with Bern's Brett (charity insurer) to develop a robust insurance package that provides our members with comprehensive cover to meet their needs. During 2023-24 we supported 35 organizations.

- Communications - website & social media platforms providing Youth Information Services. Our Youth News reaches over 643 individuals each fortnight, providing them with sectorial updates and opportunities to strengthen their services. This includes what is going on at Boys & Girls Clubs, vacancies in the sector and potential funds that are members are eligible for.

Membership Training & Support – for example, Governance support, mitigating risk, bespoke safeguarding support, quality assurance, measuring impact and capturing value, policy development and training for understanding, supervision of members & any activities requested relating to general workforce development.

- Thinkuknow- Child Exploitation and Online Protection (CEOP) – online safety training.

- Website & social media channels – circulating opportunities and information services.

Governance, Supervision & Appraisal- to ensure that members are adopting best practice and have appropriate structures in place.

- Fund-raising training for members- ensuring they are not over-reliant on a primary sponsor.

Membership training & accreditation included the following:

- Mental Health First Aid – increasing the confidence and competence of youth workers when responding to mental health concerns within their youth clubs and communities.

- Transformative leadership training & Support for 25 youth workers & volunteers involved in our services.

- Adverse Childhood Experiences (ACEs training) helps youth workers understanding how adverse childhood experiences may affect children growing up.

- OCN qualifications – over 300 qualifications were achieved, including Youth Work L1, Mental Health Awareness L2, Youth Leadership L1, Substance Misuse, and Healthy Living.

- CMI in Leadership & Management – as one of the only charities on the island of Ireland authorized as a center for delivery with the Chartered Management Institute, we provided level 3 qualifications to over 10 youth workers from across our membership.

- First Aid training – 23 young people and youth leaders completed this training.

General Provision – Youth Work

Accredited Youth Work Programmes

Commissioned by the Education Authority, the Accredited Youth Work Programmes (AYWP) was an 18-month project that involved designing, trialing, piloting and developing the first ever youth work specific frameworks across five areas. These themes are listed below.

- Good Relations
- Living in Safety & Stability
- Participation
- Health & Wellbeing
- Diversity, Inclusion and Equality of Opportunity

We have continued to support organizations with these resources, providing support around understanding and implementation to promote practice and improve delivery standards for all.

Community Relations: Boys & Girls Clubs successfully acquired funding through The NI Executive Office's Policy, Together Building a United Community (T-BUC). The Camps, Sports Camp & Shared Camp, were well attended and very successful in bringing in 26 young people and youth leaders from both main traditions to develop local cross-community contact and friendships. Young people engaged in opportunities to discuss and share their sense of identity and cultural tradition and to experience sharing, challenge. The project was delivered in a hybrid model with young people enjoying good relations workshops, and a variety of outdoor activities. This included 20 young people and 5 volunteers from Ledley Hall Boys & Girls Clubs and Newhill Youth

Targeted Youth Work

Targeted youth work normally involves an external sponsor supporting a youth project of greater duration and definition than a general (open access) youth programme. This year and in-keeping with our strategic priorities, targeted youth work involved Health & Well-Being and Good Relations projects and training courses for young people; the following projects were completed:

Research & Development (R&D)

We conducted sectorial research with 50 clubs to help refine our activities and services. This included issuing surveys and focus groups for local areas to better understand the needs of those

Do Something Healthy (DSH)

The Do Something Healthy was a regionalized intervention project that focused on addressing health inequalities and providing young people with opportunities for educational enrichment. The project attracted weekly engagement with 153 participants from 9 partners across Northern Ireland, 110 of which received OCN accreditations. The success of the project was well documented and was recognized in the Health & Wellbeing category at the CIH (Chartered Institute of Housing) awards. Do Something Healthy – Radius Housing.

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Do Something Healthy (DSH) (Continued)

- Omagh Boys & Girls Club
- Dungannon Youth Resource Centre
- Newry – YES Project/Magnet Centre
- Coleraine – Westbann
- Portstewart
- Cookstown
- Derry/Londonderry
- Ballymena
- Belfast 1
- Belfast 2

Youth Conferences

Our annual youth conference at Farset International provided young people with the opportunity to come together from different backgrounds, share experiences and support the organization with determining priorities for the year ahead/reviewing current provision. This enabled Boys & Girls Clubs to work responsively to the needs of children, young people and those who work on their behalf.

BGC Membership conference

22 Youth workers across 13 youth organisations attended our regional conference at the Cohannan Inn, Dungannon. The event focused on self-reflection and sustainability for practice improvement.

Paul Hamlyn – For Art's Sake

This was a year-long 'For Arts Sake' pilot is now finished. This project ran from January-December 2024 and explored how best to embed high-quality arts-based learning into the school curriculum.

Six schools participated in the project:

St. Patricks PS, Aghagallon – P5/6

Ballinderry PS, Ballinderry – P5

Loanends PS, Crumlin – P5

Holy Child PS, West Belfast – P5

Holy Family PS, North Belfast – P5

Schools received four blocks of high-quality arts-based education in the classroom, alongside teacher training and additional resources. BGC hosted two stakeholder engagement events in November 2024; one rural (hosted in Ballinderry P.S.) and one urban (hosted in Holy Child P.S.), to showcase work and achievements, share success stories, and to highlight the value in arts-based learning.

Feedback from facilitators, pupils and teaching staff has been phenomenal. There is a high demand for this work throughout the primary school network.

Education Authority – Regional Strategic

We provided wraparound support for 33 local youth organisations that nominated Boys & Girls Clubs through the Education Authority. This involved supporting them across a variety of functions including HR, Audit, Governance, Safeguarding, Youth Work Training and resource development. Across the 2023/24 period, we have 662 support sessions across all the areas above. Feedback from one of our support sessions was as follows:

“Excellent delivery and very well managed, particularly with covering some sensitive topics and providing answers to some very challenging questions.”

Education Authority – Regional Project

Our x3 part-time staff in the South-West area of Northern Ireland delivered our Wellbeing for all project on behalf of the Education Authority. The original outcomes sought by the sponsor were 150 young people over a 12-month period. However, our team surpassed this, working with 672 young people from 14 clubs. The feedback from those who participated, and the Education Authority was extremely positive, and the project will continue until March 2026.

Education Authority – Regional Development – Wellbeing for all resource

Commissioned in 2022, Boys & Girls Clubs were tasked with the Development of a Wellbeing for All Framework and Curriculum for Youth Work. This resource will be an invaluable tool to raise delivery standards and ensure that youth workers have the skills and understanding to delivery emotional wellbeing sessions in their club and implement preventative measures to protect the wellbeing of children and young people aged 9 – 18.

-9-13 age band – Scotch Street Youth and Community Centre – 12 participants – 8 sessions

-14-18 age band – John Paul II Youth Club – 10 participants – 8 sessions

-14-18 age band – Oasis Youth Centre – 10 participants – 1 session.

Feedback from these sessions was very positive with club leaders highlighting the significance and importance of the resource. A senior youth worker who participated in the project stated that:

“For years we have been waiting for something like this, while we all know that mental health is a key issue in our communities, we have had nothing to help us deal with us. You are left to use your own knowledge and due to sensitivity of the topic, this is daunting. This resource is straight forward and something I will be using weekly in my club”.

Garfield Weston

When the charity was struggling, we reached out to Garfield Weston Foundation to provide funding to support staff costs. The foundation provided us with £25k of unrestricted funding that was used for core costs and supporting the development of our membership. This enabled the charity to grow our membership from 77 to 150 and provide 33 bespoke engagement sessions and 14 club visits.

Dormont Accounts – DST

This funding was used to support the development of the internal capacity within Boys & Girls Clubs. As we have continued to grow, the funds were used for HR audits to occur, policy reviews, coaching & mentoring and opportunities for current staff to build their capabilities through ongoing training & development. This fund was the catalyst for being able to achieve status as a center to deliver qualifications through the Chartered Management Institute.

Rank – Aspire

In September 2023, Boys & Girls Clubs hired Conor, our project youth work as part of Rank Aspire. Conor's role was to work at John Paul Youth Club in Ardoyne and trial a new method of working for the charity which looked at harnessing closer relationships with local clubs. As part of this, Conor supported Karen with organising local and regional events such as social media training, 5 a-side football, training events in the UK, National & International Boxing events and delivered a youth work programme around political awareness and social change with young people in Ardoyne. Overall, as part of the fund, Conor worked with 216 young people across 7 core services.

Rank – Start here

As part of this fund, Karen oversaw the Youth programmes around Health & Wellbeing. The most notable was the Boxing events and conducting research on behalf of the organization to ensure we are working responsively to need.

Regional Boxing

In partnership with the Co Antrim Boxing Association the regional boxing competition was held on the 8th of October at Corpus Christie ABC with 40 clubs and 131 young boxers signing up to enter the competition. The successful event was held over three nights at the Belfast club with thanks to the club, the Co Antrim board, and the Northern Ireland Ambulance Service.

International Boxing

40 young people, boxers and officials traveled to England over three consecutive weekends to participate in the UK Boxing Championships. This included events in Birmingham, Blackburn & Bridlington. The action provided extremely positive feedback and one young person from our cohort took home Gold.

5 a-side competitions

We held a 5-side competition in Omagh for 50 young people across 4 organisations. This involved bringing clubs together to compete in a sporting activity and acts as a pathway for them to get involved in further services.

Belfast City Council – Capacity Building

BGC have worked in partnership with approximately 15 youth, sports, and community organisations to deliver compliance, governance and fundraising support. In partnership with Sported, five organisations have received individual support based on their support needs/ requests:

Limestone United – Support to help create club development plan

Belfast Wolves Volleyball Club – Support to develop business plan

Belfast City Council (Continued)

Rathfern Community Regeneration Group – Support to develop and implement a marketing and volunteer recruitment plan

Irish Football Network – Support to develop a business plan

Russian Speaking Community NI – Training on community development and volunteer management.

5 learners completed a L3 CMI Leadership & Management Qualification throughout the period February – March 2024. Participants took part in three half-day workshops around the theme of 'Monitoring Quality to Improve Outcomes'. Learners have received one-to-one guidance and support throughout and will receive certification for their Award in April. This course was delivered in partnership with Black Sheep Consultancy Services.

Other capacity support delivered throughout the period Feb-March 2024:

- 17 organisations received free subscription to GrantTracker, alongside one demonstration session (Tuesday 19th March) on how best to use this.
- 6 club leaders awarded QA Level 3 Award in Mental Health First Aid in the Workplace (RQF) - Delivered by CoG Training.
- 10 club leaders awarded QA Level 3 Award in Emergency First Aid at Work (RQF) - Delivered by CoG Training.
- 16 club leaders completed Designated Officer Training in partnership with Volunteer Now.

Reconciliation Fund – Department of Foreign Affairs (Conway Youth Center & Tullymore)

Tullymore continued with the reconciliation fund participating in one of our accredited youth work programmes (AYWP) with their young people. Karen & Georgia kick start the programme in Conway with a group of 15 young people aged 9-15 years old. The group have been doing an AYWP on Participation, they are currently working on a social action project to carry out in their community.

Dodgeball – Train the Trainer

We launched our dodgeball programme at the end of February with a train the trainer event where 10 youth leaders came together from John Paul, Marrowbone, Sandyrow and Glen Community Centre to be trained in how to coach dodgeball. The session was led by coaches and young people from Kapow Dodgeball. The clubs have been running dodgeball sessions in their clubs for 3-4 weeks and we will be hosting a dodgeball tournament with Kapow Dodgeball at the end of April for all clubs to participate in.

Drugs & Alcohol Youth Work Curriculum

In partnership with ASCERT, Boys & Girls Clubs were tasked with designing the first ever Drug and alcohol Prevention Curriculum for Youth work professionals working with young people aged 9-18. This curriculum provides a blueprint to ensure that youth workers are best supported to provide up to date intervention methods to tackle drugs & alcohol in their communities. This was recognized as a huge success and involved 150 youth workers across 100 clubs across Northern Ireland. We continue to push this to our members and encourage them to utilize the resource. This is now on our website and accessible to all.

Summary

As illustrated above, the charity has provided a wraparound support to children, young people and local youth clubs and associations. Throughout 2023-24, Boys & Girls Clubs carried out 491 charitable activities, from accredited training and youth programmes to compliance support and core services.

Financial review

The financial statements of the charity for the period 1st April 2023 to 31st March 2024 incorporate the requirements of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities. To meet the requirements of SORP, the Statement of Financial Activities includes all the transactions of the charity's funds, be they designated, restricted, unrestricted or endowed.

In the absence of core funding, Boys & Girls Clubs successfully attracted a range of sponsors and private donors to ensure that the charity had sufficient resources to carry out essential services. Progress is being made to reduce costs and build on the success of the year through developing the organizational fundraising capacity and income generation. The principal funding sources are shown in the notes to the accounts.

Reserves Policy

The Board of Trustees has initiated a reserves policy which is reviewed annually. The policy accords with the Charity Commission's guidelines (Charity Reserves CC19 dated May 1997). Currently, the reserves policy has two elements, namely to "Underpin the running of Headquarters with three months' running costs; and "Within the three months running costs identify those costs that will enable the charity to meet its obligations to staff and other stakeholders whilst removing unnecessary expenditure".

The target level for reserves is approximately £20,000. The general reserve including fixed assets at 31st March 2023 is £ 30,300.

Risk Management

The Board of Trustees of Boys & Girls Clubs (NI) has carried out a detailed evaluation of all risks to which the charity is exposed and in particular, to those relating to operations and finance. In areas of little or no risk, existing controls were found to be satisfactory although regular assessment of working practices will continue. In those areas where an element of risk was found to exist it has initiated an ongoing review in order to mitigate such risks by agreeing a course of action with the Senior Management Team; introduction of budgetary controls for financial monitoring; introduction of an internal risk assessment document and associated software in accordance with Charity Commission guidelines, approved by the Board and implemented with regular reviews; a full review of custodian trustee responsibilities; reducing the risk through the introduction of new procedures; continuous monitoring; developing an appropriate insurance portfolio. We identified that in previous years, we were over-reliant on a primary funder, the Education Authority. However, in 2023-24, we focused on risk mitigation, spreading the range of sponsors and ensuring that we were not at the mercy of budgetary fluctuations in the public budget. We have conducted an HR review of the organization to ensure we have a sustainable staffing structure, conducted a policy review to make sure all practices are up to date and completed a strategic plan that will guide the charity into the next chapter.

Risk Management (Continued)

Overall, the charity focused on sustainability, building the internal infrastructure and taking lessons from previous years to limit risk moving forward. After using a substantial portion of reserves in 2022/23, we were able to replenish these and now have a healthy balance of £76,644.

Plans for Future Periods

Boys & Girls Clubs (NI) operates a yearly planning cycle that is measured against its capacity to achieve the outcomes illustrated in the strategic plan. We have an extremely competent and capable team that continues to overachieve and support our extensive membership. We were successful with attracting SEUPB funding, providing the organization with 3 multi-year budgets and much needed security of funding. This has helped consolidate finances moving forward and ensured that we can strategically plan as opposed to being reactionary on a yearly basis.

In 2023-24 we conducted the process of strategic planning, creating a roadmap together with stakeholders that will guide us until 2030.

Our strategic plan over the next year has a set of eight interrelated priorities, namely:

- 1 Establish a streamline method of effective communication with membership organizations through leveraging our digital capabilities. For example, Microsoft Conferencing through utilizing the "Owl" technology to overcome logistical issues. This will create a two-way method of communication with stakeholders and enable us to enhance services, provide organizational updates and ensure their priorities are integrated as priorities. This must be completed in a quarterly basis, bringing organizations to leverage resources, promote collaboration and create conditions that best support children and young people. A key strength of charity is the regional nature of services, but this is also a limitation due to logistical problems. This will help mitigate this.
- 2 BGC must proactively establish strategic partnerships with mission aligned organizations across NI, Ireland and the UK. Our staff team is small, and the scope of delivery is therefore limited. Enhancing our network and developing partnerships will allow us to increase volume of delivery, provide more holistic support for our membership, and attract more support.
- 3 Establish a social enterprise element of the organization by leveraging staff expertise to generate an independent revenue stream and unrestricted funding.
- 4 We will liaise with regional and local voluntary organizations for data collection to inform service delivery and ensure that our youth work activities and services are evolving
- 5 Membership development is a huge priority for Boys & Girls Clubs moving forward. Our membership was depleted due to several factors in the past i.e., closure of smaller centers. We have appointed a Membership Development Officer to re-build our membership and this has happened expeditiously.

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FOR THE YEAR ENDED 31 MARCH 2024

To further develop our membership, we must “return to our roots” and re-establish a youth programme for membership clubs. For example, re-introduce the regional and national
6 boxing competitions that provide an essential service to a specific membership segment. As you can see from charitable activities above, this has happened due to the appointment of a Sport Development Officer.

To secure Peace Plus contracts, thus creating an avenue of multi-year support that will help us engage with more members, increase volume of delivery and provide additional resources
7 for the organization to reinvest in children and young people. As also detailed above, this has happened, providing us with multi-year funding and the ability to provide comprehensive youth programmes to children, young people and our membership organizations.

Facilitate the move to a new youth friendly premises and build a more in-depth “community
8 connection”. A strength of the charity is the network we have in local communities.

However, to build on this deep connection, the charity must look at a presence at local level.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Donal Kennedy
Mr Thomas Thibodeau
Mr Ryan Adams
Ms Dympna Mullin
Ms K Fagan
Mr C Forker
Mr Barry McGlinley
Mr Stephen Reynolds

Members of the Board of Trustees are recruited mainly from member youth organisations and through a variety of other sources. Firstly, new appointees are sourced from the charity's own network of member youth organisations, as specified in the Association's Articles, with each vacant position subject to election and ratification from the appropriate nominating member. In addition, three honorary office bearers are appointed from the Board members by private ballot to serve on the Board, these being: Honorary Chair, Vice-Chair and Treasurer. Trustees may also be co-opted from the local business community when a specific skill's gap or need is identified on the Board (such as finance, communications, fundraising etc.). This may mean advertising in the press or on the web and in specific recruitment sources. All Board of Trustees members are either elected or co-opted on to the Board and are carefully selected to ensure that they have the necessary skills required and commitment to the work and ethos of the charity. The Board is supported by a president and three vice-presidents.

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FOR THE YEAR ENDED 31 MARCH 2024

The role of the Board of Trustees is to govern, oversee policy and provide strategic leadership and direction to advance the charity's mission, and charitable aims and objects. The main functions of the Board of Trustees include:

- Promotion of the organisation
- Formulation of strategic leadership and direction
- Legal, ethical and financial integrity and maintenance of accountability
- Financial probity and management, including adoption and oversight of the annual budget
- Formulation and oversight of policies and procedures
- Oversight of programme planning and evaluation
- Personnel evaluation and development
- Review and assessment of organisational reports

The board is directly supported in its role by the Boys & Girls Clubs' Chief Executive, who also acts as Company Secretary and Accounting Officer; and by the Head of Finance & Corporate Services.

It is the policy of Boys & Girls Clubs to ensure that the appointment of all staff and volunteers is governed by The Safeguarding Vulnerable Groups (NI) Order 2007 as amended by the Protection of Freedoms Act 2012. Each member is inducted into the role of charitable trustee on the Board of Trustees. Members are provided with a copy of "The Essential Trustee" and meet with the Chair and Chief Executive to agree an induction plan. The Board of Trustees is formally approved by the wider membership at the members' Annual General Meeting.

Related Parties

Boys & Girls Clubs (NI) is affiliated to the National Association of Boys & Girls Clubs (England) and works collaboratively with its sister organisations, Boys & Girls Clubs of Scotland and Boys & Girls Clubs of Wales in the planning, organisation and delivery of international youth projects. The organization is also related to the World Federation of Youth Clubs.

It is the policy of Boys & Girls Clubs (NI) that no person related to or beneficiary of a member of staff or member of the Board of Trustees will benefit financially or otherwise from the award of a contract, or other asset of the charity, unless where this is permitted in accordance with and subject to the conditions in Section 88 to 90 of the Charities Act (Northern Ireland) 2008. This policy is further advanced through the application of the 'Declaration of Director's Interest' and the 'Conflicts of Interest' policies and supported by the rigorous maintenance of a detailed Asset Register, which is routinely and independently monitored.

Disclosure of information to Independent Examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information. The trustees' report was approved by the Board of Trustees.

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Trustees' responsibilities statement

The Trustees (who are also directors of BOYS & GIRLS CLUBS (NI) for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2019. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on17/12/24..... and signed on behalf by:



Stephen Reynolds
Honorary Treasurer

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOYS & GIRLS CLUBS (NI)

I report on the financial statements of the company for the year ended 31 March 2024 which are set out on pages 17 and 18.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving us cause to believe:

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- 4 That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

- (a) which gives me reasonable cause to believe that in any material respect the requirements;
- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOYS & GIRLS CLUBS (NI) (continued)

Independent examiner's statement continued...

(ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

17.12.24
Date: _____

BOYS & GIRLS CLUBS (NI)

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2024****STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

		Unrestricted Funds	Restricted Funds	Year to 31-Mar-24 TOTAL	Year to 31-Mar-23 TOTAL
	Note	£	£	£	£
Income from:					
Donations and Legacies	2	28,576	-	28,576	8,049
Charitable Activities	3	-	448,449	448,449	217,367
Investments		-	-	-	104
Other Income		-	-	-	4,061
Total Income		28,576	448,449	477,025	229,581
Expenditure on:					
Charitable Activities	5	1,850	389,116	390,965	242,703
Total expenditure:		1,850	389,116	390,965	242,703
Net income / (expenditure)		26,726	59,333	86,060	(13,122)
Transfers between funds		8,000	(8,000)	-	-
Net movement in funds		34,726	51,333	86,060	(13,122)
<u>Reconciliation of funds</u>					
Total funds brought forward		41,918	18,155	60,073	73,195
Total funds carried forward		76,644	69,488	146,133	60,073

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on page 19 to 26 form an integral part of these accounts

BOYS & GIRLS CLUBS (NI)

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2024****BALANCE SHEET**
As at 31 March 2024

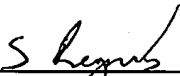
	Note	<u>2024</u>	<u>2023</u>
		£	£
Fixed Assets			
Tangible Assets	13	2,639	2,846
		<u>2,639</u>	<u>2,846</u>
Current Assets			
Debtors	7	9,050	4,832
Cash at bank		159,383	100,204
		<u>168,433</u>	<u>105,036</u>
Liabilities			
Creditors: amounts falling due within one year	8	<u>(24,939)</u>	<u>(47,809)</u>
Net Current Assets		<u>143,494</u>	<u>57,227</u>
Total Assets Less Current (Liabilities)		<u>146,133</u>	<u>60,073</u>
Net assets		<u><u>146,133</u></u>	<u><u>60,073</u></u>
Funds			
Restricted		69,488	18,155
Unrestricted		76,644	41,918
TOTAL FUNDS	11	<u><u>146,133</u></u>	<u><u>60,073</u></u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement under the provisions of section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the board directors on 17/12/24 and were signed on their behalf by:



 Stephen Reynolds
 Honorary Treasurer

The notes on page 19 to 26 form an integral part of these accounts

NOTES TO THE ACCOUNTS**1 Accounting policies****(a) Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

BOYS & GIRLS CLUBS (NI) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised as historical cost or transaction value unless otherwise stated in the relevant accounting policy.

(b) General information

BOYS & GIRLS CLUBS (NI) is a private company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI615277 The registered office address and principal place of business is Ground Floor, 22 Stockmans Way, Musgrave Park Industrial Estate, Belfast, Co. Antrim, BT9 7JU. The purpose of Boys & Girls Clubs (NI) is to provide children and young people with positive opportunities that will enhance their personal development and social education. The charity seeks to enable and support young people throughout Northern Ireland to become involved in a wide variety of sporting, recreational, lifestyle and other non-formal educational activities undertaken to further its charitable purposes for the public benefit.

The financial statements are presented in Sterling (£). The level of rounding is £1.

(c) Company status

The company is a company limited by guarantee. The members of the company are the Trustees names on page 1. In the event of the company being wound up the liability in respect of the guarantee is limited to £1 per member of the company.

(d) Going concern

After reviewing the charities forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

(e) Income

All income is recognised once the company has entitlement to the income. It is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and the economic benefit can be measured reliably In accordance with the Charities SORP (FRS 102).

NOTES TO THE ACCOUNTS (continued)**(e) Income continued**

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investments income is recognised at the time the investment income is receivable.

(f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The cost of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on the basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company.

(g) Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Shortfalls between the carrying value of the fixed assets and their recoverable amounts are recognised as impairments, impairments losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation if provided at rated calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	-	25-35% Reducing Balance
Motor Vehicles	-	35% Reducing Balance

NOTES TO THE ACCOUNTS (continued)**(h) Interest receivable**

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

(i) Debtors

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

(j) Cash at Bank and in hand

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

(k) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that the transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount at the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of these amounts, discounted at the pre-tax discounted rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within the interest payable and similar charges.

(l) Financial instruments

The company only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(m) Fund accounting

General funds are unrestricted funds which are available for the use at the discretion of the Trustees in the furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS (continued)

2 Income from Donations and Legacies

	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds		
	£	£	£	£
Donations	28,576	-	28,576	8,049
Totals 2024	28,576	-	28,576	8,049
Totals 2023	8,049	-	8,049	

3 Income from Charitable Activities

	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds		
	£	£	£	£
UK Youth	-	-	-	31,500
Education Authority	-	197,911	197,911	68,438
Ulster Garden Villages	-	-	-	5,000
Do Something Active	-	-	-	25,000
Paul Hamlyn	-	52,806	52,806	26,194
Other	-	-	-	61,235
Dept of Foreign Affairs Reconciliation grant	-	16,697	16,697	-
Rank	-	57,000	57,000	-
Radius	-	35,862	35,862	-
Belfast City Council Capacity Grant	-	49,247	49,247	-
Belfast City Council Active Belfast	-	9,501	9,501	-
Lottery Grant	-	29,425	29,425	-
Totals 2024	-	448,449	448,449	217,367
Totals 2023	29,086	188,281	217,367	

BOYS & GIRLS CLUBS (NI)
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS (CONTINUED)

4 Staff Costs and Numbers	2024	2023
	£	£
Gross wages and salaries	221,410	164,102
Social security costs	12,347	9,291
Pension Costs	11,999	7,777
	245,756	181,170

No employee received emoluments of more than £60,000 (2023: None)
 The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	<u>14</u>	<u>9</u>

5 Expenditure

Charitable Activities	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	£	£
	£	£		
Staff costs	-	245,756	245,756	181,170
Motor & Travel Costs	384	1,280	1,664	2,931
Accommodation	-	-	-	4,094
Faciliation & Equipment	-	-	-	8,279
Other Staff Costs	1,186	1,889	3,075	1,717
Programme Costs	-	105,179	105,179	5,802
Office Costs	-	6,469	6,469	10,427
Audit & Accountancy	-	2,744	2,744	1,200
Depreciation	-	1,104	1,104	1,283
Rent	-	13,277	13,277	13,276
Water Charges	-	778	778	744
Heat & Light	-	1,113	1,113	2,016
Insurance	-	947	947	844
Consultancy Fees	-	6,850	6,850	6,000
Bank Charges	279	-	279	271
Legal and Professional	-	-	-	1,744
Affiliation Fees	-	1,730	1,730	905
Total 2024	1,850	389,116	390,965	242,703
Total 2023	69,559	173,144	242,703	

NOTES TO THE ACCOUNTS (CONTINUED)

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2023 - £NIL).

During the year, no Trustees received any benefits in kind (2023 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2023 - £NIL).

7 Debtors

	<u>2024</u>	<u>2023</u>
	£	£
Trade Debtors	3,392	1,681
Other Debtors	1,319	1,000
Prepayments and accrued income	4,338	2,151
Total 2024	<u>9,050</u>	<u>1,681</u>

8 Creditors: amounts falling due within one year

	<u>2024</u>	<u>2023</u>
	£	£
Accruals & Deferred Income	2,217	2,548
HMRC PAYE & Pension	6,749	4,047
Trade Creditors	15,871	1,834
Other Creditors	102	39,380
Total 2024	<u>24,939</u>	<u>47,809</u>

9 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £1,200 (2023 - £1,200)

10 Related party transactions

There were no related party transactions during the year.

BOYS & GIRLS CLUBS (NI)

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2024****NOTES TO THE ACCOUNTS (continued)****11 Statement of funds - current year**

	Balance at 1 April 2023	Income	Expenditure	Transfer in/out	Balance at 31 March 2024
<u>Restricted funds</u>	£	£	£	£	£
Education Authority	578	-	(311)	-	267
T:BUC	703	-	(182)	-	521
Do Something Active	602	-	(602)	-	-
Education Authority	-	197,911	(197,911)	-	-
DFA Reconciliation grant	-	16,697	(6,697)	-	10,000
Rank	14,000	57,000	(45,300)	(8,000)	17,700
Radius	-	35,862	(862)	-	35,000
BCC Capacity Grant	-	49,247	(49,247)	-	-
BCC Active Belfast	-	9,501	(9,501)	-	-
Lottery Grant	2,272	29,425	(25,697)	-	6,000
Paul Hamlyn	-	52,806	(52,806)	-	-
Total restricted funds	18,155	448,449	(389,116)	(8,000)	69,488
<u>Unrestricted funds</u>					
General	41,918	28,576	(1,850)	8,000	76,644
Total Unrestricted funds	41,918	28,576	(1,850)	8,000	76,644
Total of funds - current year	60,073	477,025	(390,965)	-	146,133

12 Statement of fund - prior year

	Balance at 1 April 2022	Income	Expenditure	Transfer in/out	Balance at 31 March 2023
Total unrestricted funds	70,177	41,300	(69,559)	-	41,918
Total restricted funds	3,018	183,281	(168,144)	-	18,155
Total of funds - prior year	73,195	224,581	(237,703)	-	60,073

BOYS & GIRLS CLUBS (NI)
 (Private company limited by guarantee without share capital)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Overview of Restricted Funds (continued)

13 Fixed Assets

	Fixtures and fittings	Motor Vehicles	Total
	£	£	
COST			
At 1 April 2023	10,217	1,548	11,765
Additions	898	-	898
At 31 March 2024	11,115	1,548	12,663
DEPRECIATION			
At 1 April 2023	7,385	1,534	8,919
Charge for the year	1,099	5	1,104
At 31 March 2024	8,484	1,539	10,023
NET BOOK VALUE			
At beginning of period	2,832	14	2,846
At 31 March 2024	2,630	9	2,639

Boys & Girls Clubs (NI)

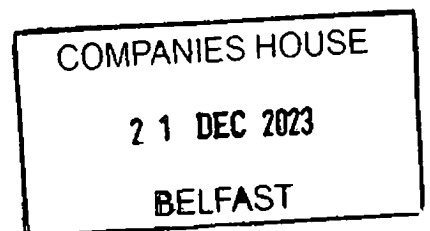
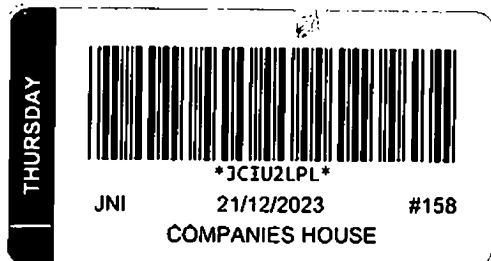
Northern Ireland - Charity number 102731

Accounts

Charity Registration No. 102731

Company Registration No. NI615277 (Northern Ireland)

BOYS & GIRLS CLUBS (NI)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



BOYS & GIRLS CLUBS (NI)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms K Fagan Mr C Forker Mr D Kennedy Mr R Adams Mr D Kennedy Mr B McGinley Ms D Mullins Mr S Reynolds Mr T Thibodeau
Secretary	Mr M Dudley
Charity number	102731
Company number	NI615277
Registered office	Ground Floor 22 Stockmans Way Musgrave Park Industrial Estate Belfast Co. Antrim Northern Ireland BT9 7JU
Independent examiner	FPM Accountants Limited 1 - 3 Arthur Street Belfast Co. Antrim Northern Ireland BT1 4GA

BOYS & GIRLS CLUBS (NI)

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BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and accounts for the year ended 31 March 2023.

Boys & Girls Clubs (NI) is a charitable company registered with the Charity Commission for Northern Ireland (reference number NIC102731) and is formally accepted by HM Revenue and Customs for tax purposes (reference number XN47449) and as such was incorporated as a company on the 1st November 2012 under reference NI615277. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.00. It does not have a share capital and is formed otherwise than for profit.

The charity was established in 1940 and was initially known as The Federation of Boys' Clubs, and more recently as, Clubs for Young People (NI). There is a small professional staff team based at the headquarter offices of the charity which works to support and represent a comprehensive network of around 130 affiliated youth organisations throughout Northern Ireland. The charity works directly with 2300 young people each year and has a diverse membership of young people, volunteers and professional staff.

The principal address of the charity is, **Ground Floor, 22 Stockman's Way, Musgrave Park Industrial Estate, Belfast, BT9 7JU.**

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities

Objectives and activities

The purpose of Boys & Girls Clubs (NI) is to provide young people with positive opportunities that will enhance their personal development and social education. The charity seeks to enable and support young people throughout Northern Ireland to become involved in a wide variety of sporting, recreational, lifestyle and other non-formal educational activities undertaken to further its charitable purposes for the public benefit.

Boys & Girls Clubs (NI) is a leading Regional Voluntary Youth Organisation (RVYO) supporting local youth provision in Northern Ireland by promoting the inclusion, engagement, achievement and development of all young people regardless of their gender, ethnic, cultural or religious background. The charity works to support the delivery and development of a wide range of programmes and services to young people and those who work on their behalf.

Vision

We envisage a fair and inclusive society which values and supports the development of all young people.

Mission

Boys & Girls Clubs aims to realise the personal development and social education of young people and to work in partnership with our members to realise our vision.

Values

As a voluntary youth organisation and charitable company, we value:

- The potential of all young people, our members, volunteers and staff;
- the active participation of young people in community development;
- the social and vocational education of children & young people;
- the work of all those who support local youth provision wherever it is needed;
- effective youth work and positive activities in community-based youth centres;
- young people's Emotional Health and Well-being;
- the contribution of all who provide leadership for the realisation of our shared vision and mission;
- the protection and preservation of the natural and physical environments for the benefit of future generations.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

COMPLIANCE WITH PUBLIC BENEFIT REQUIREMENTS

The Charity Trustees have complied with their duty to have due regard to the Charity Commission for NI public benefit guidance when exercises any powers or duties to which the guidance is relevant. The services provided by Boys & Girls Clubs are normally free or low cost at the point of delivery and we make every effort to ensure they are accessible to the target beneficiaries, through promotion of the service or programme, use of accessible local facilities and outreach approaches for young people so that many services are delivered in accessible localities.

No harm flows from our purposes and the charity has robust governance arrangements to mitigate risk, including clear and rigorous policies and procedures, an organisational risk register and staff supervision, training and development.

CHARITABLE ACTIVITIES (2022-2023)

In any normal year, we would work directly with over 3000 young people - but 2022 was not a normal year at Boys & Girls Clubs. Like others in the sector, we were coming to the end of our funding with the Education Authority and sought renewal after our work on the Accredited Youth Work Programmes (AYWP) was branded "outstanding". The AYWP were first of their kind, providing the sector with a wealth of resources to support children & young people. However, upon the completion of the contract, the community & voluntary sector was thrust into financial uncertainty due to budgetary fluctuations and significant deficits in public finances. With our primary funding withdrawn, we were forced to use reserves to sustain operations, and the pressure was on us to find substitute and appropriate support. Thankfully, it came through, due to the dedicated staff team, trustees, funders, and young people who put their shoulders to the wheel to raise concern and source alternative support. This turmoil transformed into an opportunity to diversify streams, develop innovative resources, galvanize stakeholders, establish partnerships, and make the organization more resilient.

While navigating through this difficult period, we lost our long-standing CEO, Paul Curran to a well-deserved retirement. Paul had served at Boys & Girls Clubs with distinction for over 20 years and navigated our organization through some of our most difficult periods. As an organization and sector, we will miss his expertise and invaluable input.

Despite these challenges, Boys & Girls Clubs had a lucrative year and successfully attracted project funding across a wide range of sponsors. We used 2022-23 as a year to refine our services and put a sustainability plan in place for the organization.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Member Services

In addition to working directly with young people, Boys & Girls Clubs organised a range of important support services for member youth organisations, namely:

- Keeping Children Safe – 126 attended quality-assured child protection training across 13 clubs. This includes Oasis Youth, St. Johns YC, St. Bronagh's YC, Hospital Road YC, Clonmore YC, Seven Derry's YC, Marrowbone YC, Pure Mental NI, Peace Players NI, Upper Andersonstown Community Forum, Sacred Heart ABC, Scotch Street Youth & Community Centre and Downpatrick ABC. This training was also delivered to 21 aspiring youth workers, studying at Ulster University.
- Access NI - 177 vetting checks completed for personnel working in 33 youth organizations.
- Risk Management & Insurance Services - bespoke insurance products & legal compliance support for members. We work closely with Bern's Brett, who have developed a robust and specific product with a leading charity insurer that allows them to tailor the precise cover to meet the needs of our member organizations. During 2022-23 we supported 32 organizations with this service.
- Communications - website & social media platforms providing Youth Information Services. Our Youth News reaches over 643 individuals each fortnight, to provide them with sectorial updates and opportunities to strengthen their services. This includes what is going on at Boys & Girls Clubs, vacancies in the sector and potential funds that are members are eligible for.
- Membership Training & Support – for example, training in Governance & Work Force Development.
- Thinkuknow- Child Exploitation and Online Protection (CEOP) – online safety training.
- Website & social media channels – circulating opportunities and information services.
- Governance, Supervision & Appraisal- to ensure that members are adopting best practice and have appropriate structures in place.
- Fund-raising training for members- ensuring they are not over-reliant on a primary sponsor.

Membership training & accreditation included the following:

- Mental Health First Aid – increasing the confidence and competence of youth workers when responding to mental health concerns within their youth clubs and communities.
- Transformative leadership training & Support for 25 youth workers & volunteers involved in our services.
- Adverse Childhood Experiences (ACEs training) helps youth workers understanding how adverse childhood experiences may affect children growing up.
- OCN qualifications – over 126 Open College Network qualifications including Youth Work L1, Mental Health Awareness L2, Youth Leadership L1, Substance Misuse, and Healthy Living.
- CMI in Leadership & Management – proving a level-5 professional qualification to part-time and full-time youth workers across our membership.
- First Aid training – 52 young people and youth leaders completed this training.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

General Provision – Youth Work Accredited Youth Work Programmes

Commissioned by the Education Authority, the Accredited Youth Work Programmes (AYWP) was an 18-month project that involved designing, trialing, piloting and developing the first ever youth work specific frameworks across five areas. These themes are listed below.

- Good Relations
- Living in Safety & Stability
- Participation
- Health & Wellbeing
- Diversity, Inclusion and Equality of Opportunity

174 young people across 15 membership organizations from across Northern Ireland were responsible with co-designing these materials across two age groups (9-13 & 14-18). This was a resounding success with extremely positive feedback from the Education Authority, participants and youth workers. Quotes from participants below demonstrate the value of the AYWP.

"These sessions are really enjoyable, I leave feeling really good about myself & grateful for everything I have".

"Only last week I had given up on my dream of becoming a paramedic. Last week's session made me realize I know I can do it and I know how to get there".

Community Relations: Boys & Girls Clubs successfully acquired funding through The NI Executive Office's Policy, Together Building a United Community (T-BUC). The Camps, Sports Camp & Shared Camp, were well attended and very successful in bringing 26 young people and youth leaders from both main traditions to develop local cross-community contact and friendships. Young people engaged in opportunities to discuss and share their sense of identity and cultural tradition and to experience sharing, challenge. The project was delivered in a hybrid model with young people enjoying good relations workshops, and a variety of outdoor activities.

Targeted Youth Work

Targeted youth work normally involves an external sponsor supporting a youth project of greater duration and definition than a general (open access) youth programme. This year and in-keeping with our strategic priorities, targeted youth work involved Health & Well-Being and Good Relations projects and training courses for young people; the following projects were completed:

Do Something Active (DSA)

The key object of the DSA project is to equip a team of young women with the requisite attitudes, skills, knowledge and qualification to become health educators to work alongside their peers in local youth clubs, schools and communities. The project recruited and appointed young female participants who were not regularly engaged in physical activity and maintaining a healthy diet and set out to guide them on a pathway to a healthier lifestyle. This project involved weekly sessions with 421 participants each week.

Practical delivery of exercise and healthy eating programmes, focused on menu budgeting, food preparation and physical exercise workshops whilst maintaining a healthy diet. The young women in each partner group identified the physical activities they wanted to pursue during the first six weeks of the programme. Initial choices of physical activities included; Dodgeball, Yoga, Calisthenics, Cycling, Boxercise,

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Tag Rugby and Dance. Young women agreed and committed to their own plan of physical activities, intensity levels and as trained Health Champions, then worked together to engage and support project participants to work and achieve together.

Research & Development (R&D)

We conducted sectorial research with 50 clubs to help refine our activities and services. This also included constructing a thesis on the topic of "how third sector organizations measure and capture success". This enabled us to evaluate practices and put a plan in place to see how we can more accurately capture the organizational activities.

Do Something Healthy (DSH)

The Do Something Healthy was a regionalized intervention project that focused on addressing health inequalities and providing young people with opportunities for educational enrichment. The project attracted weekly engagement with 153 participants from 7 partners across Northern Ireland. The success of the project was well documented and was recognized in the Health & Wellbeing category at the CIH (Chartered Institute of Housing) awards.

Youth Conference

Our annual youth conference at Fasset International provided young people with the opportunity to come together from different backgrounds, share experiences and support the organization with determining priorities for the year ahead/reviewing current provision. This enabled Boys & Girls Clubs to work responsively to the needs of children, young people and those who work on their behalf. There were 40 participants from 5 membership organisations in attendance.

UK Youth – Thriving Minds

Unrestricted funding to adopt a holistic approach to supporting the emotional health & wellbeing of children, young people & youth workers. This is provided through a variety of training and educational programmes such as OCN qualifications, mental health first aid & supporting x3 peer led youth hubs. The project involves workshops around building resilience, self-care and coping with adversity.

Drugs & Alcohol Youth Work Curriculum

In partnership with ASCERT, Boys & Girls Clubs were tasked with designing the first ever Drug and alcohol Prevention Curriculum for Youth work professionals working with young people aged 9-18. This curriculum provides a blueprint to ensure that youth workers are best supported to provide up to date intervention methods to tackle drugs & alcohol in their communities. This was recognized as a huge success and involved 150 youth workers across 100 clubs across Northern Ireland.

Summary

As illustrated above, despite the absence of core funding and uncertainty around government funding, Boys & Girls Clubs continued to flourish and had primary and sustained engagement with 2212 stakeholders. The organization also supported 374 clubs over the course of the year projects, programmes and core services.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The financial statements of the charity for the period 1st April 2022 to 31st March 2023 incorporate the requirements of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities. To meet the requirements of SORP, the Statement of Financial Activities includes all the transactions of the charity's funds, be they designated, restricted, unrestricted or endowed.

In the absence of core funding, Boys & Girls Clubs successfully attracted a range of sponsors and private donors to ensure that the charity had sufficient resources to carry out essential services. Progress is being made to reduce costs and build on the success of the year through developing the organizational fundraising capacity and income generation. The principal funding sources are shown in the notes to the accounts.

Reserves Policy

The Board of Trustees has initiated a reserves policy which is reviewed annually. The policy accords with the Charity Commission's guidelines (Charity Reserves CC19 dated May 1997). Currently, the reserves policy has two elements, namely to, "Underpin the running of Headquarters with three month's running costs; and "Within the three months running costs identify those costs that will enable the charity to meet its obligations to staff and other stakeholders whilst removing unnecessary expenditure". The target level for reserves is approximately £20,000 the general reserve including fixed assets at 31st March 2023 is £41,918.

Risk Management

The Board of Trustees of Boys & Girls Clubs (NI) has carried out a detailed evaluation of all risks to which the charity is exposed and in particular, to those relating to operations and finance. In areas of little or no risk, existing controls were found to be satisfactory although regular assessment of working practices will continue. In those areas where an element of risk was found to exist it has initiated an ongoing review in order to mitigate such risks by agreeing a course of action with the Senior Management Team; introduction of budgetary controls for financial monitoring; introduction of an internal risk assessment document and associated software in accordance with Charity Commission guidelines, approved by the Board and implemented with regular reviews; a full review of custodian trustee responsibilities; reducing the risk through the introduction of new procedures; continuous monitoring; developing an appropriate insurance portfolio. During this period, we lost all multi-year funding, creating a gaping hole in the organizational budget, forcing the use of reserves to plug the forecasted deficit. In the absence of core funding and conclusion of the AYWP & Drugs and Alcohol curriculum, Boys & Girls were forced to source multi-year substitute funding. However, staff and trustees worked together to overcome this and have since sourced substitute funds. The strategic plan documents the over-reliance on a primary sponsor, the risk around this has been significantly reduced as we have sourced a diverse portfolio. A substantial risk is that reserves may be depleted below our target level, however the reserve balance sits at £41,918 in 2023. If the balance was to reduce below our target level, have created a plan to replenish these thus, reducing the risk.

Plans for Future Periods

Boys & Girls Clubs (NI) operates a yearly planning cycle that is measured against its capacity to achieve the outcomes illustrated in the strategic plan. We have an extremely competent and capable team that continues to over-achieve and support an extensive network. The charity is entering a period of instability due to uncertainty with government budgets and the hole in public finances. This therefore increases the volume of applicants creates an extremely competitive environment. The charity has since engaged trustees, members and stakeholders to revise current direction and determine how to best navigate through this period. However, in the interim there are three inter-linked priorities that we will explore. We are currently in the process of completing our strategic plan for 2024-27 after x2 successful stakeholder feedback events and a strategic planning day.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Our strategic plan over the next year has a set of eight inter-related priorities, namely:

1. Establish a streamline method of effective communication with membership organizations through leveraging our digital capabilities. For example, Microsoft Conferencing through utilizing the "Owl" technology to overcome logistical issues. This will create a two-way method of communication with stakeholders and enable us to enhance services, provide with organizational updates and ensure their priorities are integrated as priorities. This must be completed in a quarterly basis, bringing organizations to leverage resources, promote collaboration and create conditions that best support children and young people.
2. BGC must proactively establish strategic partnerships with mission aligned organizations across NI, Ireland and the UK. Our staff team is small, and scope of delivery is therefore limited. Enhancing our network and developing partnerships will allow us to increase volume of delivery, provide more holistic support for our membership, and attract more support.
3. Establish a social enterprise element of the organization by leveraging staff expertise to generate independent revenue stream.
4. We will liaise with regional and local voluntary organizations for data collection to inform service delivery and ensure that our youth work activities and services are evolving responsively.
5. Membership development is a huge priority for Boys & Girls Clubs moving forward. Our membership was depleted due to Covid-19 and the closure of smaller centers, we have appointed a membership development officer to re-build our membership to pre-covid levels.
6. To further develop our membership, we must re-establish programme support for membership clubs. For example, re-introduce the regional and national boxing competitions that provides an essential service to a specific membership segment.
7. To secure Peace Plus contracts, thus creating an avenue of multi-year support that will help us engage with more members, increase volume of delivery and provide additional resources for the organization to reinvest in children and young people.
8. Expansion of services into Ireland, this will widen access to financial support, enable us to grow our membership and further support with children, young people and those who work on their behalf.

The 2023/24 period will be one of continued uncertainty as we respond to the monumental challenges.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Donal Kennedy
Mr Thomas Thibodeau
Mr Ryan Adams
Ms Dympna Mullin
Ms K Fagan
Mr C Forker
Mr Barry McGlinley
Mr Stephen Reynolds

Members of the Board of Trustees are recruited mainly from member youth organisations and through a variety of other sources. Firstly, new appointees are sourced from the charity's own network of member youth organisations, as specified in the Association's Articles, with each vacant position subject to election and ratification from the appropriate nominating member. In addition, three honorary office bearers are appointed from the Board members by private ballot to serve on the Board, these being: Honorary Chair, Vice-Chair and Treasurer. Trustees may also be co-opted from the local business community when a specific skill's gap or need is identified on the Board (such as finance, communications, fundraising etc.). This may mean advertising in the press or on the web and in specific recruitment sources. All Board of Trustees members are either elected or co-opted on to the Board and are carefully selected to ensure that they have the necessary skills required and commitment to the work and ethos of the charity. The Board is supported by a president and three vice-presidents.

The role of the Board of Trustees is to govern, oversee policy and provide strategic leadership and direction to advance the charity's mission, and charitable aims and objects. The main functions of the Board of Trustees include:

- Promotion of the organisation
- Formulation of strategic leadership and direction
- Legal, ethical and financial integrity and maintenance of accountability
- Financial probity and management, including adoption and oversight of the annual budget
- Formulation and oversight of policies and procedures
- Oversight of programme planning and evaluation
- Personnel evaluation and development
- Review and assessment of organisational reports

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The board is directly supported in its role by the Boys & Girls Clubs' Chief Executive, who also acts as Company Secretary and Accounting Officer; and by the Head of Finance & Corporate Services.

It is the policy of Boys & Girls Clubs to ensure that the appointment of all staff and volunteers is governed by The Safeguarding Vulnerable Groups (NI) Order 2007 as amended by the Protection of Freedoms Act 2012. Each member is inducted into the role of charitable trustee on the Board of Trustees. Members are provided with a copy of "The Essential Trustee" and meet with the Chair and Chief Executive to agree an induction plan. The Board of Trustees is formally approved by the wider membership at the members' Annual General Meeting.

Related Parties

Boys & Girls Clubs (NI) is affiliated to the National Association of Boys & Girls Clubs (England) and works collaboratively with its sister organisations, Boys & Girls Clubs of Scotland and Boys & Girls Clubs of Wales in the planning, organisation and delivery of international youth projects. The organization is also related to the World Federation of Youth Clubs.

It is the policy of Boys & Girls Clubs (NI) that no person related to or beneficiary of a member of staff or member of the Board of Trustees will benefit financially or otherwise from the award of a contract, or other asset of the charity, unless where this is permitted in accordance with and subject to the conditions in Section 88 to 90 of the Charities Act (Northern Ireland) 2008. This policy is further advanced through the application of the 'Declaration of Director's Interest' and the 'Conflicts of Interest' policies and supported by the rigorous maintenance of a detailed Asset Register, which is routinely and independently monitored.

Disclosure of information to Independent Examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information.

The trustees' report was approved by the Board of Trustees.

S. Reynolds
.....
S Reynolds
Trustee
Dated: *19/12/23*

BOYS & GIRLS CLUBS (NI)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Boys & Girls Clubs (NI) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BOYS & GIRLS CLUBS (NI)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BOYS & GIRLS CLUBS (NI)

I report to the trustees on my examination of the financial statements of Boys & Girls Clubs (NI) (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

BOYS & GIRLS CLUBS (NI)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF BOYS & GIRLS CLUBS (NI)

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 financial statements to be reached.

JL Grant

Lowry Grant FCCA
For, and on behalf of,
FPM Accountants Limited
Chartered Accountants
1 - 3 Arthur Street
Belfast
Co. Antrim
BT1 4GA
Northern Ireland

Dated: 20-12-23

BOYS & GIRLS CLUBS (NI)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	8,049	-	8,049	14,447	-	14,447
Charitable activities	4	29,086	188,281	217,367	31,196	303,104	334,300
Investments	5	104	-	104	153	-	153
Other income	6	4,061	-	4,061	455	-	455
Total income		41,300	188,281	229,581	46,251	303,104	349,355
<u>Expenditure on:</u>							
Charitable activities	7	69,559	173,144	242,703	34,817	295,829	330,646
Gross transfers between funds		-	-	-	5,775	(5,775)	-
Net (expenditure)/income for the year/ Net movement in funds		(28,259)	15,137	(13,122)	17,209	1,500	18,709
Fund balances at 1 April 2022		70,177	3,018	73,195	52,968	1,518	54,486
Fund balances at 31 March 2023		41,918	18,155	60,073	70,177	3,018	73,195

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BOYS & GIRLS CLUBS (NI)

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		2,846		3,795
Current assets					
Debtors	12	4,832		15,370	
Cash at bank and in hand		100,204		98,648	
		<u>105,036</u>		<u>114,018</u>	
Creditors: amounts falling due within one year	13	<u>(47,809)</u>		<u>(44,618)</u>	
Net current assets			<u>57,227</u>		<u>69,400</u>
Total assets less current liabilities			<u>60,073</u>		<u>73,195</u>
Income funds					
Restricted funds	14		18,155		3,018
Unrestricted funds			<u>41,918</u>		<u>70,177</u>
			<u>60,073</u>		<u>73,195</u>

BOYS & GIRLS CLUBS (NI)

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19/12/23

S. Reynolds

S Reynolds

Trustee

Company Registration No. NI615277

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Boys & Girls Clubs (NI) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Ground Floor, 22 Stockmans Way, Musgrave Park Industrial Estate, Belfast, Co. Antrim, BT9 7JU, Northern Ireland.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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

- Expenditure on charitable activities and activities undertaken to further the purposes of the charity and their associated support costs;
- Costs of Raising Funds;
- Other expenditure represents those items not falling into any other heading.

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% - 35% Reducing Balance
Motor vehicles	35% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the 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 set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations 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.

Derecognition of financial liabilities

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

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

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.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	8,049	14,447

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Unrestricted Income £	Restricted Income £	Total 2023 £	Total 2022 £
Performance related grants	29,086	188,281	217,367	334,300
	<u>29,086</u>	<u>188,281</u>	<u>217,367</u>	<u>334,300</u>
Analysis by fund				
Unrestricted funds	29,086	-	29,086	
Restricted funds	-	188,281	188,281	
	<u>29,086</u>	<u>188,281</u>	<u>217,367</u>	
For the year ended 31 March 2022				
Unrestricted funds	31,196	-		31,196
Restricted funds	-	303,104		303,104
	<u>31,196</u>	<u>303,104</u>		<u>334,300</u>
UK Youth	-	31,500	31,500	-
Community Relations - T:BUC	-	-	-	14,888
Education Authority	-	68,438	68,438	102,205
Ulster Garden Villages	-	5,000	5,000	5,000
Do Something Active	-	25,000	25,000	22,039
Co Operation Ireland	-	-	-	1,996
Radius Housing	-	-	-	17,688
Belfast City Council	-	-	-	4,938
Paul Hamlyn	-	26,194	26,194	-
Community Finance	-	-	-	4,200
Other	29,086	32,149	61,235	161,346
	<u>29,086</u>	<u>188,281</u>	<u>217,367</u>	<u>334,300</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	104	153

6 Other income

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Other income	4,061	455

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Unrestricted Fund 2023 £	Restricted Fund 2023 £	Total 2023 £	Total 2022 £
Staff costs	25,838	155,332	181,170	202,844
Motor & Travel Costs	2,104	549	2,653	9,216
Accommodation & Food	4,016	78	4,094	12,807
Facilitation & Equipment	7,041	1,238	8,279	44,647
Promotion Costs	1,717	-	1,717	-
Other Staff Costs (Programme)	1,878	3,924	5,802	11,057
Miscellaneous Programme Expenses	-	1,395	1,395	8,753
	<u>42,594</u>	<u>162,516</u>	<u>205,110</u>	<u>289,324</u>
Share of support costs (see note 8)	26,100	8,549	34,649	40,122
Share of governance costs (see note 8)	865	2,079	2,944	1,200
	<u>69,559</u>	<u>173,144</u>	<u>242,703</u>	<u>330,646</u>
Analysis by fund				
Unrestricted funds	69,559	-	69,559	34,817
Restricted funds	-	173,144	173,144	295,829
	<u>69,559</u>	<u>173,144</u>	<u>242,703</u>	<u>330,646</u>
For the year ended 31 March 2022				
Unrestricted funds	34,817	-	34,817	34,817
Restricted funds	-	295,829	295,829	295,829
	<u>34,817</u>	<u>295,829</u>	<u>330,646</u>	<u>330,646</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs	Support costs	Governance costs	2023	2022
	£	£	£	£
Depreciation	1,283	-	1,283	1,254
Rent	13,276	-	13,276	13,277
Water Charges	744	-	744	206
Heat & Light	2,016	-	2,016	1,108
Insurance	844	-	844	792
Motor & Travel Costs	278	-	278	2,900
Office Expenses	9,032	-	9,032	9,746
Consultancy Fees	6,000	-	6,000	9,136
Affiliation Fees	905	-	905	1,580
Bank Charges	271	-	271	123
Independent Examination Fees	-	1,200	1,200	1,200
Legal and professional	-	1,744	1,744	-
	<u>34,649</u>	<u>2,944</u>	<u>37,593</u>	<u>41,322</u>
Analysed between Charitable activities	<u>34,649</u>	<u>2,944</u>	<u>37,593</u>	<u>41,322</u>

Governance costs includes payments to the Independent Examiners of £1,200 (2022- £1,200).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

2023	2022
Number	Number
<u>9</u>	<u>11</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	164,102	182,751
Social security costs	9,291	10,637
Other pension costs	7,777	9,456
	<u>181,170</u>	<u>202,844</u>

No employee received remuneration of more than £60,000 during the year (2022 - Nil).

11 Tangible fixed assets	Fixtures and Motor vehicles fittings		Total
	£	£	£
Cost			
At 1 April 2022	9,884	1,548	11,432
Additions	333	-	333
At 31 March 2023	<u>10,217</u>	<u>1,548</u>	<u>11,765</u>
Depreciation and impairment			
At 1 April 2022	6,110	1,527	7,637
Depreciation charged in the year	1,275	7	1,282
At 31 March 2023	<u>7,385</u>	<u>1,534</u>	<u>8,919</u>
Carrying amount			
At 31 March 2023	<u>2,832</u>	<u>14</u>	<u>2,846</u>
At 31 March 2022	<u>3,774</u>	<u>21</u>	<u>3,795</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	1,681	3,989
Other debtors	1,000	8,004
Prepayments and accrued income	2,151	3,377
	<u>4,832</u>	<u>15,370</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	4,047	5,261
Trade creditors	1,834	9,766
Other creditors	39,380	27,932
Accruals	2,548	1,659
	<u>47,809</u>	<u>44,618</u>

14 Restricted funds

	Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	
	£	£	£	£
Education Authority Infrastructure Fund	889	-	(311)	578
NI Start	-	2,000	(2,000)	-
Rank	-	14,000	-	14,000
T: BUC	885	-	(182)	703
Do Something Active	1,244	25,000	(25,642)	602
Education Authority	-	68,438	(68,438)	-
Ulster Garden Villages	-	5,000	(5,000)	-
Drugs and Alcohol Programme	-	6,561	(6,561)	-
Lottery Grant	-	9,588	(7,316)	2,272
UK Youth	-	31,500	(31,500)	-
Paul Hamlyn	-	26,194	(26,194)	-
	<u>3,018</u>	<u>188,281</u>	<u>(173,144)</u>	<u>18,155</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted Fund 2023 £	Restricted Fund 2023 £	Total 2023 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	887	1,959	2,846	3,795
Current assets/(liabilities)	41,031	16,196	57,227	69,400
	<u>41,918</u>	<u>18,155</u>	<u>60,073</u>	<u>73,195</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Boys & Girls Clubs (NI)

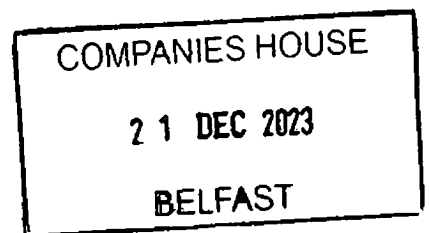
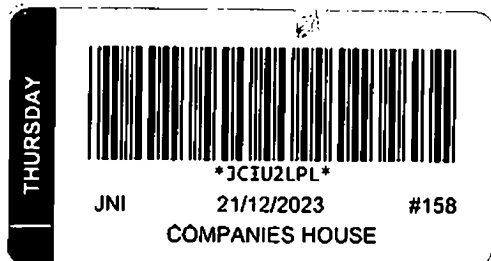
Northern Ireland - Charity number 102731

Annual report

Charity Registration No. 102731

Company Registration No. NI615277 (Northern Ireland)

BOYS & GIRLS CLUBS (NI)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



BOYS & GIRLS CLUBS (NI)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms K Fagan Mr C Forker Mr D Kennedy Mr R Adams Mr D Kennedy Mr B McGinley Ms D Mullins Mr S Reynolds Mr T Thibodeau
Secretary	Mr M Dudley
Charity number	102731
Company number	NI615277
Registered office	Ground Floor 22 Stockmans Way Musgrave Park Industrial Estate Belfast Co. Antrim Northern Ireland BT9 7JU
Independent examiner	FPM Accountants Limited 1 - 3 Arthur Street Belfast Co. Antrim Northern Ireland BT1 4GA

BOYS & GIRLS CLUBS (NI)

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BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and accounts for the year ended 31 March 2023.

Boys & Girls Clubs (NI) is a charitable company registered with the Charity Commission for Northern Ireland (reference number NIC102731) and is formally accepted by HM Revenue and Customs for tax purposes (reference number XN47449) and as such was incorporated as a company on the 1st November 2012 under reference NI615277. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.00. It does not have a share capital and is formed otherwise than for profit.

The charity was established in 1940 and was initially known as The Federation of Boys' Clubs, and more recently as, Clubs for Young People (NI). There is a small professional staff team based at the headquarter offices of the charity which works to support and represent a comprehensive network of around 130 affiliated youth organisations throughout Northern Ireland. The charity works directly with 2300 young people each year and has a diverse membership of young people, volunteers and professional staff.

The principal address of the charity is, **Ground Floor, 22 Stockman's Way, Musgrave Park Industrial Estate, Belfast, BT9 7JU.**

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities

Objectives and activities

The purpose of Boys & Girls Clubs (NI) is to provide young people with positive opportunities that will enhance their personal development and social education. The charity seeks to enable and support young people throughout Northern Ireland to become involved in a wide variety of sporting, recreational, lifestyle and other non-formal educational activities undertaken to further its charitable purposes for the public benefit.

Boys & Girls Clubs (NI) is a leading Regional Voluntary Youth Organisation (RVYO) supporting local youth provision in Northern Ireland by promoting the inclusion, engagement, achievement and development of all young people regardless of their gender, ethnic, cultural or religious background. The charity works to support the delivery and development of a wide range of programmes and services to young people and those who work on their behalf.

Vision

We envisage a fair and inclusive society which values and supports the development of all young people.

Mission

Boys & Girls Clubs aims to realise the personal development and social education of young people and to work in partnership with our members to realise our vision.

Values

As a voluntary youth organisation and charitable company, we value:

- The potential of all young people, our members, volunteers and staff;
- the active participation of young people in community development;
- the social and vocational education of children & young people;
- the work of all those who support local youth provision wherever it is needed;
- effective youth work and positive activities in community-based youth centres;
- young people's Emotional Health and Well-being;
- the contribution of all who provide leadership for the realisation of our shared vision and mission;
- the protection and preservation of the natural and physical environments for the benefit of future generations.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

COMPLIANCE WITH PUBLIC BENEFIT REQUIREMENTS

The Charity Trustees have complied with their duty to have due regard to the Charity Commission for NI public benefit guidance when exercises any powers or duties to which the guidance is relevant. The services provided by Boys & Girls Clubs are normally free or low cost at the point of delivery and we make every effort to ensure they are accessible to the target beneficiaries, through promotion of the service or programme, use of accessible local facilities and outreach approaches for young people so that many services are delivered in accessible localities.

No harm flows from our purposes and the charity has robust governance arrangements to mitigate risk, including clear and rigorous policies and procedures, an organisational risk register and staff supervision, training and development.

CHARITABLE ACTIVITIES (2022-2023)

In any normal year, we would work directly with over 3000 young people - but 2022 was not a normal year at Boys & Girls Clubs. Like others in the sector, we were coming to the end of our funding with the Education Authority and sought renewal after our work on the Accredited Youth Work Programmes (AYWP) was branded "outstanding". The AYWP were first of their kind, providing the sector with a wealth of resources to support children & young people. However, upon the completion of the contract, the community & voluntary sector was thrust into financial uncertainty due to budgetary fluctuations and significant deficits in public finances. With our primary funding withdrawn, we were forced to use reserves to sustain operations, and the pressure was on us to find substitute and appropriate support. Thankfully, it came through, due to the dedicated staff team, trustees, funders, and young people who put their shoulders to the wheel to raise concern and source alternative support. This turmoil transformed into an opportunity to diversify streams, develop innovative resources, galvanize stakeholders, establish partnerships, and make the organization more resilient.

While navigating through this difficult period, we lost our long-standing CEO, Paul Curran to a well-deserved retirement. Paul had served at Boys & Girls Clubs with distinction for over 20 years and navigated our organization through some of our most difficult periods. As an organization and sector, we will miss his expertise and invaluable input.

Despite these challenges, Boys & Girls Clubs had a lucrative year and successfully attracted project funding across a wide range of sponsors. We used 2022-23 as a year to refine our services and put a sustainability plan in place for the organization.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Member Services

In addition to working directly with young people, Boys & Girls Clubs organised a range of important support services for member youth organisations, namely:

- Keeping Children Safe – 126 attended quality-assured child protection training across 13 clubs. This includes Oasis Youth, St. Johns YC, St. Bronaghs YC, Hospital Road YC, Clonmore YC, Seven Derry's YC, Marrowbone YC, Pure Mental NI, Peace Players NI, Upper Andersonstown Community Forum, Sacred Heart ABC, Scotch Street Youth & Community Centre and Downpatrick ABC. This training was also delivered to 21 aspiring youth workers, studying at Ulster University.
- Access NI - 177 vetting checks completed for personnel working in 33 youth organizations.
- Risk Management & Insurance Services - bespoke insurance products & legal compliance support for members. We work closely with Bern's Brett, who have developed a robust and specific product with a leading charity insurer that allows them to tailor the precise cover to meet the needs of our member organizations. During 2022-23 we supported 32 organizations with this service.
- Communications - website & social media platforms providing Youth Information Services. Our Youth News reaches over 643 individuals each fortnight, to provide them with sectorial updates and opportunities to strengthen their services. This includes what is going on at Boys & Girls Clubs, vacancies in the sector and potential funds that are members are eligible for.
- Membership Training & Support – for example, training in Governance & Work Force Development.
- Thinkuknow- Child Exploitation and Online Protection (CEOP) – online safety training.
- Website & social media channels – circulating opportunities and information services.
- Governance, Supervision & Appraisal- to ensure that members are adopting best practice and have appropriate structures in place.
- Fund-raising training for members- ensuring they are not over-reliant on a primary sponsor.

Membership training & accreditation included the following:

- Mental Health First Aid – increasing the confidence and competence of youth workers when responding to mental health concerns within their youth clubs and communities.
- Transformative leadership training & Support for 25 youth workers & volunteers involved in our services.
- Adverse Childhood Experiences (ACEs training) helps youth workers understanding how adverse childhood experiences may affect children growing up.
- OCN qualifications – over 126 Open College Network qualifications including Youth Work L1, Mental Health Awareness L2, Youth Leadership L1, Substance Misuse, and Healthy Living.
- CMI in Leadership & Management – proving a level-5 professional qualification to part-time and full-time youth workers across our membership.
- First Aid training – 52 young people and youth leaders completed this training.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

General Provision – Youth Work Accredited Youth Work Programmes

Commissioned by the Education Authority, the Accredited Youth Work Programmes (AYWP) was an 18-month project that involved designing, trialing, piloting and developing the first ever youth work specific frameworks across five areas. These themes are listed below.

- Good Relations
- Living in Safety & Stability
- Participation
- Health & Wellbeing
- Diversity, Inclusion and Equality of Opportunity

174 young people across 15 membership organizations from across Northern Ireland were responsible with co-designing these materials across two age groups (9-13 & 14-18). This was a resounding success with extremely positive feedback from the Education Authority, participants and youth workers. Quotes from participants below demonstrate the value of the AYWP.

"These sessions are really enjoyable, I leave feeling really good about myself & grateful for everything I have".

"Only last week I had given up on my dream of becoming a paramedic. Last week's session made me realize I know I can do it and I know how to get there".

Community Relations: Boys & Girls Clubs successfully acquired funding through The NI Executive Office's Policy, Together Building a United Community (T-BUC). The Camps, Sports Camp & Shared Camp, were well attended and very successful in bringing 26 young people and youth leaders from both main traditions to develop local cross-community contact and friendships. Young people engaged in opportunities to discuss and share their sense of identity and cultural tradition and to experience sharing, challenge. The project was delivered in a hybrid model with young people enjoying good relations workshops, and a variety of outdoor activities.

Targeted Youth Work

Targeted youth work normally involves an external sponsor supporting a youth project of greater duration and definition than a general (open access) youth programme. This year and in-keeping with our strategic priorities, targeted youth work involved Health & Well-Being and Good Relations projects and training courses for young people; the following projects were completed:

Do Something Active (DSA)

The key object of the DSA project is to equip a team of young women with the requisite attitudes, skills, knowledge and qualification to become health educators to work alongside their peers in local youth clubs, schools and communities. The project recruited and appointed young female participants who were not regularly engaged in physical activity and maintaining a healthy diet and set out to guide them on a pathway to a healthier lifestyle. This project involved weekly sessions with 421 participants each week.

Practical delivery of exercise and healthy eating programmes, focused on menu budgeting, food preparation and physical exercise workshops whilst maintaining a healthy diet. The young women in each partner group identified the physical activities they wanted to pursue during the first six weeks of the programme. Initial choices of physical activities included; Dodgeball, Yoga, Calisthenics, Cycling, Boxercise,

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Tag Rugby and Dance. Young women agreed and committed to their own plan of physical activities, intensity levels and as trained Health Champions, then worked together to engage and support project participants to work and achieve together.

Research & Development (R&D)

We conducted sectorial research with 50 clubs to help refine our activities and services. This also included constructing a thesis on the topic of "how third sector organizations measure and capture success". This enabled us to evaluate practices and put a plan in place to see how we can more accurately capture the organizational activities.

Do Something Healthy (DSH)

The Do Something Healthy was a regionalized intervention project that focused on addressing health inequalities and providing young people with opportunities for educational enrichment. The project attracted weekly engagement with 153 participants from 7 partners across Northern Ireland. The success of the project was well documented and was recognized in the Health & Wellbeing category at the CIH (Chartered Institute of Housing) awards.

Youth Conference

Our annual youth conference at Fasset International provided young people with the opportunity to come together from different backgrounds, share experiences and support the organization with determining priorities for the year ahead/reviewing current provision. This enabled Boys & Girls Clubs to work responsively to the needs of children, young people and those who work on their behalf. There were 40 participants from 5 membership organisations in attendance.

UK Youth – Thriving Minds

Unrestricted funding to adopt a holistic approach to supporting the emotional health & wellbeing of children, young people & youth workers. This is provided through a variety of training and educational programmes such as OCN qualifications, mental health first aid & supporting x3 peer led youth hubs. The project involves workshops around building resilience, self-care and coping with adversity.

Drugs & Alcohol Youth Work Curriculum

In partnership with ASCERT, Boys & Girls Clubs were tasked with designing the first ever Drug and alcohol Prevention Curriculum for Youth work professionals working with young people aged 9-18. This curriculum provides a blueprint to ensure that youth workers are best supported to provide up to date intervention methods to tackle drugs & alcohol in their communities. This was recognized as a huge success and involved 150 youth workers across 100 clubs across Northern Ireland.

Summary

As illustrated above, despite the absence of core funding and uncertainty around government funding, Boys & Girls Clubs continued to flourish and had primary and sustained engagement with 2212 stakeholders. The organization also supported 374 clubs over the course of the year projects, programmes and core services.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The financial statements of the charity for the period 1st April 2022 to 31st March 2023 incorporate the requirements of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities. To meet the requirements of SORP, the Statement of Financial Activities includes all the transactions of the charity's funds, be they designated, restricted, unrestricted or endowed.

In the absence of core funding, Boys & Girls Clubs successfully attracted a range of sponsors and private donors to ensure that the charity had sufficient resources to carry out essential services. Progress is being made to reduce costs and build on the success of the year through developing the organizational fundraising capacity and income generation. The principal funding sources are shown in the notes to the accounts.

Reserves Policy

The Board of Trustees has initiated a reserves policy which is reviewed annually. The policy accords with the Charity Commission's guidelines (Charity Reserves CC19 dated May 1997). Currently, the reserves policy has two elements, namely to, "Underpin the running of Headquarters with three month's running costs; and "Within the three months running costs identify those costs that will enable the charity to meet its obligations to staff and other stakeholders whilst removing unnecessary expenditure". The target level for reserves is approximately £20,000 the general reserve including fixed assets at 31st March 2023 is £41,918.

Risk Management

The Board of Trustees of Boys & Girls Clubs (NI) has carried out a detailed evaluation of all risks to which the charity is exposed and in particular, to those relating to operations and finance. In areas of little or no risk, existing controls were found to be satisfactory although regular assessment of working practices will continue. In those areas where an element of risk was found to exist it has initiated an ongoing review in order to mitigate such risks by agreeing a course of action with the Senior Management Team; introduction of budgetary controls for financial monitoring; introduction of an internal risk assessment document and associated software in accordance with Charity Commission guidelines, approved by the Board and implemented with regular reviews; a full review of custodian trustee responsibilities; reducing the risk through the introduction of new procedures; continuous monitoring; developing an appropriate insurance portfolio. During this period, we lost all multi-year funding, creating a gaping hole in the organizational budget, forcing the use of reserves to plug the forecasted deficit. In the absence of core funding and conclusion of the AYWP & Drugs and Alcohol curriculum, Boys & Girls were forced to source multi-year substitute funding. However, staff and trustees worked together to overcome this and have since sourced substitute funds. The strategic plan documents the over-reliance on a primary sponsor, the risk around this has been significantly reduced as we have sourced a diverse portfolio. A substantial risk is that reserves may be depleted below our target level, however the reserve balance sits at £41,918 in 2023. If the balance was to reduce below our target level, have created a plan to replenish these thus, reducing the risk.

Plans for Future Periods

Boys & Girls Clubs (NI) operates a yearly planning cycle that is measured against its capacity to achieve the outcomes illustrated in the strategic plan. We have an extremely competent and capable team that continues to over-achieve and support an extensive network. The charity is entering a period of instability due to uncertainty with government budgets and the hole in public finances. This therefore increases the volume of applicants creates an extremely competitive environment. The charity has since engaged trustees, members and stakeholders to revise current direction and determine how to best navigate through this period. However, in the interim there are three inter-linked priorities that we will explore. We are currently in the process of completing our strategic plan for 2024-27 after x2 successful stakeholder feedback events and a strategic planning day.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Our strategic plan over the next year has a set of eight inter-related priorities, namely:

1. Establish a streamline method of effective communication with membership organizations through leveraging our digital capabilities. For example, Microsoft Conferencing through utilizing the "Owl" technology to overcome logistical issues. This will create a two-way method of communication with stakeholders and enable us to enhance services, provide with organizational updates and ensure their priorities are integrated as priorities. This must be completed in a quarterly basis, bringing organizations to leverage resources, promote collaboration and create conditions that best support children and young people.
2. BGC must proactively establish strategic partnerships with mission aligned organizations across NI, Ireland and the UK. Our staff team is small, and scope of delivery is therefore limited. Enhancing our network and developing partnerships will allow us to increase volume of delivery, provide more holistic support for our membership, and attract more support.
3. Establish a social enterprise element of the organization by leveraging staff expertise to generate independent revenue stream.
4. We will liaise with regional and local voluntary organizations for data collection to inform service delivery and ensure that our youth work activities and services are evolving responsively.
5. Membership development is a huge priority for Boys & Girls Clubs moving forward. Our membership was depleted due to Covid-19 and the closure of smaller centers, we have appointed a membership development officer to re-build our membership to pre-covid levels.
6. To further develop our membership, we must re-establish programme support for membership clubs. For example, re-introduce the regional and national boxing competitions that provides an essential service to a specific membership segment.
7. To secure Peace Plus contracts, thus creating an avenue of multi-year support that will help us engage with more members, increase volume of delivery and provide additional resources for the organization to reinvest in children and young people.
8. Expansion of services into Ireland, this will widen access to financial support, enable us to grow our membership and further support with children, young people and those who work on their behalf.

The 2023/24 period will be one of continued uncertainty as we respond to the monumental challenges.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Donal Kennedy
Mr Thomas Thibodeau
Mr Ryan Adams
Ms Dympna Mullin
Ms K Fagan
Mr C Forker
Mr Barry McGlinley
Mr Stephen Reynolds

Members of the Board of Trustees are recruited mainly from member youth organisations and through a variety of other sources. Firstly, new appointees are sourced from the charity's own network of member youth organisations, as specified in the Association's Articles, with each vacant position subject to election and ratification from the appropriate nominating member. In addition, three honorary office bearers are appointed from the Board members by private ballot to serve on the Board, these being: Honorary Chair, Vice-Chair and Treasurer. Trustees may also be co-opted from the local business community when a specific skill's gap or need is identified on the Board (such as finance, communications, fundraising etc.). This may mean advertising in the press or on the web and in specific recruitment sources. All Board of Trustees members are either elected or co-opted on to the Board and are carefully selected to ensure that they have the necessary skills required and commitment to the work and ethos of the charity. The Board is supported by a president and three vice-presidents.

The role of the Board of Trustees is to govern, oversee policy and provide strategic leadership and direction to advance the charity's mission, and charitable aims and objects. The main functions of the Board of Trustees include:

- Promotion of the organisation
- Formulation of strategic leadership and direction
- Legal, ethical and financial integrity and maintenance of accountability
- Financial probity and management, including adoption and oversight of the annual budget
- Formulation and oversight of policies and procedures
- Oversight of programme planning and evaluation
- Personnel evaluation and development
- Review and assessment of organisational reports

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The board is directly supported in its role by the Boys & Girls Clubs' Chief Executive, who also acts as Company Secretary and Accounting Officer; and by the Head of Finance & Corporate Services.

It is the policy of Boys & Girls Clubs to ensure that the appointment of all staff and volunteers is governed by The Safeguarding Vulnerable Groups (NI) Order 2007 as amended by the Protection of Freedoms Act 2012. Each member is inducted into the role of charitable trustee on the Board of Trustees. Members are provided with a copy of "The Essential Trustee" and meet with the Chair and Chief Executive to agree an induction plan. The Board of Trustees is formally approved by the wider membership at the members' Annual General Meeting.

Related Parties

Boys & Girls Clubs (NI) is affiliated to the National Association of Boys & Girls Clubs (England) and works collaboratively with its sister organisations, Boys & Girls Clubs of Scotland and Boys & Girls Clubs of Wales in the planning, organisation and delivery of international youth projects. The organization is also related to the World Federation of Youth Clubs.

It is the policy of Boys & Girls Clubs (NI) that no person related to or beneficiary of a member of staff or member of the Board of Trustees will benefit financially or otherwise from the award of a contract, or other asset of the charity, unless where this is permitted in accordance with and subject to the conditions in Section 88 to 90 of the Charities Act (Northern Ireland) 2008. This policy is further advanced through the application of the 'Declaration of Director's Interest' and the 'Conflicts of Interest' policies and supported by the rigorous maintenance of a detailed Asset Register, which is routinely and independently monitored.

Disclosure of information to Independent Examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information.

The trustees' report was approved by the Board of Trustees.

S. Reynolds
.....
S Reynolds
Trustee
Dated: *19/12/23*

BOYS & GIRLS CLUBS (NI)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Boys & Girls Clubs (NI) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BOYS & GIRLS CLUBS (NI)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BOYS & GIRLS CLUBS (NI)

I report to the trustees on my examination of the financial statements of Boys & Girls Clubs (NI) (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

BOYS & GIRLS CLUBS (NI)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF BOYS & GIRLS CLUBS (NI)

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 financial statements to be reached.

JL Grant

Lowry Grant FCCA

For, and on behalf of,

FPM Accountants Limited

Chartered Accountants

1 - 3 Arthur Street

Belfast

Co. Antrim

BT1 4GA

Northern Ireland

Dated: 20-12-23

BOYS & GIRLS CLUBS (NI)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	8,049	-	8,049	14,447	-	14,447
Charitable activities	4	29,086	188,281	217,367	31,196	303,104	334,300
Investments	5	104	-	104	153	-	153
Other income	6	4,061	-	4,061	455	-	455
Total income		41,300	188,281	229,581	46,251	303,104	349,355
<u>Expenditure on:</u>							
Charitable activities	7	69,559	173,144	242,703	34,817	295,829	330,646
Gross transfers between funds		-	-	-	5,775	(5,775)	-
Net (expenditure)/income for the year/ Net movement in funds		(28,259)	15,137	(13,122)	17,209	1,500	18,709
Fund balances at 1 April 2022		70,177	3,018	73,195	52,968	1,518	54,486
Fund balances at 31 March 2023		41,918	18,155	60,073	70,177	3,018	73,195

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BOYS & GIRLS CLUBS (NI)

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		2,846		3,795
Current assets					
Debtors	12	4,832		15,370	
Cash at bank and in hand		100,204		98,648	
		<u>105,036</u>		<u>114,018</u>	
Creditors: amounts falling due within one year	13	<u>(47,809)</u>		<u>(44,618)</u>	
Net current assets			<u>57,227</u>		<u>69,400</u>
Total assets less current liabilities			<u>60,073</u>		<u>73,195</u>
Income funds					
Restricted funds	14		18,155		3,018
Unrestricted funds			41,918		70,177
			<u>60,073</u>		<u>73,195</u>

BOYS & GIRLS CLUBS (NI)

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19/12/23

S. Reynolds

S Reynolds
Trustee

Company Registration No. NI615277

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Boys & Girls Clubs (NI) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Ground Floor, 22 Stockmans Way, Musgrave Park Industrial Estate, Belfast, Co. Antrim, BT9 7JU, Northern Ireland.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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

- Expenditure on charitable activities and activities undertaken to further the purposes of the charity and their associated support costs;
- Costs of Raising Funds;
- Other expenditure represents those items not falling into any other heading.

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% - 35% Reducing Balance
Motor vehicles	35% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the 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 set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations 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.

Derecognition of financial liabilities

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

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

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.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	8,049	14,447

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Unrestricted Income £	Restricted Income £	Total 2023 £	Total 2022 £
Performance related grants	29,086	188,281	217,367	334,300
	<u>29,086</u>	<u>188,281</u>	<u>217,367</u>	<u>334,300</u>
Analysis by fund				
Unrestricted funds	29,086	-	29,086	
Restricted funds	-	188,281	188,281	
	<u>29,086</u>	<u>188,281</u>	<u>217,367</u>	
For the year ended 31 March 2022				
Unrestricted funds	31,196	-		31,196
Restricted funds	-	303,104		303,104
	<u>31,196</u>	<u>303,104</u>		<u>334,300</u>
UK Youth	-	31,500	31,500	-
Community Relations - T:BUC	-	-	-	14,888
Education Authority	-	68,438	68,438	102,205
Ulster Garden Villages	-	5,000	5,000	5,000
Do Something Active	-	25,000	25,000	22,039
Co Operation Ireland	-	-	-	1,996
Radius Housing	-	-	-	17,688
Belfast City Council	-	-	-	4,938
Paul Hamlyn	-	26,194	26,194	-
Community Finance	-	-	-	4,200
Other	29,086	32,149	61,235	161,346
	<u>29,086</u>	<u>188,281</u>	<u>217,367</u>	<u>334,300</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	104	153

6 Other income

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Other income	4,061	455

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Unrestricted Fund 2023 £	Restricted Fund 2023 £	Total 2023 £	Total 2022 £
Staff costs	25,838	155,332	181,170	202,844
Motor & Travel Costs	2,104	549	2,653	9,216
Accommodation & Food	4,016	78	4,094	12,807
Facilitation & Equipment	7,041	1,238	8,279	44,647
Promotion Costs	1,717	-	1,717	-
Other Staff Costs (Programme)	1,878	3,924	5,802	11,057
Miscellaneous Programme Expenses	-	1,395	1,395	8,753
	<u>42,594</u>	<u>162,516</u>	<u>205,110</u>	<u>289,324</u>
Share of support costs (see note 8)	26,100	8,549	34,649	40,122
Share of governance costs (see note 8)	865	2,079	2,944	1,200
	<u>69,559</u>	<u>173,144</u>	<u>242,703</u>	<u>330,646</u>
Analysis by fund				
Unrestricted funds	69,559	-	69,559	34,817
Restricted funds	-	173,144	173,144	295,829
	<u>69,559</u>	<u>173,144</u>	<u>242,703</u>	<u>330,646</u>
For the year ended 31 March 2022				
Unrestricted funds	34,817	-	34,817	34,817
Restricted funds	-	295,829	295,829	295,829
	<u>34,817</u>	<u>295,829</u>	<u>330,646</u>	<u>330,646</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs	Support costs	Governance costs	2023	2022
	£	£	£	£
Depreciation	1,283	-	1,283	1,254
Rent	13,276	-	13,276	13,277
Water Charges	744	-	744	206
Heat & Light	2,016	-	2,016	1,108
Insurance	844	-	844	792
Motor & Travel Costs	278	-	278	2,900
Office Expenses	9,032	-	9,032	9,746
Consultancy Fees	6,000	-	6,000	9,136
Affiliation Fees	905	-	905	1,580
Bank Charges	271	-	271	123
Independent Examination Fees	-	1,200	1,200	1,200
Legal and professional	-	1,744	1,744	-
	<u>34,649</u>	<u>2,944</u>	<u>37,593</u>	<u>41,322</u>
Analysed between Charitable activities	<u>34,649</u>	<u>2,944</u>	<u>37,593</u>	<u>41,322</u>

Governance costs includes payments to the Independent Examiners of £1,200 (2022- £1,200).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>9</u>	<u>11</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	164,102	182,751
Social security costs	9,291	10,637
Other pension costs	7,777	9,456
	<u>181,170</u>	<u>202,844</u>

No employee received remuneration of more than £60,000 during the year (2022 - Nil).

11 Tangible fixed assets	Fixtures and Motor vehicles fittings		Total
	£	£	£
Cost			
At 1 April 2022	9,884	1,548	11,432
Additions	333	-	333
At 31 March 2023	<u>10,217</u>	<u>1,548</u>	<u>11,765</u>
Depreciation and impairment			
At 1 April 2022	6,110	1,527	7,637
Depreciation charged in the year	1,275	7	1,282
At 31 March 2023	<u>7,385</u>	<u>1,534</u>	<u>8,919</u>
Carrying amount			
At 31 March 2023	<u>2,832</u>	<u>14</u>	<u>2,846</u>
At 31 March 2022	<u>3,774</u>	<u>21</u>	<u>3,795</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	1,681	3,989
Other debtors	1,000	8,004
Prepayments and accrued income	2,151	3,377
	<u>4,832</u>	<u>15,370</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	4,047	5,261
Trade creditors	1,834	9,766
Other creditors	39,380	27,932
Accruals	2,548	1,659
	<u>47,809</u>	<u>44,618</u>

14 Restricted funds

	Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	
	£	£	£	£
Education Authority Infrastructure Fund	889	-	(311)	578
NI Start	-	2,000	(2,000)	-
Rank	-	14,000	-	14,000
T: BUC	885	-	(182)	703
Do Something Active	1,244	25,000	(25,642)	602
Education Authority	-	68,438	(68,438)	-
Ulster Garden Villages	-	5,000	(5,000)	-
Drugs and Alcohol Programme	-	6,561	(6,561)	-
Lottery Grant	-	9,588	(7,316)	2,272
UK Youth	-	31,500	(31,500)	-
Paul Hamlyn	-	26,194	(26,194)	-
	<u>3,018</u>	<u>188,281</u>	<u>(173,144)</u>	<u>18,155</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted Fund 2023 £	Restricted Fund 2023 £	Total 2023 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	887	1,959	2,846	3,795
Current assets/(liabilities)	41,031	16,196	57,227	69,400
	<u>41,918</u>	<u>18,155</u>	<u>60,073</u>	<u>73,195</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Boys & Girls Clubs (NI)

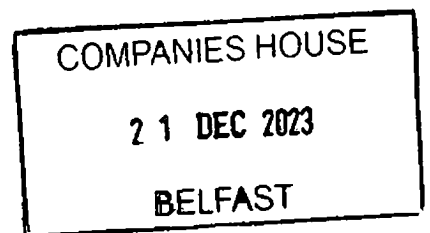
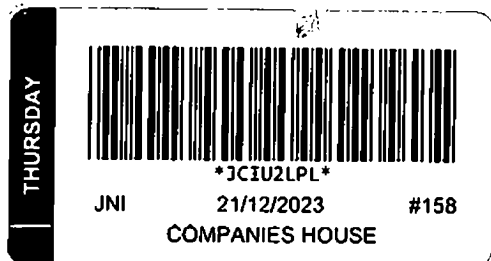
Northern Ireland - Charity number 102731

Annual return

Charity Registration No. 102731

Company Registration No. NI615277 (Northern Ireland)

BOYS & GIRLS CLUBS (NI)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



BOYS & GIRLS CLUBS (NI)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms K Fagan Mr C Forker Mr D Kennedy Mr R Adams Mr D Kennedy Mr B McGinley Ms D Mullins Mr S Reynolds Mr T Thibodeau
Secretary	Mr M Dudley
Charity number	102731
Company number	NI615277
Registered office	Ground Floor 22 Stockmans Way Musgrave Park Industrial Estate Belfast Co. Antrim Northern Ireland BT9 7JU
Independent examiner	FPM Accountants Limited 1 - 3 Arthur Street Belfast Co. Antrim Northern Ireland BT1 4GA

BOYS & GIRLS CLUBS (NI)

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BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and accounts for the year ended 31 March 2023.

Boys & Girls Clubs (NI) is a charitable company registered with the Charity Commission for Northern Ireland (reference number NIC102731) and is formally accepted by HM Revenue and Customs for tax purposes (reference number XN47449) and as such was incorporated as a company on the 1st November 2012 under reference NI615277. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.00. It does not have a share capital and is formed otherwise than for profit.

The charity was established in 1940 and was initially known as The Federation of Boys' Clubs, and more recently as, Clubs for Young People (NI). There is a small professional staff team based at the headquarter offices of the charity which works to support and represent a comprehensive network of around 130 affiliated youth organisations throughout Northern Ireland. The charity works directly with 2300 young people each year and has a diverse membership of young people, volunteers and professional staff.

The principal address of the charity is, **Ground Floor, 22 Stockman's Way, Musgrave Park Industrial Estate, Belfast, BT9 7JU.**

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities

Objectives and activities

The purpose of Boys & Girls Clubs (NI) is to provide young people with positive opportunities that will enhance their personal development and social education. The charity seeks to enable and support young people throughout Northern Ireland to become involved in a wide variety of sporting, recreational, lifestyle and other non-formal educational activities undertaken to further its charitable purposes for the public benefit.

Boys & Girls Clubs (NI) is a leading Regional Voluntary Youth Organisation (RVYO) supporting local youth provision in Northern Ireland by promoting the inclusion, engagement, achievement and development of all young people regardless of their gender, ethnic, cultural or religious background. The charity works to support the delivery and development of a wide range of programmes and services to young people and those who work on their behalf.

Vision

We envisage a fair and inclusive society which values and supports the development of all young people.

Mission

Boys & Girls Clubs aims to realise the personal development and social education of young people and to work in partnership with our members to realise our vision.

Values

As a voluntary youth organisation and charitable company, we value:

- The potential of all young people, our members, volunteers and staff;
- the active participation of young people in community development;
- the social and vocational education of children & young people;
- the work of all those who support local youth provision wherever it is needed;
- effective youth work and positive activities in community-based youth centres;
- young people's Emotional Health and Well-being;
- the contribution of all who provide leadership for the realisation of our shared vision and mission;
- the protection and preservation of the natural and physical environments for the benefit of future generations.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

COMPLIANCE WITH PUBLIC BENEFIT REQUIREMENTS

The Charity Trustees have complied with their duty to have due regard to the Charity Commission for NI public benefit guidance when exercises any powers or duties to which the guidance is relevant. The services provided by Boys & Girls Clubs are normally free or low cost at the point of delivery and we make every effort to ensure they are accessible to the target beneficiaries, through promotion of the service or programme, use of accessible local facilities and outreach approaches for young people so that many services are delivered in accessible localities.

No harm flows from our purposes and the charity has robust governance arrangements to mitigate risk, including clear and rigorous policies and procedures, an organisational risk register and staff supervision, training and development.

CHARITABLE ACTIVITIES (2022-2023)

In any normal year, we would work directly with over 3000 young people - but 2022 was not a normal year at Boys & Girls Clubs. Like others in the sector, we were coming to the end of our funding with the Education Authority and sought renewal after our work on the Accredited Youth Work Programmes (AYWP) was branded "outstanding". The AYWP were first of their kind, providing the sector with a wealth of resources to support children & young people. However, upon the completion of the contract, the community & voluntary sector was thrust into financial uncertainty due to budgetary fluctuations and significant deficits in public finances. With our primary funding withdrawn, we were forced to use reserves to sustain operations, and the pressure was on us to find substitute and appropriate support. Thankfully, it came through, due to the dedicated staff team, trustees, funders, and young people who put their shoulders to the wheel to raise concern and source alternative support. This turmoil transformed into an opportunity to diversify streams, develop innovative resources, galvanize stakeholders, establish partnerships, and make the organization more resilient.

While navigating through this difficult period, we lost our long-standing CEO, Paul Curran to a well-deserved retirement. Paul had served at Boys & Girls Clubs with distinction for over 20 years and navigated our organization through some of our most difficult periods. As an organization and sector, we will miss his expertise and invaluable input.

Despite these challenges, Boys & Girls Clubs had a lucrative year and successfully attracted project funding across a wide range of sponsors. We used 2022-23 as a year to refine our services and put a sustainability plan in place for the organization.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Member Services

In addition to working directly with young people, Boys & Girls Clubs organised a range of important support services for member youth organisations, namely:

- Keeping Children Safe – 126 attended quality-assured child protection training across 13 clubs. This includes Oasis Youth, St. Johns YC, St. Bronagh's YC, Hospital Road YC, Clonmore YC, Seven Derry's YC, Marrowbone YC, Pure Mental NI, Peace Players NI, Upper Andersonstown Community Forum, Sacred Heart ABC, Scotch Street Youth & Community Centre and Downpatrick ABC. This training was also delivered to 21 aspiring youth workers, studying at Ulster University.
- Access NI - 177 vetting checks completed for personnel working in 33 youth organizations.
- Risk Management & Insurance Services - bespoke insurance products & legal compliance support for members. We work closely with Bern's Brett, who have developed a robust and specific product with a leading charity insurer that allows them to tailor the precise cover to meet the needs of our member organizations. During 2022-23 we supported 32 organizations with this service.
- Communications - website & social media platforms providing Youth Information Services. Our Youth News reaches over 643 individuals each fortnight, to provide them with sectorial updates and opportunities to strengthen their services. This includes what is going on at Boys & Girls Clubs, vacancies in the sector and potential funds that are members are eligible for.
- Membership Training & Support – for example, training in Governance & Work Force Development.
- Thinkuknow- Child Exploitation and Online Protection (CEOP) – online safety training.
- Website & social media channels – circulating opportunities and information services.
- Governance, Supervision & Appraisal- to ensure that members are adopting best practice and have appropriate structures in place.
- Fund-raising training for members- ensuring they are not over-reliant on a primary sponsor.

Membership training & accreditation included the following:

- Mental Health First Aid – increasing the confidence and competence of youth workers when responding to mental health concerns within their youth clubs and communities.
- Transformative leadership training & Support for 25 youth workers & volunteers involved in our services.
- Adverse Childhood Experiences (ACEs training) helps youth workers understanding how adverse childhood experiences may affect children growing up.
- OCN qualifications – over 126 Open College Network qualifications including Youth Work L1, Mental Health Awareness L2, Youth Leadership L1, Substance Misuse, and Healthy Living.
- CMI in Leadership & Management – proving a level-5 professional qualification to part-time and full-time youth workers across our membership.
- First Aid training – 52 young people and youth leaders completed this training.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

General Provision – Youth Work Accredited Youth Work Programmes

Commissioned by the Education Authority, the Accredited Youth Work Programmes (AYWP) was an 18-month project that involved designing, trialing, piloting and developing the first ever youth work specific frameworks across five areas. These themes are listed below.

- Good Relations
- Living in Safety & Stability
- Participation
- Health & Wellbeing
- Diversity, Inclusion and Equality of Opportunity

174 young people across 15 membership organizations from across Northern Ireland were responsible with co-designing these materials across two age groups (9-13 & 14-18). This was a resounding success with extremely positive feedback from the Education Authority, participants and youth workers. Quotes from participants below demonstrate the value of the AYWP.

"These sessions are really enjoyable, I leave feeling really good about myself & grateful for everything I have".

"Only last week I had given up on my dream of becoming a paramedic. Last week's session made me realize I know I can do it and I know how to get there".

Community Relations: Boys & Girls Clubs successfully acquired funding through The NI Executive Office's Policy, Together Building a United Community (T-BUC). The Camps, Sports Camp & Shared Camp, were well attended and very successful in bringing 26 young people and youth leaders from both main traditions to develop local cross-community contact and friendships. Young people engaged in opportunities to discuss and share their sense of identity and cultural tradition and to experience sharing, challenge. The project was delivered in a hybrid model with young people enjoying good relations workshops, and a variety of outdoor activities.

Targeted Youth Work

Targeted youth work normally involves an external sponsor supporting a youth project of greater duration and definition than a general (open access) youth programme. This year and in-keeping with our strategic priorities, targeted youth work involved Health & Well-Being and Good Relations projects and training courses for young people; the following projects were completed:

Do Something Active (DSA)

The key object of the DSA project is to equip a team of young women with the requisite attitudes, skills, knowledge and qualification to become health educators to work alongside their peers in local youth clubs, schools and communities. The project recruited and appointed young female participants who were not regularly engaged in physical activity and maintaining a healthy diet and set out to guide them on a pathway to a healthier lifestyle. This project involved weekly sessions with 421 participants each week.

Practical delivery of exercise and healthy eating programmes, focused on menu budgeting, food preparation and physical exercise workshops whilst maintaining a healthy diet. The young women in each partner group identified the physical activities they wanted to pursue during the first six weeks of the programme. Initial choices of physical activities included; Dodgeball, Yoga, Calisthenics, Cycling, Boxercise,

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Tag Rugby and Dance. Young women agreed and committed to their own plan of physical activities, intensity levels and as trained Health Champions, then worked together to engage and support project participants to work and achieve together.

Research & Development (R&D)

We conducted sectorial research with 50 clubs to help refine our activities and services. This also included constructing a thesis on the topic of "how third sector organizations measure and capture success". This enabled us to evaluate practices and put a plan in place to see how we can more accurately capture the organizational activities.

Do Something Healthy (DSH)

The Do Something Healthy was a regionalized intervention project that focused on addressing health inequalities and providing young people with opportunities for educational enrichment. The project attracted weekly engagement with 153 participants from 7 partners across Northern Ireland. The success of the project was well documented and was recognized in the Health & Wellbeing category at the CIH (Chartered Institute of Housing) awards.

Youth Conference

Our annual youth conference at Fasset International provided young people with the opportunity to come together from different backgrounds, share experiences and support the organization with determining priorities for the year ahead/reviewing current provision. This enabled Boys & Girls Clubs to work responsively to the needs of children, young people and those who work on their behalf. There were 40 participants from 5 membership organisations in attendance.

UK Youth – Thriving Minds

Unrestricted funding to adopt a holistic approach to supporting the emotional health & wellbeing of children, young people & youth workers. This is provided through a variety of training and educational programmes such as OCN qualifications, mental health first aid & supporting x3 peer led youth hubs. The project involves workshops around building resilience, self-care and coping with adversity.

Drugs & Alcohol Youth Work Curriculum

In partnership with ASCERT, Boys & Girls Clubs were tasked with designing the first ever Drug and alcohol Prevention Curriculum for Youth work professionals working with young people aged 9-18. This curriculum provides a blueprint to ensure that youth workers are best supported to provide up to date intervention methods to tackle drugs & alcohol in their communities. This was recognized as a huge success and involved 150 youth workers across 100 clubs across Northern Ireland.

Summary

As illustrated above, despite the absence of core funding and uncertainty around government funding, Boys & Girls Clubs continued to flourish and had primary and sustained engagement with 2212 stakeholders. The organization also supported 374 clubs over the course of the year projects, programmes and core services.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The financial statements of the charity for the period 1st April 2022 to 31st March 2023 incorporate the requirements of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities. To meet the requirements of SORP, the Statement of Financial Activities includes all the transactions of the charity's funds, be they designated, restricted, unrestricted or endowed.

In the absence of core funding, Boys & Girls Clubs successfully attracted a range of sponsors and private donors to ensure that the charity had sufficient resources to carry out essential services. Progress is being made to reduce costs and build on the success of the year through developing the organizational fundraising capacity and income generation. The principal funding sources are shown in the notes to the accounts.

Reserves Policy

The Board of Trustees has initiated a reserves policy which is reviewed annually. The policy accords with the Charity Commission's guidelines (Charity Reserves CC19 dated May 1997). Currently, the reserves policy has two elements, namely to, "Underpin the running of Headquarters with three month's running costs; and "Within the three months running costs identify those costs that will enable the charity to meet its obligations to staff and other stakeholders whilst removing unnecessary expenditure". The target level for reserves is approximately £20,000 the general reserve including fixed assets at 31st March 2023 is £41,918.

Risk Management

The Board of Trustees of Boys & Girls Clubs (NI) has carried out a detailed evaluation of all risks to which the charity is exposed and in particular, to those relating to operations and finance. In areas of little or no risk, existing controls were found to be satisfactory although regular assessment of working practices will continue. In those areas where an element of risk was found to exist it has initiated an ongoing review in order to mitigate such risks by agreeing a course of action with the Senior Management Team; introduction of budgetary controls for financial monitoring; introduction of an internal risk assessment document and associated software in accordance with Charity Commission guidelines, approved by the Board and implemented with regular reviews; a full review of custodian trustee responsibilities; reducing the risk through the introduction of new procedures; continuous monitoring; developing an appropriate insurance portfolio. During this period, we lost all multi-year funding, creating a gaping hole in the organizational budget, forcing the use of reserves to plug the forecasted deficit. In the absence of core funding and conclusion of the AYWP & Drugs and Alcohol curriculum, Boys & Girls were forced to source multi-year substitute funding. However, staff and trustees worked together to overcome this and have since sourced substitute funds. The strategic plan documents the over-reliance on a primary sponsor, the risk around this has been significantly reduced as we have sourced a diverse portfolio. A substantial risk is that reserves may be depleted below our target level, however the reserve balance sits at £41,918 in 2023. If the balance was to reduce below our target level, have created a plan to replenish these thus, reducing the risk.

Plans for Future Periods

Boys & Girls Clubs (NI) operates a yearly planning cycle that is measured against its capacity to achieve the outcomes illustrated in the strategic plan. We have an extremely competent and capable team that continues to over-achieve and support an extensive network. The charity is entering a period of instability due to uncertainty with government budgets and the hole in public finances. This therefore increases the volume of applicants creates an extremely competitive environment. The charity has since engaged trustees, members and stakeholders to revise current direction and determine how to best navigate through this period. However, in the interim there are three inter-linked priorities that we will explore. We are currently in the process of completing our strategic plan for 2024-27 after x2 successful stakeholder feedback events and a strategic planning day.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Our strategic plan over the next year has a set of eight inter-related priorities, namely:

1. Establish a streamline method of effective communication with membership organizations through leveraging our digital capabilities. For example, Microsoft Conferencing through utilizing the "Owl" technology to overcome logistical issues. This will create a two-way method of communication with stakeholders and enable us to enhance services, provide with organizational updates and ensure their priorities are integrated as priorities. This must be completed in a quarterly basis, bringing organizations to leverage resources, promote collaboration and create conditions that best support children and young people.
2. BGC must proactively establish strategic partnerships with mission aligned organizations across NI, Ireland and the UK. Our staff team is small, and scope of delivery is therefore limited. Enhancing our network and developing partnerships will allow us to increase volume of delivery, provide more holistic support for our membership, and attract more support.
3. Establish a social enterprise element of the organization by leveraging staff expertise to generate independent revenue stream.
4. We will liaise with regional and local voluntary organizations for data collection to inform service delivery and ensure that our youth work activities and services are evolving responsively.
5. Membership development is a huge priority for Boys & Girls Clubs moving forward. Our membership was depleted due to Covid-19 and the closure of smaller centers, we have appointed a membership development officer to re-build our membership to pre-covid levels.
6. To further develop our membership, we must re-establish programme support for membership clubs. For example, re-introduce the regional and national boxing competitions that provides an essential service to a specific membership segment.
7. To secure Peace Plus contracts, thus creating an avenue of multi-year support that will help us engage with more members, increase volume of delivery and provide additional resources for the organization to reinvest in children and young people.
8. Expansion of services into Ireland, this will widen access to financial support, enable us to grow our membership and further support with children, young people and those who work on their behalf.

The 2023/24 period will be one of continued uncertainty as we respond to the monumental challenges.

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Donal Kennedy
Mr Thomas Thibodeau
Mr Ryan Adams
Ms Dympna Mullin
Ms K Fagan
Mr C Forker
Mr Barry McGlinley
Mr Stephen Reynolds

Members of the Board of Trustees are recruited mainly from member youth organisations and through a variety of other sources. Firstly, new appointees are sourced from the charity's own network of member youth organisations, as specified in the Association's Articles, with each vacant position subject to election and ratification from the appropriate nominating member. In addition, three honorary office bearers are appointed from the Board members by private ballot to serve on the Board, these being: Honorary Chair, Vice-Chair and Treasurer. Trustees may also be co-opted from the local business community when a specific skill's gap or need is identified on the Board (such as finance, communications, fundraising etc.). This may mean advertising in the press or on the web and in specific recruitment sources. All Board of Trustees members are either elected or co-opted on to the Board and are carefully selected to ensure that they have the necessary skills required and commitment to the work and ethos of the charity. The Board is supported by a president and three vice-presidents.

The role of the Board of Trustees is to govern, oversee policy and provide strategic leadership and direction to advance the charity's mission, and charitable aims and objects. The main functions of the Board of Trustees include:

- Promotion of the organisation
- Formulation of strategic leadership and direction
- Legal, ethical and financial integrity and maintenance of accountability
- Financial probity and management, including adoption and oversight of the annual budget
- Formulation and oversight of policies and procedures
- Oversight of programme planning and evaluation
- Personnel evaluation and development
- Review and assessment of organisational reports

BOYS & GIRLS CLUBS (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The board is directly supported in its role by the Boys & Girls Clubs' Chief Executive, who also acts as Company Secretary and Accounting Officer; and by the Head of Finance & Corporate Services.

It is the policy of Boys & Girls Clubs to ensure that the appointment of all staff and volunteers is governed by The Safeguarding Vulnerable Groups (NI) Order 2007 as amended by the Protection of Freedoms Act 2012. Each member is inducted into the role of charitable trustee on the Board of Trustees. Members are provided with a copy of "The Essential Trustee" and meet with the Chair and Chief Executive to agree an induction plan. The Board of Trustees is formally approved by the wider membership at the members' Annual General Meeting.

Related Parties

Boys & Girls Clubs (NI) is affiliated to the National Association of Boys & Girls Clubs (England) and works collaboratively with its sister organisations, Boys & Girls Clubs of Scotland and Boys & Girls Clubs of Wales in the planning, organisation and delivery of international youth projects. The organization is also related to the World Federation of Youth Clubs.

It is the policy of Boys & Girls Clubs (NI) that no person related to or beneficiary of a member of staff or member of the Board of Trustees will benefit financially or otherwise from the award of a contract, or other asset of the charity, unless where this is permitted in accordance with and subject to the conditions in Section 88 to 90 of the Charities Act (Northern Ireland) 2008. This policy is further advanced through the application of the 'Declaration of Director's Interest' and the 'Conflicts of Interest' policies and supported by the rigorous maintenance of a detailed Asset Register, which is routinely and independently monitored.

Disclosure of information to Independent Examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information.

The trustees' report was approved by the Board of Trustees.

S. Reynolds
.....
S Reynolds
Trustee
Dated: *19/12/23*

BOYS & GIRLS CLUBS (NI)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Boys & Girls Clubs (NI) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BOYS & GIRLS CLUBS (NI)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BOYS & GIRLS CLUBS (NI)

I report to the trustees on my examination of the financial statements of Boys & Girls Clubs (NI) (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
 - 2 the financial statements do not accord with those records; or
 - 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
 - 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
-

BOYS & GIRLS CLUBS (NI)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF BOYS & GIRLS CLUBS (NI)

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 financial statements to be reached.

JL Grant

Lowry Grant FCCA

For, and on behalf of,

FPM Accountants Limited

Chartered Accountants

1 - 3 Arthur Street

Belfast

Co. Antrim

BT1 4GA

Northern Ireland

Dated: 20-12-23

BOYS & GIRLS CLUBS (NI)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	8,049	-	8,049	14,447	-	14,447
Charitable activities	4	29,086	188,281	217,367	31,196	303,104	334,300
Investments	5	104	-	104	153	-	153
Other income	6	4,061	-	4,061	455	-	455
Total income		41,300	188,281	229,581	46,251	303,104	349,355
<u>Expenditure on:</u>							
Charitable activities	7	69,559	173,144	242,703	34,817	295,829	330,646
Gross transfers between funds		-	-	-	5,775	(5,775)	-
Net (expenditure)/income for the year/							
Net movement in funds		(28,259)	15,137	(13,122)	17,209	1,500	18,709
Fund balances at 1 April 2022		70,177	3,018	73,195	52,968	1,518	54,486
Fund balances at 31 March 2023		41,918	18,155	60,073	70,177	3,018	73,195

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BOYS & GIRLS CLUBS (NI)

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		2,846		3,795
Current assets					
Debtors	12	4,832		15,370	
Cash at bank and in hand		100,204		98,648	
		<u>105,036</u>		<u>114,018</u>	
Creditors: amounts falling due within one year	13	<u>(47,809)</u>		<u>(44,618)</u>	
Net current assets			<u>57,227</u>		<u>69,400</u>
Total assets less current liabilities			<u>60,073</u>		<u>73,195</u>
Income funds					
Restricted funds	14		18,155		3,018
Unrestricted funds			<u>41,918</u>		<u>70,177</u>
			<u>60,073</u>		<u>73,195</u>

BOYS & GIRLS CLUBS (NI)

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19/12/23

S. Reynolds

S Reynolds
Trustee

Company Registration No. NI615277

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Boys & Girls Clubs (NI) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Ground Floor, 22 Stockmans Way, Musgrave Park Industrial Estate, Belfast, Co. Antrim, BT9 7JU, Northern Ireland.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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

- Expenditure on charitable activities and activities undertaken to further the purposes of the charity and their associated support costs;
- Costs of Raising Funds;
- Other expenditure represents those items not falling into any other heading.

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% - 35% Reducing Balance
Motor vehicles	35% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the 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 set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations 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.

Derecognition of financial liabilities

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

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

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.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	8,049	14,447

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Unrestricted Income £	Restricted Income £	Total 2023 £	Total 2022 £
Performance related grants	29,086	188,281	217,367	334,300
	<u>29,086</u>	<u>188,281</u>	<u>217,367</u>	<u>334,300</u>
Analysis by fund				
Unrestricted funds	29,086	-	29,086	
Restricted funds	-	188,281	188,281	
	<u>29,086</u>	<u>188,281</u>	<u>217,367</u>	
For the year ended 31 March 2022				
Unrestricted funds	31,196	-		31,196
Restricted funds	-	303,104		303,104
	<u>31,196</u>	<u>303,104</u>		<u>334,300</u>
UK Youth	-	31,500	31,500	-
Community Relations - T:BUC	-	-	-	14,888
Education Authority	-	68,438	68,438	102,205
Ulster Garden Villages	-	5,000	5,000	5,000
Do Something Active	-	25,000	25,000	22,039
Co Operation Ireland	-	-	-	1,996
Radius Housing	-	-	-	17,688
Belfast City Council	-	-	-	4,938
Paul Hamlyn	-	26,194	26,194	-
Community Finance	-	-	-	4,200
Other	29,086	32,149	61,235	161,346
	<u>29,086</u>	<u>188,281</u>	<u>217,367</u>	<u>334,300</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	104	153
	<u>104</u>	<u>153</u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	4,061	455
	<u>4,061</u>	<u>455</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Unrestricted Fund 2023 £	Restricted Fund 2023 £	Total 2023 £	Total 2022 £
Staff costs	25,838	155,332	181,170	202,844
Motor & Travel Costs	2,104	549	2,653	9,216
Accommodation & Food	4,016	78	4,094	12,807
Facilitation & Equipment	7,041	1,238	8,279	44,647
Promotion Costs	1,717	-	1,717	-
Other Staff Costs (Programme)	1,878	3,924	5,802	11,057
Miscellaneous Programme Expenses	-	1,395	1,395	8,753
	<u>42,594</u>	<u>162,516</u>	<u>205,110</u>	<u>289,324</u>
Share of support costs (see note 8)	26,100	8,549	34,649	40,122
Share of governance costs (see note 8)	865	2,079	2,944	1,200
	<u>69,559</u>	<u>173,144</u>	<u>242,703</u>	<u>330,646</u>
Analysis by fund				
Unrestricted funds	69,559	-	69,559	34,817
Restricted funds	-	173,144	173,144	295,829
	<u>69,559</u>	<u>173,144</u>	<u>242,703</u>	<u>330,646</u>
For the year ended 31 March 2022				
Unrestricted funds	34,817	-	34,817	34,817
Restricted funds	-	295,829	295,829	295,829
	<u>34,817</u>	<u>295,829</u>	<u>330,646</u>	<u>330,646</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs	Support costs	Governance costs	2023	2022
	£	£	£	£
Depreciation	1,283	-	1,283	1,254
Rent	13,276	-	13,276	13,277
Water Charges	744	-	744	206
Heat & Light	2,016	-	2,016	1,108
Insurance	844	-	844	792
Motor & Travel Costs	278	-	278	2,900
Office Expenses	9,032	-	9,032	9,746
Consultancy Fees	6,000	-	6,000	9,136
Affiliation Fees	905	-	905	1,580
Bank Charges	271	-	271	123
Independent Examination Fees	-	1,200	1,200	1,200
Legal and professional	-	1,744	1,744	-
	<u>34,649</u>	<u>2,944</u>	<u>37,593</u>	<u>41,322</u>
Analysed between Charitable activities	<u>34,649</u>	<u>2,944</u>	<u>37,593</u>	<u>41,322</u>

Governance costs includes payments to the Independent Examiners of £1,200 (2022- £1,200).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>9</u>	<u>11</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	164,102	182,751
Social security costs	9,291	10,637
Other pension costs	7,777	9,456
	<u>181,170</u>	<u>202,844</u>

No employee received remuneration of more than £60,000 during the year (2022 - Nil).

11 Tangible fixed assets	Fixtures and Motor vehicles fittings		Total
	£	£	£
Cost			
At 1 April 2022	9,884	1,548	11,432
Additions	333	-	333
At 31 March 2023	<u>10,217</u>	<u>1,548</u>	<u>11,765</u>
Depreciation and impairment			
At 1 April 2022	6,110	1,527	7,637
Depreciation charged in the year	1,275	7	1,282
At 31 March 2023	<u>7,385</u>	<u>1,534</u>	<u>8,919</u>
Carrying amount			
At 31 March 2023	<u>2,832</u>	<u>14</u>	<u>2,846</u>
At 31 March 2022	<u>3,774</u>	<u>21</u>	<u>3,795</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	1,681	3,989
Other debtors	1,000	8,004
Prepayments and accrued income	2,151	3,377
	<u>4,832</u>	<u>15,370</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	4,047	5,261
Trade creditors	1,834	9,766
Other creditors	39,380	27,932
Accruals	2,548	1,659
	<u>47,809</u>	<u>44,618</u>

14 Restricted funds

	Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	
	£	£	£	£
Education Authority Infrastructure Fund	889	-	(311)	578
NI Start	-	2,000	(2,000)	-
Rank	-	14,000	-	14,000
T: BUC	885	-	(182)	703
Do Something Active	1,244	25,000	(25,642)	602
Education Authority	-	68,438	(68,438)	-
Ulster Garden Villages	-	5,000	(5,000)	-
Drugs and Alcohol Programme	-	6,561	(6,561)	-
Lottery Grant	-	9,588	(7,316)	2,272
UK Youth	-	31,500	(31,500)	-
Paul Hamlyn	-	26,194	(26,194)	-
	<u>3,018</u>	<u>188,281</u>	<u>(173,144)</u>	<u>18,155</u>

BOYS & GIRLS CLUBS (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted Fund 2023 £	Restricted Fund 2023 £	Total 2023 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	887	1,959	2,846	3,795
Current assets/(liabilities)	41,031	16,196	57,227	69,400
	<u>41,918</u>	<u>18,155</u>	<u>60,073</u>	<u>73,195</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).