



## Our Mission Statement

To inspire and enable all young people, especially those considered disadvantaged, to realise their potential as productive, responsible and caring citizens.

## Our Vision

- To assist and support member clubs in providing a safe and exciting place for young people in which they can participate in a range of activities and develop through positive experiences.
- Where they can make new friends, learn about themselves, and realise their potential as responsible citizens in their community.
- To maximise the resources of the Association by working in conjunction with its member clubs and the national organisation to achieve its purpose.
- When available, we will share our experience and facilities for the benefit of youth organisations throughout Lancashire.

## Our Core Beliefs

By supporting member clubs, together we will be able to provide young people with;

- An attractive and planned programme of affordable activities and events
- A safe place to learn and grow
- Ongoing voluntary relationships with caring adult

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

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# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2021

**Status:** The Association was established in 1934 by Earl Peel and is registered with the Charity Commission Number 521362

**Principal Address:** South Place, 1 Meeting House Lane, Lancaster. LA1 1TQ

### President:

Andy Rhodes  
Chief Constable, Lancashire Constabulary

### Executive Committee:

Gary Stephenson – Chair  
Rob Mitchell – Honorary Treasurer  
Phil George  
Nick Eckersley  
Tom Norton MBE  
Peter Riley  
Dr Robin Graham  
Michael Gibson  
Peter Maddock  
Terry Mattinson  
Adrian French (Secretary)

### Vice Presidents:

Pauline Clare CBE, QPM, DL, BA (Hons) CIMgt  
Sir Bill Beaumont CBE, DL  
Gary F Ellis  
Don Sidebottom MBE, FCIHT  
Wendy Walker QPM  
Mark Cueto MBE

**Auditors:** Moore & Smalley, Priory Close, St Mary's Gate, Lancaster, LA1 1XB

**Bankers:** HSBC, 35 Market Street, Lancaster, LA1 1JG

**Solicitors:** Oglethorpe, Sturton & Gillibrand, 16 Castle Park, Lancaster, LA1 1YQ

### Senior Management:

Adrian French County Director

### Staff Delivery Team:

Louise Woodall Fundraiser & Volunteer Co-ordinator  
Leon Dove Project Development Officer  
Graham Whalley Charity Development Officer  
John Bywater Ormside Mill Groundsman (From April 2020)  
Marie Ann Sadler Ormside Housekeeper (July 2020 to October 2020)  
Shirley Simpson Ormside Mill Housekeeper (up to July 2020)  
David Howard Driver and support worker

### Staff Support Team:

Ruth Forsyth Finance & Administration Officer  
Raymond Reay Housekeeper

### Staff Amendments: Post 1<sup>st</sup> April 2021

Ruth Forsyth Finance & Administration Officer (up to 18<sup>th</sup> May 2021)  
Louise Boow Finance & Administration Officer (from 12<sup>th</sup> July 2021)  
Grace Russell Kickstart Placement – Communications & Social Media (from 12<sup>th</sup> April 2021)  
Tom Fish Kickstart Placement – Graphic Designer (from 10<sup>th</sup> May 2021)  
Amber Johnson Activity Support Worker (from 31<sup>st</sup> August 2021)

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report along with the financial statements of the charity for the year ended 31st March 2020. The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

### CONSTITUTION AND OBJECTS

The Lancashire Association of Boys and Girls Clubs (LABGC) were established in 1934 and are constituted under a trust deed dated 12 November 1953. It is a registered charity, number 521362.

The objectives of the charity are to inspire all young people, especially those who are disadvantaged, to realise their potential as productive, responsible and caring citizens. The charity aims to achieve this through assisting and supporting clubs to provide a safe and exciting place for young people in which they can participate in a range of activities and develop through positive experiences.

The charity works in conjunction with its member clubs, UK Youth and the National Association of Boys and Girls Clubs (NABGC) in order to achieve its purpose.

### ORGANISATIONAL STRUCTURE

The Board of Trustees meet bi-monthly to consider the business of the association. Sub-committee and action groups are formed to undertake work on behalf of the board where necessary. At least one trustee will represent the board on such groups. The day-to-day responsibility for the provision of services rests with the County Director.

### RELATED PARTIES

LABGC is affiliated to UK Youth, The National Association of Boys and Girls Clubs (NABGC) and the Lancashire Partnership Against Crime (Lanpac) to whom it pays an annual subscription.

The trustees have, in association with Boys and Girls Clubs of Greater Manchester (BGCGM) and in furtherance to their objectives, formed a charitable company in 1999, Ormside Mill Residential Centre Ltd. It is a company, limited by guarantee and its purpose is to provide residential learning opportunities through Ormside Mill Residential Centre, which is located near Appleby-in-Westmoreland, Cumbria. The registered office is 1 Meeting House Lane, Lancaster, LA1 1TQ.

### RESERVES POLICY

Notes 18 and 20 to the financial statements show the assets and liabilities attributable to the respective funds by type and the balances of the charity's restricted funds.

The reserves show a total of **£450,164** at 31<sup>st</sup> March 2021, however approx. 48% is tied up in tangible fixed assets and investments leaving **£234,121** in more liquid form. The trustees have felt it reasonable and continue to be of the opinion that the following resources be designated for the following purpose: £10k redundancy, £15k repairs and maintenance of offices, £15k vehicle fleet replacement and repair– total £40k.

The trustees are of the opinion that to maintain unrestricted reserves of **£121,913** at this level (unrestricted net current assets less proposed liabilities of £40k and £50k Ormside loan), appears to be a prudent course of action, especially during the continued impact of Covid-19.

### RISK MANAGEMENT

As part of their evolving corporate governance duties, the trustees have examined the major risks that the Association faces. A plan to monitor and control these risks to mitigate any impact has been developed.

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## TRUSTEES ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31 MARCH 2021

### RECRUITMENT AND APPOINTMENT OF BOARD OF TRUSTEES

The trustees are appointed in accordance with the Association's constitution and charitable status. Trustees are recruited from a wide range of backgrounds to reflect the diverse membership and the skills required to provide the necessary resources and the effective management of the charity. Special consideration is given to ensure 'full member clubs' are adequately represented.

### TRUSTEE INDUCTION AND TRAINING

Potential trustees are invited to an informed meeting prior to joining the board, following which they are given an induction pack. This contains appropriate information about the association along with a trustee registration form, in line with Charity Commission guidelines.

### PUBLIC BENEFIT

The Trustees have given due regard to the Charity Commission's guidance on public benefit and the main activities (and achievements) undertaken to further the charities purpose for the public benefit are set out in the activities report set out on pages 6 to 13.

### STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the policies followed are in accordance with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

### INDEPENDENT EXAMINER

MHA Moore and Smalley were re-appointed as the charity's independent examiner during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

Approved by the Trustees of LABGC and signed on their behalf by:

*R Mitchell*

.....  
Rob Mitchell (Honorary Treasurer)

Date: 08/12/2021

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## ANNUAL REVIEW FOR THE YEAR ENDED 31 MARCH 2021

Eighty-six years ago on 14th April 1934, an inaugural meeting took place at County Hall, Preston to form the Lancashire Association of Boys Clubs, a county organisation of the National Association of Boys Clubs.

The meeting was presided over by the first elected President and Chairman, Lord Clanfield that agreed the following objects of the Association.

- To promote the establishment of clubs
- To assist existing clubs
- To secure workers
- To train leaders
- To arrange inter-club activities
- To arrange weekend camps for leaders and senior boys

Upon examination of the association's archives, it is clear that the above objects have and continued in a similar fashion.

While the membership has become more diverse, the work of supporting full time member clubs goes on, as does the programme of activities, training opportunities and residential experiences utilising our very own Ormside Mill Residential Centre.

The situation today is as it was 10 yrs. ago, there is not enough money to pay staff and keep buildings and facilities in tiptop fashion, there are not enough volunteers, not enough appropriate training and not enough positive opportunities for young people.

Despite this, voluntary run clubs continue to soldier on, battle through the financial hardship, and have never detracted from the tremendous work they do, which is crucial to providing support and accessible activities to vulnerable and disadvantaged young people in deprived communities.

The year starting April 2020 was one like no other; the likes of which the whole world had never seen before. The Coronavirus pandemic brought confusion, uncertainty and anxiety leaving clubs in a state of flux. Not knowing what to do for the best in serving the needs of young people, but following government guidelines in relation to opening, social distancing, social mixing, group gatherings, testing and implementing a coronavirus safe environment. Most clubs simply had no alternative but to close their doors. The continued changing of guidelines and restrictions only led to continued confusion and uncertainty.

Combined with the closure of schools, leisure facilities, sports clubs' other social settings and the restrictions on groups meeting and visiting each other's homes led to young people and their families being isolated and confined to their home often in highly volatile situations as the stresses of the pandemic affected other family members.

With the closure of clubs, and club leaders and staff being furloughed LABGC staff quickly lost the ability to communicate with clubs and young people. Only the clubs providing services to vulnerable groups remained open, but access to these groups was restricted. Subsequently, LABGC staff were furloughed.

Throughout the following 12 months, we utilised the flexibility of the furlough scheme with staff being on / off furlough throughout to account for busy and quiet periods, often part-time as and when clubs were open, restrictions allowed, and we could return to delivery. In the first 3 months of lockdown, we developed a few online activities, challenges, and competitions to try to give young people something to do whilst cooped up at home, but again with clubs closed, communicating this to young people was challenging. With this in mind we successfully applied for a £5,000 digital discovery fund that enabled us to explore digital communication platforms, develop our social media and website. This was followed by a further digital development fund of £5,000 in Feb 2021 to improve our communication networks. The upshot of this has led to a three-pronged approach in communication using simple text, social media, and our newsletter.

## **LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS**

### **ANNUAL REVIEW (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

The summer period brought with it the lifting of some restrictions and allowed groups to mix outdoors albeit socially distanced and progressively indoors. With this in mind, the team came back to work part time and managed to deliver 28 days of activity up to the end of the summer holiday.

Staff were again furloughed in the autumn but again were flexible in returning to deliver as and when needed. This continued throughout the winter months and into March with staff returning full time in April 2021.

Our Fundraising plans were all postponed as all our fundraising requires groups of people coming together in some form. We estimate we lost in the region of £80,000 of income throughout 2020 and 2021.

It was very difficult to attract funding at the start of the pandemic as many funders focused their attention on the vulnerable and those mostly affected by the pandemic. Nevertheless, we were fortunate to carry over some restricted funds from 2019/20 into 2020/21 for purchases of equipment and the delivery of activities, workshops and training, but the pandemic played a huge part in stopping us from fully utilising the funds in full and a portion of the funds are again carried over into 2021/22.

This will be a year to remember but for all the wrong reasons. Young people's personal, social development has been hugely affected with further family breakdowns, young peoples affected by mental health increased tremendously as did the suicide and attempted suicide rate among young people. Therefore, now more than ever do we need to continue to provide new opportunities and experiences for young people to support their personal development and achievement.

### **LABGC STAFF TEAM**

A small team doing a tremendous amount of good work in improving the lives of young people despite many challenges along the way.

Keeping Administration and Finance ticking over smoothly is certainly a challenge with three different Admin and Finance officers in post the previous year. Ruth had a lot to sort out when she started late Feb 2020 -only being in post 6 weeks and still finding her feet, she was furloughed.

Leon and Louise when not on furlough continued to develop and deliver new and exciting activities for young people including on-line activities and new activities that naturally incorporated social distancing.

Graham continued to seek new funding streams and support the county director apply for new opportunities and programmes.

Ormside Mill began the year with just a housekeeper Shirley, no centre manager or groundsman were in post and as the Mill was closed, the housekeeper was furloughed. The centre started to re-open in July in line with the rule of six at the time and Shirley returned for a couple of weeks then left. Her replacement Marie Anne Sadler took up post at the end of July and continued to Oct when we were forced to close again.

John Bywater started as the Groundsman in April and worked throughout the year often in isolation ensuring essential ongoing work around the Mill and grounds was carried out.

### **CLUB SUPPORT/MEMBERSHIP**

The financial situation for the vast majority of our member clubs is still in decline with many clubs reporting only having 6 months funding available. The pandemic has had a massive impact on this with a lot of funders during the period directing funds at the most vulnerable and those affected by Covid. Clubs also reported having lost paid staff and volunteers, who have simply moved on during the pandemic, were vulnerable, or self-isolating making it more difficult for clubs to function.

However, at the start of this year many funders have been turning their attention towards recovery and getting clubs back on their feet. Hopefully this could be a turning point for many of our clubs.

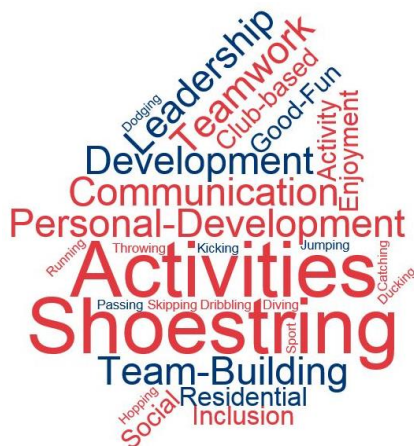
# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## ANNUAL REVIEW (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Membership usually ran from April to March, but as clubs were unable to take advantage of membership benefits, we extended this to September, but again as the pandemic continued, we extended this to March 2021 and then again extended this to March 2022.

We currently have 21 clubs in membership, and 29 clubs from 2019 that have not yet re-joined, all current membership will expire March 2022. Any new members will receive a 12-month membership becoming due the end of the month the following year.

### ACTIVITY PROVISION



All our activity sessions e.g. Sports2Go, Arts2Go, Dance, Bounce Fit, The Cube, Trailblazers etc. are still popular sessional activities with our clubs. The aim is to utilise sport, physical activity as a tool to help young people develop personally and socially whilst also providing opportunities for them to get active and develop relationships through team building and individual skills through challenges. Feedback led us to develop a range of new and exciting activities and challenges young people could have access to via the LABGC team, but also develop more adaptable and portable activities. This led to the development of our “Activities on a Shoestring” booklet of activities that require little equipment, used standard resources and were cheap and easy to deliver, meaning they could easily be delivered by club staff without the need to bring in LABGC staff or require expensive equipment.

### TRAILBLAZERS

Our mountain bike project continued in the same vein as the previous year and continues to introduce young people to cycling/off road riding. Delivered by a MIAS Level II MTB Instructor ensures groups ride in complete safety. Groups have the choice of 4 different routes, through different terrain, with varying degrees of skill and challenge including Gisburn forest, Preston Guild Wheel, Lancaster Morecambe ring route,

Young people develop personal riding skills and confidence through an exhilarating trail riding session whilst riding through countryside, rivers, canals, docklands, nature reserves and parks along the way.



### QUAD SQUAD (MOTOR EDUCATION PROJECT)



Quad Squad comprises of six quad bikes with associated safety kit. A theory session that develops a foundation awareness of the hazards faced by YP as drivers and passengers followed by a structured riding session where young people develop skills in controlling a motorised vehicle whilst learning about the hazards and consequences of driving without due care and attention and or reckless driving.

Access to Forrest Hills remains the biggest hurdle in delivering Quadsquad. Nevertheless, negotiations continue with Lancaster University continue in the hope of future developments.

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## ANNUAL REVIEW (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### BUSHCRAFT

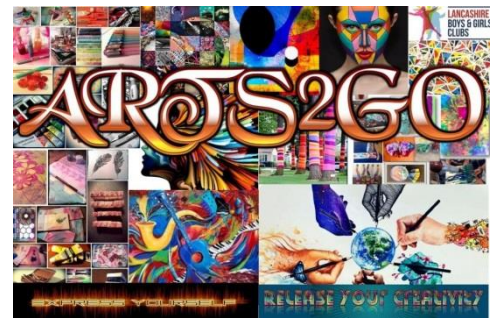


A level III qualified Forest School Practitioner delivers Bushcraft activity to introduce young people to their natural environment, expose them to new skills and learning outside the classroom, whilst developing life preserving techniques of survival in the outdoors.

Working with the National Trust and Forestry Commission we have gained the use of two sites (Silverdale and Gisburn) as well as access to the Wild Camp site in Penwortham, developed by Lancashire Wildlife Trust with funding from Young Lancashire's legacy. Popular Bushcraft activities include fire building/lighting, den/shelter building and woodland arts and crafts.

### ARTS2GO

Includes workshops on upcycling where young people learn how to turn old into new, decorated sugar skull masks (Día de los Muertos) and postcards that encourage yp to explore issues around love and relationships, Christmas decorations along with scrapbooks.



### ARCADE2GO



Armed with a tool kit of 3 PS4 Game Consoles and 3 TV Monitors LABGC staff set up FIFA (Football) tournaments in clubs across the county. A full tournament is played as teams are eliminated each round just like a real Football Tournament. Players get to choose their favourite teams and manage their team by organising their teams and game tactics. are set provided in the club and organise tournaments for two player games like FIFA. We speak to the participants about how to

stay safe online. This activity was well received with several bookings taking place in 2020.

### THE CUBE

The ever-popular activity that combines mental and physical challenges in a club environment continues to see a steady number of bookings, with the recently revamped Cube helping to further set the scene in this Zombie adventure and new virus concept.



# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL REVIEW (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021

## HEALTHY HEARTS & MINDS



With rowing machines, mini trampolines and a selection of popular soft drinks, sweets and chocolate, we educate young people on the sugar content of different foods and how sugar can often be disguised and what looks like a low sugar snack may not be as low as they thought. Young people are then tasked with burning off the equivalent amount of calories through exercise enabling them to understand the amount of effort it takes to burn off just a small amount of sugar.

## THINK IT! MAKE IT!

Science, Technology, Engineering, Arts and Maths based activities encourage young people to experiment with ideas; test prototype's revamp their designs and learn from mistakes.

Clubs can choose from a series of six workshops with different challenges each week either as standalone workshops or as a full set of six.



## SPORTS2GO



With the exception of Dodge Ball, most Sports2Go sessions revolve around our activities on a shoestring booklet rather than traditional sports.

The addition of Games2Go better describes many of the physical activities, puzzles, challenges and team games that would not be classed as a sport

## GAMES2GO

A major part of the Activities on a shoestring resource and with access to the Forrest Hills site, clubs can choose from a range of new and existing activities delivered in a scenic outdoor setting, with plenty of space for young people to let go and burn off some energy.

This has been particularly useful to engage diverse groups of young people not specifically interested in one activity and particularly useful if providing a multi activity programmes



# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## ANNUAL REVIEW (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### BOXING



The Lancashire County Boxing rounds saw 42 young Boxers from 15 Boxing Clubs across the County entering the National championships.

LABGC staff (2) have completed their Boxing 4 Fitness training, which allows us to deliver pad work boxing sessions to our non-boxing clubs.

### AQA Accreditation

The AQA unit award scheme offers young people the opportunity to have their achievements formally recognised with a certificate issued by the national body AQA. Young people can get AQA's in almost any area, whether it is learning a new skill, taking on some responsibility in club, cooking or preparing food or completing anything that comes as a challenge. We are currently working on attaching AQA's to many of our activity sessions and over 50 AQA's were awarded to young people during the year.



### RESPECT PROJECT

The Respect Project is an early intervention programme for 13–14-year-olds, designed to help young people in School Year 9 at risk of school exclusion to increase their ability to deal with life's problems, understand emotions and behaviours and become more resilient.

Funded by Youth Endowment Fund via the Home Office the project is part of a national programme rolled out in five other regions around England and Wales. Our first programme drew participants from Our Lady's Catholic High School and Central Lancaster High School.

We delivered three multi activity team-building days as part of the selection process and started the delivery of weekly life skills sessions. Unfortunately, yet another project affected by the pandemic and following several attempts we eventually managed to deliver the residential during October half-term to conclude the first round.

The second round began in Jan 2021 and was again thwarted by lockdown and restrictions. This programme is due to conclude October half term 2021.

### FUNDING & GRANTS

Attracting funding from external sources is always a difficult task as many foundations, trusts and grant givers get far more applications for funding than they have available therefore have to be selective in who they fund. The coronavirus pandemic impacted further on this with many funders directing funds to the most vulnerable and most affected by coronavirus. Nevertheless, we continued to pursue funds and are extremely grateful to the following funders, who have supported us over the past 12 months to sustain our existence, purchase new equipment and help us deliver positive activities to disadvantaged young people.

Bhim Ruia Foundation  
Ragdoll Foundation  
Cast Digital  
Joseph Strong Foundation

DCMS NABGC Accelerator Fund  
Sport England Lottery Fund  
Your Digital Family Quiz Night  
Rochdale Charitable Trust

Westminster Foundation  
Postcode Local Trust  
Glasdon Group

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## ANNUAL REVIEW (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### FUNDRAISING

Fundraising is one of the most difficult tasks we have and good will promises can often go unfulfilled. We have a range of Corporate Activities on offer to allow businesses to fulfil their Corporate Social Responsibility, whilst raising funds to support our work with young people, but getting businesses to commit is the most difficult task of all.



Unfortunately, the pandemic put an end to all fundraising planned for 2020 and 2021 with an estimated loss of around £80,000 over 2 years.



### ORMSIDE MILL RESIDENTIAL CENTRE

The year started with no centre manager, no groundsman, and just a 8 hr p/wk housekeeper who was furloughed.

Accommodation bookings for the Mill were all cancelled from April to July. The Housekeeper left at the end of July just as we were re-opening, fortunately a replacement was found within a couple of weeks to keep things rolling.



July to September was a window of opportunity where we managed to provide 11 bookings totalling 32 nights of accommodation to private groups to raise a little income. September onwards again saw closure and cancellations with just one school group in Oct half term and a group of 4 film crew in February 2021.

Cancellations in the year totalled 46 bookings with a total of 126 nights accommodation and 72 activity days.

	No	Nights	Activity Days
Bookings	13	40	5
Cancellations	46	126	72

Following devastating floods in February which left substantial damage to the paddock, bridge and pond area we were hit by lockdown leaving little hope in generating income to fund repairs. Nevertheless, ardent funding applications has enabled us to rebuild the bridge far stronger than previous.

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL REVIEW (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021

BEFORE



AFTER



NOW



Funding cuts continue to pose financial and resource challenges which continue to affect the voluntary sector groups who struggle to raise the subsidised fees required to book the centre, therefore the increase in income from external groups allows Ormside to continue to provide subsidised activity to member groups and disadvantaged young people throughout Lancashire and Greater Manchester. Several funding applications were successful to cover the costs of flood damage repairs, grounds development and centre improvements, roof repairs, general maintenance, housekeeping essentials new bedding etc, PPE activity kit, tools and equipment. These included:

Sport England Flood Grant	£491
Russell Haldane Charitable Trust	£10,000
Sport England	£7,125
Bain Charitable Trust	£5,000
Garfield Weston	£15,000

Ormside Mill trustees are extremely grateful to our supporters and funders for their generous contribution to our centre.

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## ANNUAL REVIEW (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### THANKS AND APPRECIATION

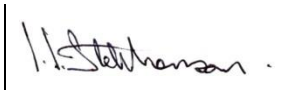

Our sincere thanks go to all the business and funders who have supported the work of the Lancashire Association over the past 12 months.

### FINAL COMMENT

Without the support and generous donations of funding from people and organisations Lancashire Boys & Girls Clubs would not be able to deliver the important and much needed work, we provide for our member clubs, staff, volunteers and young people.

In these times of austerity and reductions in funding from the local government to support youth services, it is imperative that we are able to sustain our services to disadvantaged young people, many of whom live in deprived communities and who are vulnerable and at risk.

It is voluntary organisation like Lancashire Association of Boys & Girls Clubs that need to be there as a “safety net” to capture those clubs affected by lack of services, support and with limited funds and resources so we are able to support them and ensure all young people still have access to safe positive social development opportunities and support services.

Chairman	Gary Stephenson		Date: 20 <sup>th</sup> August 2021
County Director	Adrian French		Date: 20 <sup>th</sup> August 2021

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

**FOR THE YEAR ENDED 31 MARCH 2021**

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I report on the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 16 to 32.

### **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 charity's accounts carried out under section 145 of the 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 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
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.



**Richard Hall FCCA**  
Independent Examiner  
Priory Close  
St Mary's Gate  
Lancaster  
Lancashire  
LA1 1XB

08/12/2021.....

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	68,992	41,912	110,904	129,597
Charitable activities	4	13,316	-	13,316	25,111
Other trading activities	5	4,350	-	4,350	36,450
Investments	6	1,824	-	1,824	2,633
Other income	7	53,831	-	53,831	977
<b>Total</b>		<b>142,313</b>	<b>41,912</b>	<b>184,225</b>	194,768
<b>Expenditure on:</b>					
Charitable activities	8	93,923	43,104	137,027	159,407
Raising funds	9	-	-	-	11,221
<b>Total</b>		<b>93,923</b>	<b>43,104</b>	<b>137,027</b>	170,628
Unrealised gain/(loss) on investments		7,547	-	7,547	(9,352)
<b>Net income/(expenditure)</b>		<b>55,937</b>	<b>(1,192)</b>	<b>54,745</b>	14,788
<b>Transfers between funds</b>	<b>24</b>	-	-	-	-
<b>Net movement in funds</b>		<b>55,937</b>	<b>(1,192)</b>	<b>54,745</b>	14,788
<b>Reconciliation of funds:</b>					
Total funds brought forward		372,019	23,400	395,419	380,631
<b>Total funds carried forward</b>	<b>18</b>	<b>427,956</b>	<b>22,208</b>	<b>450,164</b>	395,419

All income and expenditure derive from continuing activities.

All gains and losses recognised in each period are included above

The notes on page 18 to 32 form part of these financial statements.

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## BALANCE SHEET

AS AT 31 MARCH 2021

		2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		67,493		65,701
Investments	15		148,550		141,003
			<u>216,043</u>		<u>206,704</u>
<b>Current assets</b>					
Educational resources for sale		350		350	
Debtors	16	25,332		7,961	
Cash at bank and in hand		263,415		236,032	
			<u>289,097</u>	<u>244,343</u>	
<b>Creditors:</b> amounts falling due within one year	17	(54,976)		(55,628)	
			<u>234,121</u>	<u>188,715</u>	
<b>Net current assets</b>					
			<u>234,121</u>	<u>188,715</u>	
<b>Total assets less current liabilities</b>			<u>450,164</u>	<u>395,419</u>	
<b>Net assets</b>			<u>450,164</u>	<u>395,419</u>	
<b>Funds:</b>					
Unrestricted funds			427,956		372,019
Restricted income funds			22,208		23,400
			<u>450,164</u>	<u>395,419</u>	
<b>Total funds</b>	18		<u>450,164</u>	<u>395,419</u>	

These accounts were approved by the Trustees and authorised for issue on 08/12/2021..... and are signed on their behalf by:

*R Mitchell*

.....  
**Rob Mitchell**  
Honorary Treasurer and Trustee

The notes on page 18 to 32 form part of these financial statements.

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

#### Basis of accounting

Lancashire Association of Boys and Girls Clubs is a charity registered in the United Kingdom. The address of the charity, the nature of its operations and its principal activities are all detailed in the charity administrative details page and the Trustees' report of these financial statements.

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared in accordance 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Income

All grants, donations and voluntary income are accounted for gross when receivable, as long as they are capable of financial measurement. No income is recognised net of expenditure.

Income from charitable activities relates to amounts received for the operation of charitable activities. Where income has been received for the purpose of holding sessions which have not yet occurred, income is deferred in the financial statements and included in creditors.

Income from trading activities includes amounts receivable for the sublet of property held for charitable purposes. It also includes fundraising income from events held to generate funds for the charity. Such income is recognised when it is entitled to the charity.

Investment income represents bank interest and is recognised on receipt.

Other income includes government grant income received under the Coronavirus Job Retention Scheme. Such amounts are recognised to match the associated payroll costs for periods where staff were furloughed.

#### Expenditure

Expenditure is recognised on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs include expenditure which is necessary for the running of the charity but do not relate to core charitable activities.

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies (continued)

#### Donated services and facilities

Donated services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit is probable and that economic benefit can be reliably measured. In accordance with SORP (FRS 102) no amounts are included in the financial statements for services donated by volunteers.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure on period of receipt.

#### Fixed assets

Fixed assets are stated at cost less depreciation. Fixed assets are depreciated on a straight-line basis over their anticipated useful lives.

Property	-	2% straight line
Fixtures, Fittings and Office Equipment	-	25% straight line
Equipment	-	15% straight line
Motor Vehicles	-	25% straight line

#### Investments

Investments are shown at their market value on the date of the balance sheet. Gains and losses on disposal and revaluation of assets are charged or credited to the Statement of Financial Activities.

#### Stock

Stocks consist of shop items purchased for resale and are stated at the lower of cost and net realisable value. The charity adopts a cost formula of FIFO.

#### Debtors and creditors within one year

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### Cash and cash equivalents

Cash comprises of amounts held on deposit with recognised banks and building societies and cash in hand.

#### Pensions

The charity operates a defined contribution scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme which is operated by Standard Life.

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies (continued)

##### Fund accounting

Unrestricted funds - general funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds - restricted funds arise where there is a donor-imposed restriction on the use of the funds, or the funds have arisen in response to an appeal for a specific purpose.

Designated funds - designated funds are unrestricted funds set aside by the Trustees for particular purposes.

Transfers are made from Restricted to Unrestricted funds where the expenditure has been fully made in accordance with the objects of the fund.

##### Taxation

The charity is exempt within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes.

##### Going concern

Throughout the year and post year end there has been an escalation of measures taken within society to combat the Covid-19 pandemic. The charity has taken advantage of support available from the government and local councils within this period. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. Accordingly, the financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist

##### Joint Venture

The Trustees have, in association with Greater Manchester Federation and in furtherance of the objectives, formed a charitable company, Ormside Mill Residential Centre Limited (charity registration number 1078029). The company is limited by guarantee (Company registration number 3685038) and its purpose is to establish an outdoor activity centre near Appleby. The trustees have, in pursuance of this objective, allocated funds for the purchase and development of Ormside Mill.

The loan to the joint venture is accounted for as a fixed asset investment and is stated at historical cost.

As a joint venture, the Charity Statement of Recommended Practice (SORP FRS 102) requires the results for Ormside Mill Residential Centre Limited to be accounted for on a gross equity method. However, the trustees are of the opinion that the financial statements are not materially misstate as a result of this departure from the SORP.

##### Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies (continued)

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Impairment of financial assets*

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of comprehensive income.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

##### *De-recognition of financial assets*

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

##### *Classification of financial liabilities*

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and loans that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies (continued)

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *De-recognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### **Key assumptions, judgements and estimates**

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Grants Received:</b>				
Accelerator Fund	-	20,000	<b>20,000</b>	-
Areti Charitable Trust	-	-	-	2,000
Arts, Activity & Adventure Awards	-	-	-	5,360
Bhim Ruia Foundation	26,942	-	<b>26,942</b>	25,200
Sport England Lottery Fund	-	2,008	<b>2,008</b>	-
GEM Funding	-	-	-	5,000
Glasdon Group Ltd	-	-	-	1,000
Hammarbank Trust	41,000	-	<b>41,000</b>	56,000
Joseph Strong Frazer	1,000	-	<b>1,000</b>	1,000
Lancs CC Small Grants	-	4,000	<b>4,000</b>	1,200
Other small grants	50	-	<b>50</b>	801
Parent and Family Consulting Ltd	-	1,000	<b>1,000</b>	-
Postcode Local Trust	-	1,800	<b>1,800</b>	-
Ragdoll Foundation	-	3,104	<b>3,104</b>	-
Respect Programme	-	-	-	17,501
Catalyst and TNL Community Fund COVID-19	-	-	-	-
Digital Response	-	5,000	<b>5,000</b>	-
The National Lottery Community Fund	-	-	-	9,400
UK Youth Future Proof YAA	-	-	-	1,365
Westminster Foundation	-	5,000	<b>5,000</b>	-
WO St Foundation	-	-	-	3,500
Other awards and donations	-	-	-	270
	<b>68,992</b>	<b>41,912</b>	<b>110,904</b>	129,597

Income from donations and legacies included £83,470 of unrestricted income and £46,127 of restricted income in the prior year.

### 4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Programme and activity charges	11,246	-	<b>11,246</b>	21,526
Club servicing fees	2,070	-	<b>2,070</b>	3,585
	<b>13,316</b>	-	<b>13,316</b>	25,111

Income from charitable activities in the prior year was entirely unrestricted.

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Fund raising events	40	-	40	22,409
Premises rental	4,310	-	4,310	12,026
Other rental income	-	-	-	2,015
	<b>4,350</b>	-	<b>4,350</b>	36,450

Income from other trading activities in the prior year was entirely unrestricted.

### 6 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
M&G Charifund interest	1,758	-	1,758	2,275
Charities Aid Foundation interest	31	-	31	28
Bank interest	35	-	35	330
	<b>1,824</b>	-	<b>1,824</b>	2,633

Income from investments in the prior year was entirely unrestricted.

### 7 Other income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Furlough Income	52,956	-	52,956	-
Other income	875	-	875	977
	<b>53,831</b>	-	<b>53,831</b>	977

Other income in the prior year was entirely unrestricted.

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 8 Expenditure on charitable activities

	Youth Club Activities			Total 2020 £
	Unrestricted Funds £	Restricted Funds £	Total 2021 £	
	Salaries	72,954	37,204	
Pension scheme	3,467	-	3,467	3,122
Travelling and motor expenses	1,218	2,400	3,618	8,954
Telephone	757	-	757	971
Printing, postage and stationary	-	-	-	1,254
IT and website hosting	584	-	584	844
Insurance	1,015	-	1,015	3,804
Subscriptions and affiliation fees	1,791	-	1,791	2,024
Programme and activities	408	1,500	1,908	12,613
Other expenses	789	2,000	2,789	959
Advertising	-	-	-	81
Computer equipment	148	-	148	-
Depreciation	4,693	-	4,693	5,920
Support costs (note 10)	6,099	-	6,099	16,097
	<b>93,923</b>	<b>43,104</b>	<b>137,027</b>	159,407

Expenditure on charitable activities comprised of £126,680 relating to unrestricted funds and £32,727 relating to restricted funds in the prior year.

### 9 Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £	
	Event fundraising costs	-	-	-	11,221
		-	-	-	11,221

Expenditure on raising funds in the prior year was entirely unrestricted.

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 10 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Heat and Light	1,840	-	<b>1,840</b>	3,798
Repairs and Renewals	1,783	-	<b>1,783</b>	9,390
Independent examination	1,620	-	<b>1,620</b>	1,560
Bookkeeping/payroll	666	-	<b>666</b>	432
Legal and professional fees	-	-	-	694
Bank charges	190	-	<b>190</b>	223
	<b>6,099</b>	-	<b>6,099</b>	16,097

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### 11 Taxation

The Lancashire Association of Boys and Girls Clubs is registered charity number 521362. All of the Trust's income is applied to its charitable objectives and the society is, therefore, exempt under current legislation from most forms of taxation.

### 12 Net income/(expenditure)

	2021 £	2020 £
<b>Net income/expenditure is stated after charging/(crediting):</b>		
Depreciation	<b>4,695</b>	5,920
Independent examiner's remuneration; - Independent examination fee	<b>1,620</b>	1,560

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### 13 Analysis of staff costs and the cost of key management personnel

Employment costs	2021 £	2020 £
Wages and salaries	<b>105,884</b>	98,332
Social security costs	<b>4,272</b>	4,431
Pension costs	<b>3,467</b>	3,122
	<b>113,623</b>	105,885

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# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 13 Analysis of staff costs, trustee remuneration and expenses and the cost of key management personnel (continued)

#### Particulars of employees:

The number of permanent employees paid directly by the charity during the year was as follows:

Number of employees	2021 No	2020 No
Direct Charitable Activity	5	5
Management and Administration of Charity	1	1
	<b>6</b>	<b>6</b>

No employees earned more than £60,000 per annum in the current or prior period.

Pension contributions payable in the year were £3,467 (2020: £3,122). No amounts were outstanding at the current or prior period end.

Key management personnel are considered to also be the trustees of the charity. No trustee received remuneration or reimbursed expenses for the current or prior financial period.

### 14 Tangible fixed assets

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
<b>Cost</b>				
At 1 April 2020	135,955	53,186	41,774	230,915
Additions	-	6,487	-	6,487
Disposals	-	-	-	-
<b>At 31 March 2021</b>	<b>135,955</b>	<b>59,673</b>	<b>41,774</b>	<b>237,402</b>
<b>Depreciation</b>				
At 1 April 2020	72,056	51,586	41,572	165,214
Charge for the year	2,719	1,774	202	4,695
Eliminated on disposals	-	-	-	-
<b>At 31 March 2021</b>	<b>74,775</b>	<b>53,360</b>	<b>41,774</b>	<b>169,909</b>
<b>Net book value</b>				
<b>At 31 March 2021</b>	<b>61,180</b>	<b>6,313</b>	<b>-</b>	<b>67,493</b>
At 1 April 2020	63,899	1,600	202	65,701

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 15 Investments

	2021 £	2020 £
<b>M &amp; G Charifund - Equities</b>		
Market Value at 1 April 2020	32,577	41,938
Unrealised investment gain/ (loss)	7,547	(9,361)
	<hr/> 40,124	<hr/> 32,577
<b>CAF Income Fund</b>	926	926
	<hr/> 41,050	<hr/> 33,503
<b>Ormside Mill Residential Centre Limited</b>	107,500	107,500
	<hr/> 148,550	<hr/> 141,003
Historical cost at 31 March 2021	<hr/> 110,225	<hr/> 110,225

### 16 Debtors

	2021 £	2020 £
Trade debtors	20,492	5,898
Other debtors	4,840	1,063
Prepayments	-	1,000
	<hr/> 25,332	<hr/> 7,961

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# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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**17 Creditors: amounts falling due within one year**

	<b>2021</b>	2020
	<b>£</b>	£
Accruals	<b>1,500</b>	1,500
PAYE	<b>2,010</b>	2,228
Other creditors	<b>721</b>	1,685
Creditors	<b>745</b>	215
Hammarbank Trustees Loan	<b>50,000</b>	50,000
	<hr/> <b>54,976</b>	<hr/> 55,628
	<hr/> <hr/>	<hr/> <hr/>

There are no provisions for the repayment of the Hammarbank loan included within creditors payable within one year above.

	<b>£</b>	£
Balance brought forward at 1 April 2020	-	595
Amounts released to charitable income in the period	-	(595)
Amounts deferred in the year	-	-
	<hr/>	<hr/>
<b>Deferred income at 31 March 2021</b>	<b>-</b>	<b>-</b>
	<hr/> <hr/>	<hr/> <hr/>

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 18 Analysis of funds: Current year

	At 1 April 2020 £	Income £	Expenditure £	Transfers & gains/losses £	At 31 March 2021 £
<b>Unrestricted funds</b>					
Designated funds	40,000	-	-	-	40,000
General fund	332,019	142,313	(93,923)	7,547	387,956
	<b>372,019</b>	<b>142,313</b>	<b>(93,923)</b>	<b>7,547</b>	<b>427,956</b>
<b>Restricted funds</b>					
Other restricted funds	23,400	41,912	(43,104)	-	22,208
	<b>23,400</b>	<b>41,912</b>	<b>(43,104)</b>	<b>-</b>	<b>22,208</b>
<b>Total funds</b>	<b>395,419</b>	<b>184,225</b>	<b>(137,027)</b>	<b>7,547</b>	<b>450,164</b>

#### Unrestricted funds

Unrestricted funds comprise of those funds which the trustees are free to use in accordance with the charitable objects. In line with its development plan, the trustees have agreed to designate the following funds for the ensuing year 2020-21:

Redundancy contingency	- £10,000
Repairs and maintenance	- £15,000
Vehicle replacement	- £15,000

Details of the designated funds are discussed in the reserves policy note on page 4.

#### Restricted Funds

Restricted funds are funds which have been given for particular purposes and projects.

Other restricted funds in the year represent amounts set aside for specific project delivery as highlighted in the activity report of these financial statements, which form the basis of the charitable purpose of the entity. All income received from donors is detailed in note 3 to the financial statements, and restricted expenditure against these funds is presented in note 8.

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 19 Analysis of funds: Prior year

	At 1 April 2019 £	Income £	Expenditure £	Transfers & gains/losses £	At 31 March 2020 £
<b>Unrestricted funds</b>					
Designated funds	40,000	-	-	-	40,000
General fund	330,631	148,641	(137,901)	(9,352)	332,019
	<b>370,631</b>	<b>148,641</b>	<b>(137,901)</b>	<b>(9,352)</b>	<b>372,019</b>
<b>Restricted funds</b>					
Other restricted funds	10,000	46,127	(32,727)	-	23,400
	<b>10,000</b>	<b>46,127</b>	<b>(32,727)</b>	<b>-</b>	<b>23,400</b>
<b>Total funds</b>	<b>380,631</b>	<b>194,768</b>	<b>(170,628)</b>	<b>(9,352)</b>	<b>395,419</b>

### 20 Analysis of net assets between funds: Current year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets	67,493	-	67,493
Investments	148,550	-	148,550
Current assets	266,889	22,208	289,097
Current liabilities	(54,976)	-	(54,976)
	<b>427,956</b>	<b>22,208</b>	<b>450,164</b>

# LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 21 Analysis of net assets between funds: Prior year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2020 are represented by:			
Tangible fixed assets	65,701	-	<b>65,701</b>
Investments	141,003	-	<b>141,003</b>
Current assets	220,943	23,400	<b>244,343</b>
Current liabilities	(55,628)	-	<b>(55,628)</b>
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	372,019	23,400	<b>395,419</b>
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### 22 Transactions with trustees and related parties

The LABGC is also connected to the Hammarbank Trust. The Trust was set up by Earl Peel (founder of LABGC, formally known as LABC and LACYP). The Charity has a longstanding loan of £50,000 from Hammarbank Trust for the purchase of a property in its joint venture, Ormside Mill Residential Centre Limited. Hammarbank Trust holds a charge over the property within Ormside Mill Residential Centre as security on this loan within LABGC.

The Hammarbank Trust was established in 1946 and the Association receives the interest from the Trust to further the aims of the charity. During the year the Charity received £42,788 (2020: £56,000) from Hammarbank Trust.

Ormside Mill Residential Centre Limited is a joint venture Charity under the control of LABGC. During the year the Charity charged Ormside Mill £11,000 (2020: £8,750) in management charges and made purchases of £200 (2020: £250) for charitable services. LABGC has historically lent Ormside Mill £107,500 (2020: £107,500) for the purchase of a property. This loan is shown as a fixed asset investment within these accounts.

The charity was under the control of the Executive Committee in both the current and prior period. As such, there is not considered to be any single controlling party.

During the year the charity purchased trustees' indemnity insurance as part of a combined insurance policy at an estimated cost of £180 (2020: £525).

R Mitchell is a Trustee of the Charity who is also a director of CW&R Limited. During the year the charity purchased professional services totalling £666 (2020: £432).

There are no further disclosable related party transactions.

### 23 Ormside Mill

The Trustees have, in association with the Greater Manchester Federation and in furtherance of the Objectives, formed a charitable company "Ormside Mill Residential Centre Limited" (Reg No. 1078029). The company is limited by guarantee (Reg No. 3685038) and its purpose is to establish an outdoor activity centre at Ormside near Appleby.

### 24 Fund transfers

There have been no transfers of funds during the year ended 31 March 2021.