

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
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 2023**

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Newton-Le-Willows Boys and Girls Club

Report of the Trustees for the Year Ended 31 December 2023

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

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 3-4 months.

At the year end of 31 December 2023, the Committee is of the opinion that with an unrestricted funding in reserve of £16,745 (2022 - £28,758) and a restricted funding reserve of £8,323 (2022 - £12,488) this reserves policy has been achieved.

The unrestricted funds have decreased due to trustees have to use a proportion of them to support operational running costs whilst grant applications were being made.

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 2023

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 30th Sept 2024 and signed on its behalf by:

D Howarth

D Howarth - 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 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').

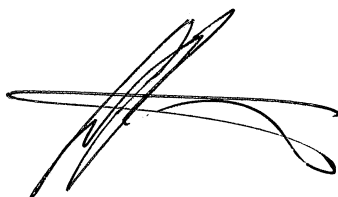
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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: 30⁹ 24

Douglas Fairless Partnership
Accountants & Registered Auditors
Seymour Chambers
92 London Road
Liverpool L3 5NW
Tel: 0151 709 1931
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Newton-Le-Willows Boys and Girls Club

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,872	-	6,872	10,440
Grants received					
John Moores Foundation		-	9,986	9,986	9,984
Foyle Foundation		-	-	-	5,000
PCC Merseyside		-	1,860	1,860	2,000
Garfield Weston		-	-	-	10,000
St Helens VCA		-	-	-	1,000
Arete Foundation		-	5,000	5,000	-
Other trading activities	2	19,733	-	19,733	17,328
Investment income	3	209	-	209	43
Total		<u>26,814</u>	<u>16,846</u>	<u>43,660</u>	<u>55,795</u>
EXPENDITURE ON					
Raising funds		-	-	-	64,644
Total expenditure		<u>38,827</u>	<u>21,011</u>	<u>59,838</u>	<u>-</u>
Total		<u>38,827</u>	<u>21,011</u>	<u>59,838</u>	<u>64,644</u>
NET INCOME/(EXPENDITURE)		(12,013)	(4,165)	(16,178)	(8,849)
RECONCILIATION OF FUNDS					
Total funds brought forward		28,758	12,488	41,246	50,095
TOTAL FUNDS CARRIED FORWARD		<u>16,745</u>	<u>8,323</u>	<u>25,068</u>	<u>41,246</u>

The notes form part of these financial statements

Newton-Le-Willows Boys and Girls Club

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
CURRENT ASSETS					
Debtors	5	1,663	8,323	9,986	-
Cash at bank and in hand		18,488	-	18,488	41,921
		<u>20,151</u>	<u>8,323</u>	<u>28,474</u>	<u>41,921</u>
CREDITORS					
Amounts falling due within one year	6	(3,406)	-	(3,406)	(675)
NET CURRENT ASSETS		<u>16,745</u>	<u>8,323</u>	<u>25,068</u>	<u>41,246</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>16,745</u>	<u>8,323</u>	<u>25,068</u>	<u>41,246</u>
NET ASSETS		<u>16,745</u>	<u>8,323</u>	<u>25,068</u>	<u>41,246</u>
FUNDS					
Unrestricted funds	7			16,745	28,758
Restricted funds				8,323	12,488
TOTAL FUNDS				<u>25,068</u>	<u>41,246</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/09/24 and were signed on its behalf by:



D Howarth - Trustee

Newton-Le-Willows Boys and Girls Club

Notes to the Financial Statements for the Year Ended 31 December 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.

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

	31.12.23	31.12.22
	£	£
Shop income	7,617	9,871
Other	-	137
Rent/hire	12,116	7,320
	<u>19,733</u>	<u>17,328</u>

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	209	43
	<u>209</u>	<u>43</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Newton-Le-Willows Boys and Girls Club

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.23	31.12.22
	£	£
Trade debtors	9,986	-
	<u>9,986</u>	<u>-</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.23	31.12.22
	£	£
Trade creditors	2,800	98
Other creditors	606	577
	<u>3,406</u>	<u>675</u>

7. MOVEMENT IN FUNDS		Net movement in funds	At
	At 1.1.23	in funds	31.12.23
	£	£	£
Unrestricted funds			
General fund	28,758	(12,013)	16,745
Restricted funds			
General Restricted	12,488	(4,165)	8,323
TOTAL FUNDS	<u>41,246</u>	<u>(16,178)</u>	<u>25,068</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	26,814	(38,827)	(12,013)
Restricted funds			
General Restricted	16,846	(21,011)	(4,165)
TOTAL FUNDS	<u>43,660</u>	<u>(59,838)</u>	<u>(16,178)</u>

Comparatives for movement in funds

	At 1.1.22	Net movement in funds	At
	£	£	31.12.22
			£
Unrestricted funds			
General fund	50,095	(21,337)	28,758
Restricted funds			
General Restricted	-	12,488	12,488
TOTAL FUNDS	<u>50,095</u>	<u>(8,849)</u>	<u>41,246</u>

Newton-Le-Willows Boys and Girls Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

7. 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	30,811	(52,148)	(21,337)
Restricted funds			
General Restricted	24,984	(12,496)	12,488
TOTAL FUNDS	<u>55,795</u>	<u>(64,644)</u>	<u>(8,849)</u>

8. RELATED PARTY DISCLOSURES

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

Newton-Le-Willows Boys and Girls Club

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	(1)	2
Donations	2,886	5,217
Clubs	3,987	5,221
	<u>6,872</u>	<u>10,440</u>
Other trading activities		
Shop income	7,617	9,871
Other	-	137
Rent/hire	12,116	7,320
	<u>19,733</u>	<u>17,328</u>
Investment income		
Deposit account interest	209	43
Grants received		
Grants	16,846	27,984
	<u>43,660</u>	<u>55,795</u>
EXPENDITURE		
Support costs		
Management		
Wages	35,902	38,401
Tuck	6,337	8,281
Activities	2,784	1,630
	<u>45,023</u>	<u>48,312</u>
General costs		
Repairs and renewals	97	231
Establishment costs		
Computer costs	207	186
Insurance	1,800	-
Rates & Utilities	6,973	4,646
Telephone	2,106	1,838
Cleaning	147	547
Licenses	172	737
	<u>11,405</u>	<u>7,954</u>
Administrative costs		
Consultancy	1,425	1,564
Sundries	147	4,455
Travel	-	24
WA12 Radio	810	688
Subscriptions	-	547
	<u>2,382</u>	<u>7,278</u>
Governance costs		
Accountancy and legal fees	931	869

This page does not form part of the statutory financial statements

Newton-Le-Willows Boys and Girls Club

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
Total resources expended	<u>59,838</u>	<u>64,644</u>
Net expenditure	<u><u>(16,178)</u></u>	<u><u>(8,849)</u></u>