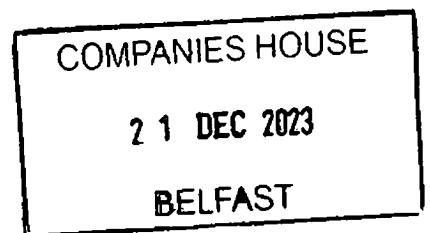
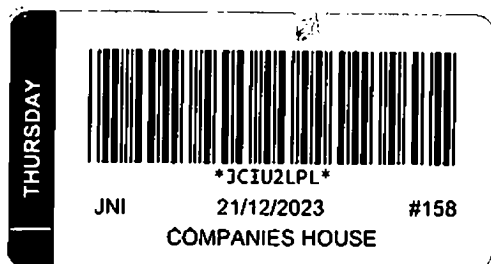


Charity Registration No. 102731

Company Registration No. NI615277 (Northern Ireland)

**BOYS & GIRLS CLUBS (NI)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**



# **BOYS & GIRLS CLUBS (NI)**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Ms K Fagan Mr C Forker Mr D Kennedy Mr R Adams Mr D Kennedy Mr B McGinley Ms D Mullins Mr S Reynolds Mr T Thibodeau
<b>Secretary</b>	Mr M Dudley
<b>Charity number</b>	102731
<b>Company number</b>	NI615277
<b>Registered office</b>	Ground Floor 22 Stockmans Way Musgrave Park Industrial Estate Belfast Co. Antrim Northern Ireland BT9 7JU
<b>Independent examiner</b>	FPM Accountants Limited 1 - 3 Arthur Street Belfast Co. Antrim Northern Ireland BT1 4GA

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# **BOYS & GIRLS CLUBS (NI)**

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## **BOYS & GIRLS CLUBS (NI)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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The trustees present their report and accounts for the year ended 31 March 2023.

Boys & Girls Clubs (NI) is a charitable company registered with the Charity Commission for Northern Ireland (reference number NIC102731) and is formally accepted by HM Revenue and Customs for tax purposes (reference number XN47449) and as such was incorporated as a company on the 1st November 2012 under reference NI615277. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.00. It does not have a share capital and is formed otherwise than for profit.

The charity was established in 1940 and was initially known as The Federation of Boys' Clubs, and more recently as, Clubs for Young People (NI). There is a small professional staff team based at the headquarter offices of the charity which works to support and represent a comprehensive network of around 130 affiliated youth organisations throughout Northern Ireland. The charity works directly with 2300 young people each year and has a diverse membership of young people, volunteers and professional staff.

The principal address of the charity is, **Ground Floor, 22 Stockman's Way, Musgrave Park Industrial Estate, Belfast, BT9 7JU.**

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

## **BOYS & GIRLS CLUBS (NI)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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#### **Objectives and activities**

##### **Objectives and activities**

The purpose of Boys & Girls Clubs (NI) is to provide young people with positive opportunities that will enhance their personal development and social education. The charity seeks to enable and support young people throughout Northern Ireland to become involved in a wide variety of sporting, recreational, lifestyle and other non-formal educational activities undertaken to further its charitable purposes for the public benefit.

Boys & Girls Clubs (NI) is a leading Regional Voluntary Youth Organisation (RVYO) supporting local youth provision in Northern Ireland by promoting the inclusion, engagement, achievement and development of all young people regardless of their gender, ethnic, cultural or religious background. The charity works to support the delivery and development of a wide range of programmes and services to young people and those who work on their behalf.

##### **Vision**

We envisage a fair and inclusive society which values and supports the development of all young people.

##### **Mission**

Boys & Girls Clubs aims to realise the personal development and social education of young people and to work in partnership with our members to realise our vision.

##### **Values**

As a voluntary youth organisation and charitable company, we value:

- The potential of all young people, our members, volunteers and staff;
- the active participation of young people in community development;
- the social and vocational education of children & young people;
- the work of all those who support local youth provision wherever it is needed;
- effective youth work and positive activities in community-based youth centres;
- young people's Emotional Health and Well-being;
- the contribution of all who provide leadership for the realisation of our shared vision and mission;
- the protection and preservation of the natural and physical environments for the benefit of future generations.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## **BOYS & GIRLS CLUBS (NI)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### ***FOR THE YEAR ENDED 31 MARCH 2023***

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##### **COMPLIANCE WITH PUBLIC BENEFIT REQUIREMENTS**

The Charity Trustees have complied with their duty to have due regard to the Charity Commission for NI public benefit guidance when exercises any powers or duties to which the guidance is relevant. The services provided by Boys & Girls Clubs are normally free or low cost at the point of delivery and we make every effort to ensure they are accessible to the target beneficiaries, through promotion of the service or programme, use of accessible local facilities and outreach approaches for young people so that many services are delivered in accessible localities.

No harm flows from our purposes and the charity has robust governance arrangements to mitigate risk, including clear and rigorous policies and procedures, an organisational risk register and staff supervision, training and development.

##### **CHARITABLE ACTIVITIES (2022-2023)**

In any normal year, we would work directly with over 3000 young people - but 2022 was not a normal year at Boys & Girls Clubs. Like others in the sector, we were coming to the end of our funding with the Education Authority and sought renewal after our work on the Accredited Youth Work Programmes (AYWP) was branded "outstanding". The AYWP were first of their kind, providing the sector with a wealth of resources to support children & young people. However, upon the completion of the contract, the community & voluntary sector was thrust into financial uncertainty due to budgetary fluctuations and significant deficits in public finances. With our primary funding withdrawn, we were forced to use reserves to sustain operations, and the pressure was on us to find substitute and appropriate support. Thankfully, it came through, due to the dedicated staff team, trustees, funders, and young people who put their shoulders to the wheel to raise concern and source alternative support. This turmoil transformed into an opportunity to diversify streams, develop innovative resources, galvanize stakeholders, establish partnerships, and make the organization more resilient.

While navigating through this difficult period, we lost our long-standing CEO, Paul Curran to a well-deserved retirement. Paul had served at Boys & Girls Clubs with distinction for over 20 years and navigated our organization through some of our most difficult periods. As an organization and sector, we will miss his expertise and invaluable input.

Despite these challenges, Boys & Girls Clubs had a lucrative year and successfully attracted project funding across a wide range of sponsors. We used 2022-23 as a year to refine our services and put a sustainability plan in place for the organization.

## **BOYS & GIRLS CLUBS (NI)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### ***FOR THE YEAR ENDED 31 MARCH 2023***

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##### **Member Services**

In addition to working directly with young people, Boys & Girls Clubs organised a range of important support services for member youth organisations, namely:

- Keeping Children Safe – 126 attended quality-assured child protection training across 13 clubs. This includes Oasis Youth, St. Johns YC, St. Bronaghs YC, Hospital Road YC, Clonmore YC, Seven Derry's YC, Marrowbone YC, Pure Mental NI, Peace Players NI, Upper Andersonstown Community Forum, Sacred Heart ABC, Scotch Street Youth & Community Centre and Downpatrick ABC. This training was also delivered to 21 aspiring youth workers, studying at Ulster University.
- Access NI - 177 vetting checks completed for personnel working in 33 youth organizations.
- Risk Management & Insurance Services - bespoke insurance products & legal compliance support for members. We work closely with Bern's Brett, who have developed a robust and specific product with a leading charity insurer that allows them to tailor the precise cover to meet the needs of our member organizations. During 2022-23 we supported 32 organizations with this service.
- Communications - website & social media platforms providing Youth Information Services. Our Youth News reaches over 643 individuals each fortnight, to provide them with sectorial updates and opportunities to strengthen their services. This includes what is going on at Boys & Girls Clubs, vacancies in the sector and potential funds that are members are eligible for.
- Membership Training & Support – for example, training in Governance & Work Force Development.
- Thinkuknow- Child Exploitation and Online Protection (CEOP) – online safety training.
- Website & social media channels – circulating opportunities and information services.
- Governance, Supervision & Appraisal- to ensure that members are adopting best practice and have appropriate structures in place.
- Fund-raising training for members- ensuring they are not over-reliant on a primary sponsor.

##### **Membership training & accreditation included the following:**

- Mental Health First Aid – increasing the confidence and competence of youth workers when responding to mental health concerns within their youth clubs and communities.
- Transformative leadership training & Support for 25 youth workers & volunteers involved in our services.
- Adverse Childhood Experiences (ACEs training) helps youth workers understanding how adverse childhood experiences may affect children growing up.
- OCN qualifications – over 126 Open College Network qualifications including Youth Work L1, Mental Health Awareness L2, Youth Leadership L1, Substance Misuse, and Healthy Living.
- CMI in Leadership & Management – proving a level-5 professional qualification to part-time and full-time youth workers across our membership.
- First Aid training – 52 young people and youth leaders completed this training.

## BOYS & GIRLS CLUBS (NI)

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

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##### **General Provision – Youth Work Accredited Youth Work Programmes**

Commissioned by the Education Authority, the Accredited Youth Work Programmes (AYWP) was an 18-month project that involved designing, trialing, piloting and developing the first ever youth work specific frameworks across five areas. These themes are listed below.

- Good Relations
- Living in Safety & Stability
- Participation
- Health & Wellbeing
- Diversity, Inclusion and Equality of Opportunity

174 young people across 15 membership organizations from across Northern Ireland were responsible with co-designing these materials across two age groups (9-13 & 14-18). This was a resounding success with extremely positive feedback from the Education Authority, participants and youth workers. Quotes from participants below demonstrate the value of the AYWP.

*"These sessions are really enjoyable, I leave feeling really good about myself & grateful for everything I have".*

*"Only last week I had given up on my dream of becoming a paramedic. Last week's session made me realize I know I can do it and I know how to get there".*

**Community Relations:** Boys & Girls Clubs successfully acquired funding through The NI Executive Office's Policy, Together Building a United Community (T-BUC). The Camps, Sports Camp & Shared Camp, were well attended and very successful in bringing 26 young people and youth leaders from both main traditions to develop local cross-community contact and friendships. Young people engaged in opportunities to discuss and share their sense of identity and cultural tradition and to experience sharing, challenge. The project was delivered in a hybrid model with young people enjoying good relations workshops, and a variety of outdoor activities.

##### **Targeted Youth Work**

Targeted youth work normally involves an external sponsor supporting a youth project of greater duration and definition than a general (open access) youth programme. This year and in-keeping with our strategic priorities, targeted youth work involved Health & Well-Being and Good Relations projects and training courses for young people; the following projects were completed:

##### **Do Something Active (DSA)**

The key object of the DSA project is to equip a team of young women with the requisite attitudes, skills, knowledge and qualification to become health educators to work alongside their peers in local youth clubs, schools and communities. The project recruited and appointed young female participants who were not regularly engaged in physical activity and maintaining a healthy diet and set out to guide them on a pathway to a healthier lifestyle. This project involved weekly sessions with 421 participants each week.

Practical delivery of exercise and healthy eating programmes, focused on menu budgeting, food preparation and physical exercise workshops whilst maintaining a healthy diet. The young women in each partner group identified the physical activities they wanted to pursue during the first six weeks of the programme. Initial choices of physical activities included; Dodgeball, Yoga, Calisthenics, Cycling, Boxercise,

## **BOYS & GIRLS CLUBS (NI)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### ***FOR THE YEAR ENDED 31 MARCH 2023***

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Tag Rugby and Dance. Young women agreed and committed to their own plan of physical activities, intensity levels and as trained Health Champions, then worked together to engage and support project participants to work and achieve together.

#### **Research & Development (R&D)**

We conducted sectorial research with 50 clubs to help refine our activities and services. This also included constructing a thesis on the topic of "how third sector organizations measure and capture success". This enabled us to evaluate practices and put a plan in place to see how we can more accurately capture the organizational activities.

#### **Do Something Healthy (DSH)**

The Do Something Healthy was a regionalized intervention project that focused on addressing health inequalities and providing young people with opportunities for educational enrichment. The project attracted weekly engagement with 153 participants from 7 partners across Northern Ireland. The success of the project was well documented and was recognized in the Health & Wellbeing category at the CIH (Chartered Institute of Housing) awards.

#### **Youth Conference**

Our annual youth conference at Fasset International provided young people with the opportunity to come together from different backgrounds, share experiences and support the organization with determining priorities for the year ahead/reviewing current provision. This enabled Boys & Girls Clubs to work responsively to the needs of children, young people and those who work on their behalf. There were 40 participants from 5 membership organisations in attendance.

#### **UK Youth – Thriving Minds**

Unrestricted funding to adopt a holistic approach to supporting the emotional health & wellbeing of children, young people & youth workers. This is provided through a variety of training and educational programmes such as OCN qualifications, mental health first aid & supporting x3 peer led youth hubs. The project involves workshops around building resilience, self-care and coping with adversity.

#### **Drugs & Alcohol Youth Work Curriculum**

In partnership with ASCERT, Boys & Girls Clubs were tasked with designing the first ever Drug and alcohol Prevention Curriculum for Youth work professionals working with young people aged 9-18. This curriculum provides a blueprint to ensure that youth workers are best supported to provide up to date intervention methods to tackle drugs & alcohol in their communities. This was recognized as a huge success and involved 150 youth workers across 100 clubs across Northern Ireland.

#### **Summary**

As illustrated above, despite the absence of core funding and uncertainty around government funding, Boys & Girls Clubs continued to flourish and had primary and sustained engagement with 2212 stakeholders. The organization also supported 374 clubs over the course of the year projects, programmes and core services.

## **BOYS & GIRLS CLUBS (NI)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### ***FOR THE YEAR ENDED 31 MARCH 2023***

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##### **Financial review**

The financial statements of the charity for the period 1st April 2022 to 31st March 2023 incorporate the requirements of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities. To meet the requirements of SORP, the Statement of Financial Activities includes all the transactions of the charity's funds, be they designated, restricted, unrestricted or endowed.

In the absence of core funding, Boys & Girls Clubs successfully attracted a range of sponsors and private donors to ensure that the charity had sufficient resources to carry out essential services. Progress is being made to reduce costs and build on the success of the year through developing the organizational fundraising capacity and income generation. The principal funding sources are shown in the notes to the accounts.

##### **Reserves Policy**

The Board of Trustees has initiated a reserves policy which is reviewed annually. The policy accords with the Charity Commission's guidelines (Charity Reserves CC19 dated May 1997). Currently, the reserves policy has two elements, namely to, "Underpin the running of Headquarters with three month's running costs; and "Within the three months running costs identify those costs that will enable the charity to meet its obligations to staff and other stakeholders whilst removing unnecessary expenditure". The target level for reserves is approximately £20,000 the general reserve including fixed assets at 31st March 2023 is £41,918.

##### **Risk Management**

The Board of Trustees of Boys & Girls Clubs (NI) has carried out a detailed evaluation of all risks to which the charity is exposed and in particular, to those relating to operations and finance. In areas of little or no risk, existing controls were found to be satisfactory although regular assessment of working practices will continue. In those areas where an element of risk was found to exist it has initiated an ongoing review in order to mitigate such risks by agreeing a course of action with the Senior Management Team; introduction of budgetary controls for financial monitoring; introduction of an internal risk assessment document and associated software in accordance with Charity Commission guidelines, approved by the Board and implemented with regular reviews; a full review of custodian trustee responsibilities; reducing the risk through the introduction of new procedures; continuous monitoring; developing an appropriate insurance portfolio. During this period, we lost all multi-year funding, creating a gaping hole in the organizational budget, forcing the use of reserves to plug the forecasted deficit. In the absence of core funding and conclusion of the AYWP & Drugs and Alcohol curriculum, Boys & Girls were forced to source multi-year substitute funding. However, staff and trustees worked together to overcome this and have since sourced substitute funds. The strategic plan documents the over-reliance on a primary sponsor, the risk around this has been significantly reduced as we have sourced a diverse portfolio. A substantial risk is that reserves may be depleted below our target level, however the reserve balance sits at £41,918 in 2023. If the balance was to reduce below our target level, have created a plan to replenish these thus, reducing the risk.

##### **Plans for Future Periods**

Boys & Girls Clubs (NI) operates a yearly planning cycle that is measured against its capacity to achieve the outcomes illustrated in the strategic plan. We have an extremely competent and capable team that continues to over-achieve and support an extensive network. The charity is entering a period of instability due to uncertainty with government budgets and the hole in public finances. This therefore increases the volume of applicants creates an extremely competitive environment. The charity has since engaged trustees, members and stakeholders to revise current direction and determine how to best navigate through this period. However, in the interim there are three inter-linked priorities that we will explore. We are currently in the process of completing our strategic plan for 2024-27 after x2 successful stakeholder feedback events and a strategic planning day.

## **BOYS & GIRLS CLUBS (NI)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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Our strategic plan over the next year has a set of eight inter-related priorities, namely:

1. Establish a streamline method of effective communication with membership organizations through leveraging our digital capabilities. For example, Microsoft Conferencing through utilizing the "Owl" technology to overcome logistical issues. This will create a two-way method of communication with stakeholders and enable us to enhance services, provide with organizational updates and ensure their priorities are integrated as priorities. This must be completed in a quarterly basis, bringing organizations to leverage resources, promote collaboration and create conditions that best support children and young people.
2. BGC must proactively establish strategic partnerships with mission aligned organizations across NI, Ireland and the UK. Our staff team is small, and scope of delivery is therefore limited. Enhancing our network and developing partnerships will allow us to increase volume of delivery, provide more holistic support for our membership, and attract more support.
3. Establish a social enterprise element of the organization by leveraging staff expertise to generate independent revenue stream.
4. We will liaise with regional and local voluntary organizations for data collection to inform service delivery and ensure that our youth work activities and services are evolving responsively.
5. Membership development is a huge priority for Boys & Girls Clubs moving forward. Our membership was depleted due to Covid-19 and the closure of smaller centers, we have appointed a membership development officer to re-build our membership to pre-covid levels.
6. To further develop our membership, we must re-establish programme support for membership clubs. For example, re-introduce the regional and national boxing competitions that provides an essential service to a specific membership segment.
7. To secure Peace Plus contracts, thus creating an avenue of multi-year support that will help us engage with more members, increase volume of delivery and provide additional resources for the organization to reinvest in children and young people.
8. Expansion of services into Ireland, this will widen access to financial support, enable us to grow our membership and further support with children, young people and those who work on their behalf.

The 2023/24 period will be one of continued uncertainty as we respond to the monumental challenges.

## **BOYS & GIRLS CLUBS (NI)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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#### **Structure, governance and management**

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Donal Kennedy  
Mr Thomas Thibodeau  
Mr Ryan Adams  
Ms Dympna Mullin  
Ms K Fagan  
Mr C Forker  
Mr Barry McGlinley  
Mr Stephen Reynolds

Members of the Board of Trustees are recruited mainly from member youth organisations and through a variety of other sources. Firstly, new appointees are sourced from the charity's own network of member youth organisations, as specified in the Association's Articles, with each vacant position subject to election and ratification from the appropriate nominating member. In addition, three honorary office bearers are appointed from the Board members by private ballot to serve on the Board, these being: Honorary Chair, Vice-Chair and Treasurer. Trustees may also be co-opted from the local business community when a specific skill's gap or need is identified on the Board (such as finance, communications, fundraising etc.). This may mean advertising in the press or on the web and in specific recruitment sources. All Board of Trustees members are either elected or co-opted on to the Board and are carefully selected to ensure that they have the necessary skills required and commitment to the work and ethos of the charity. The Board is supported by a president and three vice-presidents.

The role of the Board of Trustees is to govern, oversee policy and provide strategic leadership and direction to advance the charity's mission, and charitable aims and objects. The main functions of the Board of Trustees include:

- Promotion of the organisation
- Formulation of strategic leadership and direction
- Legal, ethical and financial integrity and maintenance of accountability
- Financial probity and management, including adoption and oversight of the annual budget
- Formulation and oversight of policies and procedures
- Oversight of programme planning and evaluation
- Personnel evaluation and development
- Review and assessment of organisational reports

## BOYS & GIRLS CLUBS (NI)

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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The board is directly supported in its role by the Boys & Girls Clubs' Chief Executive, who also acts as Company Secretary and Accounting Officer; and by the Head of Finance & Corporate Services.

It is the policy of Boys & Girls Clubs to ensure that the appointment of all staff and volunteers is governed by The Safeguarding Vulnerable Groups (NI) Order 2007 as amended by the Protection of Freedoms Act 2012. Each member is inducted into the role of charitable trustee on the Board of Trustees. Members are provided with a copy of "The Essential Trustee" and meet with the Chair and Chief Executive to agree an induction plan. The Board of Trustees is formally approved by the wider membership at the members' Annual General Meeting.

#### **Related Parties**

Boys & Girls Clubs (NI) is affiliated to the National Association of Boys & Girls Clubs (England) and works collaboratively with its sister organisations, Boys & Girls Clubs of Scotland and Boys & Girls Clubs of Wales in the planning, organisation and delivery of international youth projects. The organization is also related to the World Federation of Youth Clubs.

It is the policy of Boys & Girls Clubs (NI) that no person related to or beneficiary of a member of staff or member of the Board of Trustees will benefit financially or otherwise from the award of a contract, or other asset of the charity, unless where this is permitted in accordance with and subject to the conditions in Section 88 to 90 of the Charities Act (Northern Ireland) 2008. This policy is further advanced through the application of the 'Declaration of Director's Interest' and the 'Conflicts of Interest' policies and supported by the rigorous maintenance of a detailed Asset Register, which is routinely and independently monitored.

#### **Disclosure of information to Independent Examiner**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information.

The trustees' report was approved by the Board of Trustees.

*S. Reynolds*  
.....  
**S Reynolds**  
Trustee  
Dated: *19/12/23*

## **BOYS & GIRLS CLUBS (NI)**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2023***

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The trustees, who are also the directors of Boys & Girls Clubs (NI) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **BOYS & GIRLS CLUBS (NI)**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF BOYS & GIRLS CLUBS (NI)**

---

I report to the trustees on my examination of the financial statements of Boys & Girls Clubs (NI) (the charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**BOYS & GIRLS CLUBS (NI)**

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF BOYS & GIRLS CLUBS (NI)**

---

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 financial statements to be reached.

*JL Grant*

**Lowry Grant FCCA**

For, and on behalf of,

**FPM Accountants Limited**

**Chartered Accountants**

1 - 3 Arthur Street

Belfast

Co. Antrim

BT1 4GA

Northern Ireland

Dated: 20-12-23

## BOYS & GIRLS CLUBS (NI)

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	8,049	-	8,049	14,447	-	14,447
Charitable activities	4	29,086	188,281	217,367	31,196	303,104	334,300
Investments	5	104	-	104	153	-	153
Other income	6	4,061	-	4,061	455	-	455
<b>Total income</b>		<b>41,300</b>	<b>188,281</b>	<b>229,581</b>	<b>46,251</b>	<b>303,104</b>	<b>349,355</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	7	69,559	173,144	242,703	34,817	295,829	330,646
Gross transfers between funds		-	-	-	5,775	(5,775)	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(28,259)</b>	<b>15,137</b>	<b>(13,122)</b>	<b>17,209</b>	<b>1,500</b>	<b>18,709</b>
Fund balances at 1 April 2022		70,177	3,018	73,195	52,968	1,518	54,486
<b>Fund balances at 31 March 2023</b>		<b>41,918</b>	<b>18,155</b>	<b>60,073</b>	<b>70,177</b>	<b>3,018</b>	<b>73,195</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# BOYS & GIRLS CLUBS (NI)

## BALANCE SHEET

AS AT 31 MARCH 2023

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		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		2,846		3,795
<b>Current assets</b>					
Debtors	12	4,832		15,370	
Cash at bank and in hand		100,204		98,648	
		<u>105,036</u>		<u>114,018</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(47,809)</u>		<u>(44,618)</u>	
Net current assets			<u>57,227</u>		<u>69,400</u>
<b>Total assets less current liabilities</b>			<u>60,073</u>		<u>73,195</u>
<b>Income funds</b>					
Restricted funds	14		18,155		3,018
Unrestricted funds			<u>41,918</u>		<u>70,177</u>
			<u>60,073</u>		<u>73,195</u>

## BOYS & GIRLS CLUBS (NI)

### BALANCE SHEET (CONTINUED)

*AS AT 31 MARCH 2023*

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19/12/23

S. Reynolds

S Reynolds  
Trustee

Company Registration No. NI615277

# BOYS & GIRLS CLUBS (NI)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Boys & Girls Clubs (NI) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Ground Floor, 22 Stockmans Way, Musgrave Park Industrial Estate, Belfast, Co. Antrim, BT9 7JU, Northern Ireland.

##### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### 1.5 Expenditure

# BOYS & GIRLS CLUBS (NI)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities and activities undertaken to further the purposes of the charity and their associated support costs;
- Costs of Raising Funds;
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% - 35% Reducing Balance
Motor vehicles	35% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 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.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the 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 set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# BOYS & GIRLS CLUBS (NI)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### *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.

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans 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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations 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.

#### *Derecognition of financial liabilities*

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

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## BOYS & GIRLS CLUBS (NI)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

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#### 2 Critical accounting estimates and judgements

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.

#### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	8,049	14,447

## BOYS & GIRLS CLUBS (NI)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 4 Charitable activities

	Unrestricted Income £	Restricted Income £	Total 2023 £	Total 2022 £
Performance related grants	29,086	188,281	217,367	334,300
	<u>29,086</u>	<u>188,281</u>	<u>217,367</u>	<u>334,300</u>
Analysis by fund				
Unrestricted funds	29,086	-	29,086	
Restricted funds	-	188,281	188,281	
	<u>29,086</u>	<u>188,281</u>	<u>217,367</u>	
<b>For the year ended 31 March 2022</b>				
Unrestricted funds	31,196	-		31,196
Restricted funds	-	303,104		303,104
	<u>31,196</u>	<u>303,104</u>		<u>334,300</u>
UK Youth	-	31,500	31,500	-
Community Relations - T:BUC	-	-	-	14,888
Education Authority	-	68,438	68,438	102,205
Ulster Garden Villages	-	5,000	5,000	5,000
Do Something Active	-	25,000	25,000	22,039
Co Operation Ireland	-	-	-	1,996
Radius Housing	-	-	-	17,688
Belfast City Council	-	-	-	4,938
Paul Hamlyn	-	26,194	26,194	-
Community Finance	-	-	-	4,200
Other	29,086	32,149	61,235	161,346
	<u>29,086</u>	<u>188,281</u>	<u>217,367</u>	<u>334,300</u>

## BOYS & GIRLS CLUBS (NI)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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#### 5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	104	153
	<u>104</u>	<u>153</u>

#### 6 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	4,061	455
	<u>4,061</u>	<u>455</u>

## BOYS & GIRLS CLUBS (NI)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 7 Charitable activities

	Unrestricted Fund 2023 £	Restricted Fund 2023 £	Total 2023 £	Total 2022 £
Staff costs	25,838	155,332	181,170	202,844
Motor & Travel Costs	2,104	549	2,653	9,216
Accommodation & Food	4,016	78	4,094	12,807
Facilitation & Equipment	7,041	1,238	8,279	44,647
Promotion Costs	1,717	-	1,717	-
Other Staff Costs (Programme)	1,878	3,924	5,802	11,057
Miscellaneous Programme Expenses	-	1,395	1,395	8,753
	<u>42,594</u>	<u>162,516</u>	<u>205,110</u>	<u>289,324</u>
Share of support costs (see note 8)	26,100	8,549	34,649	40,122
Share of governance costs (see note 8)	865	2,079	2,944	1,200
	<u>69,559</u>	<u>173,144</u>	<u>242,703</u>	<u>330,646</u>
<b>Analysis by fund</b>				
Unrestricted funds	69,559	-	69,559	34,817
Restricted funds	-	173,144	173,144	295,829
	<u>69,559</u>	<u>173,144</u>	<u>242,703</u>	<u>330,646</u>
<b>For the year ended 31 March 2022</b>				
Unrestricted funds	34,817	-	34,817	34,817
Restricted funds	-	295,829	295,829	295,829
	<u>34,817</u>	<u>295,829</u>	<u>330,646</u>	<u>330,646</u>

## BOYS & GIRLS CLUBS (NI)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs	Support costs	Governance costs	2023	2022
	£	£	£	£
Depreciation	1,283	-	1,283	1,254
Rent	13,276	-	13,276	13,277
Water Charges	744	-	744	206
Heat & Light	2,016	-	2,016	1,108
Insurance	844	-	844	792
Motor & Travel Costs	278	-	278	2,900
Office Expenses	9,032	-	9,032	9,746
Consultancy Fees	6,000	-	6,000	9,136
Affiliation Fees	905	-	905	1,580
Bank Charges	271	-	271	123
Independent Examination Fees	-	1,200	1,200	1,200
Legal and professional	-	1,744	1,744	-
	<u>34,649</u>	<u>2,944</u>	<u>37,593</u>	<u>41,322</u>
Analysed between Charitable activities	<u>34,649</u>	<u>2,944</u>	<u>37,593</u>	<u>41,322</u>

Governance costs includes payments to the Independent Examiners of £1,200 (2022- £1,200).

#### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 10 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>9</u>	<u>11</u>

## BOYS & GIRLS CLUBS (NI)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees	(Continued)	
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	164,102	182,751
Social security costs	9,291	10,637
Other pension costs	7,777	9,456
	<u>181,170</u>	<u>202,844</u>

No employee received remuneration of more than £60,000 during the year (2022 - Nil).

11 Tangible fixed assets	Fixtures and Motor vehicles fittings		Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	9,884	1,548	11,432
Additions	333	-	333
At 31 March 2023	<u>10,217</u>	<u>1,548</u>	<u>11,765</u>
<b>Depreciation and impairment</b>			
At 1 April 2022	6,110	1,527	7,637
Depreciation charged in the year	1,275	7	1,282
At 31 March 2023	<u>7,385</u>	<u>1,534</u>	<u>8,919</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>2,832</u>	<u>14</u>	<u>2,846</u>
At 31 March 2022	<u>3,774</u>	<u>21</u>	<u>3,795</u>

## BOYS & GIRLS CLUBS (NI)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	1,681	3,989
Other debtors	1,000	8,004
Prepayments and accrued income	2,151	3,377
	<u>4,832</u>	<u>15,370</u>

#### 13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	4,047	5,261
Trade creditors	1,834	9,766
Other creditors	39,380	27,932
Accruals	2,548	1,659
	<u>47,809</u>	<u>44,618</u>

#### 14 Restricted funds

	Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	
	£	£	£	£
Education Authority Infrastructure Fund	889	-	(311)	578
NI Start	-	2,000	(2,000)	-
Rank	-	14,000	-	14,000
T: BUC	885	-	(182)	703
Do Something Active	1,244	25,000	(25,642)	602
Education Authority	-	68,438	(68,438)	-
Ulster Garden Villages	-	5,000	(5,000)	-
Drugs and Alcohol Programme	-	6,561	(6,561)	-
Lottery Grant	-	9,588	(7,316)	2,272
UK Youth	-	31,500	(31,500)	-
Paul Hamlyn	-	26,194	(26,194)	-
	<u>3,018</u>	<u>188,281</u>	<u>(173,144)</u>	<u>18,155</u>

## BOYS & GIRLS CLUBS (NI)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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#### 15 Analysis of net assets between funds

	Unrestricted Fund 2023 £	Restricted Fund 2023 £	Total 2023 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	887	1,959	2,846	3,795
Current assets/(liabilities)	41,031	16,196	57,227	69,400
	<u>41,918</u>	<u>18,155</u>	<u>60,073</u>	<u>73,195</u>

#### 16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).