



**Boys' and Girls' Clubs of Wales**  
**Clybiau Bechgyn a Merched Cymru**

**CHARITY REGISTRATION NO: 1009142**

**ACCOUNTS FOR  
YEAR ENDED  
31 MARCH 2016**

**Crane House  
Rover Way  
CARDIFF  
CF10 4US**

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BOYS' & GIRLS' CLUBS OF WALES - REGISTERED CHARITY NO 1009142

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2016

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BOYS' & GIRLS' CLUBS OF WALES

CHARITY INFORMATION

CHARITY NUMBER: 1009142

TRUSTEES:	TYRONE O'SULLIVAN O.B.E	President
	RICHARD BENNETT	Chair
	ROBERT FUSSELL	Vice-Chair
	STEVE KHAIREH M.B.E.	
	MIKE LEWIS	
	DAVID POWE	
	ROBERT FUSSELL	
	CERYS YOUNG	
	SARAH COLLIER	
	PAULINE JAMES	Hon Secretary

TREASURER: STEVE KHAIREH M.B.E.

CHARITY PRINCIPAL OFFICE: CRANE HOUSE  
ROVER WAY  
CARDIFF  
CF10 4US

BANKERS: HSBC  
97 BUTE STREET  
CARDIFF  
CF10 5NA

ACCOUNTANTS DAVIES WILLIAMS  
21 ST ANDREWS CRESCENT  
CARDIFF  
CF10 3DB

**BOYS' & GIRLS' CLUBS OF WALES**  
**TRUSTEES ANNUAL REPORT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2016**

The trustees present their report and financial statements for Boys' & Girls' Clubs of Wales, a registered charity, number 1009142.

The Charity's trustees consider that an audit is not required this year (under section 43(2) of the Charities Act 1993 (the Act), and that only an independent examination is needed. The accounts have been prepared under the Financial Reporting Standard applicable in United Kingdom (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from January 2015.

**ORGANISATION PURPOSE AND MISSION**

The objects of the Organisation are to help and educate boys and girls resident in the area through their leisure time occupation, so as to develop their physical, mental and spiritual capacities, that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved by providing facilities for the mental, physical and spiritual education and the improving of such boys and girls.

**PRINCIPAL ACTIVITIES**

The work of the Boys' & Girls' Clubs of Wales was undertaken within the following programmes: The provision of training and employment opportunities for everyone associated with BGCW Wales. The development of a national youth work programme. The co-ordination of existing and development of new partnerships with other relevant organisations and agencies. To extend the work of BGCW Wales geographically within the boundaries of Wales. The targeting of specific groups of disadvantaged young people. The development of information, advice and support services to member clubs. The provision of a comprehensive sporting activities and healthy living programme for young people.

**REVIEW OF ACTIVITIES**

The organisation has again experienced a busy and productive year. We have continued to expand and develop our service to young people throughout Wales and have opened an office in Llandudno to provide more quality and value to our programmes in the North Wales region. We welcome on board new staff, Kevin Roberts and Heather Robertshaw (North Wales Officers) and Jonathan 'Paz' Price (Get Skilled Co-ordinator).

We will be promoting, developing and delivering our new 'Get Skilled' and 'Us Girls' programmes throughout North and South Wales with the support of these new staff members and have a number of new, exciting programmes planned.

We continue to develop our national sports and activities programme and our national training programme in partnership with YMCA Wales Community College. We continue to work in partnership with Welsh Government, CWVYS, Sports Leaders UK, StreetGames and Duke of Edinburgh Award to enable us to offer quality opportunities to young people. At the AGM Richard Bennett was elected Chair and Robert Fussell Vice Chair.

**Trustees of this charity are:**

Tyrone O'Sullivan O.B.E. (President)  
Richard Bennett (Chair)  
Robert Fussell (Vice Chair)  
Steve Khaireh M.B.E. (Treasurer)  
Mike Lewis  
David Powe  
Ronald Morris  
Cerys Young  
Sarah Collier  
Pauline James (Hon Secretary)

**BOY'S & GIRL'S CLUBS OF WALES**

**TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2016**

**Statement of Trustees' Responsibilities for the Annual Accounts**

Law application to charities in England and Wales requires the trustees of Boy's & Girl's Clubs of Wales to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

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

The trustees have complied with the duty in the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity at any time and which enable the trustees to ensure that the financial statements comply with applicable law. The trustees are also responsible for safeguarding the assets of the charity and for their proper application, and hence for taking reasonable steps for the prevention and detection of fraud.

*P. A. James*.....TRUSTEE

*R. Bennett*.....TRUSTEE

**INDEPENDENT EXAMINER'S REPORT**

**CHARITY no 1009142**

**TO THE TRUSTEES OF**

**BOYS' & GIRLS' CLUBS OF WALES**

This report is made to you, in accordance with our terms of our engagement. The financial statements have been prepared in accordance with the accounting policies set out in 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. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Boys' & Girls' Clubs of Wales for our work, or for this report.

The accounts (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 accounts (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 Standard applicable in the UK and Republic of Ireland (FRS 102) 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.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with Charities Act 2011); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act.

David Williams



**Chartered Accountants and  
Registered Auditors**

16.08.2010

**BOYS' & GIRLS' CLUBS OF WALES**

**BALANCE SHEET**

**AS AT 31ST MARCH 2016**

	Note	Unrestricted funds £	Restricted income funds £	Total 2016 £	Total 2015 £
<b><u>Fixed assets</u></b>					
Tangible assets	2	12,095	-	12,095	14,528
<b><u>Current assets</u></b>					
Stock and work in progress	1	630	-	630	630
Debtors	3	1,290	-	1,290	884
Other Debtors and Prepayments	3	3,731	-	3,731	5,272
Cash at bank and in hand		52,455	9,832	62,287	69,681
Total current assets		<u>58,106</u>	<u>9,832</u>	<u>67,938</u>	<u>76,467</u>
<b><u>Creditors: amounts falling due within one year</u></b>					
	6	8,689	-	8,689	18,816
Net current assets/(liabilities)		<u>49,417</u>	<u>9,832</u>	<u>59,249</u>	<u>57,651</u>
Total assets less current liabilities		<u>61,512</u>	<u>9,832</u>	<u>71,344</u>	<u>72,179</u>
Creditors: amounts falling due after one year		NIL	NIL	NIL	NIL
<b><u>Net assets</u></b>		<u><u>61,512</u></u>	<u><u>9,832</u></u>	<u><u>71,344</u></u>	<u><u>72,179</u></u>
<b><u>Funds</u></b>					
Unrestricted reserves	8	61,512	-	61,512	61,513
Restricted income	7	-	9,832	9,832	10,666
Total funds		<u><u>61,512</u></u>	<u><u>9,832</u></u>	<u><u>71,344</u></u>	<u><u>72,179</u></u>

In preparing these financial statements:

a.the trustees are of the opinion that the charity was entitled to exemption from audit under section 477 of the Companies Act 2006

b.no member has deposited a notice , pursuant to section 476, requiring an audit of these financial statements under the requirements with in the Companies Act 2006.

c.the Trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps accounting records which comply with section 386 of the. Act: and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company at 31 March 2016 and of its profit for the year then ended in accordance with section 394 and 395, and otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the charity.

Approved on behalf of the trustees

P. N. James Trustee

Dated 11.8.16.

R. R. Smith Trustee

**BOYS' & GIRLS' CLUBS OF WALES**

**STATEMENT OF FINANCIAL ACTIVITIES AND NET INCOME**

**AS AT 31ST MARCH 2016**

	<b>Unrestricted funds £</b>	<b>Restricted income funds £</b>	<b>Total 2016 £</b>	<b>Total 2015 £</b>
<b><u>Incoming resources</u></b>				
Donations, legacies and similar incoming resources	189,505	103,534	293,039	247,783
Investment income	24	5	29	16
Total incoming resources	<u>189,529</u>	<u>103,539</u>	<u>293,068</u>	<u>247,799</u>
<b><u>Resources expended</u></b>				
Charitable expenditure:-				
Costs of activities for charitable objectives	12,599	37,829	50,428	46,884
Support costs	161,423	65,544	226,967	177,867
Management and administration	15,508	1,000	16,508	10,217
Total resources expended	<u>189,530</u>	<u>104,373</u>	<u>293,903</u>	<u>234,968</u>
Net incoming/(outgoing) resources	<u>(1)</u>	<u>(834)</u>	<u>(835)</u>	<u>12,831</u>
Net movement in funds	<u>(1)</u>	<u>(834)</u>	<u>(835)</u>	<u>12,831</u>
Total funds brought forward	61,513	10,666	72,179	59,348
Total funds carried forward	<u>61,512</u>	<u>9,832</u>	<u>71,344</u>	<u>72,179</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.



**BOYS' & GIRLS' CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2016**

1 **ACCOUNTING POLICIES**

a) **Basis of preparation**

These financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

The Trust has relied on the provisions of Section 394 and 395, Companies Act 2006 as a charity, and also on Section 246 and Schedule 8 as a 'small company', in adapting the statutory formats for the preparation of these financial statements so that they reflect the special nature of its activities as a charitable company.

b) **Fund-accounting**

Unrestricted funds are trust funds which as such are available for use or retention at the discretion of the trustees, in accordance with the Trust's Objects. Reserves are undesignated trust funds. Designated funds comprise trust funds which have been set aside by the trustees for specific purposes.

Restricted funds are trust funds subject to specific restrictive conditions imposed by sponsors as donors or by the declared purpose in appeals literature. Where the restriction creates an endowment (whether expendable or permanent), the grant or donation is accounted for as a capital fund. The unrestricted income from general-purpose endowments is accounted for within corporate funds. All other non-capital restricted funds are accounted for as restricted income.

c) **Incoming resources**

All other income is accounted for on a receivable basis. Any general-purpose grants whose use is restricted by the grantor to some future accounting period are accounted for as deferred income until the restriction has been satisfied. Core funding is income in the form of grants towards the running and development of the Trust. Project income represents grants for specific projects identified and agreed between the partnership sponsors.

d) **Resources expended**

All expenditure is accounted for on an accruals basis, and where incurred directly to further the Trust's charitable objects is shown under the heading of direct charitable expenditure.

The support costs of these charitable activities include costs apportioned out of the general overheads of the Trust. This apportionment has been calculated by test-analysing staff time spent on charitable projects and on other activities. The ratios thus derived have then been applied to the Trust's general overhead costs to provide an equitable basis for their apportionment under the functional expenditure headings of the Statement of Financial Activities.

**BOYS' & GIRLS' CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2016**

1 **ACCOUNTING POLICIES (CONTINUED)**

e) **Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected economic lives as follows:

Fixtures and fittings	-	10 years
Office and Computer equipment	-	4 years

f) **Capital grants**

Grants receivable specifically for capital expenditure are accounted for as expendable endowments to be converted into income as annual inter-fund transfers in line with the rate at which the related asset's depreciation is recognised as expenditure in the Statement of Financial Activities. Any proceeds receivable from the asset's ultimate disposal that are no longer subject to donor-restrictions are accounted for as unrestricted income funds.

g) **Pension costs**

The company subscribes to a defined contributions pension scheme covering the majority of its permanent employees. The company's contributions to the scheme are charged in the Statement of Financial Activities as they accrue.

h) **Stock**

Stock is valued at the lower of cost, including irrecoverable VAT, and market value.

i) **Hire Purchase Commitments and Leasing**

Assets obtained under hire purchase contracts and financial leases are capitalised as tangible fixed assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of financial charge allotted to future periods. The finance element of the rental payment is charged allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net of obligation outstanding in each period.

**BOYS' & GIRLS' CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2016**

**2 TANGIBLE FIXED ASSETS**

**Cost**

As at 1st April 2015  
Additions  
Disposals  
As at 31st March 2016

<b>Fixtures and Equipment</b>	<b>Total</b>
<b>£</b>	<b>£</b>
43,330	43,330
540	540
0	-
<u>43,870</u>	<u>43,870</u>

**Depreciation**

As at 1st April 2015  
Charge for Year  
Disposals  
As at 31st March 2016

28,802	28,802
2,973	2,973
-	230
<u>31,775</u>	<u>31,545</u>

Net Book Value 31st March 2016

<u>12,095</u>	<u>12,095</u>
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Net Book Value 31st March 2015

<u>14,528</u>	<u>14,528</u>
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<u>2016</u>	<u>2015</u>
<b>£</b>	<b>£</b>

**3 DEBTORS**

Ledger debtors  
Prepayments, other debtors and accrued income

1,290	884
3,731	5,272
<u>5,021</u>	<u>6,156</u>

**4 STAFF COSTS**

The total remuneration for the year, amounted to £193,374 (2015 £165,406).

<u>2016</u>	<u>2015</u>
<b>No</b>	<b>No</b>

The average number of full-time staff for the year were:

9	8
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# BOYS' & GIRLS' CLUBS OF WALES

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2016

#### 5 TRUSTEES REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year of the year.

	<u>2016</u>	<u>2015</u>
	<u>£</u>	<u>£</u>
Accountant's Remuneration		2,400

#### 6 CREDITORS

	<u>£</u>	<u>£</u>
Project creditors	1,845	3,251
Taxation and social security costs	4,359	3,351
Accruals and deferred income	2,485	12,211
	<u>8,689</u>	<u>18,813</u>

#### 7 MOVEMENT ON RESTRICTED FUNDS

	Opening Funds	Incoming Resources	Resources Expended	Internal Funding	Closing Funds
	£	£	£	£	£
Next Generation Funds	6,549	27,945	31,199		3,295
WCVA	0	13,287	13,287	0	0
Swansea Community Transformation Fund	4,117	0	4,117	0	0
Jobs Growth Wales	0	2,330	2,330	0	0
Big Lottery Grant- Get Sussed	0	59,972	53,435	0	6,537
Bank Interest Received	0	5	5	0	0
	<u>10,666</u>	<u>103,539</u>	<u>104,373</u>	<u>0</u>	<u>9,832</u>

#### 8 MOVEMENT ON UNRESTRICTED FUNDS

	Opening Funds	Incoming Resources	Resources Expended	£	Closing Funds
	£	£	£	£	£
NVYO Grant (Welsh Government Funds)	0	125,000	125,000	0	0
Heritage Lottery	9,218	19,700	20,058	0	8,860
Duke of Edinburgh Support	0	16,253	16,253	0	0
Getting Together Project	7,800	0	7,800	0	0
Street Games	7,108	13,000	15,109	0	4,999
Other Grants and Donations	37,370	15,552	5,269	0	47,653
Bank Interest Received	16	24	40	0	0
	<u>61,512</u>	<u>189,529</u>	<u>189,529</u>	<u>0</u>	<u>61,512</u>

**BOYS' & GIRLS' CLUBS OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2016**

9 **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Fixed Assets £	Bank Accounts £	Other Current Assets £	Current Liabilities £	Net Assets £
<b><u>Restricted Funds</u></b>					
Next Generation Funds	0	9,827	0	0	9,827
Other Charitable Projects	0	5	0	0	5
	0	9,832	0	0	9,832
<b><u>Unrestricted Funds</u></b>					
Unrestricted Reserves	12,095	52,455	5,651	8,689	61,512
	12,095	62,287	5,651	8,689	71,344