CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st January 2025 To 31st December 2025

Charity name: National Association of Boys & Girls Clubs

Charity registration number: 1157690

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	(1) to further the development and education of boys and young men and girls and young women, in either a mixed gender setting or a single gender setting so as to help them achieve their physical, mental and spiritual potential enabling them to grow to full maturity as individuals and full members of society. (2) to provide activities of all types whether competitive or not and open to one gender or both for full members of clubs. (3) to give advice and assistance including financial assistance to full members. (4) promote nationwide interest in the Charity's work by maintaining contact with politicians at all levels, other bodies, statutory and voluntary, interested in the welfare of boys and young men and girls and young women.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	We deliver programmes of activities that young people can participate in. We deliver training for young people, staff and volunteers. We meet with other charities, organisations and agencies across the youth sector.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Yes, the trustees have had guidance issued by the Charity Commission on public benefit.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	We don't make grants. Although in previous years we have passed through funds to our member organisations and their affiliated clubs to deliver activities as part of grants made to us.

Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	All of our trustees are volunteers and make a valuable contribution to the organisation helping us to grow and develop our work making a difference in young people's lives. Volunteers support our work at national, regional and local levels through the delivery of youth work activities.
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The main achievements of the charity in 2025 have been: - Continued growth in participation of our activities and programme - Another successful national conference and awards evening which was held in Durham in 2025. - We continue to have a positive relationship with the DCMS and other government departments and agencies. - We continue to be an active member of the National Youth Sector Advisory Board - We are an active participant and contributor to the All-Party Parliamentary Group for Boxing - Actively working with World Youth Clubs who are helping us to develop an Advisory Council.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Whilst no formal objectives were set, we have exceeded our expectations.

Performance of fundraising activities against objectives set	Para 1.41	Our fundraising has matched our expectations for this year. It is a difficult and very competitive fundraising environment at the moment. A commitment was made this year to invest in some fundraising support, but finding someone to do the work has also proved difficult. From 2026 we have managed to attract funding from BBC Children in Need to deliver a Young Leaders Programme throughout 2026 and 2027.
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity has reserves comprising ongoing project balances to spend and a general reserve.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We would like to have at least 9-months reserves and are working towards this.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Our activities are subject to suitable funding which we are continually exploring. We have sufficient funds to see us through 2025 and beyond and we are actively seeking support from a number of sources for core funding for the future.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	Our main challenge is attracting suitable funding and as we have already stated, we continue to seek support from trusts, government, philanthropists and potential sponsors.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Charitable Incorporated Organisation
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are selected from our full-member organisations

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	All trustees are longstanding members of the organisation and are CEO's of their own county organisations. They therefore have a full understanding of the work that we do and that we are seeking to grow and develop. They also have a full understanding of the roles and responsibilities of trustees.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	We have 20-member organisations across the UK who in turn work with 3,000 youth clubs and projects in the most deprived communities. As mentioned above, we are active members of the National Youth Sector Advisory Board and the APPG for Boxing which brings together many other youth sector charities, groups and organisations to present a co-ordinated view of the wider youth sector and the impact it makes, to the government and other interested parties. We have regular dialogue with other youth sector organisations and also sports, arts and training organisations and agencies. We are active members of the World Youth Clubs.
Relationship with any related parties	Para 1.51	We have ongoing relationships with our 20-member organisations, their CEO's, staff and board members. We also regular meetings with colleagues from World Youth Clubs and also DCMS.
Other	.	

Reference and Administrative details

Charity name	National Association of Boys & Girls Clubs
Other name the charity uses	N/A
Registered charity number	1157690
Charity's principal address	Harway House, Rectory Lane, Chelmsford, Essex, CM1 1RQ.

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mark Brine	Chair	27th March 2014 to present	South Yorkshire BGC
2	Martin Solder	Treasurer	27th March 2014 to present	Essex BGC
3	Alan Watson	Trustee	27th March 2014 to present	Durham BGC
4	Adrian French	Trustee	1st Jan 2015 to present	Lancashire BGC
5	Charles Shaw	Trustee	1st Jan 2016 to present	Lincolnshire BGC
6	Grant Poiner	Trustee	31st March 2022 to present	BGC Wales
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	MARTIN SOLDER	
Position (eg Secretary, Chair, etc)	TREASURER	

Date	16/10/2026

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	National Association of Boys' and Girls' Clubs		
On accounts for the year ended	31st December 2025	**Charity no (if any)**	1157690
Set out on pages	1 - 16		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

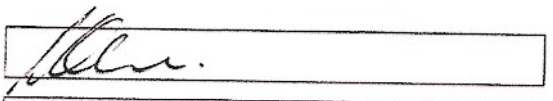
Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of Certified Public Accountants Association.

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

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

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

Signed:		**Date:**	19/10/26
Name:	Tom Lowe BSc (Hons), MIAAP, ACPA		
Relevant professional qualification(s) or body (if any):	Certified Public Accountants Association		
Address:	ABS Accountancy Ltd		

Suite 1 Harewood Business Centre
Buxton, Derbyshire, SK17 7DW

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	n/a

CHARITY COMMISSION FOR ENGLAND AND WALES

NATIONAL ASSOCIATION OF BOYS' AND GIRLS' CLUBS		Charity No	1157690
Annual accounts for the period			
Period start date	01/01/2025	To	Period end date 31/12/2025

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	32,994	30,000	-	62,994	36,962
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	2,652	-	-	2,652	2,189
Investments	S04	208	-		208	158
Separate material item of income	S05	-	-	-	-	-
Other	S06	31	-	-	31	-
Total	S07	35,885	30,000	-	65,885	39,309
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08			-	-	300
Charitable activities	S09	11,649	30,736	-	42,385	32,014
Separate material item of expense	S10			-	-	-
Other	S11	2,062		-	2,062	2,988
Total	S12	13,712	30,736	-	44,447	35,302
Net income/(expenditure) before investment gains/(losses)	S13	22,174	(736)	-	21,438	4,007
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	22,174	(736)	-	21,438	4,007
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	22,174	(736)	-	21,438	4,007
Reconciliation of funds:						
Total funds brought forward	S21	18,142	43,138	-	61,280	57,273
Total funds carried forward	S22	40,316	42,402	-	82,718	61,280

Section B Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	1,058		-	1,058	2,691
Investments	(Note 17.4)	B08			-	-	-
Cash at bank and in hand	(Note 24)	B09	39,258	42,402	-	81,660	60,222
Total current assets		B10	40,316	42,402	-	82,718	62,913
Creditors: amounts falling due within one year	(Note 20)	B11		-	-	-	1,633
Net current assets/(liabilities)		B12	40,316	42,402	-	82,718	61,280
Total assets less current liabilities		B13	40,316	42,402	-	82,718	61,280
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	40,316	42,402	-	82,718	61,280
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		42,402		42,402	43,138
Unrestricted funds		B19	40,316			40,316	18,142
Revaluation reserve		B20				-	-
Total funds		B21	40,316	42,402	-	82,718	61,280

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	M SOLDER	16/10/26

Section C Notes to the accounts

Note 1 **Basis of preparation**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***N/A***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***N/A***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***N/A***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	
No*		

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	
No*		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	
No*		

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓		
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	✓		
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£500		
	They are valued at cost.	✓		
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		✓	
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.		✓	
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.		✓	
	They are valued at fair value except where they qualify as basic financial instruments.			✓

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts			-	-	-
	Gift Aid			-	-	
	Legacies			-	-	3,725
	General grants provided by government/other charities	22,500	30,000		52,500	30,387
	Membership subscriptions and sponsorships which are in substance donations	10,494			10,494	2,850
	Donated goods, facilities and services			-	-	-
	Other			-	-	-
	Total	32,994	30,000	-	62,994	36,962
Charitable activities:	Boxing event streaming		-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Insurance commissions	2,652	-	-	2,652	2,189
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	2,652	-	-	2,652	2,189
Income from investments:	Interest income	208	-	-	208	158
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	31	-	-	31	-
	Total	239	-	-	239	158
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		35,885	30,000	-	65,885	39,309

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Note 4 **Analysis of receipts of government grants**

	Description	This year £
Government grant 1		
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		
Government grant 2		
Government grant 3		-
Other		-
	Total	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.	None	None

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.	None	None

Note 6 Analysis of expenditure

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking grants		-	-	-	300			300
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	300	-	-	300
Expenditure on charitable activities:								
YAF			-	-	-		-	-
Sport England table tennis				-				-
NHS COVID				-				-
Donations				-				-
Activity program costs	11,649	30,736	-	42,385	2,014	30,000	-	32,014
DWP Kickstart			-	-	-	-	-	-
National Lottery Big Lunch			-	-	-		-	-
Total expenditure on charitable activities	11,649	30,736	-	42,385	2,014	30,000	-	32,014
Other								
Bank charges	78	-	-	78	66	-	-	66
Administrator				-	294	-	-	294
Insurance	284	-	-	284	254	-	-	254
Website	450			450	674	-	-	674
Subscriptions				-	600	-	-	600
Accountancy	1,250			1,250	1,100	-	-	1,100
		-	-	-	-	-	-	-
Total other expenditure	2,062	-	-	2,062	2,988	-	-	2,988
TOTAL EXPENDITURE	13,712	30,736	-	44,447	5,302	30,000	-	35,302

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Last year Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
YAF			-	-		-	-	-
Sport England table tennis			-	-	-	-	-	-
Donations			-	-	-	-	-	-
NHS Covid			-	-	-		-	-
DWP Kickstart			-	-	-	-	-	-
National Lottery Big Lunch				-				-
Activity program costs			-	-	32,014		-	32,014
Total	42,385	-	-	42,385	32,014	-	-	32,014

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	-	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: N/A

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000: TRUE

11.2 Management services contracted for

This year £	Last year £
	30,000

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1	1
Governance	-	-
Other	-	-
Total	1	1

Note 13 Grantmaking

Grants received have been passed on to member clubs and other organisations.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
		-	-	-
	-	-	-	-
Total	-	-	-	-

The charity does not identify and/or allocate support costs.

13.2 Grants made to member clubs

Names of institution	Purpose	Total amount of grants paid £
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Covid		-	-	-
Big Lunch				-
WWE Boxing		-	-	-
Total	-	-	-	-

The charity does not identify and/or allocate support costs.

13.2 Grants made to member clubs

Names of institution	Purpose	Total amount of grants paid £
Total grants to institutions in reporting period		-
Other unanalysed grants		
TOTAL GRANTS PAID		-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-		-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL	SL or RB	SL or RB
** Rate			33.33%		
At beginning of the year	-	-		-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

Note 19 Debtors and prepayments

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	1,058	2,691
Other debtors		
Total	1,058	2,691

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income			1,633	3,396
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	1,633	3,396

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	*N/A*	*N/A*
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	*N/A*	*N/A*

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	81,660	60,222
Other	-	-
Total	81,660	60,222

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	None	None
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None	None

Note 26 Events after the end of the reporting period

Events (not requiring adjustment to the accounts)

	This year	Last year
Please provide details of the nature of the event	None	None
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	N/A	N/A

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Sport England YAF	R	Youth accelerator fund	-			-
Training legacy	R	Legacy 2015	31,138			31,138
National Lottery Big Lunch	R	Big lunch	-			-
Rank Foundation	R	National director	7,500	-	-	7,500
Other funds	U	General unrestricted fund	18,142	35,885	-	54,027
NHS Covid fund	R	Covid awareness project	4,500			4,500
			-	-	-	-
		Total Funds	61,280	35,885	-	97,165

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Sport England YAF	R	Youth accelerator fund	-			-
Training legacy	R	Legacy 2015	31,138			31,138
National Lottery Big Lunch	R	Big lunch	-			-
Rank Foundation	R	National director	7,500	30,000	(30,000)	7,500
Other funds	U	General unrestricted fund	14,135	9,309	(5,302)	18,142
NHS Covid fund	R	Covid awareness project	4,500			4,500
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
		Total Funds	57,273	39,309	(35,302)	61,280

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year NONE

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year NONE

Planned use	Purpose of the designation	Amount

Last year NONE

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**TRUE**

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**TRUE**

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	***FALSE***

Type of expenses reimbursed	This year £	Last year £
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Bookkeeping software cost reimbursed	225	-
	-	-
TOTAL	225	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	1	0

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year and last year

Name of the trustee or related party	Relationship to charity		Description of the transaction(s)
Member clubs of NABGC as detailed in note 13.			This year no grants received have been passed on to member clubs to fulfil the terms of the grant agreements
In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.			The member clubs have fulfilled the grant terms laid out by the original grant making bodies. There are no security arrangements.
For any related party, please provide details of any guarantees given or received.			None

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	National Association of Boys' and Girls' Clubs		
On accounts for the year ended	31st December 2025	**Charity no (if any)**	1157690
Set out on pages	1 - 16		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of Certified Public Accountants Association.

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

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

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

Signed:		**Date:**	19/10/26
Name:	Tom Lowe BSc (Hons), MIAAP, ACPA		
Relevant professional qualification(s) or body (if any):	Certified Public Accountants Association		
Address:	ABS Accountancy Ltd		

Suite 1 Harewood Business Centre
Buxton, Derbyshire, SK17 7DW

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	n/a