

Blackpool Stanley Rugby League Club

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements
for the Year Ended 31 December 2021



Established 1979

Blackpool Stanley Rugby League Club

Annual Report and Unaudited Financial Statements for the Year Ended 31st
December 2021

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1. Reference and Administrative Details

Trustees

Mr S Clements
Mr S Gilderdale
Mr J H Gill
Mr S J Hornby
Mr K Laycock
Mr G Parker
Mr M Sinclair-Sly

Place of Business

Rathlyn Avenue
Blackpool
FY3 8ED

The Charity is incorporated in England &
Wales.

Company Registration Number 07104788

Charity Registration Number 1139190

Bankers

Lloyds Bank
30 Corporation Street
Blackpool
Lancashire

General Information

The company is a charitable company limited by guarantee incorporated in
England and Wales.

The postal address is:
Club Secretary
c/o 46, Leeds Road,
Blackpool
FY1 4HJ

These financial statements were authorised by the Board on **1st June 2022**

Blackpool Stanley Rugby League Club

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2. Trustees Report 2021

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2021. This trustees' report includes the directors' report and as such fulfils the requirements by company law.

2.1 Trustees

Mr S Clements
Mr S Gilderdale
Mr J H Gill
Mr S J Hornby
Mr K Laycock
Mr G Parker
Mr M Sinclair-Sly

2.2 Objectives and activities

The objective of the club shall be to promote and further the interests of Rugby League in Blackpool and wherever possible the surrounding areas.

The aims and objectives should be consistent with the furthering of equal opportunities.

2.3 Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

2.4 Financial Review

The club maintained its policy of making rugby league free at the point of delivery with no players paying subscriptions. However, every member was encouraged to support the recycling policy of the club by donating clothes and textiles and also to join the club lottery.

The club maintained a fully operational club house at Kingscote Park, Layton. All facilities both social and playing were fully available to members and guests throughout the year. Revenue from bar and kitchen sales increased throughout the year as the services were established and extended.

Club house revenues recovered following the relaxation of COVID 19 restrictions as 2021 progressed.

The club continued to expand the club lottery with membership increasing from around 70 to 90 during 2021. The introduction of Darts and Dominos teams who regularly use the clubhouse helped with an increase in club lottery membership.

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The club remained a fully accredited member of Ofgem's Non Domestic Renewal Heat Incentive and submitted regular quarterly energy readings throughout 2021. The club received payments from the scheme quarterly throughout 2021.

The club benefited from a successful business continuity insurance award as a result of reduced revenues caused by various COVID 19 restrictions throughout 2021.

The club was successful in applying for a Sport England return to play grant.

2.5 Reserves Policy

The charity operates a reserves policy that reviews the amount of reserves required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis.

2.6 Going concern

Due to the increased number of none specific rugby league activity generating additional income and the close monitoring of expenditure the club continues to be a going concern.

2.7 Achievements and Performance 2021

The club fielded one side in Division 5 North & West of the North West Mens League in 2021. The club fulfilled all its membership responsibilities to the North West Mens League. COVID 19 regulations and restrictions reduced the number of teams per division and consequently the number of fixtures (home and away) that were played. Outbreaks of COVID 19 during the playing season meant that no team in the division completed its scheduled fixture list in full. League standings were calculated on the basis of win percentage. There were no cup competitions or play-offs in the 2021 playing season.

The club finished the season in first position in Division 5 North and West having completed 10 of 14 scheduled fixtures. 1 away game and 3 home games were not completed. The win percentage was 90%.

Average numbers of participants exceeded 25 over the course of the season

The club didn't manage to field any junior / youth teams in 2021, partly because the availability of volunteers and concerns/regulations around COVID 19.

The club fully funded a variety of volunteer training in 2021 including first aid courses, safeguarding courses and coaching courses in pursuit of its aims and objectives and the maintenance of the Rugby Football Leagues Club Mark standard.

Masters rugby league was not played under the club's umbrella during 2021, however Blackpool Masters RL chose to use the club as a venue for festivals during 2021.

The club continued to develop links with the wider community of Layton.

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1. The club was used by Blackpool Council to host a summer school one day a week throughout the school summer holidays
2. A volunteer week was organised by the Trinity Parish and a number of longstanding jobs on the park were completed. The club made its facilities available in support of the event.
3. The club ran a Christmas Hamper Appeal in 2021. Donations from various sources meant the club were able to deliver 60 food hampers to families in need in the Layton area at Christmas.
4. The club established links with many of the primary and high schools in its immediate area during 2021.

The club hosted a number of Darts and Dominos matches in the local leagues during the final months of 2021. This increased membership and added to revenues.

The club struggled to fulfil all its development plans during 2021. This was largely due to the availability of volunteers, partly as a result of COVID 19 but also because of a shortage of suitable volunteers in the area.

2.8 Plans for Future Periods.

The club plans to continue its development of rugby league during the next period (2022). The club will do this by

- Increasing the number of participants in the sport by increasing the numbers of teams playing competitive games under the club umbrella, including the development of Masters Rugby League and Primary League at the club.
- Develop further links with schools in the immediate catchment area so that young people can be aware of the club and signposted to it.
- Develop sources of volunteers to support the development activities. This may include the appointment of a Development Officer, subject to funding, Council support and NGB support.
- Work closely with Blackpool Council to improve the overall facilities available to young people through the club at Kingscote Park.

The club also aims to develop other sources of income during 2022. The club will do this by

- Increase the use of the club house by other community groups. This would include establishing regular darts and dominos matches in the local summer league.
- Increase the number of community events on the park that will bring increased use and revenues to the club house.

2.9 Structure, Governance & Management

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Blackpool Stanley operates a Governance model which is open, inclusive and seeks to represent the wishes of its members in the pursuit of the club's objectives. An executive Board, elected by the members annually, ensures that the club operates within the memorandum and articles of association and that volunteer and official time is focused and targeted at achieving the overall club objectives. A series of committees representing the different functional areas of the club (Youth/Junior rugby section, Commercial, Events, Press and Marketing) are established to deal with the day to day running of the club. These committees come together periodically as a management committee to assess the progress of the club. The terms of reference for these committees together with those of the Executive Board and the Management Board are held within the RFL approved club mark file. The Executive Board ensures that the various committees work together to achieve the club objectives and manage this through the Management Board. All meetings held within the governance structure are minuted and minutes are held by the appropriate secretary or chairperson.

Blackpool Stanley Rugby League Club

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3. Statement of Financial Activities

This section includes the Income and Expenditure Account and Statement of Total Recognised Gains and Losses for the Year Ended 31 December 2021

	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:			
Donations and Legacies			
Other trading activities	24767	2292	27059
	14865		14865
Total Income	39632	2292	41924
Expenditure on:			
Charitable Activities	(23230)	(4252)	(27482)
Total Expenditure	(23230)	(4252)	(27482)
Net income [expenditure] and net movement in funds	16401	(1960)	14441
Reconciliation of funds			
Total funds brought forward	9891	4961	14852
Total funds carried forward	26292	3001	29293
	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	5179	6297	11476
Other trading activities	3753	-	3753
Total Income	8932	6297	15229
Expenditure on:			
Charitable activities	(6854)	(5563)	(12417)
Total Expenditure	(6854)	(5563)	(12417)
Net income/ [expenditure]and net movement in funds	2078	734	2812
Reconciliation of funds			
Total funds brought forward	7813	4227	12040
Total funds carried forward]	9891	4961	14852

All of the Charity's activities derive from continuing operation during the above two periods.

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5. Balance sheet

	2021 £	2020 £
Fixed Assets		
Tangible assets	7,026.80	5,000
Current assets	346	80
Debtors		
Cash at bank and in hand	27931	11,471
Creditors: Amounts falling due within one year	(812.22)	(1,375)
Net current assets	27,465	10,122
Net assets	34,492	15,122
Funds of the Charity:		
Restricted income funds	3001	4961
Unrestricted income funds		
Unrestricted income funds	26562	10,161
Total funds	29563	15,122

For the year in question the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

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

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on **1st June 2022** and signed on their behalf by:

Mr S J Hornby.
Trustee

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5.1 Income from donations and legacies

	Unrestricted Funds	Restricted funds	Total	Total 2021
2020	General			
	£	£	£	£
Donations and legacies:				
Donations from local collections	1780		1780	3,464
Grants, including capital grants:				
Government grants		2292	2292	4,047
Grants from other charities				2,250
Subscriptions				1,715
Lottery Membership	4030		4030	
Insurance Payout	18767		18957	
	24767	2292	27059	11476

5.2 Income from other trading activities

	Unrestricted funds		Total
Total	General	2021	2020
	£	£	£
Fundraising income:			
Sale of purchased goods - bar	12234	12234	687
Sale of donated goods	171	171	849
Sale of shirts and match event tickets			215
Renewable Heat Incentive	1855	1855	2,002
Hire of Clubhouse	600	600	-
Other	4	4	-
		14865	3,753

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5.3 Expenditure on charitable activities

	Activity Undertaken Directly	Grant funding of activity	Total 2021	Total 2020
	£	£	£	£
Promoting Rugby League				1,721
Bar and Food purchases inc. after match hospitality	7610		7610	697
Staff Costs	230		230	
Establishment cost				4,322
Utilities	3404	1769	5173	0
Clubhouse Costs	6441	888	6909	
Ground & Playing Expenses	2434		2434	69
Training courses				-
TV Licence				120
Office expenses				639
Printing, posting and stationery				53
Sundry costs	687	100	787	142
Cleaning and laundry				63
Lottery Prizes	2020		2020	0
Advertising and promotion				306
Governance costs – accountancy fees	823	300	1123	960
Depreciation of tangible fixed assets		1195	1195	1,883
Donations to other Charities				1,200
Bank Charges				242
	23230	4252	27482	12,417

Included in the expenditure analysed above, there are also governance costs of (2021 - £1123) which relate directly to charitable activities. See note 6 for further details

5.4 Analysis of governance and support costs

Governance costs

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	General £	Funds £	£	£
Other governance costs - Accountancy fees	822	300	1122	960

5.5 Government Grants

During the year the club has benefitted from the following government (Sport England) Covid – 19 support schemes

	£
Local Covid -19 Return to Play Grant	2292
Total Covid-19 government support	2292

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5.6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration or expenses from the charity during this year.

5.7 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Staff costs	230	0

No employee received emoluments of more than £60,000 during the year.

5.8 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

5.9 Tangible Fixed Assets

	Furniture and Equipment £	Other Tangible fixed Assets £	Total £
Cost			
At 1 January 2021	1418	3582	5000
Additions	2556	2106	4662
At 31 December 2021	3974	5688	9662
Depreciation			
At 1 January 2021	497	1253	1750
Charge for the year	250	635	885
At 31 December 2021	747	1888	2635
Net book value			
At 31 December 2021	3,227	3,800	7,027
At 31 December 2020	1,418	3,582	5,000

5.10 Debtors

	2021	2020
	£	£
Other debtors		80
Council Electricity (March 2021 to December 2021)	346	

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5.11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors		535
Blackpool Council (Picnic Benches)	812	840
Totals	812	1,375

5.12 Charity status

The Charity is a Charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

5.13 Funds

	Balance as at 1 January 2021 £	Incoming Resources £	Resources Expended £	Balance as at 31 December 2021 £
Unrestricted funds	9,891	39,632	(23,231)	26292
Restricted funds	4,961	2,292	(4,252)	3001
Total funds	14,852	41,924	(27,483)	29293

	Balance as at 1 January 2020 £	Incoming Resources £	Resources Expended £	Balance as at 31 December 2020 £
Unrestricted funds	7,813	8,932	(6,854)	9,891
Restricted funds	4,227	6,297	(5,563)	4,961
Total funds	12,040	15,229	(12,417)	14,852

6. Accounting Policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below:

Statement of compliance

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 applicable in the UK and the Companies Act 2006.

Basis of Preparation

Blackpool Stanley Rugby League Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost of transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern

The financial statements have been prepared on a going concern basis.

As with most businesses the club has been impacted by the Coronavirus [Covid 19] and this has had an impact on the operation and members of the club. The club have utilised grants available from the UK Government and have been taking appropriate steps to safeguard the club's operations. Whilst the full impact of the global pandemic to the economy and trading operation remains uncertain, the committee believe that the going concern basis of accounting is appropriate.

Exemption from preparing a cash flow statement

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, management is required to make judgements, estimates and exemptions about the carrying values of assets and liabilities that are not really apparent from other sources. The estimates and underlying assumptions are based on historic experience and other factors that are considered relevant. Actual results may differ from these estimates.

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

The key sources of judgements, estimates and assumptions about the carrying values of assets and liabilities that have a significant effect on the amounts recognised in the financial statements are detailed in the accounting policies.

Income and Endowments

Voluntary income including donations and grants are recognised where there is entitlement, certainty or receipt and the amount can be measured with sufficient reliability.

Sales income from the bar, shirt & ticket sales, donated goods and income derived from events is recognised as earned [that is, as the related goods or services are provided]. As is other income such as income from the renewable heat incentive, hire of the clubhouse and commission.

Donations and Legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of

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performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included in the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the amount of grant payable.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including accountancy, strategic management and Trustee's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered in Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	35% reducing balance
Plant and machinery	35% straight line

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In 2021 the clubroom furniture was replaced and so the residual value of the existing furniture was written off.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade and other creditors are obligations to pay for goods or services that have been acquired in the ordinary course of the charity's activities and are initially measured at transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose

7. Additional Notes

In previous years, the club received a grant of £9,242 from the Suez Communities Trust for the purchase of a tractor £5,800 and further ground works which were carried out in 2018. The grounds works were an immediate reduction to the restricted reserves whereas the grant received for the tractor will be written off as the tractor is depreciated over 5 years. The balance remaining in restricted reserves at 31 December 2021 is £934 (2020 1,868).

In 2019 the club received a further grant from Blackpool Borough Council of £1,304 towards the cost of a defibrillator, again the grant will be written off as the defibrillator is depreciated over 5 years. The balance in restricted reserves as at 31 December 2021 is £521 (2020 - £782)

In 2020 the club received a grant from Blackpool Council - Layton Ward for £500 for improvements of the CCTV system at the club house. These works have yet to be undertaken, the balance at 31 December 2021 is £500 (2020 - £500).

Also in 2020 the club received a grant from Blackpool Council - Layton Ward for £1,047 towards a kit for a new junior team. Due to the restrictions surrounding COVID 19 and activity allowed to take place these funds have not yet been spent. The balance as at 31 December 2021 was £1,047 (2020 - £1,047).

The club received a grant in 2020 from Sport England for £2,250 to support the clubs fixed costs during the COVID pandemic. During 2020 £1,485 was spent. During 2021 the club spent the residual £765 and the grant has now been fully utilised. The balance remaining at December 2021 is nil (2020 - £765).

In 2021 the club received £2,292 discretionary grant from Sport England to help with returning the clubs teams to play following the relaxation of COVID 19 restrictions. In 2021 the club has spent £2,292 and the grant has been fully utilised.

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FY1 4HJ

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The club finished the season in first position in Division 5 North and West having completed 10 of 14 scheduled fixtures. 1 away game and 3 home games were not completed. The win percentage was 90%.

Average numbers of participants exceeded 25 over the course of the season

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The club struggled to fulfil all its development plans during 2021. This was largely due to the availability of volunteers, partly as a result of COVID 19 but also because of a shortage of suitable volunteers in the area.

2.8 Plans for Future Periods.

The club plans to continue its development of rugby league during the next period (2022). The club will do this by

- Increasing the number of participants in the sport by increasing the numbers of teams playing competitive games under the club umbrella, including the development of Masters Rugby League and Primary League at the club.
- Develop further links with schools in the immediate catchment area so that young people can be aware of the club and signposted to it.
- Develop sources of volunteers to support the development activities. This may include the appointment of a Development Officer, subject to funding, Council support and NGB support.
- Work closely with Blackpool Council to improve the overall facilities available to young people through the club at Kingscote Park.

The club also aims to develop other sources of income during 2022. The club will do this by

- Increase the use of the club house by other community groups. This would include establishing regular darts and dominos matches in the local summer league.
- Increase the number of community events on the park that will bring increased use and revenues to the club house.

2.9 Structure, Governance & Management

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Blackpool Stanley operates a Governance model which is open, inclusive and seeks to represent the wishes of its members in the pursuit of the club's objectives. An executive Board, elected by the members annually, ensures that the club operates within the memorandum and articles of association and that volunteer and official time is focused and targeted at achieving the overall club objectives. A series of committees representing the different functional areas of the club (Youth/Junior rugby section, Commercial, Events, Press and Marketing) are established to deal with the day to day running of the club. These committees come together periodically as a management committee to assess the progress of the club. The terms of reference for these committees together with those of the Executive Board and the Management Board are held within the RFL approved club mark file. The Executive Board ensures that the various committees work together to achieve the club objectives and manage this through the Management Board. All meetings held within the governance structure are minuted and minutes are held by the appropriate secretary or chairperson.

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3. Statement of Financial Activities

This section includes the Income and Expenditure Account and Statement of Total Recognised Gains and Losses for the Year Ended 31 December 2021

	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:			
Donations and Legacies			
Other trading activities	24767	2292	27059
	14865		14865
Total Income	39632	2292	41924
Expenditure on:			
Charitable Activities	(23230)	(4252)	(27482)
Total Expenditure	(23230)	(4252)	(27482)
Net income [expenditure] and net movement in funds	16401	(1960)	14441
Reconciliation of funds			
Total funds brought forward	9891	4961	14852
Total funds carried forward	26292	3001	29293
	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	5179	6297	11476
Other trading activities	3753	-	3753
Total Income	8932	6297	15229
Expenditure on:			
Charitable activities	(6854)	(5563)	(12417)
Total Expenditure	(6854)	(5563)	(12417)
Net income/ [expenditure]and net movement in funds	2078	734	2812
Reconciliation of funds			
Total funds brought forward	7813	4227	12040
Total funds carried forward]	9891	4961	14852

All of the Charity's activities derive from continuing operation during the above two periods.

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5. Balance sheet

	2021 £	2020 £
Fixed Assets		
Tangible assets	7,026.80	5,000
Current assets	346	80
Debtors		
Cash at bank and in hand	27931	11,471
Creditors: Amounts falling due within one year	(812.22)	(1,375)
Net current assets	27,465	10,122
Net assets	34,492	15,122
Funds of the Charity:		
Restricted income funds	3001	4961
Unrestricted income funds		
Unrestricted income funds	26562	10,161
Total funds	29563	15,122

For the year in question the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

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

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on **1st June 2022** and signed on their behalf by:

Mr S J Hornby.
Trustee

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5.1 Income from donations and legacies

	Unrestricted Funds	Restricted funds	Total	Total 2021
2020	General			
	£	£	£	£
Donations and legacies:				
Donations from local collections	1780		1780	3,464
Grants, including capital grants:				
Government grants		2292	2292	4,047
Grants from other charities				2,250
Subscriptions				1,715
Lottery Membership	4030		4030	
Insurance Payout	18767		18957	
	24767	2292	27059	11476

5.2 Income from other trading activities

	Unrestricted funds	Total	
Total	General		
	£	2021 £	2020 £
Fundraising income:			
Sale of purchased goods - bar	12234	12234	687
Sale of donated goods	171	171	849
Sale of shirts and match event tickets			215
Renewable Heat Incentive	1855	1855	2,002
Hire of Clubhouse	600	600	-
Other	4	4	-
		14865	3,753

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5.3 Expenditure on charitable activities

	Activity Undertaken Directly	Grant funding of activity	Total 2021	Total 2020
	£	£	£	£
Promoting Rugby League				1,721
Bar and Food purchases inc. after match hospitality	7610		7610	697
Staff Costs	230		230	
Establishment cost				4,322
Utilities	3404	1769	5173	0
Clubhouse Costs	6441	888	6909	
Ground & Playing Expenses	2434		2434	69
Training courses				-
TV Licence				120
Office expenses				639
Printing, posting and stationery				53
Sundry costs	687	100	787	142
Cleaning and laundry				63
Lottery Prizes	2020		2020	0
Advertising and promotion				306
Governance costs – accountancy fees	823	300	1123	960
Depreciation of tangible fixed assets		1195	1195	1,883
Donations to other Charities				1,200
Bank Charges				242
	23230	4252	27482	12,417

Included in the expenditure analysed above, there are also governance costs of (2021 - £1123) which relate directly to charitable activities. See note 6 for further details

5.4 Analysis of governance and support costs

Governance costs

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	General £	Funds £	£	£
Other governance costs - Accountancy fees	822	300	1122	960

5.5 Government Grants

During the year the club has benefitted from the following government (Sport England) Covid – 19 support schemes

	£
Local Covid -19 Return to Play Grant	2292
Total Covid-19 government support	2292

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5.6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration or expenses from the charity during this year.

5.7 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Staff costs	230	0

No employee received emoluments of more than £60,000 during the year.

5.8 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

5.9 Tangible Fixed Assets

	Furniture and Equipment £	Other Tangible fixed Assets £	Total £
Cost			
At 1 January 2021	1418	3582	5000
Additions	2556	2106	4662
At 31 December 2021	3974	5688	9662
Depreciation			
At 1 January 2021	497	1253	1750
Charge for the year	250	635	885
At 31 December 2021	747	1888	2635
Net book value			
At 31 December 2021	3,227	3,800	7,027
At 31 December 2020	1,418	3,582	5,000

5.10 Debtors

	2021	2020
	£	£
Other debtors		80
Council Electricity (March 2021 to December 2021)	346	

Blackpool Stanley Rugby League Club

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5.11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors		535
Blackpool Council (Picnic Benches)	812	840
Totals	812	1,375

5.12 Charity status

The Charity is a Charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

5.13 Funds

	Balance as at 1 January 2021 £	Incoming Resources £	Resources Expended £	Balance as at 31 December 2021 £
Unrestricted funds	9,891	39,632	(23,231)	26292
Restricted funds	4,961	2,292	(4,252)	3001
Total funds	14,852	41,924	(27,483)	29293

	Balance as at 1 January 2020 £	Incoming Resources £	Resources Expended £	Balance as at 31 December 2020 £
Unrestricted funds	7,813	8,932	(6,854)	9,891
Restricted funds	4,227	6,297	(5,563)	4,961
Total funds	12,040	15,229	(12,417)	14,852

6. Accounting Policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below:

Statement of compliance

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 applicable in the UK and the Companies Act 2006.

Basis of Preparation

Blackpool Stanley Rugby League Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost of transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern

The financial statements have been prepared on a going concern basis.

As with most businesses the club has been impacted by the Coronavirus [Covid 19] and this has had an impact on the operation and members of the club. The club have utilised grants available from the UK Government and have been taking appropriate steps to safeguard the club's operations. Whilst the full impact of the global pandemic to the economy and trading operation remains uncertain, the committee believe that the going concern basis of accounting is appropriate.

Exemption from preparing a cash flow statement

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, management is required to make judgements, estimates and exemptions about the carrying values of assets and liabilities that are not really apparent from other sources. The estimates and underlying assumptions are based on historic experience and other factors that are considered relevant. Actual results may differ from these estimates.

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

The key sources of judgements, estimates and assumptions about the carrying values of assets and liabilities that have a significant effect on the amounts recognised in the financial statements are detailed in the accounting policies.

Income and Endowments

Voluntary income including donations and grants are recognised where there is entitlement, certainty or receipt and the amount can be measured with sufficient reliability.

Sales income from the bar, shirt & ticket sales, donated goods and income derived from events is recognised as earned [that is, as the related goods or services are provided]. As is other income such as income from the renewable heat incentive, hire of the clubhouse and commission.

Donations and Legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of

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performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included in the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the amount of grant payable.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including accountancy, strategic management and Trustee's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered in Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	35% reducing balance
Plant and machinery	35% straight line

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In 2021 the clubroom furniture was replaced and so the residual value of the existing furniture was written off.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade and other creditors are obligations to pay for goods or services that have been acquired in the ordinary course of the charity's activities and are initially measured at transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose

7. Additional Notes

In previous years, the club received a grant of £9,242 from the Suez Communities Trust for the purchase of a tractor £5,800 and further ground works which were carried out in 2018. The grounds works were an immediate reduction to the restricted reserves whereas the grant received for the tractor will be written off as the tractor is depreciated over 5 years. The balance remaining in restricted reserves at 31 December 2021 is £934 (2020 1,868).

In 2019 the club received a further grant from Blackpool Borough Council of £1,304 towards the cost of a defibrillator, again the grant will be written off as the defibrillator is depreciated over 5 years. The balance in restricted reserves as at 31 December 2021 is £521 (2020 - £782)

In 2020 the club received a grant from Blackpool Council - Layton Ward for £500 for improvements of the CCTV system at the club house. These works have yet to be undertaken, the balance at 31 December 2021 is £500 (2020 - £500).

Also in 2020 the club received a grant from Blackpool Council - Layton Ward for £1,047 towards a kit for a new junior team. Due to the restrictions surrounding COVID 19 and activity allowed to take place these funds have not yet been spent. The balance as at 31 December 2021 was £1,047 (2020 - £1,047).

The club received a grant in 2020 from Sport England for £2,250 to support the clubs fixed costs during the COVID pandemic. During 2020 £1,485 was spent. During 2021 the club spent the residual £765 and the grant has now been fully utilised. The balance remaining at December 2021 is nil (2020 - £765).

In 2021 the club received £2,292 discretionary grant from Sport England to help with returning the clubs teams to play following the relaxation of COVID 19 restrictions. In 2021 the club has spent £2,292 and the grant has been fully utilised.

**Independent Examiners Report to the Trustees of Blackpool Stanley
Rugby League Club**

I report on the accounts of the Blackpool Stanley Rugby League Club for the year ending 31st December 2021

Responsibilities and Basis of Report

As charity trustees of Blackpool Stanley Rugby League Club, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

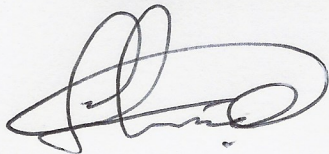
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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.



Stephen Smith
46 Hodder Way,
Poulton-le-Fylde,
FY6 8AQ.