

Annual Report & Financial Statement

For year ended 31 March 2023



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



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LABGC nominated Young people from **Jamea Masjid Youth Club Preston** and **Magic Club Blackpool** to visit London for the **Downing St Big Lunch** to celebrate the **Coronation of King Charles** with **Prime Minister Rishi Sunak**. Sunday 7th May 2023.



**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023**

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
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
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Staff Team:

LABGC	Leon Dove	Project Development Officer
LABGC	Graham Whalley	Charity Development Officer
LABGC	Louise Woodall	Fundraiser & Volunteer Co-ordinator
LABGC	Elizabeth Solera Shepherd	Finance & Administration Officer
LABGC	Sarah Wood	Sessional Youth Activity Worker
LABGC	Mark McCafferty	Sessional Youth Activity Worker
LABGC	David Howard	Driver and support worker
LABGC	Raymond Reay	Housekeeper
ORMSIDE MILL	Innes MacDonald	Centre Manager
ORMSIDE MILL	John Bywater	Groundsman
ORMSIDE MILL	Suzanne Vaughan	Housekeeper
ORMSIDE MILL	Caroline Taylor	Housekeeper (Occasional)

Staff Amendments: Post 1st April 2023

LABGC	Ian Scholefield	Sessional Support Worker / Driver
ORMSIDE MILL	Phil Vaughan	Gardener (April 23)

*“I loved mountain boarding and pillow bashing because it was fun and I felt safe”
Emily – Young Person @ Burnley Boys & Girls*

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report along with the financial statements of the charity for the year ended 31st March 2023. The financial statements have been prepared in accordance with our accounting policies and comply with the charity's trust deed, the Charities Act 1993 and Statement of Recommended Practice "Accounting and Reporting by Charities", issued in March 2005.

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 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 **£472,055** at 31st March 2023, however approx. 46% is tied up in tangible fixed assets and investments leaving **£255,964** 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 **£165,964** at this level (net current assets less proposed liabilities of £40k and £50k Ormside loan), appears to be a prudent course of action, especially during the continuing economic downturn.



**TRUSTEES ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31 MARCH 2023**



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.

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.

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.

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.

AUDITORS

Moore & Smalley were re-appointed as the charity's auditors 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 the Chair Gary Stephenson:

Signed: 
(In the absence of an Honorary Treasurer)

Dated: 22/12/2023

*"Thanks so much for today it was really fun,
I loved doing the archery"
Mason - Young Person @ Summer Activity*

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

ANNUAL REVIEW

Eighty-nine 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 Ormside 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 2022 saw a time of recovery for our member clubs, the staff teams and especially young people. Two years of lockdown had an adverse effect on all. Clubs were struggling more than ever with funding, many paid staff and volunteers had moved on during the pandemic and didn't return to clubs once re-opened and many young people had developed mental health issues, social anxiety and due to the lack of personal social development opportunities many



chose to avoid social settings like school and youth clubs.

Staff shortages led to reduced opening hours of clubs and subsequent reduced opportunities for young people's personal social development. The lack of training in youth work and related subjects over the 2 years of the pandemic led to a huge skills gap and subsequent challenges in recruiting skilled and experienced staff were vacancies existed.

To top it all along came the cost of living crisis and yet again clubs were struggling to sustain delivery of services to young people on an ever dwindling budget and financial uncertainty.

This was a time when it was hugely important that we maintained and developed our working relationship with clubs and young people directly to sustain and continue to develop our portfolio of services and provide new opportunities and experiences for young people, which meet their needs, enabling their continued personal and social development and achievement.

Although heavily subsidised we were well aware that our clubs would continue to struggle financially therefore decided that finance should not be a barrier to engagement and if clubs could not afford our services we would offer them for free. Subsequently our membership offer to clubs included free access to training including Child Sexual Exploitation, First Aid, Mental Health First Aid and Alcohol Awareness along with a series of online training courses and free access to club based activities.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

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.

We delivered our first Challenge 4 Change project a personal development programme working with young people experiencing difficulties in school.

We introduced MTQ 48 into our structured programmes to support young people to understand and develop Mental Toughness.

We launched our Youth Ambassador programme in order to recruit small groups of youth ambassadors in clubs to enable us to capture the voice of young people and enable them to influence the services we/others provide for them.

To support the delivery team of Leon and Louise we appointed 2 Sessional Youth Support staff. This would enable us to increase delivery capacity and have additional staff ready to support our school holiday provision and weekend activities.



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 cost of living crisis had a massive impact on clubs with many funds directed at the most vulnerable and most affected by the crisis. Clubs also reported having lost volunteers who were now having to seek paid employment, making it more difficult for clubs to sustain delivery.

We currently have 40 clubs in membership and in order to help clubs with Membership Fees at the beginning of the year all clubs renewing their membership were offered three free activity delivery sessions at their clubs as part of their membership fee along with a heavily subsidised school holiday programme. Membership is now on a rolling 12-month period to enable clubs to sign up as and when they are ready.

This year (April 2023) due to the ongoing cost of living crisis and workforce shortage we increased our FREE offer activity offer to clubs to allow young people the opportunity to access our more expensive activities such as Mountain Biking, Quad Biking, Bushcraft and all our inflatable activities along with another heavily subsidised summer school holiday activity programme.

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. UV Arts is our latest in. Activity delivery at Forrest Hills is increasing year on year as is our menu of activities on offer.

“Such an excellent day! The young people loved the activities and having a range of different ones worked really well. All in all, an awesome day and very much appreciated.”

Claire (Youth Worker) Young Inskip

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS



NUMBER CRUNCHING

2,136 Young People participated in LABGC activities	6 Member Clubs 14 Nights 7 Activity Days 90 Young People @ Ormside Mill	50 Club Based Activity Sessions	8 Quad Bike Motor Education Programmes	12 Challenge 4 Change Activity Days / Sessions
49 Activity Sessions @ Forrest Hills	36 Clubs engaged with LABGC services and activities	6 Team Building Days	1 Youth Ambassador Training Day	1 Residential with young people at risk of School exclusion
119 AQA Unit Awards Achieved	8 Mountain Boarding Days	2 Snow Camp Days 4 Corporate Team Days	15 Multi-Activity Days	22 x MTQ 48 Assessments undertaken

FUNDING & GRANTS

Attracting funding from external sources is always a difficult task as many foundations, trusts and grant makers receive applications that combined far exceed funds available, therefore they have to be selective in who they fund. The cost of living crises impacted further on this with many funders directing funds to the most affected by the financial crisis. Nevertheless, we continued to pursue funding and are extremely grateful to the following funders, who supported us April 2022 – March 2023 to sustain our existence, purchase new equipment and help us deliver positive activities to disadvantaged young people across Lancashire.

Bhim Ruia Foundation

Joseph Strong Foundation

Areti Charitable Trust

Department for Education

Total funds applied for

Rochdale Charitable Trust

Slyne with Hest CofE School Fund

Russell Haldane Charitable Trust

LD Community Wellbeing Fund

Glasdon Group

Dulverton Trust

Westminster Foundation

CLA Charitable Trust

Applied for	Successful	Pending	Unsuccessful
£93,984	£23,026	£58,684	£11,470
Funds spent in year	£10,100		
Carry Over	£12,926		

Generous donations were received in memory of the deceased Muriel Eckersley, wife of Leslie Eckersley (deceased) former trustee of LABGC and long-time supporter and Mother to Nick Eckersley current trustee of LABGC and director of Ormside Mill.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

ORMSIDE MILL RESIDENTIAL CENTRE

Following a few very difficult years due to the pandemic, the booking calendar for 2022-23 saw the first full year without interruption in getting Ormside Mill back up to full operation.



The vast majority of our member clubs and youth groups were still struggling to make ends meet following the pandemic, which also left in its wake far fewer volunteers and paid staff, and reduced funding for activity provision. The cost of living crisis also severely impacted on the operational costs of clubs, resulting in reduced delivery time and fewer young people in attendance.

The pandemic, subsequent lockdown, and the cost of living crisis had a devastating impact on young peoples' engagement in physical activity and their social engagement with peers, leading to many young people experiencing low self-esteem, mental health issues and voluntary social avoidance and isolation.

Never has it been more important to re-engage young people in new opportunities and exciting outdoor experiences in adventurous activities and residential opportunities to raise their self-esteem, develop their social skills and improve their mental health. Despite all the challenges faced, clubs started to return to the Mill with groups of young people.

The year saw

- 12 member clubs attending over 34 nights and engaging in 22 activity days
- 14 external youth groups over 40 nights and engaging in 35.5 activity days
- 3 schools over 12 nights and engaging in 14 activity days
- 360 young people benefitting from residential opportunity and adventurous activity
- 31 private groups over 79 nights and engaging in 7.5 activity days

Group bookings breakdown comparative to the previous year.

	2022 - 2023				2021 - 2022			
	Groups	Nights	Activity Days	Solo Activity Days	Groups	Nights	Activity Days	Solo Activity Days
LABGC Clubs	6	14	6	1	7	18	18	9
GMYF Clubs	6	20	16	0	3	6	5	0
Other Youth Groups	14	42	35.5	0	7	22	21	0
Schools	3	12	14	0	4	12	10	2
Private	31	77	7.5	0	25	65	4	0
TOTALS	60	165	79	1	46	123	58	11

Solo activity days = activity days without accommodation.

Whilst member club bookings remained relatively similar to the previous year, we catered for twice as many external youth groups as in the previous year and saw a 20% increase in private bookings. Member clubs continue to struggle to remain financially sustainable, so although residential opportunities remain a vital part of youth provision in young peoples personal development, for many clubs, the cost of such is still out of reach. With this in mind we ensure we keep the cost for member clubs as low as possible, whilst increasing the cost to external groups, especially private groups, which allows us to provide further subsidy to member clubs.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

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, 2 yrs. of lockdown and now a cost of living crisis leading to reduced funds available 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.

A few quotes extracted from monitoring and evaluation forms.

"Great leadership, very competent and calm instructions, very inclusive!"
Suzee Tylee Re-fresh

"All young people told the Foxtton Centre staff they loved the event and had a great day!"
Club leader @ The Foxtton Centre (Summer Activity Fun Day)

"I love the Zorb Football and wish we could have it every week"
Young person @ Skerton Youth Club (Zorb ball)

"Fun, amazing, different, colourful!"
Young person @ Re-fresh (Arts2Go)

Loved the Turfsurfers activity - That was the most fun!"
Suzee Tylee (Re-fresh)

"The session was a brilliant offering for the dark nights in the winter term. Something really different. All the young people were engaged and enjoyed themselves."
Club leader @ Young Inskip People (UV Sports)

"Great to be with my friends, better than school. To have fun and laugh with my friends. The games were great" *Young person @ WDY Youth Group (Bespoke Activity)*

"Had a brilliant time - Would love to come again for new experiences/activities. Great start to the summer holidays!" *Young person @ Jamea Masjid Youth Club (Summer Activity Fun Day)*

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 ambassadors
- further opportunities for young people’s achievements to be recognised e.g. promotion of our AQA Awards, DofE, etc.
- the delivery of the National Citizen Service (NCS)
- access to training and development opportunities, for young leaders, volunteers and paid staff
- continued delivery of our school holiday activities programme.
- 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.

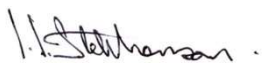

In addition, we aim to

- develop our work with schools and other specialist services working with young people
- 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:	29 th August 2023
Date:	29 th August 2023

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 2023

I report on the accounts of the Charity for the year ended 31 March 2023, which are set out on pages 13 to 29.

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

22/12/2023
.....

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	68,488	25,832	94,320	111,440
Charitable activities	4	22,385	3,989	26,374	79,354
Other trading activities	5	37,052	-	37,052	11,338
Investments	6	2,852	-	2,852	2,048
Other income	7	451	668	1,119	10,255
Total		131,227	30,489	161,716	214,435
Expenditure on:					
Charitable activities	8	139,112	23,139	162,251	181,745
Raising funds	9	10,404	-	10,404	-
Total		149,516	23,139	172,655	181,745
Unrealised gain/(loss) on investments		(2,719)	-	(2,719)	2,859
Net income/(expenditure)		(21,008)	7,350	(13,658)	35,549
Transfers between funds	24	-	-	-	-
Net movement in funds		(21,008)	7,350	(13,658)	35,549
Reconciliation of funds:					
Total funds brought forward		483,213	2,500	485,713	450,164
Total funds carried forward	18	462,205	9,850	472,055	485,713

All income and expenditure derive from continuing activities.

All gains and losses recognised in each period are included above

The notes on pages 15 to 29 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	14		67,401		70,350
Investments	15		148,690		151,409
			<u>216,091</u>		<u>221,759</u>
Current assets					
Educational resources for sale		350		350	
Debtors	16	2,356		1,674	
Cash at bank and in hand		311,639		315,615	
			<u>314,345</u>	<u>317,639</u>	
Creditors: amounts falling due within one year	17	(58,381)		(53,685)	
			<u>255,964</u>	<u>263,954</u>	
Net current assets					
			<u>472,055</u>	<u>485,713</u>	
Total assets less current liabilities					
			<u>472,055</u>	<u>485,713</u>	
Net assets					
			<u>472,055</u>	<u>485,713</u>	
Funds:					
Unrestricted funds			462,205		483,213
Restricted income funds			9,850		2,500
			<u>472,055</u>	<u>485,713</u>	
Total funds	18		<u>472,055</u>	<u>485,713</u>	

These accounts were approved by the Trustees and authorised for issue on22/12/2023..... and are signed on their behalf by:



.....
G Stephenson
Chairman

The notes on pages 15 to 29 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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 2023

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 2023

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 2023

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 2023

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Grants Received:				
Bhim Ruia Foundation	12,488	-	12,488	27,490
Community Foundation	-	-	-	1,000
Duchy of Lancaster	-	-	-	1,000
Garfield Weston Foundation	-	-	-	25,000
Hammarbank Trust	56,000	-	56,000	47,000
Lancaster District	-	2,700	2,700	1,000
Other small grants	-	200	200	1,450
The Centre for the Cast	-	-	-	5,000
Westminster Foundation	-	3,750	3,750	2,500
CLA Charitable Trust	-	1,220	1,220	-
Dulverton Trust	-	4,380	4,380	-
Areti Charitable Trust	-	4,400	4,400	-
Department for Education	-	1,500	1,500	-
The Russell Haldane Trust	-	2,500	2,500	-
Angling Trust	-	2,500	2,500	-
UK Youth	-	2,682	2,682	-
	68,488	25,832	94,320	111,440

Income from donations and legacies included £100,040 of unrestricted income and £11,400 of restricted income in the prior year.

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Grants towards programme activities:				
Bolton Lads and Girls Club	-	-	-	1,150
CEEP	-	1,000	1,000	1,600
Essex Boys & Girls Club	-	-	-	35,000
Kick Start	-	2,089	2,089	19,710
Ormside Mill	-	-	-	1,471
National Association of Boys & Girls Clubs	-	900	900	4,500
Other charitable activity income:				
Other programme and activity charges	19,180	-	19,180	15,438
Club servicing fees	3,205	-	3,205	485
	22,385	3,989	26,374	79,354

Income from charitable activities included £20,144 of unrestricted income and £59,210 of restricted income in the prior year.

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Fund raising events	-	-	-	-
Premises rental	37,052	-	37,052	11,338
	37,052	-	37,052	11,338

Income from other trading activities was entirely unrestricted.

6 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
M&G Charifund interest	2,275	-	2,275	2,044
Charities Aid Foundation interest	21	-	21	-
Bank interest	556	-	556	4
	2,852	-	2,852	2,048

Income from investments in the prior year was entirely unrestricted.

7 Other income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Furlough Income	-	-	-	6,877
Other income	451	668	1,119	3,378
	451	668	1,119	10,255

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 2023

8 Expenditure on charitable activities

	Youth Club Activities		Total 2023	Total 2022
	Unrestricted Funds	Restricted Funds		
	£	£	£	£
Salaries	101,885	13,248	115,133	138,109
Pension scheme	3,493		3,493	3,634
Travelling and motor expenses	7,663		7,663	5,653
Telephone	1,440		1,440	923
IT and website hosting	783		783	667
Insurance	4,520		4,520	4,167
Subscriptions and affiliation fees	701		701	1,990
Programme and activities	-	9,891	9,891	10,025
Other expenses	5,694		5,694	3,376
Advertising	-		-	6
Computer equipment	-		-	58
Depreciation	5,251		5,251	5,259
Support costs (note 10)	7,682		7,682	7,878
	139,112	23,139	162,251	181,745

Expenditure on charitable activities comprised of £91,427 relating to unrestricted funds and £90,318 relating to restricted funds in the prior year.

9 Expenditure on raising funds

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2023	2022
	£	£	£	£
Event fundraising costs	10,404	-	10,404	-
	10,404	-	10,404	-

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Heat and Light	2,136	-	2,136	1,962
Repairs and Renewals	2,904	-	2,904	3,560
Independent examination	1,740	-	1,740	1,620
Bookkeeping/payroll	720	-	720	564
Bank charges	182	-	182	172
	7,682	-	7,682	7,878

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)

	2023 £	2022 £
Net income/expenditure is stated after charging/(crediting):	£	£
Depreciation	5,251	5,259
Independent examiner's remuneration; - Independent examination fee	2,460	1,620

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

	2023 £	2022 £
Employment costs	£	£
Wages and salaries	111,082	132,730
Social security costs	4,051	5,379
Pension costs	3,493	3,634
	118,626	141,743

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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	2023 No	2022 No
Direct Charitable Activity	5	8
Management and Administration of Charity	1	1
	6	9

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

Pension contributions payable in the year were £3,493 (2022: £3,634). 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

	£	£	£	£
Cost				
At 1 April 2022	135,955	67,789	41,774	245,518
Additions	-	2,302	-	2,302
Disposals	-	-	-	-
At 31 March 2023	135,955	70,091	41,774	247,820
Depreciation				
At 1 April 2022	77,494	55,900	41,774	175,168
Charge for the year	2,719	2,532	-	5,251
Eliminated on disposals	-	-	-	-
At 31 March 2023	80,213	58,432	41,774	180,419
Net book value				
At 31 March 2023	55,742	11,659	-	67,401
At 1 April 2022	58,461	11,889	-	70,350

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Investments

	2023 £	2022 £
M & G Charifund - Equities		
Market Value at 1 April 2022	43,047	40,124
Unrealised investment gain/ (loss)	(2,631)	2,923
	40,416	43,047
CAF Income Fund	773	862
	41,190	43,909
Ormside Mill Residential Centre Limited	107,500	107,500
Market Value at 31 March 2023	148,690	151,409
	110,225	110,225
Historical cost at 31 March 2023	110,225	110,225

16 Debtors

	2023 £	2022 £
Trade debtors	2,356	1,674
Other debtors	-	-
	2,356	1,674

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

	2023 £	2022 £
Accruals	1,500	1,500
PAYE	2,006	1,333
Other creditors	4,538	788
Creditors	337	64
Hammarbank Trustees Loan	50,000	50,000
	58,381	53,685

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 2022 £	Income £	Expenditure £	Transfers & gains/losses £	At 31 March 2023 £
Unrestricted funds					
Designated funds	40,000	-	-	-	40,000
General fund	443,213	131,227	(149,516)	(2,719)	422,205
	483,213	131,227	(149,516)	(2,719)	462,205
Restricted funds					
GEM Funding	1,500		(1,500)		-
Westminster Foundation	-	3,750	(3,750)		-
Community Foundation	-				-
Lancaster District LCF	1,000	2,700	(1,950)		1,750
Kickstart	-	2,089	(2,089)		-
CLA Charitable Trust	-	1,220	(1,220)		-
Dulverton Trust	-	4,380	(4,380)		-
Areti Charitable Trust	-	4,400	(2,000)		2,400
Department for Education	-	1,500	(1,500)		-
The Russell Haldane Trust	-	2,500			2,500
Angling Trust	-	2,500			2,500
UK Youth	-	2,682	(2,682)		-
CEEP	-	1,000	(1,000)		-
Spacehive	-	700			700
Other small grants	-	1,068	(1,068)		-
	2,500	30,489	(23,139)	-	9,850
Total funds	485,713	161,716	(172,655)	(2,719)	472,055

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 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					
Other restricted funds	22,208	70,610	(90,318)	-	2,500
	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 2023

20 Analysis of net assets between funds: Current year

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible fixed assets	67,401	-	67,401
Investments	148,690	-	148,690
Current assets	304,495	9,850	314,345
Current liabilities	(58,381)	-	(58,381)
	<hr/>	<hr/>	<hr/>
	462,205	9,850	472,055
	<hr/>	<hr/>	<hr/>

21 Analysis of net assets between funds: Prior 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)
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	483,213	2,500	485,713
	<hr/>	<hr/>	<hr/>

LANCASHIRE ASSOCIATION OF BOYS & GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 £58,307 (2022: £49,044) 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 (2022: £12,500) in management charges and made purchases of £1,192 (2022: £1,096) for charitable services. LABGC has historically lent Ormside Mill £107,500 (2022: £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 (2022: £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 £720 (2022: £564).

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 2023.