



**LANCASHIRE
BOYS & GIRLS
CLUBS**

Annual Report & Financial Statements

For year ended 31 March 2022



Charity No: 521362

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

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 adults.



LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

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FOR THE YEAR ENDED 31ST MARCH 2022

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LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2022

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:

Chris Rowley M.St
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)

All the above are Trustees of the Charity except Adrian French.

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: MHA 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 Team:

LABGC	Leon Dove	Project Development Officer
LABGC	Graham Whalley	Charity Development Officer
LABGC	Louise Woodall	Fundraiser & Volunteer Co-ordinator
LABGC	Ruth Forsyth	Finance & Administration Officer (up to May 21)
LABGC	Louise Boow	Finance & Administration Officer (from July 21 – April 22)
LABGC	Grace Russell	Kickstart Placement (from 12 th April 21)
LABGC	Tom Fish	Kickstart Placement (from 10 th May 21)
LABGC	Emily Peace	Kickstart Placement (from 8 th Nov 21)
LABGC	Tom Fish	Apprentice Youth Support Worker (Nov 21 – Mar 22)
LABGC	Amber Johnson	Apprentice Youth Support Worker (31 st Aug 21 – Mar 22)
LABGC	David Howard	Driver and support worker
LABGC	Ken Fletcher	Summer Holiday Activity Programme
LABGC	Raymond Reay	Housekeeper
ORMSIDE MILL	Graham Derbyshire	Activities Manager (part-time up to December 21)
ORMSIDE MILL	Innes MacDonald	Centre Manager (from November 21)
ORMSIDE MILL	John Bywater	Groundsman
ORMSIDE MILL	Helen Ingham	Housekeeper (May 21 to October 21)
ORMSIDE MILL	Caroline Taylor	Housekeeper (Occasional)

Staff Amendments: Post 1st April 2022

LABGC	Lizzie Solera Shepherd	Finance & Administration Officer (May 22)
LABGC	Sarah Wood	Youth Activity Worker (Sessional) (July 22)
ORMSIDE MILL	Suzanne Vaughan	Housekeeper (May 22)

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report along with the financial statements of the charity for the year ended 31st March 2022. 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

Lancashire Association of Boys and Girls Clubs (LABGC) was established in 1934 and is 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 Greater Manchester Youth Federation (GMYF) 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 **£485,713** at 31st March 2022, however approx. 45% is tied up in tangible fixed assets and investments leaving **£263,954** 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 **£173,954** at this level (net current assets less proposed liabilities of £40k and £50k Ormside loan), appears to be a prudent course of action, especially with ongoing economic uncertainty.



LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

TRUSTEES ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31 MARCH 2022



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.

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.

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.

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.

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 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.

INDEPENDENT EXAMINER

MHA Moore & Smalley were re-appointed as the charity's independent examiner during the year and are happy 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

Signed: _____

Rob Mitchell (Honorary Treasurer)

Dated: 26/10/2022

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

ANNUAL REVIEW

Eighty-eight 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 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 Orside Mill Residential Centre.



The situation today is as it was 10 years ago, there is insufficient funding to pay staff and keep buildings and facilities in good condition, and now more than ever we need more volunteers, more training and more 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 across the county.

The year starting April 2021 was not dissimilar to the previous year with lots of uncertainty, due to COVID 19 and the associated pandemic. This issue was felt across the world and 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 decided to keep their doors closed and wait for the dust to settle. A handful of clubs continued to struggle to retain services for young people, with limited staff teams and reduced opening times. The continued changing of guidelines and restrictions only led to more 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 all family members.

The reduced opening of clubs and the difficulty of providing activities within government guidelines and keeping young people safe, restricted our ability to provide support to our member clubs. Subsequently activity delivery by the LABGC team was restricted for the best part of the year apart from a handful of universal clubs and those clubs providing services to vulnerable groups, which remained open.

In the first quarter of the year, we utilised the flexibility of the furlough scheme with staff being on / off furlough to account for busy and quiet periods, often part-time as and when clubs were open, restrictions allowed and we could return to delivery with most staff coming off furlough in July 21.

The summer period brought with it the lifting of restrictions and allowed groups to mix outdoors and progressively indoors. With this in mind, the team were back in work and managed to deliver 23 full days of activity up to the end of the summer holiday.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

We continued to develop and deliver new and exciting activities for young people where possible including Tag Archery, Zorb Football, UV Sports and brought back Mountain Boarding at Forrest Hills.

Covid infections continually played havoc with delivery time tables and staff having to self-isolate, which led to many cancellations and reduced numbers.

Fundraising plans were postponed as all our fundraising requires groups of people coming together in some form and estimate we lost in the region of £50,000 of income throughout 2021 and 2022.

Many funders redirected their funding to support front line delivery of services directly impacting on people affected by the pandemic, subsequently as an infrastructure organisation there was limited access to activity funds. Fortunately, our work with schools increased and saw us deliver two respect programmes at two schools in Lancaster, working with young people in year 9 at risk of exclusion. The pandemic was again an influencing factor on delivery nevertheless both programmes were completed.

Due to reduced delivery across our network in the year, we were again able to carry over approx. £20,000 into 2022-2023 for the purchase of equipment and the delivery of activities, workshops and training.

This will be another year to remember but for all the wrong reasons. Young people's personal, social development has been hugely affected with further family breakdowns, young people affected by mental health increased tremendously as did the suicide and attempted suicide rate among young people. Therefore, now more than ever we need to reconnect with our clubs and with young people directly to rebuild, sustain and continue to develop our portfolio of services and provide new opportunities and experiences for young people, which meet their needs, importantly enabling their continued personal and social development and achievement.

LABGC 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 was once again a challenge with a vacancy for 3 months and two different Admin and Finance officers in post during the year.

The pandemic led to businesses closing, mass redundancies and a vast reduction in businesses recruiting new staff, leaving many young people coming out of school and college with little hope of employment. The Government's Kickstart Scheme allowed us to give opportunities to three young people to get a start in the world of employment. We appointed Grace Russell to help deliver activities over the summer, Tom Fish to produce some artwork to start to develop a graphic time line and to support activity delivery and Emily Peace to help with marketing and data. All three were a tremendous help to the work of LABGC and following their Kickstart placement have now progressed onto new careers.

Louise started maternity leave in the October and her replacement Amber Johnson took up post in September.

WORKFORCE DEVELOPMENT

Due to the shortage of staff in clubs, we took the decision to employ Tom as a youth work apprentice following his Kickstart placement and also enrolled Amber as a youth support work apprentice. This came at a good time when clubs were struggling for staff and enabled Tom and Amber to work regular nights for 3 months at some of our clubs.

Sadly, both left for other jobs 6 months into their apprenticeship, so we were unable to continue with these potential new youth workers.

We successfully experimented with online training and plan to bring in funds in 2022/23 to roll our opportunities to our member clubs.



LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

CLUB SUPPORT/MEMBERSHIP

The financial situation for the vast majority of our member clubs is still in decline with many clubs reporting only having six months funding available at a time.

The pandemic has had a massive impact on this with many 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.

Clubs are slowly getting back up and running but with all the challenges they are facing one of the last things on their list is membership.

We currently have 20 clubs in membership, and 29 clubs from 2020 that have not yet re-joined, all current membership will expire March 2022.

In order to help clubs with Membership Fees all clubs signing are offered three free activity delivery sessions at their clubs as part of their membership fee. Membership is now on a rolling 12-month period to enable clubs to sign up when they are ready to.

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 new and exciting activities and challenges young people could have access to via the LABGC team, but also develop more adaptable and portable activities. Our “Activities on a Shoestring” booklet of activities has been a useful tool in delivering activities outdoors when restrictions applied to indoors.



FUNDING & GRANTS

Attracting funding from external sources is always a difficult task as many foundations, trusts and grant makers 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 across Lancashire.

Bhim Ruia Foundation

Lancaster Community Fund

DCMS Youth Investment Fund

Lancaster Uni Community Benefit Fund

Joseph Strong Foundation

Duchy of Lancaster

Community Foundation

Westminster Foundation

Rochdale Charitable Trust

Garfield Weston

Cast Digital

Sport England

Glasdon Group

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

ORMSIDE MILL RESIDENTIAL CENTRE

Following an extremely turbulent year with an abundance of cancellations, lots of uncertainty, and staff changes we started to take bookings from May onwards, which steadily increased with a very busy summer and autumn.

With no centre manager in post at the start of the year we managed to re-instate our AALA licence in April 21 to allow us to continue deliver adventurous activity. A part-time Activity Manager and a small team of freelancers managed and delivered our



activity provision. The Housekeeper Helen did a great job getting us through the summer, but had to leave in October. She was replaced with a Centre Manager Innes Macdonald who got us through Autumn/Winter. John Bywater (Groundsman) continued to keep the place in order often working in complete isolation.

During the year we managed 52 bookings providing 121 nights of accommodation and 58 activity days, with several cancellations or dates postponed as Covid prevailed, despite closing for 4 weeks in February to have extensive work carried on on the Mill roof.

	No	Nights Accommodation	Activity Days
Bookings	52	121	58
Average Income		£378	£361

A grant of £25,000 from Garfield Weston covered the cost of the roof repairs, with surplus funds to allocate to other expenses. A further grant of £4,000 from The Clothworkers Foundation provided funds for a new Fire Alarm and new Log Burner along with essential work on the chimney.

FINAL COMMENTS

Without the support and generous donations of funding from people and charitable organisations and trust Lancashire Association of 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.

Following 10 yrs. of austerity and 2 yrs. of the pandemic along with continued reductions in funding from local government to support voluntary youth clubs across the county, it is imperative that we are able to sustain and adapt our services to support our clubs work with disadvantaged young people. The basic needs of clubs and young people is a constant presence staffing, training, funding, access to services and provision, negative peer influence, vulnerability and risk, mental health issues, relationships, family life, education the environment. It's the content / structure of these issues that is forever changing, with many external negative influencing factors and developing awareness of new issues, threats and trends that affect young people can be overwhelming for many club staff who only work a few hours per week.

It is therefore vital, that the Lancashire Association of Boys & Girls Clubs is there, as a "safety net" to support those clubs struggling to meet the ever-changing needs of young people. We need to be ready and able to support operations and delivery, provide staff training, compliment the clubs work with young people and provide access to affordable new opportunities and experiences that support young peoples' personal social development.

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

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

OUR FUTURE DIRECTION

As a result of the economic downturn, changes within society, global issues, the world of work and the ever changing needs of young people over the last 10 years. we recognise more than ever, the need to redevelop our connection with our network of clubs. This will ensure the services we provide are directly meeting the needs of our clubs and the young people they work with.

In order to reconnect our network of clubs we aim to provide;

- more direct support to clubs most in need of staff support by directly employing sessional youth workers and activity leaders to be deployed across our network of clubs and groups
- support to recruit and train young leaders, youth club representatives
- further opportunities for young people’s achievements to be recognised e.g. promotion of our AQA Awards, DofE, etc.
- access to training and development opportunities, for young leaders, volunteers and paid staff
- continued delivery of our programme of educational activities e.g. school holiday schemes, etc.
- sharing of best practice, policies and procedures, activities through downloadable resources.
- the implementation of accessible evaluation tools for staff to gather impact data evidencing the wider benefits of our work and youth work in general.

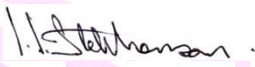

In addition, we aim to

- develop our work with schools and health services – e.g. EBSA (Emotionally Based School Attendance) programmes focused on the emerging emotional and behavioural challenges faced by young people following periods of isolation especially since the pandemic. Respect programme working with young people at risk of school exclusion due to emotional, behavioural challenges
- improve our marketing and promotion of our work
- develop our IT infrastructure, to keep our systems up to date, effective and efficient, robust data management and information security
- develop our work with funders, investors and the business community and increase our corporate offer
- invest in and re-design our premises in Lancaster to make them more accessible, more relevant for young people’s development, skills training, world of work training, relationship training etc.

There is a lot to do, and it all requires the investment of time, energy and funding, but we are confident the following 12 months will take us many steps closer to fulfilling the needs of our clubs and young people.



Chairman	Gary Stephenson
County Director	Adrian French

Date:	9 th August 2022
Date:	9 th August 2022

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

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

FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of the Charity for the year ended 31 March 2022, which are set out on pages 12 to 28.

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
.....26/10/2022.....

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	100,040	11,400	111,440	110,904
Charitable activities	4	20,144	59,210	79,354	13,316
Other trading activities	5	11,338	-	11,338	4,350
Investments	6	2,048	-	2,048	1,824
Other income	7	10,255	-	10,255	53,831
Total		143,825	70,610	214,435	184,225
Expenditure on:					
Charitable activities	8	91,427	90,318	181,745	137,027
Raising funds	9	-	-	-	-
Total		91,427	90,318	181,745	137,027
Unrealised gain/(loss) on investments		2,859	-	2,859	7,547
Net income/(expenditure)		55,257	(19,708)	35,549	54,745
Transfers between funds	24	-	-	-	-
Net movement in funds		55,257	(19,708)	35,549	54,745
Reconciliation of funds:					
Total funds brought forward		427,956	22,208	450,164	395,419
Total funds carried forward	18	483,213	2,500	485,713	450,164

All income and expenditure derive from continuing activities.

All gains and losses recognised in each period are included above

The notes on pages 14 to 28 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

BALANCE SHEET

AS AT 31 MARCH 2022

		2022	£	2021	£
Fixed assets					
Tangible assets	14		70,350		67,493
Investments	15		<u>151,409</u>		<u>148,550</u>
			221,759		216,043
Current assets					
Educational resources for sale		350		350	
Debtors	16		1,674		25,332
Cash at bank and in hand			<u>315,615</u>		<u>263,415</u>
			317,639		289,097
Creditors: amounts falling due within one year	17		<u>(53,685)</u>		<u>(54,976)</u>
Net current assets			<u>263,954</u>		<u>234,121</u>
Total assets less current liabilities			<u>485,713</u>		<u>450,164</u>
Net assets			<u>485,713</u>		<u>450,164</u>
Funds:					
Unrestricted funds			<u>483,213</u>		<u>427,956</u>
Restricted income funds			<u>2,500</u>		<u>22,208</u>
Total funds	18		<u>485,713</u>		<u>450,164</u>

26/10/2022

These accounts were approved by the Trustees and authorised for issue on and are signed on their behalf by:

R Mitchell

.....
Rob Mitchell
Honorary Treasurer and Trustee

The notes on pages 14 to 28 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

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 & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

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 Youth 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 & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Grants Received:				
Accelerator Fund	-	-	-	20,000
Bhim Ruia Foundation	27,490	-	27,490	26,942
Community Foundation	-	1,000	1,000	-
Duchy of Lancaster	-	1,000	1,000	-
Sport England Lottery Fund	-	-	-	2,008
Garfield Weston Foundation	25,000	-	25,000	-
Hammarbank Trust	47,000	-	47,000	41,000
Joseph Strong Frazer	-	-	-	1,000
Lancs CC Small Grants	-	-	-	4,000
Lancaster District	-	1,000	1,000	-
Other small grants	550	900	1,450	50
Parent and Family Consulting Ltd	-	-	-	1,000
Postcode Local Trust	-	-	-	1,800
Ragdoll Foundation	-	-	-	3,104
Catalyst and TNL Community Fund COVID-19 Digital Response	-	-	-	5,000
The Centre for the Cast	-	5,000	5,000	-
Westminster Foundation	-	2,500	2,500	5,000
	100,040	11,400	111,440	110,904

Income from donations and legacies included £68,992 of unrestricted income and £41,912 of restricted income in the prior year.

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Grants towards programme activities:				
Bolton Lads and Girls Club	1,150	-	1,150	-
CEEP	1,600	-	1,600	-
Essex Boys & Girls Club	-	35,000	35,000	-
Kick Start	-	19,710	19,710	-
Ormside Mill	1,471	-	1,471	-
National Association of Boys & Girls Clubs	-	4,500	4,500	-
Other charitable activity income:				
Other programme and activity charges	15,438	-	15,438	11,246
Club servicing fees	485	-	485	2,070
	20,144	59,210	79,354	13,316

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

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Fund raising events	-	-	-	40
Premises rental	11,338	-	11,338	4,310
	11,338	-	11,338	4,350

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

6 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
M&G Charifund interest	2,044	-	2,044	1,758
Charities Aid Foundation interest	-	-	-	31
Bank interest	4	-	4	35
	2,048	-	2,048	1,824

Income from investments in the prior year was entirely unrestricted.

7 Other income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Furlough Income	6,877	-	6,877	52,956
Other income	3,378	-	3,378	875
	10,255	-	10,255	53,831

Other income in the prior year was entirely unrestricted.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Expenditure on charitable activities

	Youth Club Activities		Total 2022 £	Total 2021 £
	Unrestricted Funds £	Restricted Funds £		
Salaries	57,816	80,293	138,109	110,158
Pension scheme	3,634	-	3,634	3,467
Travelling and motor expenses	5,653	-	5,653	3,618
Telephone	923	-	923	757
IT and website hosting	667	-	667	584
Insurance	4,167	-	4,167	1,015
Subscriptions and affiliation fees	1,990	-	1,990	1,791
Programme and activities	-	10,025	10,025	1,908
Other expenses	3,376	-	3,376	2,789
Advertising	6	-	6	-
Computer equipment	58	-	58	148
Depreciation	5,259	-	5,259	4,693
Support costs (note 10)	7,878	-	7,878	6,099
	91,427	90,318	181,745	137,027

Expenditure on charitable activities comprised of £93,923 relating to unrestricted funds and £43,104 relating to restricted funds in the prior year.

9 Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Event fundraising costs	-	-	-	-
	-	-	-	-

Due to restrictions arising due to the Covid-19 pandemic, there have been no fundraising events in the last two years and no costs have been incurred by the Charity.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Heat and Light	1,962	-	1,962	1,840
Repairs and Renewals	3,560	-	3,560	1,783
Independent examination	1,620	-	1,620	1,620
Bookkeeping/payroll	564	-	564	666
Bank charges	172	-	172	190
	7,878	-	7,878	6,099

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)

	2022 £	2021 £
Net income/expenditure is stated after charging/(crediting):		
Depreciation	5,259	4,695
Independent examiner's remuneration; - Independent examination fee	1,620	1,620

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

	2022 £	2021 £
Employment costs		
Wages and salaries	132,730	105,884
Social security costs	5,379	4,272
Pension costs	3,634	3,467
	141,743	113,623

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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	2022 No	2021 No
Direct Charitable Activity	8	5
Management and Administration of Charity	1	1
	9	6

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

Pension contributions payable in the year were £3,634 (2021: £3,467). 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 £
Cost				
At 1 April 2021	135,955	59,673	41,774	237,402
Additions	-	8,116	-	8,116
Disposals	-	-	-	-
At 31 March 2022	135,955	67,789	41,774	245,518
Depreciation				
At 1 April 2021	74,775	53,360	41,774	169,909
Charge for the year	2,719	2,540	-	5,259
Eliminated on disposals	-	-	-	-
At 31 March 2022	77,494	55,900	41,774	175,168
Net book value				
At 31 March 2022	58,461	11,889	-	70,350
At 1 April 2021	61,180	6,313	-	67,493

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Investments

	2022 £	2021 £
M & G Charifund - Equities		
Market Value at 1 April 2021	40,124	32,577
Unrealised investment gain/ (loss)	2,923	7,547
	<hr/> 43,047	40,124
CAF Income Fund	862	926
	<hr/> 43,909	41,050
Ormside Mill Residential Centre Limited	107,500	107,500
	<hr/> 151,409	148,550
Market Value at 31 March 2022	<hr/> <hr/> 151,409	<hr/> <hr/> 148,550
Historical cost at 31 March 2022	<hr/> <hr/> 110,225	<hr/> <hr/> 110,225

16 Debtors

	2022 £	2021 £
Trade debtors	1,674	20,492
Other debtors	-	4,840
	<hr/> 1,674	25,332
	<hr/> <hr/> 1,674	<hr/> <hr/> 25,332

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,500	1,500
PAYE	1,333	2,010
Other creditors	788	721
Creditors	64	745
Hammarbank Trustees Loan	50,000	50,000
	53,685	54,976

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

18 Analysis of funds: Current year

	At 1 April 2021 £	Income £	Expenditure £	Transfers & gains/losses £	At 31 March 2022 £
Unrestricted funds					
Designated funds	40,000	-	-	-	40,000
General fund	387,956	143,825	(91,427)	2,859	443,213
	427,956	143,825	(91,427)	2,859	483,213
Restricted funds					
Lancs CC Syrian Refugees	200	-	(200)	-	-
Arts, Activity & Adventure	1,500	-	(1,500)	-	-
GEM Funding	5,000	-	(3,500)	-	1,500
WO St Foundation	3,500	-	(3,500)	-	-
ESC Lottery Fund	2,008	-	(2,008)	-	-
Accelerator Fund	10,000	-	(10,000)	-	-
Lancaster University Grant	-	900	(900)	-	-
Duchy of Lancaster Fund	-	1,000	(1,000)	-	-
The Centre for Thecast	-	5,000	(5,000)	-	-
Westminster Foundation	-	2,500	(2,500)	-	-
Community Foundation	-	1,000	(1,000)	-	-
Lancaster District LCF	-	1,000	-	-	1,000
Kickstart	-	19,710	(19,710)	-	-
NABGC Table Tennis	-	4,500	(4,500)	-	-
Essex BGC	-	35,000	(35,000)	-	-
	22,208	70,610	(90,318)	-	2,500
Total funds	450,164	214,435	(181,745)	2,859	485,713

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Analysis of funds: Current year (continued)

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 2022-23:

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.

19 Analysis of funds: Prior year

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

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

20 Analysis of net assets between funds: Current year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2022 are represented by:			
Tangible fixed assets	70,350	-	70,350
Investments	151,409	-	151,409
Current assets	315,139	2,500	317,639
Current liabilities	(53,685)	-	(53,685)
	483,213	2,500	485,713

21 Analysis of net assets between funds: Prior 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)
	427,956	22,208	450,164

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 £49,044 (2021: £42,788) 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 £12,500 (2021: £11,000) in management charges and made purchases of £1,096 (2021: £200) for charitable services. LABGC has historically lent Ormside Mill £107,500 (2021: £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 (2021: £180).

R Mitchell was a Trustee of the Charity who is also a director of CW&R Limited. During the year the charity purchased professional services totalling £564 (2021: £666).

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 2022.