REGISTERED CHARITY NUMBER: 521259

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

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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Newton-Le-Willows Boys and Girls Club

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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 2025, the Committee is of the opinion that with an unrestricted funding in reserve of £25,903 (2024 - £14,222) and a restricted funding reserve of £0 (2024 - £0) 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
M E Eaves Trustee
D Howarth Trustee
Mrs J Thompson Trustee
C J Williams

Newton-Le-Willows Boys and Girls Club

Report of the Trustees
for the Year Ended 31 December 2025

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 1st SEPTEMBER 2026 and signed on its behalf by:

pp
D Howarth Treasurer
.....
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 2025.

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: 02/09/26

Douglas Fairless Partnership
Accountants & Registered Auditors
Seymour Chambers
92 London Road
Liverpool L3 5NW
Tel: 0151 709 1931
Fax: 0151 709 9412

Newton-Le-Willows Boys and Girls Club

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		10,990	1	10,991	6,744
Grants received					
John Moores Foundation		-	9,984	9,984	(2)
Garfield Weston		-	10,000	10,000	10,000
P H Holt		-	9,000	9,000	7,000
BBC Children In Need		-	15,000	15,000	15,000
Rotary Club		3,000	-	3,000	3,150
Torus Foundation		-	3,389	3,389	-
Harworth Estates		-	1,974	1,974	-
Other trading activities	2	19,344	-	19,344	17,721
Investment income	3	74	-	74	153
Total		33,408	49,348	82,756	59,766
EXPENDITURE ON					
Total expenditure		21,727	49,348	71,075	70,612
NET INCOME/(EXPENDITURE)		11,681	-	11,681	(10,846)
RECONCILIATION OF FUNDS					
Total funds brought forward		14,222	-	14,222	25,068
TOTAL FUNDS CARRIED FORWARD		25,903	-	25,903	14,222

The notes form part of these financial statements

Newton-Le-Willows Boys and Girls Club

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
CURRENT ASSETS					
Debtors	5	-	-	-	9,984
Cash at bank and in hand		31,059	-	31,059	20,098
		31,059	-	31,059	30,082
CREDITORS					
Amounts falling due within one year	6	(5,156)	-	(5,156)	(15,860)
NET CURRENT ASSETS		25,903	-	25,903	14,222
TOTAL ASSETS LESS CURRENT LIABILITIES		25,903	-	25,903	14,222
NET ASSETS		25,903	-	25,903	14,222
FUNDS					
Unrestricted funds	8			25,903	14,222
TOTAL FUNDS				25,903	14,222

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

P Howarth Treasurer

.....
P B Duggan - Trustee

The notes form part of these financial statements

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

	31.12.25	31.12.24
	£	£
Shop income	6,682	6,836
Rent/hire	12,662	10,885
	19,344	17,721

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	74	153

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

continued...

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade debtors	-	9,984

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Bank loans and overdrafts (see note 7)	-	67
Trade creditors	930	5,131
Other creditors	4,226	10,662
	5,156	15,860

7. LOANS

An analysis of the maturity of loans is given below:

	31.12.25 £	31.12.24 £
Amounts falling due within one year on demand:		
Bank overdrafts	-	67

8. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	14,222	11,681	25,903
TOTAL FUNDS	14,222	11,681	25,903

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,408	(21,727)	11,681
Restricted funds			
General Restricted	49,348	(49,348)	-
TOTAL FUNDS	82,756	(71,075)	11,681

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	16,745	(2,523)	14,222
Restricted funds			
General Restricted	8,323	(8,323)	-
TOTAL FUNDS	25,068	(10,846)	14,222

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,766	(30,289)	(2,523)
Restricted funds			
General Restricted	32,000	(40,323)	(8,323)
TOTAL FUNDS	59,766	(70,612)	(10,846)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Newton-Le-Willows Boys and Girls Club

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	2	(1)
Donations	8,211	3,615
Clubs	2,778	3,130
	10,991	6,744
Other trading activities		
Shop income	6,682	6,836
Rent/hire	12,662	10,885
	19,344	17,721
Investment income		
Deposit account interest	74	153
Grants received		
Grants	52,347	35,148
Total incoming resources	82,756	59,766
EXPENDITURE		
Support costs		
Management		
Wages	44,692	41,612
Tuck	3,983	5,497
Activities	1,743	1,593
Equipment expensed	-	10
	50,418	48,712
General costs		
Repairs and renewals	56	56
Establishment costs		
Computer costs	147	156
Insurance	-	647
Rates & Utilities	9,915	10,459
Telephone	1,562	2,380
Licenses	2,383	357
	14,007	13,999
Administrative costs		
Consultancy	1,150	1,550
Sundries	2,932	3,863
Travel	-	4
WA12 Radio	1,432	979
Subscriptions	-	393
	5,514	6,789
Governance costs		
Accountancy and legal fees	1,080	1,056
Total resources expended	71,075	70,612
Net income/(expenditure)	11,681	(10,846)