



For year ended 31 March 2017



Charity No: 521362



MHA Moore & Smalley
Chartered accountants & business advisers

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

CONTENTS

	Page
Mission Statement, Vision & Core Beliefs	1
Contents	2
Legal and Administrative Information	3
Trustees' Annual Report	4-5
Annual Activity Review	6-18
Independent Examiner's Report to the Trustees	19
Statement of Financial Activities	20
Balance Sheet	21
Notes to the financial statements	22-35

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

CHARITY ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2017

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:

Steve Finnigan OBE QPM
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
Graham Howse – Honorary Treasurer (ret'd 21/11/16)
Rob Mitchell – Honorary Treasurer (from 21/11/16)
Philip George
Nick Eckersley
Tom Norton MBE
Peter Riley
Dr Robin Graham
Michael Gibson
Peter Maddock
Adrian French (Secretary)
Jane Nolan (Ambition)

Independent Examiners: 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
Kevin Sweeney	Club2Go Project Leader
Louise Woodall	Sports2Go Youth Activity Worker
Nik Blair	Club2Go Youth Activity Worker
Phil Longbottom	Ormside Mill Centre Manager
Howard Long	Ormside Groundsman
Pauline McKenna	Ormside Housekeeper
Leon Dove	Quadsquad Instructor (Sessional)
David Howard	Driver and quad bike assistant (Sessional)
Jane Patel	Club2Go Youth Worker (Sessional)
Stacey Logan	Club2Go Youth Worker (Sessional)
Val Sweeney	Club2Go Youth Worker (Sessional)
John Raven	Club2Go Driver (Sessional)

Staff Support Team:

Victoria Muir	Administration Officer
Reeta Roberts	Finance and Payroll Officer
Raymond Reay	Housekeeper

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2017

The trustees present their report along with the financial statements of the charity for the year ended 31st March 2017. 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 published on 16 July 2014.

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 and Ambition UK 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 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 17 and 18 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 **£346,980** at 31st March 2017, however approx. 72% is tied up in tangible fixed assets and investments leaving **£95,911** 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: £15k redundancy, £20k repairs and maintenance of HQ, £20k vehicle fleet replacement and repair– total £55k.

The trustees are of the opinion that to maintain unrestricted reserves of **£40,911** at this level (net current assets less proposed liabilities of £55k), 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 2017

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.

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 18.

INDEPENDENT EXAMINER

Moore and Smalley LLP 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 published on 16 July 2014. The Trustees report is approved by and signed on behalf of the Trustees by:

.....*Rob Mitchell*.....
Rob Mitchell (Honorary Treasurer)

Date: *23 Oct 2017*

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW

FOR THE YEAR ENDED 31 MARCH 2017

Eighty two 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.

Throughout the past 83 years a common theme has emerged, that there is never enough volunteers or money. However this has never detracted from the tremendous work and achievements over this long period of time.

Each year presents a range of challenges and this year was no different to any other.

Throughout the year the team have undertaken a host of consultation exercises with member clubs and external groups around young people's needs, gaps in provision, training and provision of activities. The culmination of which has led to the 2020 development plan that was finally produced in March 2017 to cover development over the next 3 years focusing on 9 themes;

Training | Programme | Engagement | Health | Leadership | Information | Membership | Access | Funding

LABGC STAFF TEAM

Once again the year brought a number of staff changes beginning with the departure of Matt Logan Admin Support Officer and the appointment of a new Administration Officer Victoria Muir.

The Housekeeper at Ormside Mill Pauline McKenna decided to leave following 10 years of service at the Mill but was soon replaced by Debbie Parkin.

Sadly a reduction in funding to support Club2Go led to the reduction in sessional workers over the summer of 2016, the laying off of Activity Support Worker Nik Blair in December and the eventual redundancy in March 17 of the project leader Kev Sweeney who had led Club2Go for over 4 years.

We would like to take this opportunity to extend our thanks and appreciation to all the staff involved in Club2Go over the years and for their work with young people in some of the most deprived communities in the county.

At the AGM in November Graham Howse stepped down from his position as LABGC Honorary Treasurer following 10 yrs of service. His support as treasurer was greatly appreciated. Graham thankfully nominated a colleague to take over and Mr. Rob Mitchell of CWR accountants was voted in and welcomed as the new Honorary Treasurer of the Association.

CLUB SUPPORT/MEMBERSHIP

Government funding cuts to local authorities continued to provide issues through spending reviews and service redevelopments with more and more services being teased out into the private and voluntary sector and saw less money available to support the voluntary sector to delivery universal provision and personal social development opportunities for young people.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

Lancashire County Council Youth Service went through a difficult 12 months and were forced to close over 70 projects for young people across Lancashire, some of which moved into the voluntary sector. With more and more voluntary sector groups applying for funds it became increasingly more difficult to secure the funding required to operate at the same level, therefore impacting on service delivery and in some cases leading to the possible closure of some voluntary sector provision.

During the course of the year, full member clubs continued to be supported through their management meetings, as well as additional support provided as required.

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.

BLACKPOOL BOYS & GIRLS CLUB

Blackpool Boys & Girls Club experienced another very challenging year in temporary accommodation at the Sports Barn and no clear commitment from the council to rehouse them in other facilities. Acquiring funds for sustainability and development is proving very difficult on a temporary lease. Funding from staffing is reduced and the club is operating with only short term security and no longevity.

Nevertheless, the team continue to hold their heads high and have remained very optimistic and are determined to identify and acquire new premises for their work with some of the most vulnerable young people to continue.

Work at their second base, Mereside Youth & Community Centre continues to develop and a team of strong determined trustees and supporters are continuing to explore all options to secure a permanent residence for Blackpool Boys & Girls Club.

SHEVINGTON BOYS & GIRLS CLUB

Shevington continued to operate just 1 night per week to be operational just one night per week throughout the year due to the limited availability of funding.

A new potential trustee Stephen Dougherty visited the club and subsequently compiled a very comprehensive development plan demonstrating how the club could utilise the centre further, expand its services to the wider community and develop income streams. This is still under review as a lot of work takes a lot of work.

NEWTON BOYS & GIRLS CLUB

Newton Boys and Girls Club had another productive year to the point where they were able to offer the volunteer Centre Manager a part-time paid position.

Newton are very active members of LABGC and get involved in many of our activities including leaders meetings, Ormside Mill and Club Dine with Me competition.

Newton was once again used as the base for the LABGC's NCS summer and autumn programme, with the group using the centre for workshops and planning meetings to deliver their social action project in the local community.

The trustee Graham Chisnall of the Hamilton Davies Trust has financial backed the clubs £200,000 development and plans were drawn up and discussed for the redevelopment taking place in the summer of 2017.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

BURNLEY BOYS & GIRLS CLUB

Burnley continues to be a very pro-active club, with a dedicated staff team continuously looking for new opportunities to support young people's positive participation and development.

The takeover of a local allotment allowed young people to get down and dirty and begin nurturing the soil to cultivate their own produce growing from seed to plate.

The construction of a memorial garden was well underway on the club site which will eventually commemorate the fallen soldiers of the First World War. The young people continually learn about the soldier's lives and what they went through during the war. Support from local businesses had been very positive with donations of materials, use of machinery and skilled time being offered.

As with all the clubs Burnley struggle with volunteers to cover certain aspects of delivery, therefore the club leader is often stretched to the limits. The influx of funds to support the club leader and other staff salaries was not as forthcoming as required, therefore the club found themselves dipping into their reserves to sustain the clubs operation and youth work delivery. Despite this the team operate a very active club and are keen participants in the LABGC activities programme with regular visits to Ormside.

RADCLIFFE GIRLS & BOYS CLUB

Radcliffe Girls & Boys Club was on the verge of closure in Jan 2017 following the sudden death of their Treasurer Cedric Green. This left the only other trustee chairman Colin Jones and club leader Marj Earnshaw holding up the club. With support and intervention from LABGC the club is now on the road to recovery with support from local people and businesses.

LANCASTER BOYS & GIRLS CLUB

A good year of operation, with a range of services being delivered from the centre which help support the core costs of running the building. Football, Karate and Kids club all seem to have sustained good attendance. Attendance at the youth club was steady over the year with the young people actively engaged in the LABGC activity programme.

The committee continue to direct efforts on building local partnerships to develop aspirations for developing sports facilities for the club and wider community, in addition to seeking new trustees to support the development of the centre.

PROJECT DELIVERY

CLUB2GO

Club2Go faced its most difficult year in 2016 and previous funding sources that had supported the operation of the project had either run dry, ceased to exist or diverted elsewhere. Funding bids to other sources e.g. Tudor trust, Children in Need and others were all unsuccessful. This led to a reduction in delivery and reduced levels of staffing throughout the year leading to the project eventually becoming financially unsustainable. The project ceased operation in March 2017.

Despite the pressures, lack of resources and funding Club2Go still managed to engage with 1423 young people, 623 Males and 800 Females across in 19 different communities across Blackpool.



LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

SPORTS2GO & TRAILBLAZERS

SPORTS2GO FACTS	
<i>Sessions</i>	110
<i>No of YP</i>	1933
<i>4-5 yrs.</i>	139
<i>6-8 yrs.</i>	58
<i>8-10 yrs.</i>	520
<i>11-13 yrs.</i>	781
<i>14-16 yrs.</i>	389
<i>17+ yrs.</i>	46
<i>M</i>	1066

The Sports2Go & Trailblazers project's aim to utilise sport and physical activity as a tool to help young people develop personally and socially whilst also providing opportunities to get active by providing opportunities to participate in sport and physical activity ranging from Dodgeball, Handball, Archery to Dance, Bounce Fit and The Cube team building challenge.

In 2016 a consultation with clubs was carried out with regards to barriers to participation with the association and it was highlighted that transport, staffing and time were all major things clubs needed to contend with. Therefore Sports2Go is still appreciated and well thought of by affiliated clubs as an essential part of the offer from Lancashire Boys & Girls Clubs.

The past year has seen the introduction of Bounce Fit which utilises portable trampolines as a fun alternative means for groups to exercise to music

Monument Trust funding enabled the continuation of subsidised activities for voluntary youth clubs / organisations who work with young people within the Blackpool area.

The Lancashire Community fund saw the delivery of street dance sessions in voluntary youth clubs and schools throughout the Lancaster district and has led to the development of a LABGC package for schools.

Lancashire County Council Small Grants fund has enabled us to introduce our new activity Bounce Fit to voluntary youth groups in Burnley, Preston and Lancaster before being 'rolled' out pan Lancashire.

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.

TRAILBLAZERS FACTS	
<i>Sessions</i>	5
<i>No of YP</i>	29
<i>11-13 yrs.</i>	2
<i>14-6 yrs.</i>	27
<i>Male</i>	23
<i>Female</i>	7

COMMENTS:

"Children all loved it and the leaders learnt new games to play with the group in future"	<i>Multi-Sport</i>	<i>Club leader</i>
"Great, using sport and games to help the wellbeing of young people and developing social and teamwork skills as well as confidence"	<i>Multi Skills</i>	<i>Club leader</i>
"Very organised and delivered in a fun and friendly way. Helpful with advice and the session was enjoyed by all"	<i>Archery</i>	<i>Club leader</i>
"Activities pitched perfectly, challenging brain, physical ability. All children engaged all the time. Louise was great!"	<i>The Cube</i>	<i>Club leader</i>
"Louise was great with the young people and we hope to be able to do dance again in the future"	<i>Dance</i>	<i>Club leader</i>
"It was the most stressful fun I have ever had"	<i>The Cube</i>	<i>Young person</i>

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

COMMENTS (CONTINUED):

"I really enjoyed dance because it was energetic and was fun to try different moves"	Dance	Young person
"Fantastic dance session! Well planned around their interests. Children really enjoyed themselves. Thank you!"	Dance	Teacher
"The service LABGC offer is amazing. The children absolutely loved the art and pillow bashing sessions"	Art	Club leader
"The session was one of the best sessions we have had down at the youth club and it is new to LABGC!"	Bounce Fit	Club leader
"Well organised, the instructor is knowledgeable and aware of group needs. Made the ride fun by including games"	Trailblazers	Club leader
"Amazing and fun, loved the berms!!!"	Trailblazers	Young person

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.

The land on which Quadsquad is delivered was sold to Lancaster University in April 2016. At the same time several issues with the land and access were identified. As a result no Quadsquad sessions were delivered in 2016. We have been in constant communication with the university and delivery in 2017/18 is looking positive. All the Quads received a full service in the year and are in a safe state of repair with minor cosmetic wear and tear.



PROGRAMME OF EVENTS

2016/17 continued to be a difficult year for the programme of events due to low numbers which resulted in the cancellation of a number of events including two prominent ones, 8 Ball County Pool & also Clubs Got Talent. Both were major disappointments as they are seen core showcase events. As a result of this a SWOT analysis was carried out with the clubs and the main barriers to participation identified:

Finance: Events were too expensive for clubs / a lack of funding and financial difficulties within clubs

Transport: Lack of transport / drivers in clubs / cost of fuel / location of event venues

Time: Reduction in full time club leaders and volunteers leading to less available time for club staff

As a result of these findings a new approach to the events for 2017 was designed involving core events, a menu of potential events and club based events and this has been employed for the coming year.

EVENTS PROGRAMME	
Events	10
No of YP	173
8-10 yrs.	13
11-13 yrs.	44
14-6 yrs.	66
17+	50
Male	86

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

Of those events that did take place there were a number of highlights including the **LAKELAND CHALLENGE** where the group completed a 24 hour expedition that saw them bivi in a mine.

CLUB DINE WITH ME saw a record number of clubs enter and some great food served up especially the Moroccan themed evening at Clitheroe Youth

....and finally **JUNK2FUNK** a brand new club based activity that had clubs recycling their junk and turning it into items of clothing and fashion.

Club leaders meetings have continued throughout the year with an average of 5-8 clubs attending and we have continued to have guest speakers in attendance

As a result of the SWOT analysis which also identified a lack of training opportunities for club workers and volunteers a training audit was carried out and as a result we have staged training opportunities including NPS (New Psychoactive Substances) awareness, Internet Safety, Active Kids for All Inclusive Community Training and Level 1 Bushcraft.

Summary of Events/Training

Lakeland Challenge | Born Survivor | The BIG Sleepover

Summer Camp | Club Dine with Me | Junk2Funk

Inclusive Communities | NPS Awareness | Internet Safety | Bushcraft

PARTNERSHIP DEVELOPMENT

We continued to develop strong partnerships throughout the year, in particular with Lancaster University where our Quad Squad project is based (at Forrest Hills). We engaged in Lancaster University's Leapfrog project, designing and developing resources to use with young people, and engaging them in writing a funding proposal to support our application to The Rag Doll Foundation through their evaluation of the work.

In liaison with Global Link we developed the proposal to the Rag Doll foundation with a view to secure further funding to work on a series of Digital stories with our young people aged 7-12 yrs.

Pioneer Projects Art Shed at the Looking Well in Bentham has proved to be a great venue when supporting young people on our Building Better Opportunities programme. And engagement in the Lancaster Music Festival enabled us to raise awareness of the association locally and create activities for children young people and families.

NCS phase 2 delivery was hosted at the University of Cumbria Lancaster site, where 35 young people engaged in volunteering opportunities around Lancaster, whilst planning and developing their social action projects.

We would like to thank Skerton Community Centre, Fork to Fork and Woolfwood animal shelter for providing access to volunteering opportunities for the young people.

NATIONAL CITIZENSHIP SERVICE (NCS)

We have delivered a further 2 waves of NCS running both a Summer and Autumn programme. NCS is a great opportunity for young people to give something back to their community and we really enjoy working with the teams to support them to design and deliver their own Social Action projects. This summer we worked with 3 teams of young people aged 16 yrs. from St Helens and Newton le Willows. After much deliberation each team decides on what their project will be and how they will fund it then they have just over a week to put it all into action.

Team 1 - developed a multi- generational family fun day in St Peters Church, raising £264 for the Lunch Club and providing a range of activities from a free buffet lunch, bingo and face painting to hat decorating for the 75 people who attended.



LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017



Team 2 - "Caring Companions" raised funds of £458 to enable them to go into 3 care homes in the St Helens and Newton le Willows district to hold tea parties with the residents, where they talked, sang and played games with around 185 residents.

Team 3 - held a series of fund raising events and raised just under £789 to donate to The Honey Rose Foundation, a charity that grants end of life wishes to adults with terminal illness.

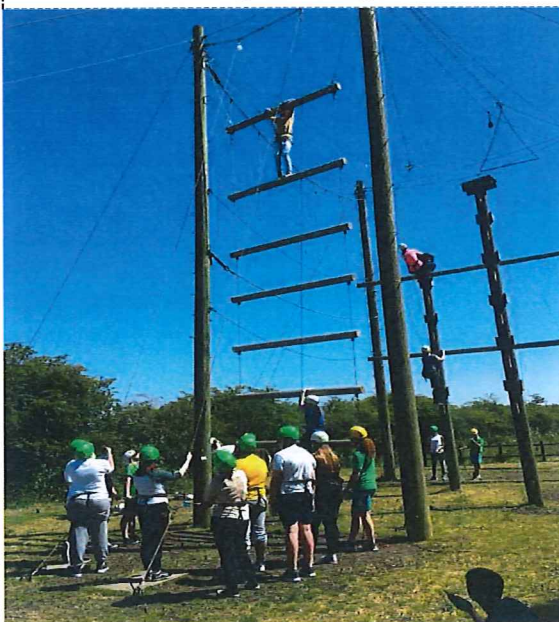
The autumn wave saw us entertaining young parents and their children at a Xmas Crafts Day which the young people had organised and funded, raising £212. The money they had left, after providing a buffet for the participants, was donated to the social housing project where they lived to enable them to buy a new camera.

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.



NCS Participants

Reaching New Heights!!



NCS Participants

Testing the water - Floating new ideas.

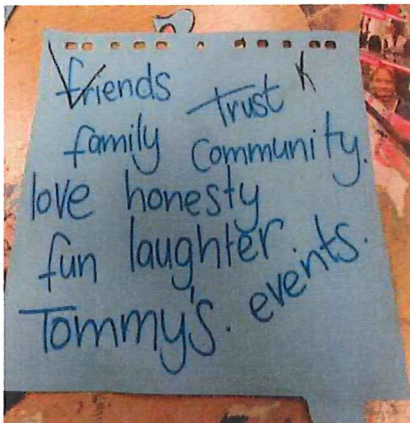
LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

ARTS2GO

Arts2Go continues to go from strength to strength which 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, they made mosaics for community buildings, 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.



We have continued to consult with young people to find out what they are interested in and what they would like to see more of. Based on these findings we have started to apply for funding to develop our Arts provision and we have applied to The Rag Doll Foundation to run an 18 month Arts project to find out what children and young people think of the world today. We have been successful at stage 1. In this application process and are awaiting the results of our stage 2.



Music came up time and time again during the consultation and this year saw us supporting our local music festival by turning our car park into a workshop area for children, young people and families. Great fun was had by the Team, with support from volunteers from Lancaster University, making maracas, taking part in drumming workshops, decorating hats, pillow bashing, face painting and enjoying treats from our catering trailer.

Our recent partnership with Green Lancaster and the Exodus Project at Lancaster University has been a huge support to Arts2Go, providing us with hundreds of pounds worth of arts and office resources that have been reclaimed after students have finished their studies and moved off campus.



BUILDING BETTER OPPORTUNITIES

Work on our Building Better opportunities "Invest in Youth" contract, funded by Big Lottery and ESF through Selnet began in the Autumn and quickly progressed to us providing 1-1 support to 3 young people in the local area with a focus of engaging them in volunteering opportunities to develop work related skills and increase their employability. The project is a bespoke programme of support for young people aged 15 yrs-24 yrs. who are not in education, employment or training. We have worked closely with Barnados and the Youth Offending Team during this time and most of our referrals are from the Foyer supported housing project in Morecambe who are also one of our affiliated groups.

We will continue to work with referrals from the Lancaster and Morecambe district over the next 24 months and are seeking further funding to develop our role further with these young people.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

NATIONAL ASSOCIATION OF BOYS AND GIRLS CLUBS (NABGC)



We continue our affiliation and active participation with the National Association whose membership has now grown to include Scotland.

We have attended 2 events this year, Parliament in October and The NABGC conference in Salford in March. The trip to London, along with Rhiannon Glynn who graduated from NCS with us in 2015 and went on to work for us a Team Assistant this Summer, was extremely interesting with a Key Note speech from Edward Timpson.

Clubs from across the country along with their young representatives gathered at the parliament building to raise awareness of the struggles that Third Sector youth organisations were facing in light of recent Government cuts in funding and to celebrate their achievements.

This was a fantastic networking event and an excellent opportunity to see what the Clubs have been delivering on a national scale.

The Conference at Salford was also well attended. Providing a series of workshops with Inspirational talks from Jayne Molyneaux; Sport England and Umer Khan; Manchester Metropolitan Police. With practical workshops exploring the delivery of youth work activity on a tight budget and limited equipment along with a workshop on how to plan international youth projects.

ORMSIDE MILL

Following a devastating winter in which we saw 5 major floods causing substantial upheaval and damage the beginning of this reporting year started with various challenges afoot.

Alongside the floods it became apparent the Mill needed to develop in 3 main areas in order to improve the experience for existing users and to increase the attraction to additional potential visitors.

- **Cleanliness of the Mill**
- **Cost to groups & marketing**
- **Time taken traveling to activities**

	2014-15	2016-17
No. of nights booked	101	153
Affiliated groups	24	35
Midweek courses	23	38
Activity days delivered	56	107

The areas above were a point of focus and the results are clear to see in the table opposite.

Cleanliness of the Mill

- Funding of £1,500 was obtained to improve the Mill which included a full re-decoration (carried out early 2016), along with new bedding, blinds and pictures.
- The cleaner who had worked at the mill for over 9 yrs. decided to leave and was replaced by new cleaner with the standard of cleanliness vastly improved.
- The handyman/gardener maintains a very standard around the grounds.
- Feedback is now very positive regarding the overall 'homely' feel of the mill.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

Cost to groups & marketing

- Instructor ratios have been changed to 1:12 allowing group's access to much cheaper activities as past ratios included 1:4, 1:6 & 1:8. This has dramatically reduced the average cost for visiting groups.
- Activity venues have been created locally to reduce travel costs and time to and from activities.
- We have a very active Facebook page which is updated regularly with each visiting group having photos of their trips posted.
- Funding was obtained from the Cumbria Hub grant allowing us to produce a new website which is updated weekly with photos of visiting groups. This funding also provided new brochures, business cards and a banner.
- Maintaining and developing links with past contacts has led to a number of new customers, many of whom are now regulars bringing several groups per year for disadvantaged young people.
- The purchase of a box trailer has allowed for groups to be picked up and brought to the Mill who would otherwise not have been able to get to the mill.
- We were fortunate to obtain a very generous donation of second-hand equipment and kit to enable us to expand our activity delivery and cater for a wider range of groups of all ages.

Time taken travelling to activities

Removing the travel time required to access activities and venues for visiting groups has been a crucial element of the mills success over the past 12 months. Exploring the surrounding villages, farms, rivers and lakes, making contact with local landowners and farmers has enable us develop excellent relationships and gain approved access to new sites and opportunities to improve our menu of activity that can be delivered virtually on our doorstep. This proves for a far better experience by the visiting groups, longer time on the activity, reduced travel costs and improves efficiency when checking and maintaining the activity site. The following pages outline some of the main attractions of the mill added over the past 12 months.



River Eden

Securing access to the River Eden in Appleby has allowed us to utilise a fantastic stretch of river perfect for beginner groups in canoes and kayaks, which is only 10 mins from the centre.



Blacksyke Tarn

Granted access to Blacksyke Tarn, a small lake 20 mins from the centre and perfect water based activities.

The purchase of new 'sit-on-top' kayaks and a trailer will improve participation for beginners.



Stenkrith Park

Access to Stenkrith Park only 15 mins from the centre provides a brilliant ghyll scramble, which is accessible for all abilities offering challenges for young people whether aged 8yrs or 18yrs.



LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

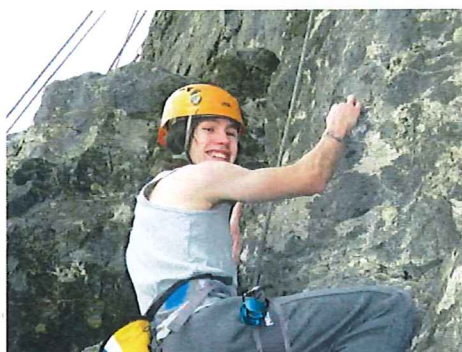
ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017



Viaduct Abseil

With permission granted to bolt and utilise a disused viaduct we now have access to an exclusive 70 foot abseil just 15 mins from the centre.



Windmore End

Permission to use Windmore End just 20 mins from the centre provides a perfect venue for rock climbing in good weather.



Mountain biking

The introduction of a fleet of mountain bikes, accessories and a trailer provides an excellent on/off road mountain biking experience straight from the Mill or further afield.



Mining

The introduction of mining as a 'weather proof' activity is accessible and enjoyed by all, not as scary as caving and a perfect all year round.



Tree climb and high ropes

The investment into developing on site activities saw the introduction of 2 further tree climbing activities and a high ropes all aboard all in the same area.



LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

The future.

The Mill is rapidly growing into a very successful outdoor residential centre and the work load has become too much for 1 full time member of staff. Therefore, in March 2017 the decision was made to invest in a full time instructor to support the centre manager cater for the increased number of groups accessing the centre and the external delivery taking place.

In April 2017 Rob Bond joined the team as a full time instructor and has hit the ground running. The addition of Rob will allow us to run larger groups and 2 different groups at the same time, providing a more flexible service for our affiliated groups as well as bringing in a much needed income in the busier months. This will also free up the centre manager to visit member clubs in the quieter months to encourage bookings, maintain relationships with the local community and develop further opportunities.

The purchase of a mini bus is a fantastic addition to the centres resources and will improve access to those groups where transport is a barrier to participation, allowing us to collect groups from their location and bring them to the Mill therefore providing a more flexible service to our users.

The Mill now has a core of regular users, both affiliated and non-affiliated, all bringing groups of young people some of which are from very challenging backgrounds.

2017 has nearly every weekend booked and most weeks from April – October booked.

With the increase in bookings and income we will be exploring ways of how we can best offer further subsidised access to the mill for our affiliated groups.

FUNDRAISING

The 37TH 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 on Thursday 6th July for the Annual Mark Cueto Pro-Am Charity Golf Classic.

17 teams enjoyed a warm welcome at Hillside by LABGC staff, host Mark Cueto MBE and Andy Duncan Secretary PGA Lancashire.

Brunch was served and players practiced their putting before a shotgun start at 12 noon. The wet weather held off and the sun continued to shine on the fairways making for a fabulous day on the course.

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. Just 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

UBS Wealth Management | Barclays | Wealdpark Ltd | Booths Dispensers Ltd Liverpool Golf Centre | Diggles | CVSL | Pochins | Bill Beaumont Textiles | UK Bathrooms Branded Telecoms | CAP Technology | Bollington Group | Noodle Consultancy LCP Fairhaven Golf Club | Mark Cueto

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

ANNUAL ACTIVITY REVIEW (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

We would also like to say a big thank you to our prize sponsors and donors for their generosity in donating many fantastic prizes for Winners, Auction and Raffle.

UBS Wealth Management Ltd | Bill Beaumont Textiles | Bonny Street Market | Lakeland Segway | Hillside Golf Club | Henri Lloyd | Vision Express | Royal Liverpool Golf Club | Pleasington Golf Club | Clitheroe Golf Club | Wigan Golf Club | Ormside Mill Residential Centre | Greenway Publishing | Holiday Inn Lancaster | Wealdpark Ltd | Bollington Group | Glendower Hotel, Lytham | Josh Beaumont | Borough Hotel, Lancaster | Archant Publishing | PGA in Lancashire | Fatmedia | BIBAS | Ping | CVSL

MANY THANKS TO OUR MAIN FUNDERS:

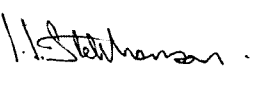
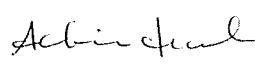
MONUMENT TRUST | GLASDON GROUP | DUCHY OF LANCASTER | LANCASHIRE COUNTY COUNCIL | ALPKIT FOUNDATION LIONS QUEST (AMBITION) | HONEY ROSE FOUNDATION | NATIONAL CITIZEN SERVICE | COMMUNITY FOUNDATION JOSEPH ST TRUST | ROCHDALE CHARITY TRUST | ROTARY OF WEST DERBY | BIG LOTTERY/EUROPEAN SOCIAL FUND |

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: 23 Oct 2017
County Director	Adrian French		Date: 23 Oct 2017

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 2017

I report on the accounts of the Association for the year ended 31 March 2017, which are set out on pages 20 to 35.

Respective responsibilities of the Trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charities trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

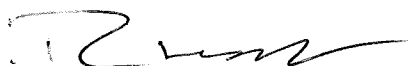
Basis of my independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
2. to which, in my opinion, attention should be drawn 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: 24th October 2017

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

CHARITY STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2017

		Unrestricted funds £	Restricted funds £	Total funds 2017 £	Total funds 2016 £
Income from:					
Donations and legacies	3	48,180	86,644	134,824	177,062
Charitable activities	4	24,261	-	24,261	31,687
Other trading activities	5	30,393	-	30,393	35,426
Investments	6	2,010	-	2,010	1,982
Total		104,844	86,644	191,488	246,157
Expenditure on:					
Charitable activities	7	147,735	92,617	240,352	238,089
Raising funds	8	8,925	-	8,925	4,615
Total		156,660	92,617	249,277	242,704
Unrealised gain/(loss) on investments		3,935	-	3,935	(2,703)
Net income/(expenditure)		(47,881)	(5,973)	(53,854)	750
Transfers between funds	21	-	-	-	-
Net movement in funds		(47,881)	(5,973)	(53,854)	750
Reconciliation of funds:					
Total funds brought forward		364,861	35,973	400,834	400,084
Total funds carried forward	17	316,980	30,000	346,980	400,834

All income and expenditure derive from continuing activities.

All gains and losses recognised in each period are included above.

The notes on page 22 to 35 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

CHARITY BALANCE SHEET

AS AT 31 MARCH 2017

		2017		2016	
		£	£	£	£
Fixed assets					
Tangible assets	13		100,134		109,489
Investments	14		150,935		147,000
			<u>251,069</u>		<u>256,489</u>
Current assets					
Educational resources for sale		350		350	
Debtors	15	2,236		12,386	
Cash at bank and in hand		178,755		219,793	
			<u>181,341</u>	<u>232,529</u>	
Creditors: amounts falling due within one year	16	(85,430)		(88,184)	
			<u>95,911</u>	<u>144,345</u>	
Net current assets					
			<u>346,980</u>	<u>400,834</u>	
Total assets less current liabilities					
			<u>346,980</u>	<u>400,834</u>	
Net assets					
			<u>346,980</u>	<u>400,834</u>	
Funds:					
Unrestricted funds		316,980		364,861	
Restricted income funds		30,000		35,973	
			<u>346,980</u>	<u>400,834</u>	
Total funds	17		<u>346,980</u>	<u>400,834</u>	

These accounts were approved by the Trustees and authorised for issue on 23 Oct 2017 and are signed on their behalf by:

.....
Rob Mitchell
 (Honorary Treasurer)

The notes on page 22 to 35 form part of these financial statements.

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

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.

Incoming resources

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.

Resources expended

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 2017

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 2017

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 2017

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.

Other financial assets

The charity has no financial instruments classified as other financial assets.

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 bank 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 2017

1 Accounting policies (continued)

Other financial liabilities

The charity has no financial instruments classified as other financial liabilities.

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 2017

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Grants Received:				
Hammarbank Trust	43,000	-	43,000	47,500
Lancashire County Council	-	1,325	1,325	3,652
NCS	-	38,756	38,756	20,746
Haris Charity Trust	-	-	-	1,375
Joseph Strong Frazer	-	-	-	1,000
Garfield Weston	-	-	-	10,000
Glasdon Group Ltd	1,000	-	1,000	1,000
Ambition	-	-	-	1,670
Children in Need	-	-	-	7,500
Joseph Trust Donation	1,000	-	1,000	-
Duchy of Lancaster	1,000	-	1,000	-
Russell Haldane	-	-	-	1,500
Monument Trust	-	40,000	40,000	40,000
Lion's Quest	-	4,642	4,642	16,209
Clubs2Go	-	-	-	23,572
Big lottery/ European Social Fund	-	1,921	1,921	-
Other awards and donations	2,180	-	2,180	1,338
	48,180	86,644	134,824	177,062

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Programme and activity charges	20,761	-	20,761	28,052
Club servicing fees	3,500	-	3,500	3,635
	24,261	-	24,261	31,687

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Fund raising events	16,084	-	16,084	20,350
Premises rental	13,174	-	13,174	13,424
Rental income	1,135	-	1,135	1,652
	30,393	-	30,393	35,426

6 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
M&G Charifund interest	1,977	-	1,977	1,905
Bank interest	33	-	33	77
	2,010	-	2,010	1,982

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

7 Expenditure on charitable activities

	Youth Club Activities		Total	Total
	Unrestricted	Restricted	2017	2016
	Funds	Funds		
	£	£	£	£
Salaries	92,021	57,000	149,021	151,086
Pension scheme	2,006	500	2,506	2,239
Travelling and motor expenses	11,311	9,000	20,311	17,732
Telephone	593	633	1,226	396
Printing, postage and stationary	1,541	700	2,241	1,045
Insurance	2,048	-	2,048	1,729
Training grants, expenditure and equipment	1,697	600	2,297	2,347
Subscriptions and affiliation fees	560	500	1,060	500
Programme and activities	1,961	19,000	20,961	24,238
Other expenses	1,106	600	1,706	3,857
Bad debts	406	-	406	153
Profit on fixed assets	(250)	-	(250)	-
Depreciation	15,371	3,584	18,955	17,203
Support costs (note 9)	17,364	500	17,864	15,564
	147,735	92,617	240,352	238,089

8 Expenditure on raising funds

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2017	2016
	£	£	£	£
Event fundraising costs	8,925	-	8,925	4,615
	8,925	-	8,925	4,615

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

9 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Heat and Light	2,211	500	2,711	3,016
Repairs and Renewals	1,661	-	1,661	1,719
Independent examination	1,440	-	1,440	1,440
Bookkeeping	7,703	-	7,703	8,799
Legal and professional fees	4,034	-	4,034	276
Bank charges	315	-	315	314
	17,364	500	17,864	15,564

10 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.

11 Net income/(expenditure)

	2017 £	2016 £
Net income/expenditure is stated after charging/(crediting):		
Depreciation	18,955	17,203
Independent examiner's remuneration; - independent examination fee	1,440	1,440

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

Employment costs	2017 £	2016 £
Wages and salaries	141,481	143,165
Social security costs	7,541	7,921
Pension costs	2,506	2,239
	151,528	153,325

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

12 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	2017 No	2016 No
Direct Charitable Activity	12	14
Management and Administration of Charity	1	1
	13	15

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

Pension contributions payable in the year were £2,506 (2016: £2,239). 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.

13 Tangible fixed assets

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2016	135,955	53,631	93,506	283,092
Additions	-	-	9,600	9,600
Disposals	-	-	(5,848)	(5,848)
At 31 March 2017	135,955	53,631	97,258	286,844
Depreciation				
At 1 April 2016	61,180	42,380	70,043	173,603
Charge for the year	2,719	5,992	10,244	18,955
Eliminated on disposals	-	-	(5,848)	(5,848)
At 31 March 2017	63,899	48,372	74,439	186,710
Net book value				
At 31 March 2017	72,056	5,259	22,819	100,134
At 1 April 2016	74,775	11,251	23,463	109,489

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

14 Investments

	2017 £	2016 £
M & G Charifund - Equities		
Market Value at 1 April 2016	38,544	41,248
Unrealised investment gain	3,944	(2,704)
	42,488	38,544
CAF Income Fund	947	956
	43,435	39,500
Ormside Mill Residential Centre Limited	107,500	107,500
Market Value at 31 March 2017	150,935	147,000
Historical cost at 31 March 2017	110,225	110,225

15 Debtors

	2017 £	2016 £
Other debtors	650	8,442
Prepayments	100	610
Debtors	1,486	3,334
	2,236	12,386

LANCASHIRE ASSOCIATION OF BOYS AND GIRLS CLUBS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

16 Creditors: amounts falling due within one year

	2017 £	2016 £
Accruals	1,700	3,532
Deferred income	30,000	30,300
PAYE	2,110	2,835
Other creditors	850	1,105
Creditors	770	412
Hammarbank Trustees Loan	50,000	50,000
	85,430	88,184

Deferred income	2017 £	2016 £
Balance brought forward at 1 April 2016	30,300	37,764
Amounts released to charitable income in the period	(30,300)	(37,764)
Amounts deferred in the year	30,000	30,300
Deferred income at 31 March 2017	30,000	30,300

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 2017

17 Funds

	At 1 April 2016 £	Income £	Expenditure £	Transfers & gains/losses £	At 31 March 2017 £
Unrestricted funds					
Designated funds	40,000	-	-	15,000	55,000
General fund	324,861	104,844	(156,660)	(11,065)	261,980
	364,861	104,844	(156,660)	3,935	316,980
Restricted funds					
Insurance Claim	5,973	-	(3,584)	-	2,389
Other restricted funds	30,000	86,644	(89,033)	-	27,611
	35,973	86,644	(92,617)	-	30,000
Total funds	400,834	191,488	(249,277)	3,935	346,980

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	- £15,000
Repairs and maintenance	- £20,000
Vehicle replacement	- £20,000

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

18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2017 are represented by:			
Tangible fixed assets	100,134	-	100,134
Investments	150,935	-	150,935
Current assets	151,341	30,000	181,341
Current liabilities	(85,430)	-	(85,430)
	316,980	30,000	346,980

19 Transactions with trustees and related parties

The Lancashire Association of Boys and Girls Clubs (LABGC) is affiliated to the Ambition to whom it pays an annual subscription of £1,000 (2016: £1,000).

The LACYP is also connected to the Hammarbank Trust. The Trust was set up by Earl Peel (founder of 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 (2016: £525).

20 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.

21 Fund transfers

The only fund transfers made in the current year are the increases to the designated funds included within unrestricted funds. The Trustees have increased each designated fund by £5,000 equating to a total transfer of £15,000 from unrestricted reserves.