

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2021  
for  
Newton-Le-Willows Boys and Girls Club**

Douglas Fairless Partnership  
Seymour Chambers  
92 London Road  
Liverpool  
Merseyside  
L3 5NW

**Newton-Le-Willows Boys and Girls Club**

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for the Year Ended 31 December 2021**

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## Newton-Le-Willows Boys and Girls Club

### Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The general objects of the Club are to promote the mental, physical and social well being of boys and girls resident in the Newton le Willows and Earlstown area; to collect funds for administration and to administer such monies as may from time to time be subscribed for the benefit of the Club and its members; and to arrange and provide such outside activities as the committee may decide for the benefit of the members.

##### **Significant activities**

The Club is managed by an Executive Committee and activities are coordinated with the Lancashire Association of Boys and Girls Clubs (LABGC). The Centre organises meetings and activities for children and young people within the Newton le Willows area.

The focus of our activities remains the design of personal development plans and a programme of youth orientated events and activities. This benefits young people by developing their self confidence and social skills alongside practical IT skills and life skills.

##### **Public benefit**

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit. We welcome all young people regardless of personal background, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of the skills, aptitudes and life experiences of our young people aged 8 to 17 and volunteers.

##### **Volunteers**

A great contribution is made by our member volunteers. We are grateful for the many hours volunteers have spent listening to and encouraging our young people and working with our youth workers. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The attached financial statements show the current state of the Club's finances, which the Committee consider to be sound. It is a stated aspirational policy of the Committee that the Club holds sufficient funding in reserve to ensure that the Club is operational for a minimum of 6 months.

At the year end of 31 December 2021, the Committee is of the opinion that with total funding in reserve of £50,095 (2020 - £70,572) this reserves policy has been achieved.

#### **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**

521259

##### **Principal address**

19 Haydock Street  
Newton-Le-Willows  
Merseyside  
WA12 9AB

##### **Trustees**

P B Duggan Trustee  
G T Chisnall Trustee  
W A Marchant Trustee  
M E Eaves Trustee  
D Howarth Trustee

**Newton-Le-Willows Boys and Girls Club**

**Report of the Trustees  
for the Year Ended 31 December 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Douglas Fairless Partnership  
Seymour Chambers  
92 London Road  
Liverpool  
Merseyside  
L3 5NW

Approved by order of the board of trustees on 10/5/22..... and signed on its behalf by:



.....  
P B Duggan - Trustee

**Independent Examiner's Report to the Trustees of  
Newton-Le-Willows Boys and Girls Club**

**Independent examiner's report to the trustees of Newton-Le-Willows Boys and Girls Club**

I report to the charity trustees on my examination of the accounts of Newton-Le-Willows Boys and Girls Club (the Trust) for the year ended 31 December 2021.

**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**

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.

Mr Gregory Newton FCCA  
Douglas Fairless Partnership  
Seymour Chambers  
92 London Road  
Liverpool  
Merseyside  
L3 5NW

Date: .....

Newton-Le-Willows Boys and Girls Club

Statement of Financial Activities  
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		13,669	5,833	19,502	45,013
Other trading activities	2	3,170	-	3,170	2,465
Investment income	3	3,424	-	3,424	2,926
Other income		11,317	-	11,317	29,078
<b>Total</b>		<b>31,580</b>	<b>5,833</b>	<b>37,413</b>	<b>79,482</b>
<b>EXPENDITURE ON</b>					
Raising funds		35,730	22,160	57,890	71,718
<b>NET INCOME/(EXPENDITURE)</b>		<b>(4,150)</b>	<b>(16,327)</b>	<b>(20,477)</b>	<b>7,764</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>54,245</b>	<b>16,327</b>	<b>70,572</b>	<b>62,808</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>50,095</b>	<b>-</b>	<b>50,095</b>	<b>70,572</b>

The notes form part of these financial statements

Newton-Le-Willows Boys and Girls Club

**Balance Sheet**  
**31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		51,454	-	51,454	72,548
<b>CREDITORS</b>					
Amounts falling due within one year	5	(1,359)	-	(1,359)	(1,976)
<b>NET CURRENT ASSETS</b>		50,095	-	50,095	70,572
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		50,095	-	50,095	70,572
<b>NET ASSETS</b>		50,095	-	50,095	70,572
<b>FUNDS</b>					
	6			50,095	54,245
Unrestricted funds				-	16,327
Restricted funds					
<b>TOTAL FUNDS</b>				50,095	70,572

The financial statements were approved by the Board of Trustees and authorised for issue on .....10/5/22..... and were signed on its behalf by:



.....  
P B Duggan - Trustee

## Newton-Le-Willows Boys and Girls Club

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 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.

##### 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.

#### 2. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Shop income	3,119	2,370
Other	51	95
	<u>3,170</u>	<u>2,465</u>

#### 3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Rents received	3,421	2,904
Deposit account interest	3	22
	<u>3,424</u>	<u>2,926</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Newton-Le-Willows Boys and Girls Club

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade creditors	302	1,327
Other creditors	1,057	649
	<u>1,359</u>	<u>1,976</u>

6. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At
	£	£	31.12.21
			£
<b>Unrestricted funds</b>			
General fund	54,245	(4,150)	50,095
<b>Restricted funds</b>			
General Restricted	16,327	(16,327)	-
<b>TOTAL FUNDS</b>	<u>70,572</u>	<u>(20,477)</u>	<u>50,095</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	31,580	(35,730)	(4,150)
<b>Restricted funds</b>			
General Restricted	5,833	(22,160)	(16,327)
<b>TOTAL FUNDS</b>	<u>37,413</u>	<u>(57,890)</u>	<u>(20,477)</u>

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	At
	£	£	31.12.20
			£
<b>Unrestricted funds</b>			
General fund	21,265	32,980	54,245
<b>Restricted funds</b>			
General Restricted	41,543	(25,216)	16,327
<b>TOTAL FUNDS</b>	<u>62,808</u>	<u>7,764</u>	<u>70,572</u>

Newton-Le-Willows Boys and Girls Club

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

6. **MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	66,148	(33,168)	32,980
<b>Restricted funds</b>			
General Restricted	13,334	(38,550)	(25,216)
<b>TOTAL FUNDS</b>	<u>79,482</u>	<u>(71,718)</u>	<u>7,764</u>

7. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

Newton-Le-Willows Boys and Girls Club

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	17,633	41,435
Donations	187	2,782
Clubs	1,682	796
	19,502	45,013
<b>Other trading activities</b>		
Shop income	3,119	2,370
Other	51	95
	3,170	2,465
<b>Investment income</b>		
Rents received	3,421	2,904
Deposit account interest	3	22
	3,424	2,926
<b>Other income</b>		
Government grants	11,317	29,078
<b>Total incoming resources</b>	<b>37,413</b>	<b>79,482</b>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Wages	40,926	51,131
Tuck	3,002	1,508
Activities	772	4,107
Equipment expensed	140	413
	44,840	57,159
<b>General costs</b>		
Repairs and renewals	163	184
<b>Establishment costs</b>		
Computer costs	60	767
Insurance	1,762	1,206
Rates & Utilities	3,737	5,206
Telephone	1,522	1,591
Licenses	3,485	1,729
	10,566	10,499
<b>Administrative costs</b>		
Sundries	87	1,545
WA12 Radio	728	737
Subscriptions	385	-
	1,200	2,282
<b>Governance costs</b>		
Accountancy and legal fees	1,121	1,594

**Newton-Le-Willows Boys and Girls Club**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
Total resources expended	57,890	<u>71,718</u>
<b>Net (expenditure)/income</b>	<u>(20,477)</u>	<u>7,764</u>