

REGISTERED CHARITY NUMBER: 1009142

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

FOR

BOYS AND GIRLS CLUBS OF WALES

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

BOYS AND GIRLS CLUBS OF WALES

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FOR THE YEAR ENDED 31 MARCH 2023**

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BOYS AND GIRLS CLUBS OF WALES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

During the year 2022/2023 the Boys' and Girls' Clubs of Wales (BGC Wales) undertook the following objectives as listed in the governing document.

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

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

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

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

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

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

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

ACHIEVEMENTS AND PERFORMANCE

It had been an extremely busy year for BGC Wales during the period from 1st April 2022 to 31st March 2023. The post pandemic means member clubs, such as Boys and Girls Clubs, Youth Clubs and Sports Clubs, were able to resume their activities in their community, and the organisation was able to resume its services to member clubs and deliver its youth offer to the young people.

The affiliation process had been reviewed, the Committee decided to keep the affiliation fee the same as in previous years. The review allowed clubs to join at any time during the year for an affordable fee of £30 for a 12-month period. For the year 2022/23, 130 clubs from the 22 counties across Wales affiliated with the organisation, of which 30 clubs enjoyed a free affiliation for various reasons such as partnership working. The organisation received £3000 affiliation fees in total, this was 6.5 times higher than the previous year.

From April 2022 to March 2023, the organisation offered and delivered the following national projects/ programmes to its member clubs and young people, including:

- Funded by 8 local authorities in Wales, 14 Wellbeing Residential at The Lodge visited by the young people who accessed their local Youth Service.
- A Digital Project funded by the Welsh Government (WG) through CWVYS, delivered in partnership with STAND North Wales to the young people with additional needs and disabilities to create a visual story of the detrimental impact of bullying and how youth work can provide positive support.
- Supported member clubs to deliver sports sessions in their area through StreetGames funding.

BOYS AND GIRLS CLUBS OF WALES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

- Pizza & Politics sessions that are funded by the WG, supported 450 young people in 20 member clubs to raise their voice for their local community.
- Visits to the Senedd and to the UK Parliament with young people engaged with our Youth Forum.
- The extension granted by WCVA for our Active Inclusion project (Cardiff & Vale), the organisation was able to have supported a further 4 young people with working experience and a further 3 young people undertook work placements through the Kickstart programme.
- Continue to support the staff team at New Dragons Club, Speech & Language Club in North Wales, which is part funded by Flintshire County Council.
- In partnership with the National Association of Boys and Girls Clubs (NABGC), 52 young people from 6 member clubs attended the WWE Be A Star Rally in Cardiff for an opportunity to meet with WWE superstars who promoted positive methods of social interaction.
- The organisation secured funding from National Grid, and an Energy Saving Advice session was delivered to 14 member clubs who received funding towards their energy bills.
- Various workshops delivered to the young people across the BGC Wales network, including Wellbeing sessions, Online Bingo, Safer Internet, Science Week, etc.
- Towards the end of the year, partnership working continues with Blaenau Gwent Youth Service and Neath Port Talbot Youth Service in providing quality youth work and opportunities that we can offer to the young people within their local communities.

Whereas international projects/ programmes, including those funded by the Erasmus+ which delayed the delivery due to the pandemic and the uncertainty of the COVID-19 variants.:

- Funded by the Erasmus+:
 - Welsh/German Youth Exchange - 37 participants from Germany, North Wales and South Wales at The Lodge in August 2022.
 - Safeguarding Our Young People project brought together 28 youth work practitioners from Germany, Croatia, Spain and Wales in bringing the best practice for safeguarding our young people.
 - Our Voice Our Environment, this project focusing on amplifying the youth voice in politics surrounding the environment. Residential visits and meetings were held at The Lodge.
 - Co-hosted Finland/Latvia/Wales Dance project. 20 young people from the named countries brought together to empower young people through the medium of dance.
- BGC Wales supported 2 European volunteers from Germany and Ukraine during the year through the ESC programme.
- Inspiring A Generation Project funded by the WG in celebration of the World Cup in 2022. 32 young people from our football representative teams (U15s) had the opportunity to play a game in Boston, USA on the same day when Wales played against the USA. At home in Wales, 44 member clubs hosted watch parties and football related activities, creating a Welsh footballing legacy in clubs with attendance of 3631 young people.
- With the end of the Erasmus+ projects due to Brexit, the organisation is able to continue its international youth work through Wales' new International Learning Exchange Programme (TAITH), funded by the Welsh Government and managed by Cardiff University. The organisation has started to promote Wales as a country to the world and will deliver a series of youth exchanges, system development activities and bring young people from other countries. BGC Wales also acted as a member of the Sector Organising Body for Youth, along with WCIA and CWVYS.

BGC Wales Sports Panels also resumed their operations. All representative teams were supported by the organisation's unrestricted fund with the panels' fundraising activities and their sponsorships. All had great achievements in the Season of 2022/23.

- Rugby - 50 young players (U16s and U18s) were selected from 200+ young people from BGC Wales member clubs. Through the winter months, they played high standard rugby games against 5 Academy Teams in England. The two squads won 16 out of 20 games that they played home and away.
- Football - 3 Boys teams and 2 Girls teams played against Boys' and Girls' Clubs of Scotland in July-August 2022. The trials for the season 22/23 was delayed due to the two U15s teams that went to the USA for the World Cup Project. The Panel organised and hosted Federation Cup, inter-clubs competition within the BGC Wales network.
- Boxing - 150 young people from member clubs entered the BGC Wales Welsh Championships. 37 BGC Wales champion boxers were then entered to the NABGC British Championships competing with others from across England. 4 BGC Wales representative boxers made it to the final of the NABGC Championships that was held in Yorkshire.
- Pool - More than 30 young people entered the BGC Wales Pool Inter-Clubs Competition that was hosted by Nantymoel BGC.
- Cross Country - 8 young people from Grangetown BGC entered the NABGC Cross Country Competition in Essex, and they brought home with their individual and team medals.

The new exciting era of BGC Wales had begun during the year 2022/23, following the retirement of the National Director in 2021, Grant Poiner was appointed as the Chief Executive Officer. Andrew Borsden MBE was nominated as the organisation's Interim Chairman after the announcement of Richard Bennett's retirement in May 2022, and officially became the Chairman of BGC Wales at the AGM.

Along with the support from a 12-month Politlight programme that was awarded by the Garfield Weston Foundation in September 2021. The Trustees sought advice from the Charity Commission and started preparing for registering the charity to a Charitable Incorporated Organisation.

BOYS AND GIRLS CLUBS OF WALES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

During the year, Bevan & Buckland LLP (B&B LLP) was appointed as the organisation's official Independent Examiners. With the support and advice received from B&B LLP, the organisation is using the XERO Accounting System to carry out the process of its bookkeeping. The system is managed and maintained by the Organisational Support & Finance Manager and it is overseen by the Treasurer.

The Trustees reviewed the Reserves Policy during the year and aim to maintain reserves at a level of about 6 months of charitable expenditure. The trustees consider that this will provide sufficient funds to ensure that support and governance costs are covered, and that this level of reserves will be sufficient to give adequate flexibility in covering future costs.

Towards the end of the year, Business Development Manager was appointed for developing a fundraising strategy for the organisation and to provide help and support to BGC Wales' member clubs.

The Lodge, the residential centre that BGC Wales took over in December 2021, has been developed into a functional centre during the year 2022/23. The Lodge hosted many residential visits, training events, wellbeing sessions etc. The organisation has invested in securing the premises and bringing it to a more accommodating place for service users, and is currently looking for further funding for developing the Lodge in order to facilitate resources and an environment that could be offered to its service users for charitable and wellbeing activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1009142

Principal address

Pencoed Technology Park
Bridgend
CF35 5HZ

Trustees

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

Independent Examiner

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

Approved by order of the board of trustees on 12/09/23 and signed on its behalf by:



A M Borsden - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Boys and Girls Clubs of Wales (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

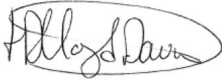
Independent examiner's statement

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

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

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

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



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

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

Date: 12 / 09 / 23

BOYS AND GIRLS CLUBS OF WALES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	16,763	10,016	26,779	252,198
Charitable activities					
Grants and contracts	5	5,001	579,197	584,198	558,549
Other trading activities	3	42,502	-	42,502	11,159
Investment income	4	443	-	443	11
Other income		1,661	-	1,661	6,160
Total		<u>66,370</u>	<u>589,213</u>	<u>655,583</u>	<u>828,077</u>
EXPENDITURE ON					
Charitable activities					
Grants and contracts	6	-	-	-	-
Charitable activities		45,001	539,090	584,091	461,612
Total		<u>45,001</u>	<u>539,090</u>	<u>584,091</u>	<u>461,612</u>
NET INCOME					
Transfers between funds	14	21,369	50,123	71,492	366,465
		3,221	(3,221)	-	-
Net movement in funds		24,590	46,902	71,492	366,465
RECONCILIATION OF FUNDS					
Total funds brought forward		52,672	438,388	491,060	124,595
TOTAL FUNDS CARRIED FORWARD		<u><u>77,262</u></u>	<u><u>485,290</u></u>	<u><u>562,552</u></u>	<u><u>491,060</u></u>

The notes form part of these financial statements

BOYS AND GIRLS CLUBS OF WALES

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	519	247,222	247,741	250,799
CURRENT ASSETS					
Debtors	12	99,663	-	99,663	72,963
Cash at bank		7,807	238,071	245,878	206,603
		<u>107,470</u>	<u>238,071</u>	<u>345,541</u>	<u>279,566</u>
CREDITORS					
Amounts falling due within one year	13	(30,730)	-	(30,730)	(39,305)
NET CURRENT ASSETS		<u>76,740</u>	<u>238,071</u>	<u>314,811</u>	<u>240,261</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>77,259</u>	<u>485,293</u>	<u>562,552</u>	<u>491,060</u>
NET ASSETS		<u>77,259</u>	<u>485,293</u>	<u>562,552</u>	<u>491,060</u>
FUNDS	14				
Unrestricted funds				77,259	52,672
Restricted funds				485,293	438,388
TOTAL FUNDS				<u>562,552</u>	<u>491,060</u>

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



.....
A M Borsden - Trustee

BOYS AND GIRLS CLUBS OF WALES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	38,832	329,291
Net cash provided by operating activities		<u>38,832</u>	<u>329,291</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(250,000)
Interest received		443	11
Net cash provided by/(used in) investing activities		<u>443</u>	<u>(249,989)</u>
Change in cash and cash equivalents in the reporting period		<u>39,275</u>	<u>79,302</u>
Cash and cash equivalents at the beginning of the reporting period		<u>206,603</u>	<u>127,301</u>
Cash and cash equivalents at the end of the reporting period		<u><u>245,878</u></u>	<u><u>206,603</u></u>

The notes form part of these financial statements

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
		2023	2022
		£	£
Net income for the reporting period (as per the Statement of Financial Activities)		71,492	366,465
Adjustments for:			
Depreciation charges		3,058	280
Interest received		(443)	(11)
Decrease in stocks		-	630
Increase in debtors		(26,700)	(67,396)
(Decrease)/increase in creditors		(8,575)	29,323
Net cash provided by operations		<u>38,832</u>	<u>329,291</u>
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank	206,603	39,275	245,878
	<u>206,603</u>	<u>39,275</u>	<u>245,878</u>
Total	<u>206,603</u>	<u>39,275</u>	<u>245,878</u>

The notes form part of these financial statements

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

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

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

No depreciation is charged in year of acquisition.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Preparation of the accounts on a going concern basis

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

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

Financial instruments

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

Allocation of support costs

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

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	26,779	251,824
Other income	-	374
	<u>26,779</u>	<u>252,198</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Consultancy Services	-	1,865
Fundraising proceeds	-	2,359
Affiliation fees	3,000	495
Contributions for the Lodge	39,502	6,440
	<u>42,502</u>	<u>11,159</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	443	11
	<u>443</u>	<u>11</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Grants	584,198	558,549
	<u>584,198</u>	<u>558,549</u>

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

	2023	2022
	£	£
Active Inclusion 1 (ID 027072)	-	13,615
Active Inclusion 1+2 (ID 026874)	39,091	67,651
Creative Rural Vale	(34)	16,363
Erasmus+ OVOE	-	25,972
Erasmus+ SOYP	9,885	12,797
Erasmus+ Together In Europe	14,409	9,256
FLW Project	3,405	1,911
Kickstart	8,747	64,390
Meet & Code	-	420
N.Wales - New Dragons Clubs	5,000	10,000
Raise Your Voice	-	13,306
Respect	-	52,500
Roots & Borders	-	1,707
Street Games	2,507	2,027
Summer of Fun Barry	-	4,060
	<u>83,010</u>	<u>295,975</u>
Carried forward	83,010	295,975

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2023 £	2022 £
Brought forward	83,010	295,975
Volunteering Wales	-	15,880
Voter Registration Support	27,650	11,000
Wellbeing Youth Fund	(11,650)	113,194
Western Power Distribution	-	10,000
Pilotlight Project	-	6,500
NVYO Welsh Government Fund grant	-	100,000
Vale of Glamorgan re Duke of Edinburgh	-	6,000
Postcode Lottery Trust Fund	23,436	-
Blaenau Gwent Youth Support Fund	30,786	-
MSCT North Wales	7,000	-
NGED - Warm Hubs	9,999	-
NPT Youth Investment Project	80,000	-
RSBC	3,021	-
Street Games World Cup	3,600	-
Summer of Fun North Wales	10,000	-
Taith (CWVYS)	24,490	-
Taith P1 22/23	127,019	-
WG World Cup Fund	78,837	-
Garfield Weston	5,000	-
SVYWO	82,000	-
	<u>584,198</u>	<u>558,549</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	<u>562,917</u>	<u>21,174</u>	<u>584,091</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>11,602</u>	<u>167</u>	<u>9,405</u>	<u>21,174</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	256,259	269,292
Social security costs	15,955	12,606
Other pension costs	5,597	5,695
	<u>277,811</u>	<u>287,593</u>

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

	2023	2022
Average Employee No	<u>17</u>	<u>19</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

9. STAFF COSTS - continued

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

Management team of the charity is made up of the Chief Executive Officer, totalling £47,585.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,824	250,374	252,198
Charitable activities			
Grants and contracts	10,692	547,857	558,549
Other trading activities	11,159	-	11,159
Investment income	11	-	11
Other income	6,160	-	6,160
Total	<u>29,846</u>	<u>798,231</u>	<u>828,077</u>
EXPENDITURE ON			
Charitable activities			
Grants and contracts	(1,121)	1,121	-
Charitable activities	92,448	369,164	461,612
Total	<u>91,327</u>	<u>370,285</u>	<u>461,612</u>
NET INCOME/(EXPENDITURE)	(61,481)	427,946	366,465
Transfers between funds	10,847	(10,847)	-
Net movement in funds	(50,634)	417,099	366,465
RECONCILIATION OF FUNDS			
Total funds brought forward	103,306	21,289	124,595
TOTAL FUNDS CARRIED FORWARD	<u>52,672</u>	<u>438,388</u>	<u>491,060</u>

11. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022 and 31 March 2023	250,000	44,715	294,715
DEPRECIATION			
At 1 April 2022	-	43,916	43,916
Charge for year	2,778	280	3,058
At 31 March 2023	2,778	44,196	46,974
NET BOOK VALUE			
At 31 March 2023	<u>247,222</u>	<u>519</u>	<u>247,741</u>
At 31 March 2022	<u>250,000</u>	<u>799</u>	<u>250,799</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	99,663	-
Other debtors	-	460
Prepayments and accrued income	-	72,503
	<u>99,663</u>	<u>72,963</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	13,782	14,680
Taxation and social security	8,588	4,537
Other creditors	8,360	20,088
	<u>30,730</u>	<u>39,305</u>

14. MOVEMENT IN FUNDS

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

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

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

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

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	66,803	(46,136)	32,005	52,672
Pilotlight Project	-	5,183	(5,183)	-
Lottery Covid Fund	24,500	(20,528)	(3,972)	-
Moondance Covid Relief Fund	3,600	-	(3,600)	-
KFC	7,458	-	(7,458)	-
Parent & Family Consulting	945	-	(945)	-
	<u>103,306</u>	<u>(61,481)</u>	<u>10,847</u>	<u>52,672</u>
Restricted funds				
Kickstart	-	12,112	(11,728)	384
Active Inclusion	4,288	2,337	(6,625)	-
Active Inclusion (ID026874)	9,762	(6,638)	-	3,124
Wellbeing Youth Fund	-	90,551	-	90,551
Street Games	8,000	233	(8,233)	-
N.Wales - New Dragons Clubs	2,590	1,727	(2,590)	1,727
Erasmus+ OVOE	-	23,187	-	23,187
Erasmus+ SOYP	-	10,012	-	10,012
Erasmus+ Together In Europe	-	6,471	-	6,471
Raise Your Voice	2,472	(10,093)	7,621	-
Voter Registration Support	-	438	-	438
Respect	-	52,494	-	52,494
Climate Action Boost	4,000	(4,885)	885	-
WCVA - Voluntary Service Recovery Fund	10,876	-	(10,876)	-
Next Generation Funds	(30,399)	-	30,399	-
Ogmore Vale Heritage Trail Project	9,700	-	(9,700)	-
Restricted Property Fund	-	250,000	-	250,000
	<u>21,289</u>	<u>427,946</u>	<u>(10,847)</u>	<u>438,388</u>
TOTAL FUNDS	<u><u>124,595</u></u>	<u><u>366,465</u></u>	<u><u>-</u></u>	<u><u>491,060</u></u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,788	(58,924)	(46,136)
The Lodge	10,558	(10,558)	-
Pilotlight Project	6,500	(1,317)	5,183
Lottery Covid Fund	-	(20,528)	(20,528)
	<hr/>	<hr/>	<hr/>
	29,846	(91,327)	(61,481)
Restricted funds			
Kickstart	64,390	(52,278)	12,112
Active Inclusion	13,615	(11,278)	2,337
Active Inclusion (ID026874)	67,651	(74,289)	(6,638)
Wellbeing Youth Fund	109,376	(18,825)	90,551
Street Games	2,027	(1,794)	233
Western Power Fund	10,000	(10,000)	-
N.Wales - New Dragons Clubs	10,000	(8,273)	1,727
Erasmus+ OVOE	25,972	(2,785)	23,187
Erasmus+ SOYP	12,797	(2,785)	10,012
Erasmus+ Together In Europe	9,256	(2,785)	6,471
FLW Project	1,911	(1,911)	-
Volunteering Wales	15,880	(15,880)	-
Meet & Code	420	(420)	-
Creative Rural Vale	16,363	(16,363)	-
Raise Your Voice	13,306	(23,399)	(10,093)
Voter Registration Support	11,000	(10,562)	438
Respect	58,500	(6,006)	52,494
Climate Action Boost	-	(4,885)	(4,885)
Summer of Fun Barry	4,060	(4,060)	-
Roots & Borders	1,707	(1,707)	-
NVYO Welsh Government	100,000	(100,000)	-
Restricted Property Fund	250,000	-	250,000
	<hr/>	<hr/>	<hr/>
	798,231	(370,285)	427,946
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	828,077	(461,612)	366,465

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	66,803	(39,755)	50,211	77,259
The Lodge	-	14,985	(14,985)	-
Pilotlight Project	-	5,183	(5,183)	-
Lottery Covid Fund	24,500	(20,528)	(3,972)	-
Moondance Covid Relief Fund	3,600	-	(3,600)	-
KFC	7,458	-	(7,458)	-
Parent & Family Consulting	945	-	(945)	-
	<u>103,306</u>	<u>(40,115)</u>	<u>14,068</u>	<u>77,259</u>
Restricted funds				
Kickstart	-	11,656	(11,656)	-
Active Inclusion	4,288	2,337	(6,625)	-
Active Inclusion (ID026874)	9,762	3,070	(12,832)	-
Wellbeing Youth Fund	-	(11,635)	11,635	-
Street Games	8,000	341	(8,341)	-
N.Wales - New Dragons Clubs	2,590	(4,469)	2,410	531
Erasmus+ OVOE	-	18,455	-	18,455
Erasmus+ SOYP	-	(3,801)	3,801	-
Erasmus+ Together In Europe	-	2,217	(2,217)	-
FLW Project	-	828	(828)	-
Creative Rural Vale	-	(34)	34	-
Raise Your Voice	2,472	(10,093)	7,621	-
Voter Registration Support	-	3,944	(3,944)	-
Respect	-	5,838	(5,838)	-
Climate Action Boost	4,000	(4,885)	885	-
WCVA - Voluntary Service Recovery Fund	10,876	-	(10,876)	-
Next Generation Funds	(30,399)	-	30,399	-
Ogmore Vale Heritage Trail Project	9,700	-	(9,700)	-
Restricted Property Fund	-	247,222	-	247,222
Postcode Lottery Trust Fund	-	397	(397)	-
Blaenau Gwent Youth Support Fund	-	29,717	-	29,717
MSCT North Wales	-	7,000	-	7,000
NGED - Warm Hubs	-	501	(501)	-
NPT Youth Investment Project	-	74,258	-	74,258
RSBC	-	2,840	-	2,840
Summer of Fun North Wales	-	529	(529)	-
Taith (CWVYS)	-	10,137	-	10,137
Taith P1 22/23	-	95,133	-	95,133
WG World Cup Fund	-	(2,609)	2,609	-
Roots & Borders	-	(116)	116	-
SVYWO	-	(706)	706	-
	<u>21,289</u>	<u>478,072</u>	<u>(14,068)</u>	<u>485,293</u>
TOTAL FUNDS	<u>124,595</u>	<u>437,957</u>	<u>-</u>	<u>562,552</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,655	(79,410)	(39,755)
The Lodge	50,060	(35,075)	14,985
Pilotlight Project	6,500	(1,317)	5,183
Lottery Covid Fund	-	(20,528)	(20,528)
	<u>96,215</u>	<u>(136,330)</u>	<u>(40,115)</u>
Restricted funds			
Kickstart	73,136	(61,480)	11,656
Active Inclusion	13,615	(11,278)	2,337
Active Inclusion (ID026874)	106,742	(103,672)	3,070
Wellbeing Youth Fund	109,376	(121,011)	(11,635)
Street Games	8,134	(7,793)	341
Western Power Fund	10,000	(10,000)	-
N.Wales - New Dragons Clubs	15,000	(19,469)	(4,469)
Erasmus+ OVOE	25,972	(7,517)	18,455
Erasmus+ SOYP	22,682	(26,483)	(3,801)
Erasmus+ Together In Europe	23,664	(21,447)	2,217
FLW Project	5,787	(4,959)	828
Volunteering Wales	15,880	(15,880)	-
Meet & Code	420	(420)	-
Creative Rural Vale	16,329	(16,363)	(34)
Raise Your Voice	13,306	(23,399)	(10,093)
Voter Registration Support	27,000	(23,056)	3,944
Respect	58,500	(52,662)	5,838
Climate Action Boost	-	(4,885)	(4,885)
Summer of Fun Barry	4,060	(4,060)	-
Roots & Borders	1,707	(1,707)	-
NVYO Welsh Government	100,000	(100,000)	-
Restricted Property Fund	250,000	(2,778)	247,222
Postcode Lottery Trust Fund	23,436	(23,039)	397
Blaenau Gwent Youth Support Fund	30,786	(1,069)	29,717
MSCT North Wales	7,000	-	7,000
NGED - Warm Hubs	9,999	(9,498)	501
NPT Youth Investment Project	80,000	(5,742)	74,258
RSBC	3,021	(181)	2,840
Summer of Fun North Wales	10,000	(9,471)	529
Taith (CWVYS)	24,490	(14,353)	10,137
Taith P1 22/23	127,019	(31,886)	95,133
WG World Cup Fund	87,037	(89,646)	(2,609)
Jubilee Fund	132	(132)	-
Roots & Borders	1,215	(1,331)	(116)
SVYWO	82,000	(82,706)	(706)
	<u>1,387,445</u>	<u>(909,373)</u>	<u>478,072</u>
TOTAL FUNDS	<u>1,483,660</u>	<u>(1,045,703)</u>	<u>437,957</u>

Description of Funds:

Active Inclusion

European employability programme for young people aged 16-24.

Creative Rural Vale

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

Erasmus+ OVOE

Environmental project engaging young people with decision makers.

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

Erasmus+ SOYP

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

Erasmus+ Together In Europe

International youth exchange project collaborate with German partner.

FLW Project

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

KickStart

UK Government employability programme for young people.

Respect

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

Roots and Borders

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

Streetgames

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

Summer of Fun - North Wales

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

Volunteering Wales

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

Voter Registration

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

Wellbeing Youth Fund

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

NVYO Welsh Government Fund

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

Blaenau Gwent Youth Support Fund

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

Jubilee Fund

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

MSCT (Millennium Stadium Charitable Trust Fund) North Wales

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

N.Wales - New Dragons Clubs

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

NGED - Warm Hubs

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

NPT Youth Investment Project

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

RSBC (The Royal Society for Blind Children)

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

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

Street Games World Cup

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

Taith (CWYVS)

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

Taith P1 22/23

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

WG World Cup Fund

WG's World Cup Partner Support fund to celebrate.

Transfers between funds

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

All Unrestricted Funds have been consolidated into General Funds.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

BOYS AND GIRLS CLUBS OF WALES
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	26,779	251,824
Other income	-	374
	<u>26,779</u>	<u>252,198</u>
Other trading activities		
Consultancy Services	-	1,865
Fundraising proceeds	-	2,359
Affiliation fees	3,000	495
Contributions for the Lodge	39,502	6,440
	<u>42,502</u>	<u>11,159</u>
Investment income		
Deposit account interest	443	11
Charitable activities		
Grants	584,198	558,549
Other income		
Debentures Sold	1,661	6,160
Total incoming resources	<u>655,583</u>	<u>828,077</u>
EXPENDITURE		
Charitable activities		
Wages	256,259	269,292
Social security	15,955	12,606
Pensions	5,597	5,695
Insurance	4,750	1,304
Telephone	4,863	3,013
Advertising	(347)	2,916
Cleaning materials	45	1,737
Fees	(891)	1,962
DBS - Staff & Volunteers	345	314
Employee Costs	1,243	1,269
Equipment hire	587	586
Fundraising Expenses	-	665
Ground Maintenance	6,346	5,667
IT Equipment	275	8,977
Office Equipment	-	1,327
Staff Training	960	2,919
Subscriptions	1,191	5,245
Travelling	1,293	4,030
Project Costs	247,242	95,897
Rent	11,956	12,000
Rugby Debentures	2,190	7,615
Long leasehold	2,778	-
Fixtures and fittings	280	280
	<u>562,917</u>	<u>445,316</u>
Support costs		
Management		
Light and heat	8,909	3,385
Carried forward	8,909	3,385

This page does not form part of the statutory financial statements

BOYS AND GIRLS CLUBS OF WALES
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Management		
Brought forward	8,909	3,385
Postage and stationery	1,076	5,097
Sundries	1,617	2,052
	<u>11,602</u>	<u>10,534</u>
Finance		
Bank charges	167	30
Governance costs		
Accountancy Fees	9,405	5,732
	<u>584,091</u>	<u>461,612</u>
Total resources expended		
Net income	<u><u>71,492</u></u>	<u><u>366,465</u></u>

This page does not form part of the statutory financial statements

REGISTERED CHARITY NUMBER: 1009142

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

FOR

BOYS AND GIRLS CLUBS OF WALES

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

BOYS AND GIRLS CLUBS OF WALES

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FOR THE YEAR ENDED 31 MARCH 2023**

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BOYS AND GIRLS CLUBS OF WALES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

During the year 2022/2023 the Boys' and Girls' Clubs of Wales (BGC Wales) undertook the following objectives as listed in the governing document.

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

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

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

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

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

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

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

ACHIEVEMENTS AND PERFORMANCE

It had been an extremely busy year for BGC Wales during the period from 1st April 2022 to 31st March 2023. The post pandemic means member clubs, such as Boys and Girls Clubs, Youth Clubs and Sports Clubs, were able to resume their activities in their community, and the organisation was able to resume its services to member clubs and deliver its youth offer to the young people.

The affiliation process had been reviewed, the Committee decided to keep the affiliation fee the same as in previous years. The review allowed clubs to join at any time during the year for an affordable fee of £30 for a 12-month period. For the year 2022/23, 130 clubs from the 22 counties across Wales affiliated with the organisation, of which 30 clubs enjoyed a free affiliation for various reasons such as partnership working. The organisation received £3000 affiliation fees in total, this was 6.5 times higher than the previous year.

From April 2022 to March 2023, the organisation offered and delivered the following national projects/ programmes to its member clubs and young people, including:

- Funded by 8 local authorities in Wales, 14 Wellbeing Residential at The Lodge visited by the young people who accessed their local Youth Service.
- A Digital Project funded by the Welsh Government (WG) through CWVYS, delivered in partnership with STAND North Wales to the young people with additional needs and disabilities to create a visual story of the detrimental impact of bullying and how youth work can provide positive support.
- Supported member clubs to deliver sports sessions in their area through StreetGames funding.

BOYS AND GIRLS CLUBS OF WALES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

- Pizza & Politics sessions that are funded by the WG, supported 450 young people in 20 member clubs to raise their voice for their local community.
- Visits to the Senedd and to the UK Parliament with young people engaged with our Youth Forum.
- The extension granted by WCVA for our Active Inclusion project (Cardiff & Vale), the organisation was able to have supported a further 4 young people with working experience and a further 3 young people undertook work placements through the Kickstart programme.
- Continue to support the staff team at New Dragons Club, Speech & Language Club in North Wales, which is part funded by Flintshire County Council.
- In partnership with the National Association of Boys and Girls Clubs (NABGC), 52 young people from 6 member clubs attended the WWE Be A Star Rally in Cardiff for an opportunity to meet with WWE superstars who promoted positive methods of social interaction.
- The organisation secured funding from National Grid, and an Energy Saving Advice session was delivered to 14 member clubs who received funding towards their energy bills.
- Various workshops delivered to the young people across the BGC Wales network, including Wellbeing sessions, Online Bingo, Safer Internet, Science Week, etc.
- Towards the end of the year, partnership working continues with Blaenau Gwent Youth Service and Neath Port Talbot Youth Service in providing quality youth work and opportunities that we can offer to the young people within their local communities.

Whereas international projects/ programmes, including those funded by the Erasmus+ which delayed the delivery due to the pandemic and the uncertainty of the COVID-19 variants.:

- Funded by the Erasmus+:
 - Welsh/German Youth Exchange - 37 participants from Germany, North Wales and South Wales at The Lodge in August 2022.
 - Safeguarding Our Young People project brought together 28 youth work practitioners from Germany, Croatia, Spain and Wales in bringing the best practice for safeguarding our young people.
 - Our Voice Our Environment, this project focusing on amplifying the youth voice in politics surrounding the environment. Residential visits and meetings were held at The Lodge.
 - Co-hosted Finland/Latvia/Wales Dance project. 20 young people from the named countries brought together to empower young people through the medium of dance.
- BGC Wales supported 2 European volunteers from Germany and Ukraine during the year through the ESC programme.
- Inspiring A Generation Project funded by the WG in celebration of the World Cup in 2022. 32 young people from our football representative teams (U15s) had the opportunity to play a game in Boston, USA on the same day when Wales played against the USA. At home in Wales, 44 member clubs hosted watch parties and football related activities, creating a Welsh footballing legacy in clubs with attendance of 3631 young people.
- With the end of the Erasmus+ projects due to Brexit, the organisation is able to continue its international youth work through Wales' new International Learning Exchange Programme (TAITH), funded by the Welsh Government and managed by Cardiff University. The organisation has started to promote Wales as a country to the world and will deliver a series of youth exchanges, system development activities and bring young people from other countries. BGC Wales also acted as a member of the Sector Organising Body for Youth, along with WCIA and CWVYS.

BGC Wales Sports Panels also resumed their operations. All representative teams were supported by the organisation's unrestricted fund with the panels' fundraising activities and their sponsorships. All had great achievements in the Season of 2022/23.

- Rugby - 50 young players (U16s and U18s) were selected from 200+ young people from BGC Wales member clubs. Through the winter months, they played high standard rugby games against 5 Academy Teams in England. The two squads won 16 out of 20 games that they played home and away.
- Football - 3 Boys teams and 2 Girls teams played against Boys' and Girls' Clubs of Scotland in July-August 2022. The trials for the season 22/23 was delayed due to the two U15s teams that went to the USA for the World Cup Project. The Panel organised and hosted Federation Cup, inter-clubs competition within the BGC Wales network.
- Boxing - 150 young people from member clubs entered the BGC Wales Welsh Championships. 37 BGC Wales champion boxers were then entered to the NABGC British Championships competing with others from across England. 4 BGC Wales representative boxers made it to the final of the NABGC Championships that was held in Yorkshire.
- Pool - More than 30 young people entered the BGC Wales Pool Inter-Clubs Competition that was hosted by Nantymoel BGC.
- Cross Country - 8 young people from Grangetown BGC entered the NABGC Cross Country Competition in Essex, and they brought home with their individual and team medals.

The new exciting era of BGC Wales had begun during the year 2022/23, following the retirement of the National Director in 2021, Grant Poiner was appointed as the Chief Executive Officer. Andrew Borsden MBE was nominated as the organisation's Interim Chairman after the announcement of Richard Bennett's retirement in May 2022, and officially became the Chairman of BGC Wales at the AGM.

Along with the support from a 12-month Politlight programme that was awarded by the Garfield Weston Foundation in September 2021. The Trustees sought advice from the Charity Commission and started preparing for registering the charity to a Charitable Incorporated Organisation.

BOYS AND GIRLS CLUBS OF WALES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

During the year, Bevan & Buckland LLP (B&B LLP) was appointed as the organisation's official Independent Examiners. With the support and advice received from B&B LLP, the organisation is using the XERO Accounting System to carry out the process of its bookkeeping. The system is managed and maintained by the Organisational Support & Finance Manager and it is overseen by the Treasurer.

The Trustees reviewed the Reserves Policy during the year and aim to maintain reserves at a level of about 6 months of charitable expenditure. The trustees consider that this will provide sufficient funds to ensure that support and governance costs are covered, and that this level of reserves will be sufficient to give adequate flexibility in covering future costs.

Towards the end of the year, Business Development Manager was appointed for developing a fundraising strategy for the organisation and to provide help and support to BGC Wales' member clubs.

The Lodge, the residential centre that BGC Wales took over in December 2021, has been developed into a functional centre during the year 2022/23. The Lodge hosted many residential visits, training events, wellbeing sessions etc. The organisation has invested in securing the premises and bringing it to a more accommodating place for service users, and is currently looking for further funding for developing the Lodge in order to facilitate resources and an environment that could be offered to its service users for charitable and wellbeing activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1009142

Principal address

Pencoed Technology Park
Bridgend
CF35 5HZ

Trustees

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

Independent Examiner

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

Approved by order of the board of trustees on 12/09/23 and signed on its behalf by:



A M Borsden - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Boys and Girls Clubs of Wales (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

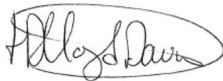
Independent examiner's statement

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

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

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

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



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

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

Date: 12 / 09 / 23

BOYS AND GIRLS CLUBS OF WALES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	16,763	10,016	26,779	252,198
Charitable activities					
Grants and contracts	5	5,001	579,197	584,198	558,549
Other trading activities	3	42,502	-	42,502	11,159
Investment income	4	443	-	443	11
Other income		1,661	-	1,661	6,160
Total		<u>66,370</u>	<u>589,213</u>	<u>655,583</u>	<u>828,077</u>
EXPENDITURE ON					
Charitable activities					
Grants and contracts	6	-	-	-	-
Charitable activities		45,001	539,090	584,091	461,612
Total		<u>45,001</u>	<u>539,090</u>	<u>584,091</u>	<u>461,612</u>
NET INCOME					
Transfers between funds	14	21,369	50,123	71,492	366,465
		3,221	(3,221)	-	-
Net movement in funds		24,590	46,902	71,492	366,465
RECONCILIATION OF FUNDS					
Total funds brought forward		52,672	438,388	491,060	124,595
TOTAL FUNDS CARRIED FORWARD		<u><u>77,262</u></u>	<u><u>485,290</u></u>	<u><u>562,552</u></u>	<u><u>491,060</u></u>

The notes form part of these financial statements

BOYS AND GIRLS CLUBS OF WALES

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	519	247,222	247,741	250,799
CURRENT ASSETS					
Debtors	12	99,663	-	99,663	72,963
Cash at bank		7,807	238,071	245,878	206,603
		<u>107,470</u>	<u>238,071</u>	<u>345,541</u>	<u>279,566</u>
CREDITORS					
Amounts falling due within one year	13	(30,730)	-	(30,730)	(39,305)
NET CURRENT ASSETS		<u>76,740</u>	<u>238,071</u>	<u>314,811</u>	<u>240,261</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>77,259</u>	<u>485,293</u>	<u>562,552</u>	<u>491,060</u>
NET ASSETS		<u>77,259</u>	<u>485,293</u>	<u>562,552</u>	<u>491,060</u>
FUNDS	14				
Unrestricted funds				77,259	52,672
Restricted funds				485,293	438,388
TOTAL FUNDS				<u>562,552</u>	<u>491,060</u>

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



.....
A M Borsden - Trustee

BOYS AND GIRLS CLUBS OF WALES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	38,832	329,291
Net cash provided by operating activities		<u>38,832</u>	<u>329,291</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(250,000)
Interest received		443	11
Net cash provided by/(used in) investing activities		<u>443</u>	<u>(249,989)</u>
Change in cash and cash equivalents in the reporting period		<u>39,275</u>	<u>79,302</u>
Cash and cash equivalents at the beginning of the reporting period		<u>206,603</u>	<u>127,301</u>
Cash and cash equivalents at the end of the reporting period		<u><u>245,878</u></u>	<u><u>206,603</u></u>

The notes form part of these financial statements

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES		
	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	71,492	366,465
Adjustments for:		
Depreciation charges	3,058	280
Interest received	(443)	(11)
Decrease in stocks	-	630
Increase in debtors	(26,700)	(67,396)
(Decrease)/increase in creditors	(8,575)	29,323
Net cash provided by operations	<u>38,832</u>	<u>329,291</u>

2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank	206,603	39,275	245,878
	<u>206,603</u>	<u>39,275</u>	<u>245,878</u>
Total	<u>206,603</u>	<u>39,275</u>	<u>245,878</u>

The notes form part of these financial statements

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

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

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

No depreciation is charged in year of acquisition.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Preparation of the accounts on a going concern basis

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

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

Financial instruments

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

Allocation of support costs

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

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	26,779	251,824
Other income	-	374
	<u>26,779</u>	<u>252,198</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Consultancy Services	-	1,865
Fundraising proceeds	-	2,359
Affiliation fees	3,000	495
Contributions for the Lodge	39,502	6,440
	<u>42,502</u>	<u>11,159</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	443	11
	<u>443</u>	<u>11</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Grants	584,198	558,549
	<u>584,198</u>	<u>558,549</u>

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

	2023	2022
	£	£
Active Inclusion 1 (ID 027072)	-	13,615
Active Inclusion 1+2 (ID 026874)	39,091	67,651
Creative Rural Vale	(34)	16,363
Erasmus+ OVOE	-	25,972
Erasmus+ SOYP	9,885	12,797
Erasmus+ Together In Europe	14,409	9,256
FLW Project	3,405	1,911
Kickstart	8,747	64,390
Meet & Code	-	420
N.Wales - New Dragons Clubs	5,000	10,000
Raise Your Voice	-	13,306
Respect	-	52,500
Roots & Borders	-	1,707
Street Games	2,507	2,027
Summer of Fun Barry	-	4,060
	<u>83,010</u>	<u>295,975</u>
Carried forward	83,010	295,975

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2023 £	2022 £
Brought forward	83,010	295,975
Volunteering Wales	-	15,880
Voter Registration Support	27,650	11,000
Wellbeing Youth Fund	(11,650)	113,194
Western Power Distribution	-	10,000
Pilotlight Project	-	6,500
NVYO Welsh Government Fund grant	-	100,000
Vale of Glamorgan re Duke of Edinburgh	-	6,000
Postcode Lottery Trust Fund	23,436	-
Blaenau Gwent Youth Support Fund	30,786	-
MSCT North Wales	7,000	-
NGED - Warm Hubs	9,999	-
NPT Youth Investment Project	80,000	-
RSBC	3,021	-
Street Games World Cup	3,600	-
Summer of Fun North Wales	10,000	-
Taith (CWVYS)	24,490	-
Taith P1 22/23	127,019	-
WG World Cup Fund	78,837	-
Garfield Weston	5,000	-
SVYWO	82,000	-
	<u>584,198</u>	<u>558,549</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	<u>562,917</u>	<u>21,174</u>	<u>584,091</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>11,602</u>	<u>167</u>	<u>9,405</u>	<u>21,174</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	256,259	269,292
Social security costs	15,955	12,606
Other pension costs	5,597	5,695
	<u>277,811</u>	<u>287,593</u>

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

	2023	2022
Average Employee No	<u>17</u>	<u>19</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

9. STAFF COSTS - continued

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

Management team of the charity is made up of the Chief Executive Officer, totalling £47,585.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,824	250,374	252,198
Charitable activities			
Grants and contracts	10,692	547,857	558,549
Other trading activities	11,159	-	11,159
Investment income	11	-	11
Other income	6,160	-	6,160
Total	<u>29,846</u>	<u>798,231</u>	<u>828,077</u>
EXPENDITURE ON			
Charitable activities			
Grants and contracts	(1,121)	1,121	-
Charitable activities	92,448	369,164	461,612
Total	<u>91,327</u>	<u>370,285</u>	<u>461,612</u>
NET INCOME/(EXPENDITURE)	(61,481)	427,946	366,465
Transfers between funds	10,847	(10,847)	-
Net movement in funds	(50,634)	417,099	366,465
RECONCILIATION OF FUNDS			
Total funds brought forward	103,306	21,289	124,595
TOTAL FUNDS CARRIED FORWARD	<u>52,672</u>	<u>438,388</u>	<u>491,060</u>

11. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022 and 31 March 2023	250,000	44,715	294,715
DEPRECIATION			
At 1 April 2022	-	43,916	43,916
Charge for year	2,778	280	3,058
At 31 March 2023	2,778	44,196	46,974
NET BOOK VALUE			
At 31 March 2023	<u>247,222</u>	<u>519</u>	<u>247,741</u>
At 31 March 2022	<u>250,000</u>	<u>799</u>	<u>250,799</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	99,663	-
Other debtors	-	460
Prepayments and accrued income	-	72,503
	<u>99,663</u>	<u>72,963</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	13,782	14,680
Taxation and social security	8,588	4,537
Other creditors	8,360	20,088
	<u>30,730</u>	<u>39,305</u>

14. MOVEMENT IN FUNDS

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

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

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

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

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	66,803	(46,136)	32,005	52,672
Pilotlight Project	-	5,183	(5,183)	-
Lottery Covid Fund	24,500	(20,528)	(3,972)	-
Moondance Covid Relief Fund	3,600	-	(3,600)	-
KFC	7,458	-	(7,458)	-
Parent & Family Consulting	945	-	(945)	-
	<u>103,306</u>	<u>(61,481)</u>	<u>10,847</u>	<u>52,672</u>
Restricted funds				
Kickstart	-	12,112	(11,728)	384
Active Inclusion	4,288	2,337	(6,625)	-
Active Inclusion (ID026874)	9,762	(6,638)	-	3,124
Wellbeing Youth Fund	-	90,551	-	90,551
Street Games	8,000	233	(8,233)	-
N.Wales - New Dragons Clubs	2,590	1,727	(2,590)	1,727
Erasmus+ OVOE	-	23,187	-	23,187
Erasmus+ SOYP	-	10,012	-	10,012
Erasmus+ Together In Europe	-	6,471	-	6,471
Raise Your Voice	2,472	(10,093)	7,621	-
Voter Registration Support	-	438	-	438
Respect	-	52,494	-	52,494
Climate Action Boost	4,000	(4,885)	885	-
WCVA - Voluntary Service Recovery Fund	10,876	-	(10,876)	-
Next Generation Funds	(30,399)	-	30,399	-
Ogmore Vale Heritage Trail Project	9,700	-	(9,700)	-
Restricted Property Fund	-	250,000	-	250,000
	<u>21,289</u>	<u>427,946</u>	<u>(10,847)</u>	<u>438,388</u>
TOTAL FUNDS	<u><u>124,595</u></u>	<u><u>366,465</u></u>	<u><u>-</u></u>	<u><u>491,060</u></u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,788	(58,924)	(46,136)
The Lodge	10,558	(10,558)	-
Pilotlight Project	6,500	(1,317)	5,183
Lottery Covid Fund	-	(20,528)	(20,528)
	<u>29,846</u>	<u>(91,327)</u>	<u>(61,481)</u>
Restricted funds			
Kickstart	64,390	(52,278)	12,112
Active Inclusion	13,615	(11,278)	2,337
Active Inclusion (ID026874)	67,651	(74,289)	(6,638)
Wellbeing Youth Fund	109,376	(18,825)	90,551
Street Games	2,027	(1,794)	233
Western Power Fund	10,000	(10,000)	-
N.Wales - New Dragons Clubs	10,000	(8,273)	1,727
Erasmus+ OVOE	25,972	(2,785)	23,187
Erasmus+ SOYP	12,797	(2,785)	10,012
Erasmus+ Together In Europe	9,256	(2,785)	6,471
FLW Project	1,911	(1,911)	-
Volunteering Wales	15,880	(15,880)	-
Meet & Code	420	(420)	-
Creative Rural Vale	16,363	(16,363)	-
Raise Your Voice	13,306	(23,399)	(10,093)
Voter Registration Support	11,000	(10,562)	438
Respect	58,500	(6,006)	52,494
Climate Action Boost	-	(4,885)	(4,885)
Summer of Fun Barry	4,060	(4,060)	-
Roots & Borders	1,707	(1,707)	-
NVYO Welsh Government	100,000	(100,000)	-
Restricted Property Fund	250,000	-	250,000
	<u>798,231</u>	<u>(370,285)</u>	<u>427,946</u>
TOTAL FUNDS	<u>828,077</u>	<u>(461,612)</u>	<u>366,465</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	66,803	(39,755)	50,211	77,259
The Lodge	-	14,985	(14,985)	-
Pilotlight Project	-	5,183	(5,183)	-
Lottery Covid Fund	24,500	(20,528)	(3,972)	-
Moondance Covid Relief Fund	3,600	-	(3,600)	-
KFC	7,458	-	(7,458)	-
Parent & Family Consulting	945	-	(945)	-
	<u>103,306</u>	<u>(40,115)</u>	<u>14,068</u>	<u>77,259</u>
Restricted funds				
Kickstart	-	11,656	(11,656)	-
Active Inclusion	4,288	2,337	(6,625)	-
Active Inclusion (ID026874)	9,762	3,070	(12,832)	-
Wellbeing Youth Fund	-	(11,635)	11,635	-
Street Games	8,000	341	(8,341)	-
N.Wales - New Dragons Clubs	2,590	(4,469)	2,410	531
Erasmus+ OVOE	-	18,455	-	18,455
Erasmus+ SOYP	-	(3,801)	3,801	-
Erasmus+ Together In Europe	-	2,217	(2,217)	-
FLW Project	-	828	(828)	-
Creative Rural Vale	-	(34)	34	-
Raise Your Voice	2,472	(10,093)	7,621	-
Voter Registration Support	-	3,944	(3,944)	-
Respect	-	5,838	(5,838)	-
Climate Action Boost	4,000	(4,885)	885	-
WCVA - Voluntary Service Recovery Fund	10,876	-	(10,876)	-
Next Generation Funds	(30,399)	-	30,399	-
Ogmore Vale Heritage Trail Project	9,700	-	(9,700)	-
Restricted Property Fund	-	247,222	-	247,222
Postcode Lottery Trust Fund	-	397	(397)	-
Blaenau Gwent Youth Support Fund	-	29,717	-	29,717
MSCT North Wales	-	7,000	-	7,000
NGED - Warm Hubs	-	501	(501)	-
NPT Youth Investment Project	-	74,258	-	74,258
RSBC	-	2,840	-	2,840
Summer of Fun North Wales	-	529	(529)	-
Taith (CWVYS)	-	10,137	-	10,137
Taith P1 22/23	-	95,133	-	95,133
WG World Cup Fund	-	(2,609)	2,609	-
Roots & Borders	-	(116)	116	-
SVYWO	-	(706)	706	-
	<u>21,289</u>	<u>478,072</u>	<u>(14,068)</u>	<u>485,293</u>
TOTAL FUNDS	<u>124,595</u>	<u>437,957</u>	<u>-</u>	<u>562,552</u>

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,655	(79,410)	(39,755)
The Lodge	50,060	(35,075)	14,985
Pilotlight Project	6,500	(1,317)	5,183
Lottery Covid Fund	-	(20,528)	(20,528)
	<hr/>	<hr/>	<hr/>
	96,215	(136,330)	(40,115)
Restricted funds			
Kickstart	73,136	(61,480)	11,656
Active Inclusion	13,615	(11,278)	2,337
Active Inclusion (ID026874)	106,742	(103,672)	3,070
Wellbeing Youth Fund	109,376	(121,011)	(11,635)
Street Games	8,134	(7,793)	341
Western Power Fund	10,000	(10,000)	-
N.Wales - New Dragons Clubs	15,000	(19,469)	(4,469)
Erasmus+ OVOE	25,972	(7,517)	18,455
Erasmus+ SOYP	22,682	(26,483)	(3,801)
Erasmus+ Together In Europe	23,664	(21,447)	2,217
FLW Project	5,787	(4,959)	828
Volunteering Wales	15,880	(15,880)	-
Meet & Code	420	(420)	-
Creative Rural Vale	16,329	(16,363)	(34)
Raise Your Voice	13,306	(23,399)	(10,093)
Voter Registration Support	27,000	(23,056)	3,944
Respect	58,500	(52,662)	5,838
Climate Action Boost	-	(4,885)	(4,885)
Summer of Fun Barry	4,060	(4,060)	-
Roots & Borders	1,707	(1,707)	-
NVYO Welsh Government	100,000	(100,000)	-
Restricted Property Fund	250,000	(2,778)	247,222
Postcode Lottery Trust Fund	23,436	(23,039)	397
Blaenau Gwent Youth Support Fund	30,786	(1,069)	29,717
MSCT North Wales	7,000	-	7,000
NGED - Warm Hubs	9,999	(9,498)	501
NPT Youth Investment Project	80,000	(5,742)	74,258
RSBC	3,021	(181)	2,840
Summer of Fun North Wales	10,000	(9,471)	529
Taith (CWVYS)	24,490	(14,353)	10,137
Taith P1 22/23	127,019	(31,886)	95,133
WG World Cup Fund	87,037	(89,646)	(2,609)
Jubilee Fund	132	(132)	-
Roots & Borders	1,215	(1,331)	(116)
SVYWO	82,000	(82,706)	(706)
	<hr/>	<hr/>	<hr/>
	1,387,445	(909,373)	478,072
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	1,483,660	(1,045,703)	437,957

Description of Funds:

Active Inclusion

European employability programme for young people aged 16-24.

Creative Rural Vale

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

Erasmus+ OVOE

Environmental project engaging young people with decision makers.

BOYS AND GIRLS CLUBS OF WALES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

Erasmus+ SOYP

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

Erasmus+ Together In Europe

International youth exchange project collaborate with German partner.

FLW Project

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

KickStart

UK Government employability programme for young people.

Respect

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

Roots and Borders

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

Streetgames

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

Summer of Fun - North Wales

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

Volunteering Wales

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

Voter Registration

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

Wellbeing Youth Fund

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

NVYO Welsh Government Fund

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

Blaenau Gwent Youth Support Fund

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

Jubilee Fund

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

MSCT (Millennium Stadium Charitable Trust Fund) North Wales

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

N.Wales - New Dragons Clubs

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

NGED - Warm Hubs

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

NPT Youth Investment Project

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

RSBC (The Royal Society for Blind Children)

BOYS AND GIRLS CLUBS OF WALES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

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

Street Games World Cup

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

Taith (CWYVS)

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

Taith P1 22/23

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

WG World Cup Fund

WG's World Cup Partner Support fund to celebrate.

Transfers between funds

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

All Unrestricted Funds have been consolidated into General Funds.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

BOYS AND GIRLS CLUBS OF WALES
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	26,779	251,824
Other income	-	374
	<u>26,779</u>	<u>252,198</u>
Other trading activities		
Consultancy Services	-	1,865
Fundraising proceeds	-	2,359
Affiliation fees	3,000	495
Contributions for the Lodge	39,502	6,440
	<u>42,502</u>	<u>11,159</u>
Investment income		
Deposit account interest	443	11
Charitable activities		
Grants	584,198	558,549
Other income		
Debentures Sold	1,661	6,160
Total incoming resources	<u>655,583</u>	<u>828,077</u>
EXPENDITURE		
Charitable activities		
Wages	256,259	269,292
Social security	15,955	12,606
Pensions	5,597	5,695
Insurance	4,750	1,304
Telephone	4,863	3,013
Advertising	(347)	2,916
Cleaning materials	45	1,737
Fees	(891)	1,962
DBS - Staff & Volunteers	345	314
Employee Costs	1,243	1,269
Equipment hire	587	586
Fundraising Expenses	-	665
Ground Maintenance	6,346	5,667
IT Equipment	275	8,977
Office Equipment	-	1,327
Staff Training	960	2,919
Subscriptions	1,191	5,245
Travelling	1,293	4,030
Project Costs	247,242	95,897
Rent	11,956	12,000
Rugby Debentures	2,190	7,615
Long leasehold	2,778	-
Fixtures and fittings	280	280
	<u>562,917</u>	<u>445,316</u>
Support costs		
Management		
Light and heat	8,909	3,385
Carried forward	8,909	3,385

This page does not form part of the statutory financial statements

BOYS AND GIRLS CLUBS OF WALES
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Management		
Brought forward	8,909	3,385
Postage and stationery	1,076	5,097
Sundries	1,617	2,052
	<u>11,602</u>	<u>10,534</u>
Finance		
Bank charges	167	30
Governance costs		
Accountancy Fees	9,405	5,732
	<u>584,091</u>	<u>461,612</u>
Total resources expended		
	<u>71,492</u>	<u>366,465</u>
Net income		

This page does not form part of the statutory financial statements

Letter of representation



Boys and Girls Clubs of Wales
Clybiau Bechgyn a Merched Cymru

12th September 2023

Dear Sirs

This representation letter is provided in connection with your audit of the financial statements of the charity for the year ended 31st March 2023 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material aspects, (or give a true and fair view) in accordance with Charities Act 2011 and FRS 102 Charity SORP.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees / directors under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework FRS 102 Charity SORP.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31st March 2023.

2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
3. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
4. We confirm that the methods, significant assumptions and data used by us in making accounting estimates, and the related disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.
5. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
6. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
7. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.

8. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
9. We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

<i>Party</i>	<i>Relationship</i>	<i>Nature of transaction</i>
Alan Howells	Trustee	Expenses paid

10. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
11. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.
12. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
13. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
14. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities, and which are central to the charity's ability to conduct its activities.
15. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation.

There have been no deficiencies in internal control of which we are aware.
16. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, analysts, employees, former employees, regulators or others.
17. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware and have considered a period of at least one year from the date on which the financial statements will be approved.
18. We confirm that we are not aware of any matters of material significance that should be reported to regulators including the Charity Commission.
19. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
20. We confirm the following specific representations made to you during the course of your examination relating to:
 - The accounts are an accurate reflection of the expenditure of the funds. Funds displayed as fully spent during the financial year are correct and those whom small balances remain have been transferred to the general fund with prior approval and authorisation from the fund provider. Confirmation has been obtained for these transferred funds to be spent on other purposes.

- The is no requirement for statutory audit imposed by grant providers.
- We are not aware of any potential claw backs for any income or grants received.
- We believe that the land at Lon Las has no value as yet and no contract has been signed for sale of this.
- No assets were donated to the charity in the year to 31 March 2023 that have not been recognised in the accounts.
- Paul Wills was paid expenses of £12,102.12 during the year to 31 March 2023. This relates to travel and accommodation expenses incurred for the World Cup fund.

21. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:

- so far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware; and each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully,

.....

Signed on behalf of the board of trustees

Trustee.....

Date.....