

Our Mission Statement

To inspire and enable all young people, especially those considered to be 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 and learn about themselves and realise their potential as responsible citizens in their community.
- To maximise the resources of the Association by working in conjunction with its member clubs and the national organisation to achieve its purpose.
- When available, we will share our experience and facilities for the benefit of youth organisations throughout Lancashire.

Our Core Beliefs

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

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

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

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LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

CHARITY ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2018

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

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

President:

Andy Rhodes
Chief Constable, Lancashire Constabulary

Vice Presidents:

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

Executive Committee:

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

Adrian French (Secretary)
Jane Nolan (Ambition)

Independent Examiners: MHA Moore & Smalley, Priory Close, St Mary's Gate, Lancaster, LA1 1XB

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

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

Senior Management:

Adrian French County Director

Staff Delivery Team:

Lou Andrews	Partnership Development Officer
Andy Gunn	Sports Development Officer
Louise Woodall	Sports2Go Youth Activity Worker
Phil Longbottom	Ormside Mill Centre Manager
Rob Bond	Ormside Mill Instructor
Howard Long	Ormside Groundsman
Shirley Simpson	Ormside Housekeeper
Leon Dove	Quadsquad Instructor (Sessional)
David Howard	Driver and quad bike assistant (Sessional)

Staff Support Team:

Victoria Muir	Administration Officer (up to May 2017)
Reeta Roberts	Finance and Payroll Officer (up to August 2017)
Jessica Baldwin	Finance & Administration Officer (from August 2017)
Raymond Reay	Housekeeper

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2018

The trustees present their report along with the financial statements of the charity for the year ended 31st March 2018. The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

CONSTITUTION AND OBJECTS

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

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

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

FINANCIAL REVIEW AND RESERVES POLICY

Notes 18 and 19 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 **£392,341** at 31st March 2018, however approx. 60% is tied up in tangible fixed assets and investments leaving **£155,997** 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 **£115,997** at this level (net current assets less proposed liabilities of £40k), appears to be a prudent course of action, especially during the continuing economic downturn.

RISK MANAGEMENT

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

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

RECRUITMENT AND APPOINTMENT OF BOARD OF TRUSTEES

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

TRUSTEE INDUCTION AND TRAINING

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

PUBLIC BENEFIT

The Trustees have given due regard to the Charity Commission's guidance on public benefit and the main activities (and achievements) undertaken to further the charities purpose for the public benefit are set out in the activities report set out on pages 6 to 15.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

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

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

INDEPENDENT EXAMINER

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

This report has been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The Trustees report is approved by and signed on behalf of the Trustees by:

.....
Rob Mitchell (Honorary Treasurer and Trustee)

Date:

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW

FOR THE YEAR ENDED 31 MARCH 2018

Eighty-four 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 the Boys Clubs.

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

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

Upon examination of the association's archives it is clear that the above objects have and continue to underpin our work. While the membership has become more diverse, the work of supporting full time member clubs goes on, as does the programme of activities, training opportunities and residential experiences utilising our very own Ormside Mill Residential Centre.

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

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

Throughout the year the team have been filling the gaps identified in the previous year's consultation and implementing actions that meet the objectives of the 2020 Development Plan.

- Increase opportunities for club staff training
- Increase opportunities for young leaders development
- Develop new activities to improve our member offer
- Develop and implement initiatives that improve access to county wide activities
- Improve our Membership Offer
- Improve our communication and information sharing with club staff
- Develop an activity resource pack with low-cost activities

We were fortunate to carry over some restricted funds from 2017-18 into this financial year for purchases of equipment and the delivery of activities, workshops and training.

These are as follows;

Baines Charitable Trust – to improve our technology resources, laptops, tablet computers, etc. for work with young people

Awards for All – for costs of training for club leaders, staff and volunteers along with a full day training conference

Ragdoll – artists fees to deliver specialist art workshops to groups of young people

Local Initiative Fund - Video Gaming equipment and delivery of gaming tournaments in clubs

Community Foundation for Lancashire and Merseyside – delivery of social action projects to enable groups of young people to make a positive difference to their community.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

LABGC STAFF TEAM

As ever the year cannot pass without seeing a few staff changes;

Rob Bond was appointed as a full time instructor at Ormside Mill due to the increase in residential groups attending, activity bookings and engagement with local schools and groups who access activity days at the mill and or other locations.

The Housekeeper at Ormside Mill Debbie Parkin left after a few months and replaced by Shirley Simpson who is doing an outstanding job keeping the Mill clean.

Victoria Muir (Administration Officer) left her post in July 2017 and moved to an event management post in Lancaster.

Reeta Roberts (Finance Officer) although self-employed had been with LABGC for over 10 yrs. when she left her position in August 2017. Reeta was looking forward to travelling with her husband.

Jessica Baldwin was appointed to Finance & Administration Officer in August 2018 and was immediately presented with the challenging task of learning 2 different desktop finance systems for Ormside and LABGC. We are happy to say now operate Sage Online for both charities.

CLUB SUPPORT/MEMBERSHIP

The financial situation for the vast majority of our member clubs is still in decline with many clubs report only having 6 months funding available at a time. Following the closure of over 70 clubs across the county the local authority was hit with further cuts and saw services moving to more central "Youth Zones" along with outreach and detached work.

The club leaders meetings continue to provide a valuable opportunity to meet with club leaders, share information and best practice and in liaison with external specialist services provide current and relevant awareness raising and training sessions.

The past few years has seen a decline in engagement and participation numbers. Finance, transport and available time were the main reasons for the reduction and this is no doubt a direct result of the funding cuts to youth service provision, making staff shortages and difficulties in securing volunteers.

PROJECT DELIVERY

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.



LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

PROJECT DELIVERY (CONTINUED)



Trailblazers, our mountain bike project continued in the same vein as the previous year and continues to introduce young people to cycling/off road riding. Groups meet at Lancashire's largest forest, Gisburn Forest and develop personal riding skills and confidence through experiencing an exhilarating trail riding session at one of the country's best trail centres. We have also introduced a less 'intense' experience utilising the 21 mile Preston Guildwheel cycleway that circumnavigates the city where the rider experiences the docklands, nature reserves and parks along the way.

Promoting physical exercise such as Dance, Bounce Fit was a key focus throughout the year whilst young people also learned about healthy eating / lifestyles through making smoothies with the smoothie bikes and blenders.

We delivered sport leaders training using the Sport Leaders UK Go Lead Award to our NCS programme and 60 young people. The award gives young people an introduction to leadership and on completing the award young people gained a new understanding of how they can use leadership skills in their day-to-day work or college lives and the knowledge, skills and competencies to lead basic activity sessions under direct supervision. 2017 saw the completion of the final year of The Monument Trust fund, which provided a total of 413 young people from voluntary youth organisations in the Blackpool area with access to a variety of activities, events and residential opportunities.



QUAD SQUAD (Motor Education Project)

Quad Squad comprises of 6 quad bikes with associated safety kit. A theory session that develops a foundation awareness of the hazards faced by YP as drivers and passengers is followed by a structured riding session where young people develop skills in controlling a motorised vehicle whilst learning about the hazards and consequences of driving without due care and attention and or reckless driving.

Unfortunately, Quadsquad only delivered 3 sessions throughout the year due to issues with access to land following it being sold to Lancaster University. Nevertheless, we continue to be in constant communication with the university and optimistic about the development of activities on the site in the very near future.



LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

PROJECT DELIVERY (CONTINUED)

ARTS2GO

Arts2Go continues to go from strength to strength and saw us deliver 30 sessions to over 500 young people across the county. The young people produced postcards that enabled them to explore issues around love and relationships, created Christmas lamps and decorations along with scrap books and mini white boards with young people with SEND at Play Inclusion Projects, plus training young people to run their own craft workshops.



Funding from The Rag Doll Foundation enabled us to deliver Arts projects to find out what children and young people think of the world today. Young people use digital story-telling to produce short stop-frame animation films around issues that concern them including homelessness, bullying and poverty.

BUILDING BETTER OPPORTUNITIES

We continued throughout the year to offer 1-1 support to 3 young people facing multiple barriers to education, employment or training with a focus of engaging them in volunteering opportunities to develop work related skills and increase their employability.

We will continue to work with referrals from the Lancaster and Morecambe district over the next 12 months and are seeking further funding to develop our role further with these young people.

NATIONAL CITIZENSHIP SERVICE (NCS)

We delivered NCS over the summer with 48 young people making up 4 teams of young people aged 16 yrs. from St Helens and Newton le Willows.

NCS is a great opportunity for young people to give something back to their community by designing and delivering their own Social Action projects. After much deliberation each team decides what their project will be and how they will fund it then they have just over a week to put it all into action.

4 Day Adventurous Activity Residential
4 Day Community Residential
4 Social Action Projects

All NCS students were given the opportunity to take a level 2 qualification in Food Safety or First Aid and all participants successfully graduated with a level 2 certificate.



LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

TRAINING

The training offer to club leaders and volunteers has also developed during this period as a successful application was made to Awards for All for the Train2Sustain project which is aimed at strengthening voluntary youth organizations across Lancashire by providing training opportunities, support and networking events to aid long term sustainability.

We delivered, two level three first aid courses, one Level 2 Safeguarding and a level 2 food safety course and developed a new resource for clubs, Activities on a Shoestring has begun to be developed with the aim of it being distributed by the summer of 2018. It has also enabled us to re-introduce our Young Leaders training residential to the programme which saw all members of the group achieve their Sport Leaders UK Go Lead award.



PROGRAMME OF EVENTS

We adopted a new way of delivering our events in line with the findings of the previous year's SWOT analysis and introduced the Dine, Design & Enterprise programme. This saw a series of events that could be delivered in individual clubs, and as part of a project whilst also remaining part of a countywide event.



The series included a Come Dine with Me, Enterprise & Junk2Funk event which in each case saw judges travel around the county to visit each completing team. The highlight of scheme was without doubt Come Dine with Me which saw teams in clubs host an evening meal for judges along with entertainment with a budget of just £20. The judges were treated to various themes including Chinese, Italian and American Halloween and were greatly impressed by the standard that was delivered and the winners being rewarded with a 'catering experience' at The Cliffs Hotel, Blackpool.

Outdoor Adventure was once again part of the offer with a brand new residential, Highest Longest Darkest. This fantastic week away saw the group scale England's highest mountain, Scafell Pike,

paddle the length of England's longest lake, Windermere and descend and explore into the deepest and darkest parts of Nenthead mines. As part of the week away the group had one final challenge, a presentation at the end of the week. What came about was an amazing poem which I have included below.

The past year has also seen the introduction of the 10 Minute Takeover Challenges, a series of small, fun easy to run activities. Each challenge is released via our Facebook page and encourages clubs to participate with their groups and engage with the association page. Challenges have included The Plank Challenge, Bottle Flip Challenge and Pong. Overall it has seen over 300 young people engage in this initiative alone.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

The following Poem was written by a young person who successfully completed
The Lakeland Challenge @ Ormside Mill



Lakeland Challenge Poem



This is a poem about Ormside Mill, led by the team Beckie, Andy and Phil,
Different clubs and genders mucking in together, making memories that will
last forever.

With the Lakeland challenge under our belts, discovering limits we had never
felt, wondering in caves through water and cracks, bending and ducking
hurting our backs, joint with Yordas the giants from the past, from Long
Churns to the cheese press each one of us smashed.

One, two, three together, canoeing Lake Ullswater took forever, freezing
water and dirty wind by the 8th mile our arms gave in.

We tackled the mountain slow and steady, not to forget my home girl Nelly,
helped us up and helped us down turned our frown the other way round, and
we scrambled the rocks in all conditions, conquering the final part of our
expedition.

We then scrambled down into the mine, and everything was mighty fine, the
candles made it nice and bright, just a shame it was a sleepless night, we
woke up at about half past eight and everyone thought it was great, We had
tins of beans and sausages for brekky, and then off to abseil but first time for
a real quick recky, abseiling was quite frightening lets be glad it wasn't
lightning, finally back at the van and out of the cold, everyone felt dirty in
clothes that are old, to the bluebird café we went, were just glad we didn't take
a tent, back to the van all bushytailed and bright eyed, were very surprised
everyone smiled.

Not forgetting to thank all staff which made us get off our lazy ass.

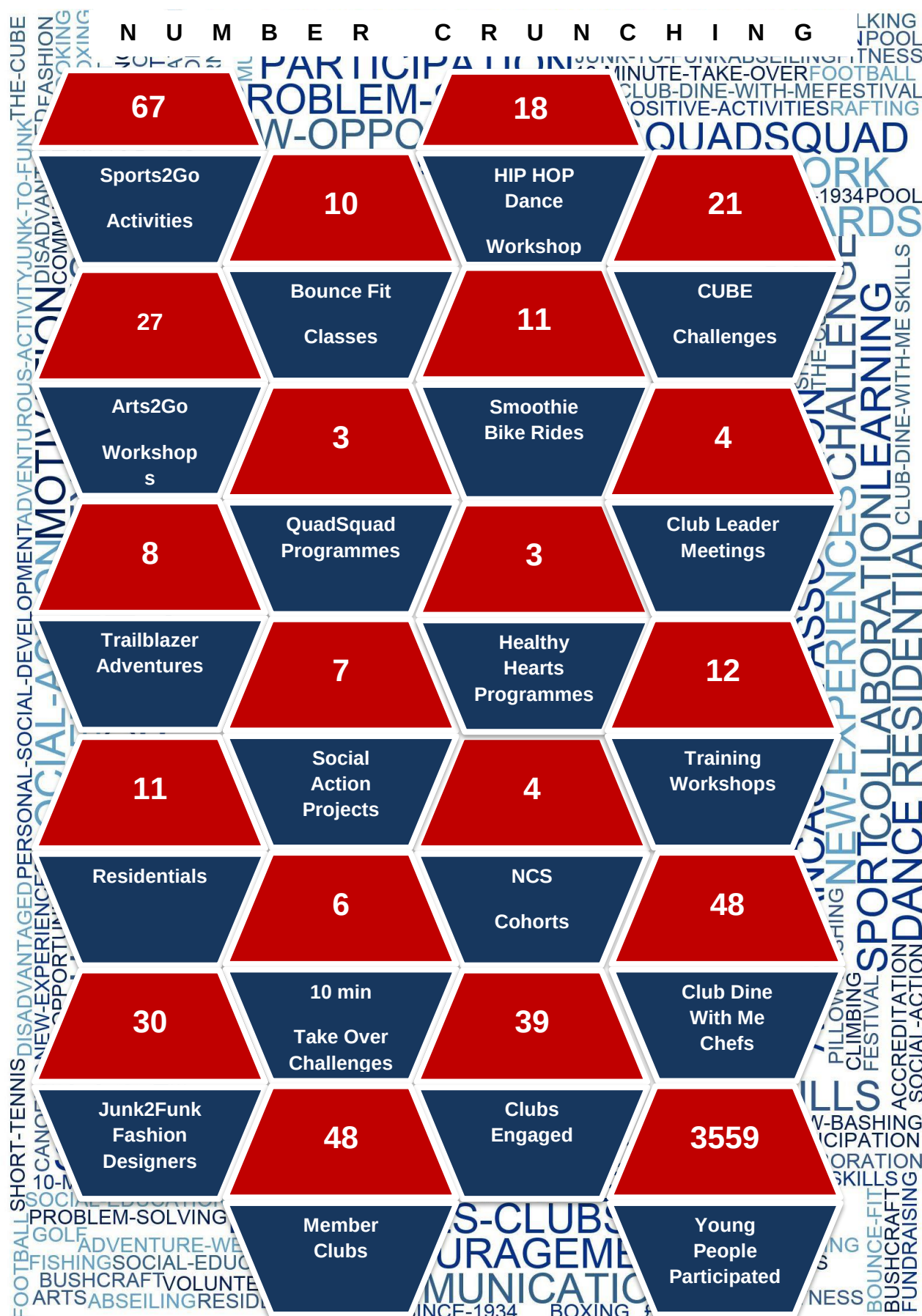
Thankyou.



LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018



LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

ORMSIDE MILL RESIDENTIAL CENTRE

Following a year of much needed development in 2016-17 Ormside Mill continues to grow and improve its offer to young people and visiting groups.

The table below highlights the significant advances made over the past 3 years from 2014 – 2017.



	2014	2017
Traded Income	40,347	94,169
No. of nights sold	101	180
Affiliated Groups	24	39
Midweek courses	23	49
Activity days	56	161

- Traded income increased by 113%!
- We nearly doubled the amount of nights sold at the Mill (101-180)
- The number of affiliated groups using the Mill has significantly risen. (24-39)
- Mid-week courses have more than doubled!
- Activity days delivered has nearly tripled!



Buildings and Grounds

Grounds –

- Grounds are maintained to a high standard and are a real asset to the centre.
- In spring of 2017 a large project was undertaken to create more parking space for trailers and the mini bus at the river side of the barn, a paved area outside the stores – including a seating area for groups and an accessible pathway and gate to access the high ropes and fire pit at the top of the grounds.
- This was completed in 4 days with the help of 2 volunteers and the employment of a local landscaper who agreed to work at a vastly reduced rate. It's worth noting this was done on a quiet midweek slot with either weekend each side booked out by paying guests.

Mill –

- We now have an excellent house keeper. She does a fantastic job and every group who visits comments on the cleanliness and tidiness of the Mill.
- New blinds in every room has brightened the place up dramatically
- Ongoing painting was carried out in quieter months to maintain the high standards.

Stores –

- With help from various funding we now have a fully equipped stores catering for all ages doing all our activities.
- We have purchased all new PPE that predominantly has a 'safe' shelf life for the next 10 years.



LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

ORMSIDE MILL RESIDENTIAL CENTRE (CONTINUED)

Activities

- We run full week-long programmes offering a variety of outdoor adventurous activities, all licenced and all within easy driving distance of the Mill.
- High ropes climbing and all-aboard on site which was used 48 times in 2017.
- Mountain biking plus trailer and a variety of local 'loops'.
- Kayaking plus trailer plus access to 2 sections of the River Eden locally.
- Caving and mining with full range of equipment.
- A spectacular abseil off a local viaduct.
- Access to fantastic rock climbing on Windmore End



Promotion

- In spring 2017 the new Ormside Website was completed. This looks great and is interactive with our social media site and is updated regularly with group photos. www.ormsidemill.org.uk

Extra provision of courses/activities

- Throughout the summer of 2017 we took on the provision of delivering outdoor activities for a company called Nomad events and subsequently delivered 20 courses for them.
- In addition we provided 6 external courses for Ormside Education Centre.



Vehicles

- In spring 2017 we purchased a 17 seater mini bus. This was used 59 times and generated an income of £10,760, which is more than the initial outlay to purchase the bus.

Staffing

- All of the above successes could not have been possible without taking on a new member of staff. Rob Bond started with us in spring 2017 as a relatively inexperienced instructor but from a teaching background.
- He is now an integral part of the team and the main point of contact with groups taking part in activities. He has swiftly gained qualifications and more importantly is well liked and respected by all visiting groups and staff.

Looking ahead

- 2018 is a year of consolidation for the Mill.
- The rates of growth will slow down or level out.
- The Nomad and Ormside Education work is no longer available.
- One main target is to increase the number of schools using the Mill providing a regular and sustainable income for the mill plus allowing us to focus on our mission statement by working with some of the harder to reach young people in our communities.
- 2018 has 5 more schools set to visit in addition to the 5 schools added since 2015.
- Schools not only fill up the mid-week slots but are very likely to re-book each year providing they get a good experience, which is something we specialize in!
- Looking ahead to 2019, there is the opportunity to work with both Salford College and Hugh Baird College, providing up to 12 courses a year for their Princes Trust cohorts, this would bring in an income of around £26,000 extra per year.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

FUNDRAISING

The 38TH MARK CUETO PRO-AM CHARITY GOLF CLASSIC

Reported to be one of the longest running charity pro-ams in the northern region, thanks to the ongoing support from Hillside Golf Club, which comes within the top 20 courses in the UK.

The sun was shining down at the start of yet another great day at Hillside Golf Club for the 17 teams entered the Annual Mark Cueto Pro-Am Charity Golf Classic held on Thursday 6th July hosted Mark Cueto MBE and supported by Andy Duncan Secretary PGA Lancashire.

Following the golf, all teams attended a fantastic 4 course presentation dinner and auction hosted by England & Sale Sharks rugby star Mark Cueto MBE in the newly refurbished dining room where over £8,000 was raised thanks to the generous support of all the teams, sponsors and prize donors.

Many thanks to our Host Mark Cueto, Andy Duncan PGA Lancashire and to all the team entries

MANY THANKS TO OUR MAIN FUNDERS:

MONUMENT TRUST | GLASDON GROUP | LANCASHIRE COUNTY COUNCIL | ALPKIT FOUNDATION | HONEY ROSE FOUNDATION | NATIONAL CITIZEN SERVICE | COMMUNITY FOUNDATION | BIG LOTTERY/EUROPEAN SOCIAL FUND | WO STREET FOUNDATION | THE RAGDOLL FOUNDATION | BAIN CHARITABLE TRUST | FRANCIS C SCOTT | AWARDS FOR ALL | GARFIELD WESTON | LOCAL INTEGRATION FUND | HEDLEY FOUNDATION | YOUTH SOCIAL ACTION

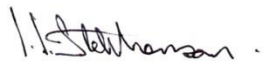
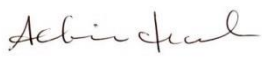
We would like to say a special thank you to Daphne Davies who donated a legacy from her late fathers charitable trust - E. C. Dickson's Charitable Trust, which we put to good use by appointing a "Fundraiser & Volunteer Co-ordinator".

FINAL COMMENT

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

In these times of austerity and reductions in funding from the local authority it is imperative that we are able to sustain our services to disadvantaged young people who are vulnerable and at risk.

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

Chairman	Gary Stephenson		Date:
County Director	Adrian French		Date:

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

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

FOR THE YEAR ENDED 31 MARCH 2018

I report on the accounts of the Charity for the year ended 31 March 2018, which are set out on pages 17 to 32.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect.

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Dated:

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

CHARITY STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2018

		Unrestricted funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
Income from:					
Donations and legacies	3	129,646	64,034	193,680	134,824
Charitable activities	4	15,901	-	15,901	24,261
Other trading activities	5	27,324	-	27,324	30,393
Investments	6	2,090	-	2,090	2,010
Other income	7	1,120	-	1,120	-
Total		176,081	64,034	240,115	191,488
Expenditure on:					
Charitable activities	8	112,637	73,881	186,518	240,352
Raising funds	9	7,337	-	7,337	8,925
Total		119,974	73,881	193,855	249,277
Unrealised gain/(loss) on investments		(899)	-	(899)	3,935
Net income/(expenditure)		55,208	(9,847)	45,361	(53,854)
Transfers between funds	22	3,620	(3,620)	-	-
Net movement in funds		58,828	(13,467)	45,361	(53,854)
Reconciliation of funds:					
Total funds brought forward		316,980	30,000	346,980	400,834
Total funds carried forward	18	375,808	16,533	392,341	346,980

All income and expenditure derive from continuing activities.

All gains and losses recognised in each period are included above

The notes on page 19 to 32 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

CHARITY BALANCE SHEET

AS AT 31 MARCH 2018

		2018		2017	
		£	£	£	£
Fixed assets					
Tangible assets	14		86,308		100,134
Investments	15		150,036		150,935
			<u>236,344</u>		<u>251,069</u>
Current assets					
Educational resources for sale		350		350	
Debtors	16	7,236		2,236	
Cash at bank and in hand		212,537		178,755	
			<u>220,123</u>	<u>181,341</u>	
Creditors: amounts falling due within one year	17	(64,126)		(85,430)	
			<u>155,997</u>	<u>95,911</u>	
Net current assets					
			<u>392,341</u>	<u>346,980</u>	
Total assets less current liabilities					
			<u>392,341</u>	<u>346,980</u>	
Funds:					
Unrestricted funds		375,808		316,980	
Restricted income funds		16,533		30,000	
			<u>392,341</u>	<u>346,980</u>	
Total funds	18		<u>392,341</u>	<u>346,980</u>	

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

.....
Rob Mitchell
(Honorary Treasurer and Trustee)

The notes on page 19 to 32 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2018

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) issued on 16 July 2014 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 as it applies from 1 January 2015.

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 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.

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.

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.

Where costs relate to more than one functional cost category, they are allocated on an estimate basis.

Grants payable

Grants payable are recognised as expenditure when the commitment to paying such amounts has been entered into.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies (continued)

Donated services and facilities

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

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

Fixed assets

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

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

Investments

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

Stock

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

Debtors and creditors within one year

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

Cash and cash equivalents

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

Pensions

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

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

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 financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. 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.

Joint Venture

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

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

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

Financial instruments

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

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.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

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.

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.

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.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies (continued)

De-recognition of financial liabilities

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

2 Judgements and key sources of estimation uncertainty

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

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

Key assumptions, judgements and estimates

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

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

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Grants Received:				
Hammarbank Trust	59,000	-	59,000	43,000
E C Dickinson Charitable Trust	24,884	-	24,884	-
Lancashire County Council	-	-	-	1,325
NCS	30,421	-	30,421	38,756
Joseph Strong Frazer	1,000	-	1,000	-
Garfield Weston	10,000	-	10,000	-
Glasdon Group Ltd	1,000	-	1,000	1,000
Awards for All	-	9,615	9,615	-
Baines Charitable Trust	-	7,500	7,500	-
Ragdoll Foundation	-	6,208	6,208	-
Community Foundation for Lancaster & Merseyside	-	4,300	4,300	-
WO Charitable Fund	-	4,000	4,000	-
The Francis Scott Charitable Trust	-	1,280	1,280	-
Local Initiative Fund	-	1,131	1,131	-
Joseph Trust Donation	-	-	-	1,000
Duchy of Lancaster	-	-	-	1,000
Monument Trust	-	30,000	30,000	40,000
Lion's Quest	-	-	-	4,642
Big lottery/ European Social Fund	2,274	-	2,274	1,921
Other awards and donations	1,067	-	1,067	2,180
	129,646	64,034	193,680	134,824

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Programme and activity charges	12,686	-	12,686	20,761
Club servicing fees	3,215	-	3,215	3,500
	15,901	-	15,901	24,261

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Fund raising events	13,539	-	13,539	16,084
Premises rental	12,620	-	12,620	13,174
Rental income	1,165	-	1,165	1,135
	27,324	-	27,324	30,393

6 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
M&G Charifund interest	2,061	-	2,061	1,977
Bank interest	29	-	29	33
	2,090	-	2,090	2,010

7 Other income

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Insurance claim	1,120	-	1,120	-
	1,120	-	1,120	-

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

8 Expenditure on charitable activities

	Youth Club Activities		Total	Total
	Unrestricted	Restricted	2018	2017
	Funds	Funds		
	£	£	£	£
Salaries	65,822	58,336	124,158	149,021
Pension scheme	2,363	-	2,363	2,506
Travelling and motor expenses	11,926	136	12,062	20,311
Telephone	1,110	-	1,110	1,226
Printing, postage and stationary	984	-	984	2,241
Insurance	2,721	-	2,721	2,048
Training grants, expenditure and equipment	2,645	2,503	5,148	2,297
Subscriptions and affiliation fees	619	-	619	1,060
Programme and activities	4,070	10,517	14,587	20,961
Other expenses	627	-	627	1,706
Bad debts	170	-	170	406
Profit on fixed assets	(5,999)	-	(5,999)	(250)
Depreciation	15,056	2,389	17,445	18,955
Support costs (note 10)	10,523	-	10,523	17,864
	112,637	73,881	186,518	240,352

9 Expenditure on raising funds

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2018	2017
	£	£	£	£
Event fundraising costs	7,337	-	7,337	8,925
	7,337	-	7,337	8,925

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

10 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Heat and Light	2,679	-	2,679	2,711
Repairs and Renewals	2,374	-	2,374	1,661
Independent examination	1,270	-	1,270	1,440
Bookkeeping	3,802	-	3,802	7,703
Legal and professional fees	180	-	180	4,034
Bank charges	218	-	218	315
	10,523	-	10,523	17,864

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)

	2018 £	2017 £
Net income/expenditure is stated after charging/(crediting):		
Depreciation	17,445	18,955
Independent examiner's remuneration; - independent examination fee	1,270	1,440

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

Employment costs	2018 £	2017 £
Wages and salaries	114,466	141,481
Social security costs	9,692	7,541
Pension costs	2,363	2,506
	126,521	151,528

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

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	2018 No	2017 No
Direct Charitable Activity	5	12
Management and Administration of Charity	1	1
	6	13

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

Pension contributions payable in the year were £2,363 (2017: £2,506). No amounts were outstanding at the current or prior period end.

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

14 Tangible fixed assets

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2017	135,955	53,631	97,258	286,844
Additions	-	3,620	-	3,620
Disposals	-	-	(55,484)	(55,484)
At 31 March 2018	135,955	57,251	41,774	234,980
Depreciation				
At 1 April 2017	63,899	48,372	74,439	186,710
Charge for the year	2,719	4,283	10,443	17,445
Eliminated on disposals	-	-	(55,483)	(55,483)
At 31 March 2018	66,618	52,655	29,399	148,672
Net book value				
At 31 March 2018	69,337	4,596	12,375	86,308
At 1 April 2017	72,056	5,259	22,819	100,134

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

15 Investments

	2018 £	2017 £
M & G Charifund - Equities		
Market Value at 1 April 2017	42,488	38,544
Unrealised investment gain	(871)	3,944
	41,617	42,488
CAF Income Fund	919	947
	42,536	43,435
Ormside Mill Residential Centre Limited	107,500	107,500
	150,036	150,935
Historical cost at 31 March 2018	110,225	110,225

16 Debtors

	2018 £	2017 £
Other debtors	3,071	650
Prepayments	-	100
Debtors	4,165	1,486
	7,236	2,236

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

17 Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals	1,500	1,700
Deferred income	7,905	30,000
PAYE	2,425	2,110
Other creditors	1,887	850
Creditors	409	770
Hammarbank Trustees Loan	50,000	50,000
	64,126	85,430

Deferred income	2018 £	2017 £
Balance brought forward at 1 April 2017	30,000	30,300
Amounts released to charitable income in the period	(30,000)	(30,300)
Amounts deferred in the year	7,905	30,000
Deferred income at 31 March 2018	7,905	30,000

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

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

18 Funds

	At 1 April 2017 £	Income £	Expenditure £	Transfers & gains/losses £	At 31 March 2018 £
Unrestricted funds					
Designated funds	55,000	-	-	(15,000)	40,000
General fund	261,980	176,081	(119,974)	17,721	335,808
	316,980	176,081	(119,974)	2,721	375,808
Restricted funds					
Insurance Claim	2,389	-	(2,389)	-	-
Other restricted funds	27,611	64,034	(71,492)	(3,620)	16,533
	30,000	64,034	(73,881)	(3,620)	16,533
Total funds	346,980	240,115	(193,855)	(899)	392,341

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 ensuring year 2017-18:

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.

Insurance claim - monies received used to fund the purchase of 7 new quads. The outgoing resources relate to the depreciation charged on the assets in each year.

Other restricted funds 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.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

19 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2018 are represented by:			
Tangible fixed assets	86,308	-	86,308
Investments	150,036	-	150,036
Current assets	203,590	16,533	220,123
Current liabilities	(64,126)	-	(64,126)
	375,808	16,533	392,341

20 Transactions with trustees and related parties

The Lancashire Association of Boys and Girls Clubs (LABGC) is affiliated to the Ambition (now UK Youth) to whom it pays an annual subscription of £500 (2017: £1,000).

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 Hammarbank Trust was established in 1946 and the Association receives the interest from the Trust to further the aims of the charity.

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 at a cost of £525 (2017: £525).

21 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.

22 Fund transfers

Fund transfers have been made in the year as follows:

Decreases to the designated funds included within unrestricted funds. The Trustees have decreased each designated fund by £5,000 equating to a total transfer of £15,000 from unrestricted reserves.

An amount of £3,620 was transferred from restricted to unrestricted funds as the fund was used to purchase fixed assets, therefore the amount spent is included in the balance sheet.