

PIONEER PEOPLE WIRRAL

England & Wales · Charity number 1095310

Details

Status	Registered
Legal form	Charitable company
Company number	04592550
Registered	2003-01-09
Register	View on the Charity Commission register

Contact

Address	29 Thingwall Drive Irby Wirral CH61 3XN
Phone	07986540930
Email	mcwirral@yahoo.co.uk
Website	www.pioneerpeople.org

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN WIRRAL AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY; TO ADVANCE CHRISTIAN EDUCATION IN THE SAID WIRRAL AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; TO RELIEVE PERSONS WHO ARE IN CONDITION OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID WIRRAL AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: Pioneer People Wirral have a Christian foundation focusing on providing community services within the Wirral and other nations, mainly Albania, Kenya and The Gambia. Local provision focuses on young people, people with disabilities, social enterprise & volunteering.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS.
- Albania
- Kenya
- The Gambia
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£130,103	£97,544	-	-
2024-03-31	£48,480	£71,784	-	-
2023-03-31	£47,493	£57,086	-	-
2022-03-31	£63,657	£58,179	-	-
2021-03-31	£114,046	£53,172	-	-

Trustees

Name	Role	Appointed
Jonathan Birch		2023-06-22
Joshua Ian Simpson		2020-10-24
Martin Dickson		2015-04-01
Stephen Kenneth Ward		2020-01-30

PIONEER PEOPLE WIRRAL

England & Wales - Charity number 1095310

Accounts

Company registration number: 04592550
Charity registration number: 1095310

**PIONEER PEOPLE WIRRAL
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Adding Value Consultancy Ltd
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

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**Pioneer People Wirral
Company No. 04592550
Trustees' Report For The Year Ended 31 March 2025**

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The principal activities of the Charity set out in its Memorandum and Articles of Association are:

- Advancement of the Christian Faith.
- Advancement of Christian education.
- Relief of hardship.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

This was my first year acting as Chair of the Charity and it was a year of significant growth. Income grew from just over £48,000 to over £130,000 and several new projects came on line.

After a challenging process we finally secured a new building from Wirral Borough Council. The Community Asset Transfer programme saw us sign a 25 year pepper-corn lease on Pensby Library. We re-opened the building in May 2024 with a library provision, charity shop and coffee shop. We employed a Ukrainian refugee who we helped move from Ukraine into a host family we sourced. Additionally, over 25 new volunteers joined the Charity. The coffee shop and charity shop will provide a long-term income to support the provision of our new community library. Early signs are incredible encouraging as the new library is fast becoming a real community hub and income streams are exceeding expectations. The Council are pleased with progress and asking us to consider taking over another Library.

Another area of growth is a potential new work in Angola. Two UK based companies who work in Angola want to use some of their profits to set up community based projects within Angola and have selected Pioneer as a potential delivery partner. This is based on our decades of delivering work in developing world settings and is a true compliment that reflects on the quality of our work and the ethos we bring to international development. We are still investigating possibilities and negotiating with the two donors but this could be a significant area of new work, with significant new income streams.

Another new project reflects our desire to partner and support small grassroots groups. The ENID project is aiming to support Wirral families who have children with additional needs and we are acting as a conduit for funds and providing some practical support.

Our links to Ukraine have been strengthened by the employment of our new Chef in the coffee shop. During the year we partnered with a Sheffield based charity who are delivering aid and support into Ukraine and held a sponsored bike ride outside the Library. The event was a huge success and really capture the imagination of the public. Exercise bikes were set up and the public invited to help us cycle all the way to Ukraine and make donations. Over £3,700 was raised along with donations of aid.

An Awards for All Lottery grant was secured at the end of the financial year to support a new partnership with Journeymen. Journeymen will be using The Hope Centre to run a new Men's Well Being project, the majority of the grant being spent in the next financial year.

This significant year of growth has been made possible through having sound governance, healthy reserves (£178,200), partnership working and over 30 committed volunteers. We anticipate 2025-26 will bring even further growth as we further develop community provision at Pensby Library, consider opening another Library and hopefully start setting up projects in Angola.

Reference and Administrative Details

Trustees

Jonathan Birch
Martin Dickson
Joshua Simpson
Stephen Ward

Charity Number

1095310

**Pioneer People Wirral
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Company Number

04592550

Registered Office

29 Thingwall Drive
Irby
Wirral
CH61 3XN

Independent Examiner

Matthew Brown
Adding Value Consultancy Ltd
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

**Pioneer People Wirral
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Pioneer People Wirral for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

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

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Jonathan Birch

Trustee

16th January 2026

**Pioneer People Wirral
Independent Examiner's Report to the Trustees of Pioneer People Wirral
For The Year Ended 31 March 2025**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Matthew Brown
16th January 2026
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

Pioneer People Wirral
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

				2025	2024
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	17,068	101,840	118,908	23,657
Charitable activities:					
Charitable Activity		6,373	-	6,373	9,494
Other trading activities	4	2,967	-	2,967	15,269
Investments	5	1,855	-	1,855	60
		<u>28,263</u>	<u>101,840</u>	<u>130,103</u>	<u>48,480</u>
EXPENDITURE ON:					
Charitable activities:	6				
Charitable Activity		(13,178)	(84,366)	(97,544)	(71,834)
NET INCOME/(EXPENDITURE)		<u>15,085</u>	<u>17,474</u>	<u>32,559</u>	<u>(23,354)</u>
NET MOVEMENT IN FUNDS		<u>15,085</u>	<u>17,474</u>	<u>32,559</u>	<u>(23,354)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		145,640	-	145,640	168,994
TOTAL FUNDS CARRIED FORWARD	16	<u><u>160,725</u></u>	<u><u>17,474</u></u>	<u><u>178,199</u></u>	<u><u>145,640</u></u>

The notes on pages 7 to 12 form part of these financial statements.

**Pioneer People Wirral
Balance Sheet
As At 31 March 2025**

		2025	2024
		Unrestricted funds	Restricted funds
	Notes	£	£
FIXED ASSETS			
Tangible Assets	12	1	1
		1	1
CURRENT ASSETS			
Debtors	13	-	133
Cash at bank and in hand		164,424	17,474
		164,424	17,474
Creditors: Amounts Falling Due Within One Year	14	(3,700)	-
		(3,700)	(4,263)
NET CURRENT ASSETS (LIABILITIES)		160,724	17,474
		160,725	17,474
TOTAL ASSETS LESS CURRENT LIABILITIES		160,725	17,474
		160,725	17,474
NET ASSETS		160,725	17,474
FUNDS OF THE CHARITY			
Restricted Funds		17,474	-
Unrestricted Funds		160,725	145,640
TOTAL FUNDS	16	178,199	145,640

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



Jonathan Birch

Trustee
16th January 2026

The notes on pages 7 to 12 form part of these financial statements.

**Pioneer People Wirral
Notes to the Financial Statements
For The Year Ended 31 March 2025**

1. General Information

Pioneer People Wirral is a company limited by guarantee, incorporated in England & Wales, registered number 04592550 and registered charity number 1095310. The registered office is 29 Thingwall Drive, Irby, Wirral, CH61 3XN.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

2.3. Resources Expended

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

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

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

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery over 4 years

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted	Restricted	2025
	funds	funds	Total
	£	£	£
Donations and gifts	4,752	-	4,752
Gift aid	-	-	-
Grants	12,287	101,840	114,127
Other	29	-	29
	17,068	101,840	118,908
	17,068	101,840	118,908

Pioneer People Wirral
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	6,711	-	6,711
Gift aid	3,754	-	3,754
Grants	12,105	-	12,105
Other	1,087	-	1,087
	<u>23,657</u>	<u>-</u>	<u>23,657</u>

4. Income from Other Trading Activities

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Income from other trading activities	2,967	-
Fundraising events	-	15,269
	<u>2,967</u>	<u>15,269</u>

5. Investment Income

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Bank interest receivable	1,855	60

6. Analysis of Expenditure

	Activities undertaken directly (see note 7)	Grant funding of activities	Support costs (see note 8)	2025 Total
	£	£	£	£
Charitable Activity	65,599	21,639	10,306	97,544

	Activities undertaken directly (see note 7)	Grant funding of activities	Support costs (see note 8)	2024 Total
	£	£	£	£
Charitable Activity	50,293	18,466	3,075	71,834

Pioneer People Wirral
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

7. Direct Costs

	2025 Charitable Activity £
Fundraising activities:	
Operating charity shops	1,705
Employee costs:	
Wages and salaries	49,841
Employers pensions - defined contribution schemes	3,279
Premises expenses:	
Premises costs	3,627
General administration:	
Other vehicle costs	2,492
Support and administration costs	4,655
	65,599

	2024 Charitable Activity £
Fundraising activities:	
Operating charity shops	11,125
Employee costs:	
Wages and salaries	31,844
Employers pensions - defined contribution schemes	779
Premises expenses:	
Premises costs	3,086
General administration:	
Other vehicle costs	2,825
Support and administration costs	634
	50,293

8. Support Costs

	2025 Charitable Activity £
Premises expenses	4,523
General administration	730
Interest payable	4,183
Governance costs	870
	10,306

Pioneer People Wirral
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	2024 Charitable Activity £
Premises expenses	1,726
General administration	49
Governance costs	1,300
	3,075
	3,075

9. Independent Examiner's Remuneration

	2025 £	2024 £
Independent examination of the financial statements	870	1,300
	870	1,300
	870	1,300

10. Staff Costs

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	49,841	31,844
Other pension costs	3,279	779
	53,120	32,623
	53,120	32,623

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 2 (2024: 1)

12. Tangible Assets

	Plant & Machinery £
Cost	
As at 1 April 2024	4,300
As at 31 March 2025	4,300
	4,300
	4,300
Depreciation	
As at 1 April 2024	4,299
As at 31 March 2025	4,299
	4,299
	4,299
Net Book Value	
As at 31 March 2025	1
As at 1 April 2024	1
	1
	1

13. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	-	133
	-	133
	-	133

Pioneer People Wirral
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Taxation and social security	2,830	2,963
Accruals and deferred income	870	1,300
	3,700	4,263
	3,700	4,263

15. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £3,279 (2024: £779).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

16. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	145,640	28,263	(13,178)	160,725
Restricted funds				
Awards For All	-	19,370	(1,896)	17,474
Library Grant	-	82,470	(82,470)	-
Total restricted funds	-	101,840	(84,366)	17,474
Total funds	145,640	130,103	(97,544)	178,199
	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	168,994	48,480	(71,834)	145,640
Total funds	168,994	48,480	(71,834)	145,640

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Pioneer People Wirral
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

19. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Pioneer People Wirral
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	4,752	6,711
Gift aid	-	3,754
Grants	114,127	12,105
Other Income	29	1,087
	118,908	23,657
Charitable Activities:		
Charitable Activity		
Income from charitable activities	3,500	7,470
Rental income	2,873	2,024
	6,373	9,494
Other trading activities		
Income from other trading activities	2,967	-
Fundraising events	-	15,269
	2,967	15,269
Investments		
Bank interest receivable	1,855	60
	1,855	60
	130,103	48,480
EXPENDITURE ON:		
Charitable Activities:		
Charitable Activity		
Operating charity shops	(1,705)	(11,125)
Wages and salaries	(49,841)	(31,844)
Employers pensions - defined contribution schemes	(3,279)	(779)
Other vehicle costs	(2,492)	(2,825)
Premises costs	(3,627)	(3,086)
Support and administration costs	(4,655)	(634)
Grants to individuals	(21,639)	(18,466)
Light and heat	(4,523)	(1,726)
Sundry expenses	(730)	(49)
Bank interest payable	(4,183)	-
Independent examiner's fees	(870)	(1,300)
	(97,544)	(71,834)
	(97,544)	(71,834)
NET INCOME/(EXPENDITURE)	32,559	(23,354)

PIONEER PEOPLE WIRRAL

England & Wales - Charity number 1095310

Accounts



Registered Charity Number: 1095310

Registered Company Number: 04592550

**PIONEER PEOPLE WIRRAL
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2024**



elpizoaccountancy.co.uk

**Pioneer People Wirral
Reports and accounts**

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Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2024

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Purpose and Activities of the Charity

The principal activities of the Charity set out in its Memorandum and Articles of Association are:

- Advancement of the Christian Faith.
- Advancement of Christian education.
- Relief of hardship.

Achievements and performances

The Charity started the year with a healthy balance of free reserves and decided to set a deficit budget to achieve our charitable goals. During the year there was a planned deficit spend of just over £22,400. The deficit actually came in at -£23,304, much in line with expectations.

There is still a reduced demand for rental of the community centre, a hangover from the Covid crisis but we continue to host band practises, WI meetings, First Aid training, community group activities and hosted Polling Stations. Our Shedheads Community workshop continues to have a strong membership and active community participation.

Our eighth shipping container arrived in The Gambia and we continue to have excellent working relationships with the Tree Planting Committee in Sabi. Increasingly, the Charity is measuring its own carbon foot print and measuring the positive impact of the tree planting we enable and the materials we divert from land fill. Additionally, our Shedheads project attended a local Eco event called Cool Wirral, showcasing up-cycling and encouraging diverting materials from landfill.

The Charity has a history of working in Albania since the 1990's but not so much in the past few years. At the request of a UK charity working in Albania and Guatemala, we sent a 20 foot shipping container with bikes, reading glasses, clothing, tools and phone cases.

At start of the war in Ukraine in February 2022, the Charity responded with the delivery of two vans with humanitarian supplies and subsequently arranged and supported the placement of two Ukrainian families with local hosts. During this year we sent bikes, tools, generators and delivered a 4x4 vehicle.

Towards the end of the year we were invited to submit ideas regarding a new project in Angola. Discussions are in a very early stage but two UK companies with contracts in Angola

Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2024

are keen to invest some company profits into community work in Angola. This could be a significant development in the charities work in 2024/25.

During the year we had an Expression of Interest and Business Plan accepted to take on a 25 year peppercorn lease of our local Library. The plan included establishing a community coffee shop, transferring our vintage charity shop from the community centre back into the high street and running a library provision. The project was seriously delayed by issues with Council contractors but in March 2023 we received our first grant of £10,905 to start work on getting the building ready. It is envisaged we will open in May 2024. This project will be a significant increase in local service provision and attract more local volunteers.

Despite a deficit spend during the year we remain in a healthy position with significant expansion of local provision in the next year or two.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations I respect of reach fund.

Transactions and Financial position

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £23,304 (2023 outgoing: £9,593.) The total reserves at the yearend stand at £145,640 (2023: £168,994). Free unrestricted liquid reserves amounted to £145,506 (2023: £168,047).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Plans for future periods

The plan to merge the Charity with our sister Charity, The Aspiration Trust remains in place and could take place in 2025, when conditions are right for both Charities. In recognition of planned growth we recruited a new Trustee, Jonathan Birch. Jonathan works at a senior level within a national homelessness charity and as from January 2024 took on responsibility of Chair.

Reference and administrative details

Date of incorporation: 18 November 2002

Company Registration Number: 04592550

The Registered Office is: 29 Thingwall Drive, Irby, Wirral CH61 3XN

Charity Registration Number: 1095310

Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2024

Directors and trustees

The trustees, who are also directors, through the year and at the date of this report, were:

Martin Dickson
Joshua Simpson
Stephen Ward
Jonathan Birch (appointed 22 November 2023)

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act. The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting.

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity. The directors are chosen to bring a wide variety of skills to the charity management.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington Wirral, CH63 8PP

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2024

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report: There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director In order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of trustees on 25 October 2024

Signed:

Director and Trustee

Pioneer People Wirral

Independent Examiner's Report to the Trustees of the Charity Report of the Independent Examiner to the Trustees on the accounts of the Charity for the year ended 31 March 2024

I report on the financial statement of the charitable company on page 8 to 17 for the year ended 31 March 2024.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

which gives me reasonable cause to believe that in any material respect the requirements;

- To keep accounting records in accordance with section 386 of the Companies Act 2006; and
- To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Malcolm Wright, Chartered Accountant
Elpizo Limited, 13 Village Road, Higher Bebington,
Wirral CH63 8PP

The date upon which my opinion is expressed is: 25 October 2024

**Pioneer People Wirral
Statement of Financial Activities
For the year ended March 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
	Notes				
Income					
Donations and legacies	3	23,657	-	23,657	7,558
Income from charitable activities	4	9,474	-	9,474	31,656
Fundraising income	5	15,269	-	15,269	8,186
Investment Income	6	60	-	60	93
Total Income		<u>48,480</u>	-	<u>48,480</u>	<u>47,493</u>
Expenditure					
Expenditure on charitable activities	7	<u>71,784</u>	-	<u>71,784</u>	57,086
Total expenditure		<u>71,784</u>	-	<u>71,784</u>	<u>57,086</u>
Net income for the year		(23,304)	-	(23,304)	(9,593)
Gross transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(23,304)	-	(23,304)	(9,593)
Reconciliation of funds:					
Total funds brought forward		<u>168,994</u>	-	<u>168,994</u>	<u>178,587</u>
Total funds carried forward		<u>145,640</u>	-	<u>145,640</u>	<u>168,994</u>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

All activities derive from continuing operation.

The notes on page 12 to 17 form an integral part of these accounts

Pioneer People Wirral
Statement of Financial Activities
For the year ended March 2024
Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
	Notes			
Income				
Donations and legacies	3	7,558	-	7,558
Income from charitable activities	4	31,656	-	31,656
Fundraising income	5	8,186	-	8,186
Investment Income	6	93	-	93
Total Income		<u>47,493</u>	-	<u>47,493</u>
Expenditure				
Expenditure on charitable activities	7	<u>57,086</u>	-	<u>57,086</u>
Total expenditure		<u>57,086</u>	-	<u>57,086</u>
Net income for the year		(9,593)	-	(9,593)
Gross transfer between funds		-	-	-
Net movement in funds		(9,593)	-	(9,593)
Reconciliation of funds:				
Total funds brought forward		<u>178,587</u>	-	<u>178,587</u>
Total funds carried forward		<u>168,994</u>	-	<u>168,994</u>

All activities derive from continuing operation

The notes on page 12 to 17 form an integral part of these accounts

Pioneer People Wirral
Statement of Financial Activities
For the year ended March 2024
Income and Expenditure Account as required by the Companies Act for the year ended
31 March 2024

	2024	2023
	£	£
Turnover	48,420	47,400
Direct costs of turnover	<u>72,930</u>	<u>55,886</u>
Gross surplus	<u>(22,064)</u>	<u>(8,486)</u>
Governance costs	<u>1,300</u>	<u>1,200</u>
Operating surplus	<u>(23,364)</u>	<u>(9,686)</u>
Interest receivable	<u>60</u>	<u>93</u>
Surplus on ordinary activities before tax	<u>(23,304)</u>	<u>(9,593)</u>
Retained surplus for the financial year	<u>(23,304)</u>	<u>(9,593)</u>

All activities derive from continuing operations

The notes on pages 12 to 17 form integral part of these accounts.

**Pioneer People Wirral
Company Number
Balance Sheet
As at 31 March 2024**

04592550

		2024		2023	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	12		<u>1</u>		<u>1</u>
Total fixed assets			1		1
Current Assets					
Debtors	13	133		946	
Cash at the bank and in hand		<u>149,769</u>		<u>171,990</u>	
Total current assets		149,902		172,936	
Creditors					
Amount due within one year	14	<u>(4,263)</u>		<u>(3,943)</u>	
Net current assets			<u>145,639</u>		<u>168,993</u>
Total assets less current liabilities			<u>145,640</u>		<u>168,994</u>
Net Assets			<u>143,640</u>		<u>168,994</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	16		<u>145,640</u>		<u>168,994</u>
Total charity funds			<u>145,640</u>		<u>168,994</u>

The directors are satisfied that the year ended on 31 March 2024 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board of Trustees on 25 October 2024

Signed:

Name: - Director/Trustee

The notes on page 12 to 17 form an integral part of these accounts

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2024

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Donated services and facilities

Donated professional services and donated 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 from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

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 in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2024

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure and irrecoverable VAT

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

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs

Other expenditure represents those items not falling into any other heading.

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

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a reducing balance basis as follows:

Asset Category:	Annual rate
Vehicles	25%
Plant and equipment	25%

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2024

amount due to settle the obligation can be measured or estimating reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income from donations and legacies

	2024	2023
Donations and gifts	£	£
Gifts from individuals & organizations	6,711	4,124
Grants received	12,105	3,434
Others	1,087	-
Gift aid recovered	<u>3,754</u>	<u>-</u>
	<u>23,657</u>	<u>7,558</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

	2024	2023
	£	£
Other charitable activities	7,470	31,057
Hire of premises	<u>2,024</u>	<u>599</u>
	<u>9,494</u>	<u>31,656</u>

5 Income from fundraising

	2024	2023
	£	£
Charity shop	<u>15,269</u>	<u>8,186</u>
	<u>15,269</u>	<u>8,186</u>

6 Investment income

All of the charity's investment income £60 (2023 of £93) arises from money held in interest bearing deposit accounts.

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2024

7 Analysis of expenditure on charitable activities

	2024	2023
	£	£
Premises running costs	3,086	2,750
Grants and donations	18,466	6,888
Charity shop	11,125	4,832
Premises utilities	1,726	1,426
Vehicle costs	2,825	5,500
Administration	634	3,617
Governance costs (see note 8)	1,300	1,200
Pension	779	698
Salaries and wages	<u>31,844</u>	<u>30,175</u>
Total	<u>71,784</u>	<u>57,086</u>

Expenditure on charitable activities was £71,784 (2023: £57,086) all of which was unrestricted.

8 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are appropriated to charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of governance costs

	General support	Governance	Total	Basis of
	£	Function	£	apportionment
	£	£	£	
Independent Examiner	-	<u>1,300</u>	<u>1,300</u>	Governance

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2024	2023
	£	£
Salaries and wages	<u>31,834</u>	<u>30,175</u>

No employees had employee benefits in excess of £60,000 (2020: nil).

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2024

The charity trustees were not paid or received any other benefits from employment with charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustees received payment for professional or other services supplied to the charity (2023: £nil).

The key management personnel of the charity comprise the trustees and the charity manager. The total employee benefits of the key management personnel of the charity were £32,623 (2023: £30,873).

There were no related party transactions in the current or previous years requiring to be reported in these accounts.

10 Staff Numbers

The average monthly head count was 1 full time staff (2023: 1 full time staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024	2023
	Number	Number
Charitable activities	<u>1</u>	<u>1</u>

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Freehold Land and Buildings	Plant and Equipment	Total
	£	£	£
Cost:			
As at 1 April 2023 and 31 March 2024	<u>-</u>	<u>4,300</u>	<u>4,300</u>
Depreciation:			
As at 1 April 2023 and 31 March 2024	<u>-</u>	<u>4,299</u>	<u>4,299</u>
Net book value			
As at 1 April 2023 and 31 March 2024	<u>-</u>	<u>1</u>	<u>1</u>

13 Debtors

	2024	2023
	£	£
Other debtors - prepayments	<u>133</u>	<u>946</u>

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2024

14 Creditors: amounts falling due within one year.

	2024	2023
	£	£
Accrued expenses	1,300	1,212
Payroll deductions	<u>2,963</u>	<u>2,731</u>
	<u>4,263</u>	<u>3,943</u>

15 Contingent assets – legacy income

As at 31 March 2024 the charity had not been notified of any legacy income or prospective legacy income.

16 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance				Funds
	1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
General fund	<u>168,994</u>	<u>47,480</u>	<u>(71,784)</u>	-	<u>145,640</u>

General fund The 'free reserves' after allowing for all designated funds.

17 Analysis of net assets between funds

All of the net assets of the charity are for the general unrestricted fund

PIONEER PEOPLE WIRRAL

England & Wales - Charity number 1095310

Accounts



Registered Charity Number: 1095310

Registered Company Number: 04592550

**PIONEER PEOPLE WIRRAL
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2023**



elpizoaccountancy.co.uk

**Pioneer People Wirral
Reports and accounts**

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Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2023

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Purpose and Activities of the Charity

The principal activities of the Charity set out in its Memorandum and Articles of Association are:

- Advancement of the Christian Faith.
- Advancement of Christian education.
- Relief of hardship.

Achievements and performances

The Charity started the year with a very healthy balance of free reserves and decided to set a deficit budget to achieve our charitable goals. During the year there was a planned deficit spend of just over £10,000.

There is still a reduced demand for rental of the community centre, a hangover from the Covid crisis but we continue to host band practises, WI meetings, First Aid training, community group activities and hosted an election day Polling Station. Our newly formed Men's Group also makes use of the space and is growing in popularity as does our community workshop – Shedheads.

Our seventh shipping container arrived in The Gambia and a Trustees visit took place in early 2023. It was the first visit to the country by the Trustees and it coincided with the arrival of the latest shipping container. It was an extremely valuable learning experience for the Trustees and gave them proximity to the community we are supporting and a practical oversight of the work.

During the year we had an Expression of Interest and Business Plan accepted to take on a 25 year peppercorn lease of our local Library. The plan includes establishing a community coffee shop, transferring our vintage charity shop from the community centre back into the high street and running a library provision. It is hoped to open the new provision early in 2024.

To help fund the Library project a major fundraising event took place with the Charity CEO setting a new world record for the longest ever journey on a 50cc motorbike, raising over £11,000.

Despite a deficit spend during the year we remain in a healthy position with significant expansion of local provision in the next year or two.

Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2023

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations I respect of reach fund.

Transactions and Financial position

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £9,593 (2022 incoming: £5,478.) The total reserves at the yearend stand at £168,994 (2022: £178,587). Free unrestricted liquid reserves amounted to £168,047 (2022: £178,030).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Plans for future periods

The plan to merge the Charity with our sister Charity, The Aspiration Trust remains in place and should take place in 2024 when conditions are right for both Charities. In recognition of planned growth, we aim to recruit at least one new Trustee.

Reference and administrative details

Date of incorporation: 18 November 2002

Company Registration Number: 04592550

The Registered Office is: 29 Thingwall Drive, Irby, Wirral CH61 3XN

Charity Registration Number: 1095310

Directors and trustees

The trustees, who are also directors, through the year and at the date of this report, were:

Martin Dickson

Joshua Simpson

Stephen Ward

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act. The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting.

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2023

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

The directors are chosen to bring a wide variety of skills to the charity management.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington Wirral, CH63 8PP

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report: There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director

Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2023

In order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of trustees on 26 October 2023

Signed:

Director and Trustee

Pioneer People Wirral

Independent Examiner's Report to the Trustees of the Charity Report of the Independent Examiner to the Trustees on the accounts of the Charity for the year ended 31 March 2023

I report on the financial statement of the charitable company on page 8 to 17 for the year ended 31 March 2023.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

which gives me reasonable cause to believe that in any material respect the requirements;

- To keep accounting records in accordance with section 386 of the Companies Act 2006; and
- To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Malcolm Wright, Chartered Accountant
Elpizo Limited, 13 Village Road, Higher Bebington,
Wirral CH63 8PP

The date upon which my opinion is expressed is: 26 October 2023

**Pioneer People Wirral
Statement of Financial Activities
For the year ended March 2023**

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
	Notes				
Income					
Donations and legacies	3	7,558	-	7,558	6,415
Income from charitable activities	4	31,656	-	31,656	40,059
Fundraising income	5	8,186	-	8,186	17,169
Investment Income	6	93	-	93	14
Total Income		<u>47,493</u>	-	<u>47,493</u>	<u>63,657</u>
Expenditure					
Expenditure on charitable activities	7	<u>57,086</u>	-	<u>57,086</u>	58,179
Total expenditure		<u>57,086</u>	-	<u>57,086</u>	<u>58,179</u>
Net income for the year		(9,593)	-	(9,593)	5,478
Gross transfer between funds		<u>-</u>	-	-	-
Net movement in funds		(9,593)	-	(9,593)	5,478
Reconciliation of funds:					
Total funds brought forward		<u>178,587</u>	-	<u>178,587</u>	<u>173,109</u>
Total funds carried forward		<u>168,994</u>	-	<u>168,994</u>	<u>178,587</u>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

All activities derive from continuing operation.

The notes on page 12 to 17 form an integral part of these accounts

Pioneer People Wirral
Statement of Financial Activities
For the year ended March 2023
Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
	Notes			
Income				
Donations and legacies	3	6,415	-	6,415
Income from charitable activities	4	40,059	-	40,059
Fundraising income	5	17,169	-	17,169
Investment Income	6	14	-	14
Total Income		<u>63,657</u>	<u>-</u>	<u>63,657</u>
Expenditure				
Expenditure on charitable activities	7	<u>58,179</u>	-	<u>58,179</u>
Total expenditure		<u>58,179</u>	<u>-</u>	<u>58,179</u>
Net income for the year		5,478	-	5,478
Gross transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		5,478	-	5,478
Reconciliation of funds:				
Total funds brought forward		<u>173,109</u>	<u>-</u>	<u>173,109</u>
Total funds carried forward		<u>178,587</u>	<u>-</u>	<u>178,587</u>

All activities derive from continuing operation

The notes on page 12 to 17 form an integral part of these accounts

Pioneer People Wirral
Statement of Financial Activities
For the year ended March 2023
Income and Expenditure Account as required by the Companies Act for the year ended
31 March 2023

	2023	2022
	£	£
Turnover	47,400	63,643
Direct costs of turnover	<u>55,886</u>	<u>56,566</u>
Gross surplus	(8,486)	<u>7,077</u>
Governance costs	<u>1,200</u>	<u>1,613</u>
Operating surplus	<u>(9,686)</u>	<u>5,464</u>
Interest receivable	<u>93</u>	<u>14</u>
Surplus on ordinary activities before tax	<u>(9,593)</u>	<u>5,478</u>
Retained surplus for the financial year	<u>(9,593)</u>	<u>5,478</u>

All activities derive from continuing operations

The notes on pages 12 to 17 form integral part of these accounts.

**Pioneer People Wirral
Company Number
Balance Sheet
As at 31 March 2023**

04592550

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible assets	12		<u>1</u>		<u>1</u>
Total fixed assets			1		1
Current Assets					
Debtors	13	946		556	
Cash at the bank and in hand		<u>171,990</u>		<u>182,024</u>	
Total current assets		172,936		182,580	
Creditors					
Amount due within one year	14	<u>(3,943)</u>		<u>(3,994)</u>	
Net current assets			<u>168,993</u>		<u>178,586</u>
Total assets less current liabilities			<u>168,994</u>		<u>178,587</u>
Net Assets			<u>168,994</u>		<u>178,587</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	16		<u>168,994</u>		<u>178,587</u>
Total charity funds			<u>168,994</u>		<u>178,587</u>

The directors are satisfied that the year ended on 31 March 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board of Trustees on 26 October 2023

Signed:

Name: - Director/Trustee

The notes on page 12 to 17 form an integral part of these accounts

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Donated services and facilities

Donated professional services and donated 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 from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

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 in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2023

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure and irrecoverable VAT

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

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs

Other expenditure represents those items not falling into any other heading.

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

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a reducing balance basis as follows:

Asset Category:	Annual rate
Vehicles	25%
Plant and equipment	25%

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2023

amount due to settle the obligation can be measured or estimating reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income from donations and legacies

	2023	2022
Donations and gifts	£	£
Gifts from individuals	4,124	6,415
Grants received	<u>3,434</u>	<u>-</u>
	<u>7,558</u>	<u>6,415</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

	2023	2022
	£	£
Other charitable activities	31,057	4,225
Hire of premises	599	1,636
Grants - Covid (Wirral)	-	27,135
Tax rebate	<u>-</u>	<u>7,063</u>
	<u>31,656</u>	<u>40,059</u>

5 Income from fundraising

	2023	2022
	£	£
Charity shop	<u>8,186</u>	<u>17,169</u>
	<u>8,186</u>	<u>17,169</u>

6 Investment income

All of the charity's investment income £93 (2022 of £14) arises from money held in interest bearing deposit accounts.

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2023

7 Analysis of expenditure on charitable activities

	2023	2022
	£	£
Premises running costs	2,750	2,801
Grants and donations	6,888	12,023
Charity shop	4,832	8,742
Premises utilities	1,426	1,557
Vehicle costs	5,500	1,275
Administration	3,617	1,383
Governance costs (see note 8)	1,200	1,613
Pension	698	795
Salaries and wages	<u>30,175</u>	<u>27,990</u>
Total	<u>57,086</u>	<u>58,179</u>

Expenditure on charitable activities was £57,086 (2022: £58,179) all of which was unrestricted.

8 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are appropriated to charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of governance costs

	General support	Governance	Total	Basis of
	£	Function	£	apportionment
	£	£	£	
Independent Examiner	-	<u>1,200</u>	<u>1,200</u>	Governance

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2023	2022
	£	£
Salaries and wages	<u>30,175</u>	<u>27,990</u>

No employees had employee benefits in excess of £60,000 (2020: nil).

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2023

The charity trustees were not paid or received any other benefits from employment with charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustees received payment for professional or other services supplied to the charity (2022: £nil).

The key management personnel of the charity comprise the trustees and the charity manager. The total employee benefits of the key management personnel of the charity were £30,175 (2022: £27,990).

There were no related party transactions in the current or previous years requiring to be reported in these accounts.

10 Staff Numbers

The average monthly head count was 1 full time staff (2022: 1 full time staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023	2022
	Number	Number
Charitable activities	<u>1</u>	<u>1</u>

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Freehold Land and Buildings	Plant and Equipment	Total
	£	£	£
Cost:			
As at 1 April 2022 and 31 March 2023	<u>-</u>	<u>4,300</u>	<u>4,300</u>
Depreciation:			
As at 1 April 2022 and 31 March 2023	<u>-</u>	<u>4,299</u>	<u>4,299</u>
Net book value			
As at 1 April 2022 and 31 March 2023	<u>-</u>	<u>1</u>	<u>1</u>

13 Debtors

	2023	2022
	£	£
Other debtors - prepayments	<u>946</u>	<u>556</u>

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2023

14 Creditors: amounts falling due within one year.

	2023	2022
	£	£
Accrued expenses	1,212	1,200
Payroll deductions	<u>2,731</u>	<u>2,794</u>
	<u>3,943</u>	<u>3,994</u>

15 Contingent assets – legacy income

As at 31 March 2023 the charity had not been notified of any legacy income or prospective legacy income.

16 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance				Funds
	1 April 2022	Income	Expenditure	Transfers	31 March 2023
	£	£	£	£	£
General fund	<u>178,587</u>	<u>47,493</u>	<u>(57,086)</u>	-	<u>168,994</u>

General fund The 'free reserves' after allowing for all designated funds.

17 Analysis of net assets between funds

All of the net assets of the charity are for the general unrestricted fund

PIONEER PEOPLE WIRRAL

England & Wales - Charity number 1095310

Accounts



Registered Charity Number: 1095310

Registered Company Number: 04592550

**PIONEER PEOPLE WIRRAL
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2022**



elpizoaccountancy.co.uk

**Pioneer People Wirral
Reports and accounts**

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Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2022

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Purpose and Activities of the Charity

The principle activities of the Charity set out in its Memorandum and Articles of Association are:

- Advancement of the Christian Faith.
- Advancement of Christian education.
- Relief of hardship.

Achievements and performances

The impact of Covid continued to create problems for our community, clients and our operations. However, throughout the year there was a growing sense of slowly returning to business as normal. Health vulnerabilities meant demand for our Community Centre hasn't yet returned to pre-Covid levels. We therefore secured grant funding and launched a new men's Well Being project and used the building for community sales to augment the loss of our retail shop.

Close partnerships with Merseyside Police and HMP Liverpool enabled us to collect enough bikes and tools for our sixth shipping container. This was sent to The Sabi Tree Planting Committee in Gambia. Transport costs and worldwide availability of shipping containers led to significant delays and increased costs.

Our response to the war in Ukraine was to organise several local collection points for aid and then arrange transportation of aid directly into Ukraine. We also set up a system to match Ukrainian refugees with local host families. Fund raising and continued support of refugees will be our focus in the coming year.

Reduced activity saw us create another budget surplus of just under £6,000. Reserves remain strong with over £180,000 accessible. We are keen to put our healthy reserves to good use. At the tail end of the year, we made an Expression of Interest to take over at least one Council owned Library, an expansion plan that could only be considered with a healthy reserve. The Council are keen to work in partnership, especially as we have already successfully managed a Community Asset Transfer of a Community Centre.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations I respect of reach fund.

Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2022

Transactions and Financial position

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £5,478 (2021: £60,874.) The total reserves at the yearend stand at £178,587 (2021: £173,109). Free unrestricted liquid reserves amounted to £17 (2021: £172,213).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Plans for future periods

Our reserves will enable us to weather the storm of predicted energy price rises and other financial uncertainties. The Charity is in very good health and a planned merger with our sister Charity, The Aspiration Trust, will further strengthen our position and widen our work.

Reference and administrative details

Date of incorporation: 18 November 2002

Company Registration Number: 04592550

The Registered Office is: 29 Thingwall Drive, Irby, Wirral CH61 3XN

Charity Registration Number: 1095310

Directors and trustees

The trustees, who are also directors, through the year and at the date of this report, were:

Martin Dickson

Joshua Simpson

Stephen Ward

Andrea Simpson (resigned 6 January 2022)

Stephen Humphreys (resigned 6 January 2022)

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act. The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting.

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

The directors are chosen to bring a wide variety of skills to the charity management.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington Wirral, CH63 8PP

Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2022

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report: There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director

In order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of trustees on 7 November 2022

Signed:

Director and Trustee

**Pioneer People Wirral
Independent Examiner's Report to the Trustees of the Charity**

Report of the Independent Examiner to the Trustees on the accounts of the Charity for the year ended 31 March 2022

I report on the financial statement of the charitable company on page 7 to 17 for the year ended 31 March 2022.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

which gives me reasonable cause to believe that in any material respect the requirements;

- To keep accounting records in accordance with section 386 of the Companies Act 2006; and
- To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Wright, Chartered Accountant
Elpizo Limited, 13 Village Road, Higher Bebington,
Wirral CH63 8PP

The date upon which my opinion is expressed is: 7 November 2022

**Pioneer People Wirral
Statement of Financial Activities
For the year ended March 2022**

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
	Notes				
Income					
Donations and legacies	3	6,415	-	6,415	12,469
Income from charitable activities	4	40,059	-	40,059	71,396
Fundraising income	5	17,169	-	17,169	30,156
Investment Income	6	14	-	14	25
Total Income		<u>63,657</u>	-	<u>63,657</u>	<u>114,046</u>
Expenditure					
Expenditure on charitable activities	7	<u>58,179</u>	-	<u>58,179</u>	<u>53,172</u>
Total expenditure		<u>5,478</u>	-	<u>5,478</u>	<u>53,172</u>
Net income for the year		5,478	-	5,478	60,874
Gross transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		5,478	-	5,478	60,874
Reconciliation of funds:					
Total funds brought forward		<u>173,109</u>	-	<u>173,109</u>	<u>112,235</u>
Total funds carried forward		<u>178,587</u>	-	<u>178,587</u>	<u>173,109</u>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

All activities derive from continuing operation

The notes on page 12 to 17 form an integral part of these accounts

Pioneer People Wirral
Statement of Financial Activities
For the year ended March 2022
Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
	Notes			
Income				
Donations and legacies	3	12,469	-	12,469
Income from charitable activities	4	71,896	-	71,896
Fundraising income	5	30,156	-	30,156
Investment Income	6	25	-	25
Total Income		<u>114,046</u>	-	<u>114,046</u>
Expenditure				
Expenditure on charitable activities	7	<u>53,172</u>	-	<u>53,172</u>
Total expenditure		<u>53,172</u>	-	<u>53,172</u>
Net income for the year		60,874	-	60,874
Gross transfer between funds		-	-	-
Net movement in funds		60,874	-	60,874
Reconciliation of funds:				
Total funds brought forward		<u>112,235</u>	-	<u>112,235</u>
Total funds carried forward		<u>173,109</u>	-	<u>173,109</u>

All activities derive from continuing operation

The notes on page 12 to 17 form an integral part of these accounts

Pioneer People Wirral
Statement of Financial Activities
For the year ended March 2022
Income and Expenditure Account as required by the Companies Act for the year ended
31 March 2022

	2022	2021
	£	£
Turnover	63,643	114,046
Direct costs of turnover	<u>56,566</u>	<u>52,295</u>
Gross surplus	<u>7,077</u>	<u>61,751</u>
Governance costs	<u>1,613</u>	<u>877</u>
Operating surplus	<u>5,464</u>	<u>60,874</u>
Interest receivable	<u>14</u>	<u>-</u>
Surplus on ordinary activities before tax	<u>5,478</u>	<u>60,874</u>
Retained surplus for the financial year	<u>5,478</u>	<u>60,874</u>

All activities derive from continuing operations

The notes on pages 12 to 17 form integral part of these accounts.

**Pioneer People Wirral
Company Number
Balance Sheet
As at 31 March 2022**

04592550

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	12		<u>1</u>		<u>1</u>
Total fixed assets			1		1
Current Assets					
Debtors	13	556		896	
Cash at the bank and in hand		<u>182,024</u>		<u>174,429</u>	
Total current assets		182,580		175,325	
Creditors					
Amount due within one year	14	<u>(3,994)</u>		<u>(2,217)</u>	
Net current assets			<u>178,586</u>		<u>173,108</u>
Total assets less current liabilities			<u>178,587</u>		<u>173,109</u>
Net Assets			<u>178,587</u>		<u>173,109</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	16		<u>178,587</u>		<u>173,109</u>
Total charity funds			<u>178,587</u>		<u>173,109</u>

The directors are satisfied that the year ended on 31 March 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 6.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board of Trustees on 7 November 2022

Signed:

Name: - Director/Trustee

The notes on page 12 to 17 form an integral part of these accounts

**Pioneer People Wirral
Statement of Cash Flows
For the year ended 31 March 2022**

	Notes	2022 £	2021 £
Cash generated in operating activities	18	<u>7,581</u>	<u>59,176</u>
Cash flows from investing activities			
Interest Income		<u>14</u>	<u>25</u>
Cash provided by investing activities		<u>14</u>	<u>25</u>
Increase in cash and cash equivalents in the year		<u>7,595</u>	<u>59,201</u>
Cash and cash equivalents at the beginning of the year		<u>174,429</u>	<u>115,228</u>
Total cash and cash equivalents at the end of the year		<u>182,024</u>	<u>174,429</u>

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2022

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Donated services and facilities

Donated professional services and donated 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 from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

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 in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2022

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure and irrecoverable VAT

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

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs

Other expenditure represents those items not falling into any other heading.

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

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a reducing balance basis as follows:

Asset Category:	Annual rate
Vehicles	25%
Plant and equipment	25%

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2022

amount due to settle the obligation can be measured or estimating reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income from donations and legacies

	2022	2021
Donations and gifts	£	£
Gifts from individuals	6,415	8,469
Gifts from organisations	<u>-</u>	<u>4,000</u>
	<u>6,415</u>	<u>12,469</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

	2022	2021
	£	£
Grants - charitable trusts	-	22,500
Grants - Covid (Wirral)	27,135	20,000
Grants - Covid (JRS)	-	18,265
Grant – Tax rebate	7,063	-
Other charitable activities	4,225	7,181
Hire of premises	<u>1,636</u>	<u>3,450</u>
	<u>40,059</u>	<u>71,396</u>

5 Income from fundraising

	2022	2021
	£	£
Charity shop	<u>17,169</u>	<u>30,156</u>
	<u>17,169</u>	<u>30,156</u>

6 Investment income

All of the charity's investment income £14 (2021 of £25) arises from money held in interest bearing deposit accounts.

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2022

7 Analysis of expenditure on charitable activities

	2022	2021
	£	£
Premises running costs	2,801	2,535
Grants and donations	12,023	3,843
Charity shop	8,742	9,868
Premises utilities	1,557	2,137
Vehicle costs	1,275	2,728
Administration	1,383	2,766
Governance costs (see note 8)	1,613	877
Pension	795	628
Salaries and wages	<u>27,990</u>	<u>27,990</u>
Total	<u>58,179</u>	<u>53,172</u>

Expenditure on charitable activities was £58,179 (2021: £53,172) all of which was unrestricted.

8 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are appropriated to charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of governance costs

	General support	Governance	Total	Basis of
	£	Function	£	apportionment
	£	£	£	
Independent Examiner	-	<u>1,613</u>	<u>1,613</u>	Governance

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2022	2021
	£	£
Salaries and wages	<u>27,990</u>	<u>27,990</u>

No employees had employee benefits in excess of £60,000 (2020: nil).

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2022

The charity trustees were not paid or received any other benefits from employment with charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustees received payment for professional or other services supplied to the charity (2021: £nil).

The key management personnel of the charity comprise the trustees and the charity manager. The total employee benefits of the key management personnel of the charity were £27,990 (2021: £27,990).

There were no related party transactions in the current or previous years requiring to be reported in these accounts.

10 Staff Numbers

The average monthly head count was 1 full time staff (2021: 1 full time staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2022	2021
	Number	Number
Charitable activities	<u>1</u>	<u>1</u>

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Freehold Land and Buildings	Plant and Equipment	Total
	£	£	£
Cost:			
As at 1 April 2021 and 31 March 2022	<u>-</u>	<u>4,300</u>	<u>4,300</u>
Depreciation:			
As at 1 April 2021 and 31 March 2022	<u>-</u>	<u>4,299</u>	<u>4,299</u>
Net book value			
As at 1 April 2021 and 31 March 2022	<u>-</u>	<u>1</u>	<u>1</u>

13 Debtors

	2022	2021
	£	£
Other debtors - prepayments	<u>556</u>	<u>896</u>

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2022

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accrued expenses	1,200	877
Payroll deductions	<u>2,794</u>	<u>1,340</u>
	<u>3,994</u>	<u>2,217</u>

15 Contingent assets – legacy income

As at 31 March 2022 the charity had not been notified of any legacy income or prospective legacy income.

16 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance				Funds
	1 April 2021	Income	Expenditure	Transfers	31 March 2022
	£	£	£	£	£
General fund	<u>173,109</u>	<u>63,657</u>	<u>(58,179)</u>	-	<u>178,587</u>

General fund The 'free reserves' after allowing for all designated funds.

17 Analysis of net assets between funds

All of the net assets of the charity are for the general unrestricted fund

18 Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net movement in funds	5,478	60,874
Deduct interest income shown in investing activities	(14)	(25)
Decrease (increase) in debtors	340	(106)
Increase (decrease) in creditors	1,777	(1,567)
	<u> </u>	<u> </u>
Net cash generated in operating activities	<u>7,581</u>	<u>59,176</u>

PIONEER PEOPLE WIRRAL

England & Wales - Charity number 1095310

Accounts



Registered Charity Number: 1095310

Registered Company Number: 04592550

**PIONEER PEOPLE WIRRAL
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2020**



elpizoaccountancy.co.uk

**Pioneer People Wirral
Reports and accounts**

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Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2020

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Purpose and Activities of the Charity

The principle activities of the Charity set out in its Memorandum and Articles of Association are:

- Advancement of the Christian Faith.
- Advancement of Christian education.
- Relief of hardship.

Achievements and performances

The Trustees are pleased to reflect on another financially robust year, generating a small surplus of £5,650. This adds to an already healthy reserve and provides the Charity with a strong safety net of £112,235.

A key source of income is Charitable Sales, equating to over half of income. During the year we faced the major challenge of losing our warehouse lease and our sales income coming under threat. Thankfully, we were able to utilise another leased properties and in January we moved our sales into a shop in Neston and found alternative warehouse space for our oversea projects.

During the year, teams of volunteers enabled us to sort and ship two containers of bikes, tools and clothing to Kenya and Gambia. The link to the Prisons Service and Police was enhanced via purchasing a better van through a £10,000 Awards for All grant.

The very end of the financial year was extremely challenging. Firstly, we had a major water leak in the Hope Centre which resulted in the building being shut down and we envisage a minimum of 3 months of building work being required. The claim was assessed just before the year end and loss of rental income is included in the insurance claim.

Then in mid-March, we took the decision to temporarily close down all projects in response to the Covid outbreak. Our strong reserves have been built for such unforeseen circumstances and we are confident we can weather the storm caused by any income losses through lack of sales and rental income. We will apply for relevant Government support as the situation becomes clearer in the next financial year.

And finally, our long standing Trustee and Treasurer, Mr Clive Dyke, retired from the Board. Over the years he has managed the finances of the Charity and done a wonderful job. His input and faithfulness will be sorely missed.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2020

Availability and adequacy of assets of the funds

The board of Trustees is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £13,127 (prior year (£10,730.)) The total reserves at the yearend stand at £106,585 (prior year £93,458). Free unrestricted liquid reserves amounted to £105,806 (prior year £92,510).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Plans for future periods

The year ahead looks very uncertain in terms of what services we will be able to provide as a Charity, especially given the vulnerability of many of the people we work with. However, years of prudent financial management means the Charity is well equipped to cope with the challenges ahead. Merger with another Charity is still being considered but might take longer to achieve given the situation with Covid.

Reference and administrative details

Date of incorporation: 18 November 2002

Company Registration Number: 04592550

The Registered Office is: 2 Arundel Close, Pensby, Wirral CH61 8TB

Charity Registration Number: 1095310

Directors and trustees

The trustees, who are also directors, through the year and at the date of this report, were:

Stephen Humphreys

Andrea Simpson

Martin Dickson (Appointed 24 October 2020)

Dr. Peter Cooper

Joshua Simpson (Appointed 24 October 2020)

Stephen Ward (Appointed 24 October 2020)

Clive Dyke (Retired 1 December 2019)

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act. The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting.

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2020

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

The directors are chosen to bring a wide variety of skills to the charity management.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington Wirral, CH63 8PP

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report: There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director

Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2020

In order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 14 December 2020

Signed:

**Stephen Humphries
Director and Trustee**

**Pioneer People Wirral
Independent Examiner's Report to the Trustees of the Charity**

Report of the Independent Examiner to the Trustees on the accounts of the Charity for the year ended 31 March 2020

I report on the financial statement of the charitable company on page 8 to 17 for the year ended 31 March 2020.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

which gives me reasonable cause to believe that in any material respect the requirements;

- To keep accounting records in accordance with section 386 of the Companies Act 2006; and
- To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Wright, Chartered Accountant
Elpizo Limited, 13 Village Road, Higher Bebington,
Wirral CH63 8PP

The date upon which my opinion is expressed is: 14 December 2020

**Pioneer People Wirral
Statement of Financial Activities
For the year ended March 2020**

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
	Notes				
Income					
Donations and legacies	3	7,240	-	7,240	31,796
Income from charitable activities	4	26,750	-	26,750	16,235
Fundraising income	5	42,836	-	42,836	41,511
Investment Income	6	25	-	25	25
Total Income		<u>76,851</u>	-	<u>76,851</u>	<u>89,567</u>
Expenditure					
Expenditure on charitable activities	7	<u>71,201</u>	-	<u>71,201</u>	<u>76,440</u>
Total expenditure		<u>71,201</u>	-	<u>71,201</u>	<u>76,440</u>
Net income for the year		5,650	-	5,650	13,127
Gross transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		5,650	-	5,650	13,127
Reconciliation of funds:					
Total funds brought forward		<u>106,585</u>	-	<u>106,585</u>	<u>93,458</u>
Total funds carried forward		<u>112,235</u>	-	<u>112,235</u>	<u>106,585</u>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

All activities derive from continuing operation

**The notes on page 12 to 17 form an integral part of these accounts
Statement of Financial Activities**

Pioneer People Wirral
For the year ended March 2020
Income and Expenditure Account as required by the Companies Act for the year ended
31 March 2020

	2020	2019
	£	£
Turnover	76,826	89,542
Direct costs of turnover	<u>70,324</u>	<u>75,215</u>
Gross surplus	<u>6,502</u>	<u>14,327</u>
Governance costs	<u>877</u>	<u>1,225</u>
Operating surplus	<u>5,625</u>	<u>13,102</u>
Interest receivable	<u>25</u>	<u>25</u>
Surplus on ordinary activities before tax	<u>5,650</u>	<u>13,127</u>
Retained surplus for the financial year	<u>5,650</u>	<u>13,127</u>

All activities derive from continuing operations

The notes on pages 12 to 17 form integral part of these accounts.

**Pioneer People Wirral
Company Number
Balance Sheet
As at 31 March 2020**

04592550

	Notes	2020		2019	
		£	£	£	£
Fixed Assets					
Tangible assets	12		<u>1</u>		<u>1</u>
Total fixed assets			1		1
Current Assets					
Debtors	13	790		778	
Cash at the bank and in hand		<u>115,228</u>		<u>113,303</u>	
Total current assets		116,018		114,081	
Creditors:-					
Amount due within one year	14	<u>(3,784)</u>		<u>(7,497)</u>	
Net current assets			<u>112,234</u>		<u>106,584</u>
Total assets less current liabilities			<u>112,235</u>		<u>106,585</u>
Net Assets			<u>112,235</u>		<u>106,585</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	16		<u>112,235</u>		<u>106,585</u>
Total charity funds			<u>112,235</u>		<u>106,585</u>

The directors are satisfied that the year ended on 31 March 2020 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board of Trustees on 14 December 2020

Signed:

Name: Stephen Humphries - Director/Trustee

The notes on page 12 to 17 form an integral part of these accounts

**Pioneer People Wirral
Statement of Cash Flows
For the year ended 31 March 2020**

	Notes	2020 £	2019 £
Cash generated in operating activities	18	<u>1,900</u>	<u>15,993</u>
Cash flows from investing activities			
Interest Income		<u>25</u>	<u>25</u>
Cash provided by investing activities		<u>25</u>	<u>25</u>
Increase in cash and cash equivalents in the year		<u>1,925</u>	<u>16,018</u>
Cash and cash equivalents at the beginning of the year		<u>113,303</u>	<u>97,285</u>
Total cash and cash equivalents at the end of the year		<u>115,228</u>	<u>113,303</u>

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2020

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Donated services and facilities

Donated professional services and donated 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 from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

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 in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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Notes to the Accounts for the year ended 31 March 2020

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure and irrecoverable VAT

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

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs

Other expenditure represents those items not falling into any other heading.

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

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a reducing balance basis as follows:

Asset Category:	Annual rate
Vehicles	25%
Plant and equipment	25%

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the

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Notes to the Accounts for the year ended 31 March 2020

amount due to settle the obligation can be measured or estimating reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income from donations and legacies

	2020	2019
Donations and gifts	£	£
Gifts from individuals	7,240	20,085
Donations from other organisations	-	7,654
Taxation on gifts recoverable	<u>-</u>	<u>4,057</u>
	<u>7,240</u>	<u>31,796</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

	2020	2019
	£	£
Grants	10,000	7,650
Other charitable activities	9,970	-
Hire of premises	<u>6,780</u>	<u>8,585</u>
	<u>26,750</u>	<u>16,235</u>

5 Income from fundraising

	2020	2019
	£	£
Charity shop	42,836	36,101
Events	<u>-</u>	<u>5,410</u>
	<u>42,836</u>	<u>41,511</u>

6 Investment income

All of the charity's investment income in 2020 of £25 arises from money held in interest bearing deposit accounts.

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2020

7 Analysis of expenditure on charitable activities

	2020	2019
	£	£
Premises running costs	3,546	3,452
Grants and donations	7,771	574
Charity shop	12,337	16,734
Premises utilities	4,659	6,726
Vehicle costs	10,092	7,500
Administration	1,513	579
Mission and outreach	-	6,649
Governance costs (see note 8)	877	1,225
Salaries and wages	<u>30,406</u>	<u>33,001</u>
Total	<u>71,201</u>	<u>76,440</u>

Expenditure on charitable activities was £71,201 (2019:£76,440) all of which was unrestricted.

8 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are appropriated to charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of governance costs

	General support	Governance	Total	Basis of
	£	Function	£	apportionment
	£	£	£	
Independent Examiner	<u>-</u>	<u>877</u>	<u>877</u>	Governance

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2020	2019
	£	£
Salaries and wages	<u>30,406</u>	<u>33,001</u>

No employees had employee benefits in excess of £60,000 (2019: nil).

Pioneer People Wirral

Notes to the Accounts for the year ended 31 March 2020

The charity trustees were not paid or received any other benefits from employment with charity in the year (2019:£nil) neither were they reimbursed expenses during the year (2019:£nil). No charity trustees received payment for professional or other services supplied to the charity (2019:£nil).

The key management personnel of the charity comprise the trustees and the charity manager. The total employee benefits of the key management personnel of the charity were (2019: £33,001).

There were no related party transactions in the current or previous years requiring to be reported in these accounts.

10 Staff Numbers

The average monthly head count was 1 full time staff (2019: 1 full time staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2020	2019
	Number	Number
Charitable activities	<u>1</u>	<u>1</u>

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Freehold Land and Buildings	Plant and Equipment	Total
	£	£	£
Cost:			
As at 1 April 2019 and 31 March 2020	<u>-</u>	<u>4,300</u>	<u>4,300</u>
Depreciation:			
As at 1 April 2020 and 31 March 2020	<u>-</u>	<u>4,299</u>	<u>4,299</u>
Net book value			
As at 1 April 2019 and 31 March 2020	<u>-</u>	<u>1</u>	<u>1</u>

11 Debtors

	2020	2019
	£	£
Other debtors	<u>790</u>	<u>778</u>

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2020

12 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accrued expenses	1,221	792
Payroll deductions	<u>2,563</u>	<u>6,705</u>
	<u>3,784</u>	<u>7,497</u>

13 Contingent assets – legacy income

As at 31 March 2020 the charity had not been notified of any legacy income or prospective legacy income.

14 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance				Funds
	1 April 2019	Income	Expenditure	Transfers	31 March 2020
	£	£	£	£	£
General fund	<u>106,585</u>	<u>76,851</u>	<u>(71,201)</u>	-	<u>112,235</u>

General fund The 'free reserves' after allowing for all designated funds.

15 Analysis of net assets between funds

All of the net assets of the charity are for the general unrestricted fund

16 Reconciliation of net movement in funds to net cash flow from operating activities

	2020	2019
	£	£
Net movement in funds	5,650	13,127
Deduct interest income shown in investing activities	(25)	(25)
Decrease (increase) in debtors	(12)	169
Increase (decrease) in creditors	(3,713)	2,722
	<u> </u>	<u> </u>
Net cash generated in operating activities	<u>1,900</u>	<u>15,993</u>