

# THE PIONEER YOUTH CLUB

England & Wales · Charity number 302455

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1962-12-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Pioneer Club  
Heathlands Drive  
St. Albans  
AL3 5AY

**Phone** 01727850741

**Email** [sue.frost@pioneerclub.co.uk](mailto:sue.frost@pioneerclub.co.uk)

**Website** [www.pioneerclub.co.uk](http://www.pioneerclub.co.uk)

## Activities

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**Objects:** TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE THROUGH;A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE.B) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.TO FURTHER OR BENEFIT THE RESIDENTS OF ST ALBANS, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS?.

**Activities:** To help and educate young people through their leisure time activities to develop their physical, mental, moral and spiritual capacities so that they may grow to full maturity as individuals and members of society.To offer facilities of the Pioneer Club to the Community as determined by the Management Committee.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training, Disability, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

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- Hertfordshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£37,857	£32,537	-	-
2023-12-31	£101,828	£123,477	-	-
2022-12-31	£110,365	£160,688	-	-
2021-12-31	£89,499	£86,824	-	-
2021-03-31	£79,050	£72,854	-	-

## Trustees

Name	Role	Appointed
<b>James Richard Stevens</b>	Chair	2025-05-01
Andrew Cooper		2018-01-16
Christopher Willoughby		2024-05-10
David William Uprichard		2025-05-01
Ele Stevens		2024-05-10
Emma McGrory		2025-10-20
Hilary Griffiths		2025-11-01
Jeremy Farmer		2024-05-10
Jeremy Levy		2022-05-10
Matthew Bigg		2024-05-10
Matthew Keen		2026-04-27
Rev Richard Watson		2025-10-20
Robert Matthew Orchard		2025-02-20

**THE PIONEER YOUTH CLUB**

England & Wales - Charity number 302455

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# Accounts

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## Pioneer Charity – 2025 Summary

2025 has been a year of transition and renewal for the Pioneer Charity, as we worked to rebuild and refocus following a challenging 2024. This year marked a shift towards becoming more charity-focused, strengthening our mission and reaffirming our commitment to the community we serve.

A key highlight has been the development of a strong and diverse events programme, designed to support every aspect of what we do. These events have helped re-energise our team, engage new audiences, and create a solid foundation for future growth.

Our passion for the skatepark has also been reignited. We've announced an exciting series of new concepts aimed at increasing footfall and ensuring the park remains a vibrant, inclusive space for all.

With support from our friends at the council, we successfully installed a new hot water system—an important improvement that enhances the day-to-day experience for all who use our facilities.

Finally, we welcomed a new generation of trustees: a youthful, enthusiastic team bringing fresh energy and ideas to the charity's leadership as we continue to evolve and strengthen our impact.

Matt Bigg, Chair

29<sup>th</sup> October 2025

**Registered Charity Number: 302455**

**THE PIONEER CLUB**

**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**THE PIONEER CLUB**

**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL  
STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**CONTENTS**

	<u>Page(s)</u>
Club Information	1
Report of the Trustees	2
Independent Examiner's Report	3
Statement of Receipts & Payments	4
Statement of Assets & Liabilities	5
Notes to the Financial Statements	6-7

## THE PIONEER CLUB

### FINANCIAL INFORMATION

#### FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024

CURRENT TRUSTEES	Chair	:	Matt Bigg	
	Treasurer	:	Ele Stevens	– appointed 12.8.24
	Hon Secretary	:	Verity Bramwell	– resigned 30.3.25
	Other Trustees	:	C Willoughby	
			Andy Cooper	
			Graham Kentsley	– resigned 21.7.25
			Phil Coates	– resigned 15.1.25
			Jez Levy	
			J Fairclough-Adams	– resigned 26.6.25
	Vice Chair		Jez Farmer	
			Tania Rosato	– resigned 26.6.25
			Dave Uprichard	– appointed 1.5.25
			James Stevens	– appointed 1.5.25
			Suzanne Kelly	– appointed 21.7.25

ADDRESS & CONTACT DETAILS: Heathlands Drive  
Harpenden Road, St Albans  
Herts, AL3 5AY  
E-mail: [sue.frost@pioneer.club.co.uk](mailto:sue.frost@pioneer.club.co.uk)  
Telephone: 01727 850741

INDEPENDENT EXAMINER: Fenlon & Co  
Chartered Certified Accountants  
Rivermill House, 6 High Street  
Wheathampstead, Herts, AL4 8AA

REGISTERED CHARITY NUMBER: 302455

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### **Governing document**

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**THE PIONEER CLUB**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aim**

Our primary objective is to help and educate young people through their leisure activities to develop their physical, mental and moral capacities so they grow into fully rounded members of the community. The Management Committee are also keen to offer our facilities to other members of the wider Community who will benefit from use of the Club.

The trustees have due regard for the guidance on public benefit.

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

The trustees present their report with the financial statements of the Charity for the year ended 31st December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

The Accounts are prepared on the Receipts & Payments basis.

**ACHIEVEMENT AND PERFORMANCE**

Total Receipts raised in the year were £37,857 compared with £101,828 for the previous year. The reason for the fall in receipts is that gigs, skate park revenue and hall hire are now being handled by the Pioneer Club CIC, a connected organisation.

There was a surplus of receipts over payments of £5,320 compared with a deficit of £21,649 in the previous year. However, the General Fund had a deficit of £1,275 in the year. Added to the deficit brought forward of £415, the General Fund is now showing a deficit of £1,690.

**Reserves Policy**

The current policy of the trustees is to build up the Charity reserves to a higher level.

Approved by Order of the Board of Trustees on ..... 2025 and signed on its behalf by:



Matt Bigg – Trustee



Ele Stevens – Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE PIONEER CLUB**

I report on the accounts for the year ended 31<sup>st</sup> December 2024 set out on Pages 4 to 7.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of the independent examiner's report**

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

**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 notes; or~~
3. ~~the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.~~

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

P Laskier FCCA  
Principal  
Fenlon & Co  
Rivermill House  
6 High Street  
Wheathampstead  
Herts

**THE PIONEER CLUB**

AL4 8AA

\_\_\_\_\_  
Dated

**STATEMENT OF RECEIPTS & PAYMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

	<u>Happy</u> <u>Camp</u> £	<u>Rothamsted</u> £	<u>Wendy</u> <u>Thomas</u> £	<u>General</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
<b><u>RECEIPTS</u></b>						
Donations	-	-	-	20,819	20,819	18,008
Gigs	-	-	-	-	-	17,156
Hall Hire	-	-	-	-	-	8,965
Skating & Skate Park Hire	-	-	-	(510)	(510)	33,343
Other Income	-	-	-	471	471	4,288
Interest Received	-	-	-	513	513	461
Grants	<u>8,300</u>	<u>2,432</u>	<u>4,500</u>	<u>1,332</u>	<u>16,564</u>	<u>19,607</u>
	<b>8,300</b>	<b>2,432</b>	<b>4,500</b>	<b>22,625</b>	<b>37,857</b>	<b>101,828</b>
<b><u>PAYMENTS</u></b>						
Gig Cost	-	-	-	-	-	2,371
Canteen Costs	-	-	-	-	-	110
Other Direct Costs	-	-	-	-	-	306
License Fees & Ground Rent	-	-	-	-	-	332
Rates & Refuse	-	-	-	1,741	1,741	5,853
Heat, Light & Power	-	-	-	5,749	5,749	9,402
Postage, Print & Stationery	-	-	-	-	-	234
Insurance	-	-	-	-	-	4,164
Telephone & Computer Costs	-	-	-	168	168	1,137
Repairs & Refurbishment	-	-	-	(436)	(436)	2,934
Bank Charges & Paypal Fees	-	-	-	54	54	271
General Expenses	-	-	-	743	743	372
Wages & Salaries	-	-	-	17,880	17,880	53,114
Grant Costs	9,841	337	-	-	10,178	17,452
Governance – Independent Examination	-	-	-	1,020	1,020	972
Bookkeeping & Consultancy	-	-	-	-	-	9,133
Interest Payable	-	-	-	344	344	463
Payment Pioneer CIC	-	-	-	(4,904)	(4,904)	13,857
Donation	-	-	-	-	-	<u>1,000</u>
<b>Total Payments</b>	<u>9,841</u>	<u>337</u>	<u>-</u>	<u>22,359</u>	<u>32,537</u>	<u>123,477</u>
Transfers	(1,541)	-	-	1,541	-	-


<b><u>SURPLUS/(DEFICIT) FOR THE YEAR</u></b>	-	<b>2,095</b>	<b>4,500</b>	<b>(1,275)</b>	<b>5,320</b>	<b>(21,649)</b>
Bank & Cash Balances Brought Forward	<u>-</u>	<u>-</u>	<u>-</u>	<u>(415)</u>	<u>(415)</u>	<u>21,234</u>
<b><u>BANK &amp; CASH BALANCES</u></b>	<u>-</u>	<u><b>2,095</b></u>	<u><b>4,500</b></u>	<u><b>(1,690)</b></u>	<u><b>4,905</b></u>	<u><b>(415)</b></u>
<b><u>CARRIED FORWARD</u></b>						

**THE PIONEER CLUB**

**STATEMENT OF ASSETS & LIABILITIES AT 31<sup>ST</sup> DECEMBER 2024**

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
		£	£
<b><u>MONETARY ASSETS</u></b>			
Lloyds Current Account		43	4,582
Instant Access Account		5,816	-
COIF Deposit Account		10,000	10,000
Funds held by Paypal		-	86
Cash Balances		<u>931</u>	<u>750</u>
<b>Bank &amp; Cash Balances</b>		<b>16,790</b>	<b>15,418</b>
Less: Bank Loan		<b>(11,885)</b>	<b>(15,833)</b>
<b>TOTAL MONETARY ASSETS</b>		<b><u>4,905</u></b>	<b><u>(415)</u></b>
<b><u>FUND BALANCES</u></b>			
General Fund		(1,690)	(415)
Restricted Funds		<u>6,595</u>	-
Total Fund Balances	5	<u>4,905</u>	<u>415</u>
<b><u>FIXED ASSETS</u></b>			
Fixed & Relocatable Ramps (allowing for depreciation)		12,000	16,000
Other Equipment at Valuation		<u>2,500</u>	<u>3,000</u>
		<u>14,500</u>	<u>19,000</u>
<b><u>OTHER ASSETS</u></b>			
Owed by Pioneer Club CIC		8,866	13,857
Debtors		<u>624</u>	<u>325</u>
		<u>9,490</u>	<u>14,182</u>
<b><u>LIABILITIES</u></b>			
Trade Creditors		6,502	4,899
Owed re Mac Studio		5,000	5,000
Amounts owed to payroll company		-	2,421
Accrued Independent Examination Fee		<u>1,200</u>	<u>1,020</u>
		<u>12,702</u>	<u>13,340</u>

The financial statements were approved at the Extraordinary General Meeting by the Board of Trustees on ~~29/10/25~~ and were signed on its behalf by:

  
Matt Bigg - Trustee

  
Ele Stevens – Trustee

The Notes on Pages 6 -7 form part of these Financial Statements

## THE PIONEER CLUB

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024

#### 1. ACCOUNTING POLICIES

##### Accounting Convention

The financial statements have been prepared on the Receipts & Payments basis, and in accordance with the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### Receipts

Receipts are included on the Statement of Receipts & Payments when the Charity is in receipt of cash, cheques or electronic payments.

##### Payments

Expenditure is accounted for when payment is made and has been classified under headings that aggregate all cost related to the category.

##### Tangible Fixed Assets

Purchases of equipment are treated as expenses.

##### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

##### Taxation

The Charity is exempt from tax on the charitable activities.

##### Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**THE PIONEER CLUB**

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER 2024 (Continued)**

**2. TRUSTEES' REMUNERATION AND RECEIPTS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31<sup>st</sup> December 2023.

**Trustees' expenses**

Trustees may be reimbursed travel expenses in respect of voluntary work at the Club.

**3. DONATIONS**

Included in Donations is £19,000 (2023: £nil) received from Pioneer Club St Albans CIC which is connected to the Pioneer Club.

Pioneer Club CIC was set up to run the Gigs, Skate Park facilities and Hall Hire previously managed by Pioneer Club.

**4. GRANTS RECEIVED**

	<u>2024</u>	<u>2023</u>
	£	£
Wendy Thomas Fund (restricted)	4,500	-
Rothamsted PARC (restricted) 2,432 8,300 11,305	- Happy Camp Grants (Herts C.C.) (restricted)	
Community Grants (Herts C.C.)	1,332	7,564
Sports Grant	-	738
	<u>16,564</u>	<u>19,607</u>

**5. STAFF COSTS**

2024                      2023

**THE PIONEER CLUB**

	£	£
Wages and Salaries	<u>17,880</u>	<u>53,114</u>
Average monthly number of employees	<u>2</u>	<u>11</u>

6. **FUND BALANCES**

	<b><u>Rothamsted</u></b>	<b><u>Wendy</u></b>	<b><u>General</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>Restricted</u></b>	<b><u>Thomas</u></b>	<b><u>Fund</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
	<b><u>Fund</u></b>	<b><u>Restricted</u></b>			
	<b><u>Fund</u></b>	<b><u>Fund</u></b>			
	£	£	£	£	£
Balance B/Fwd at 01.01.2024	-	-	(415)	(415)	21,234
Surplus/(Deficit) for the year	<u>2,095</u>	<u>4,500</u>	<u>(1,275)</u>	<u>5,320</u>	<u>(21,649)</u>
Balance C/Fwd at 31.12.2024	<u>2,095</u>	<u>4,500</u>	<u>(1,690)</u>	<u>4,905</u>	<u>(415)</u>

In addition £5,000 is owed for MAC Studios Equipment. This is shown as a liability on the Balance Sheet.

**Registered Charity Number: 302455**

**THE PIONEER CLUB**

**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**THE PIONEER CLUB**  
**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL**  
**STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**CONTENTS**

	<u>Page(s)</u>
Club Information	1
Report of the Trustees	2
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## THE PIONEER CLUB

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CURRENT TRUSTEES	Chair	:	Matt Bigg	
	Treasurer	:	Ele Stevens	– appointed 12.8.24
	Hon Secretary	:	Verity Bramwell	– resigned 30.3.25
	Other Trustees	:	C Willoughby	
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INDEPENDENT EXAMINER: Fenlon & Co  
Chartered Certified Accountants  
Rivermill House, 6 High Street  
Wheathampstead, Herts, AL4 8AA

REGISTERED CHARITY NUMBER: 302455

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### **Governing document**

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**THE PIONEER CLUB**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aim**

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**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

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**ACHIEVEMENT AND PERFORMANCE**

Total Receipts raised in the year were £37,857 compared with £101,828 for the previous year. The reason for the fall in receipts is that gigs, skate park revenue and hall hire are now being handled by the Pioneer Club CIC, a connected organisation.

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**Reserves Policy**

The current policy of the trustees is to build up the Charity reserves to a higher level.

Approved by Order of the Board of Trustees on ..... 2025 and signed on its behalf by:



Matt Bigg – Trustee



Ele Stevens – Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE PIONEER CLUB**

I report on the accounts for the year ended 31<sup>st</sup> December 2024 set out on Pages 4 to 7.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of the independent examiner's report**

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

**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 notes; or~~
3. ~~the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.~~

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

P Laskier FCCA  
Principal  
Fenlon & Co  
Rivermill House  
6 High Street  
Wheathampstead  
Herts

**THE PIONEER CLUB**

AL4 8AA

\_\_\_\_\_  
Dated

**STATEMENT OF RECEIPTS & PAYMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

	<u>Happy</u> <u>Camp</u> £	<u>Rothamsted</u> £	<u>Wendy</u> <u>Thomas</u> £	<u>General</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
<b><u>RECEIPTS</u></b>						
Donations	-	-	-	20,819	20,819	18,008
Gigs	-	-	-	-	-	17,156
Hall Hire	-	-	-	-	-	8,965
Skating & Skate Park Hire	-	-	-	(510)	(510)	33,343
Other Income	-	-	-	471	471	4,288
Interest Received	-	-	-	513	513	461
Grants	<u>8,300</u>	<u>2,432</u>	<u>4,500</u>	<u>1,332</u>	<u>16,564</u>	<u>19,607</u>
	<b>8,300</b>	<b>2,432</b>	<b>4,500</b>	<b>22,625</b>	<b>37,857</b>	<b>101,828</b>
<b><u>PAYMENTS</u></b>						
Gig Cost	-	-	-	-	-	2,371
Canteen Costs	-	-	-	-	-	110
Other Direct Costs	-	-	-	-	-	306
License Fees & Ground Rent	-	-	-	-	-	332
Rates & Refuse	-	-	-	1,741	1,741	5,853
Heat, Light & Power	-	-	-	5,749	5,749	9,402
Postage, Print & Stationery	-	-	-	-	-	234
Insurance	-	-	-	-	-	4,164
Telephone & Computer Costs	-	-	-	168	168	1,137
Repairs & Refurbishment	-	-	-	(436)	(436)	2,934
Bank Charges & Paypal Fees	-	-	-	54	54	271
General Expenses	-	-	-	743	743	372
Wages & Salaries	-	-	-	17,880	17,880	53,114
Grant Costs	9,841	337	-	-	10,178	17,452
Governance – Independent Examination	-	-	-	1,020	1,020	972
Bookkeeping & Consultancy	-	-	-	-	-	9,133
Interest Payable	-	-	-	344	344	463
Payment Pioneer CIC	-	-	-	(4,904)	(4,904)	13,857
Donation	-	-	-	-	-	<u>1,000</u>
<b>Total Payments</b>	<u>9,841</u>	<u>337</u>	<u>-</u>	<u>22,359</u>	<u>32,537</u>	<u>123,477</u>
Transfers	(1,541)	-	-	1,541	-	-


<b><u>SURPLUS/(DEFICIT) FOR THE YEAR</u></b>	-	2,095	4,500	(1,275)	5,320	(21,649)
Bank & Cash Balances Brought Forward	<u>-</u>	<u>-</u>	<u>-</u>	<u>(415)</u>	<u>(415)</u>	<u>21,234</u>
<b><u>BANK &amp; CASH BALANCES CARRIED FORWARD</u></b>	<u><u>-</u></u>	<u><u>2,095</u></u>	<u><u>4,500</u></u>	<u><u>(1,690)</u></u>	<u><u>4,905</u></u>	<u><u>(415)</u></u>

**THE PIONEER CLUB**

**STATEMENT OF ASSETS & LIABILITIES AT 31<sup>ST</sup> DECEMBER 2024**

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
		£	£
<b><u>MONETARY ASSETS</u></b>			
Lloyds Current Account		43	4,582
Instant Access Account		5,816	-
COIF Deposit Account		10,000	10,000
Funds held by Paypal		-	86
Cash Balances		<u>931</u>	<u>750</u>
<b>Bank &amp; Cash Balances</b>		<b>16,790</b>	<b>15,418</b>
Less: Bank Loan		<b>(11,885)</b>	<b>(15,833)</b>
<b>TOTAL MONETARY ASSETS</b>		<b><u>4,905</u></b>	<b><u>(415)</u></b>
<b><u>FUND BALANCES</u></b>			
General Fund		(1,690)	(415)
Restricted Funds		<u>6,595</u>	-
Total Fund Balances	5	<u>4,905</u>	<u>415</u>
<b><u>FIXED ASSETS</u></b>			
Fixed & Relocatable Ramps (allowing for depreciation)		12,000	16,000
Other Equipment at Valuation		<u>2,500</u>	<u>3,000</u>
		<u>14,500</u>	<u>19,000</u>
<b><u>OTHER ASSETS</u></b>			
Owed by Pioneer Club CIC		8,866	13,857
Debtors		<u>624</u>	<u>325</u>
		<u>9,490</u>	<u>14,182</u>
<b><u>LIABILITIES</u></b>			
Trade Creditors		6,502	4,899
Owed re Mac Studio		5,000	5,000
Amounts owed to payroll company		-	2,421
Accrued Independent Examination Fee		<u>1,200</u>	<u>1,020</u>
		<u>12,702</u>	<u>13,340</u>

The financial statements were approved at the Extraordinary General Meeting by the Board of Trustees on ~~29/10/25~~ and were signed on its behalf by:

  
Matt Bigg - Trustee

  
Ele Stevens – Trustee

The Notes on Pages 6 -7 form part of these Financial Statements

## THE PIONEER CLUB

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024

#### 1. ACCOUNTING POLICIES

##### Accounting Convention

The financial statements have been prepared on the Receipts & Payments basis, and in accordance with the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### Receipts

Receipts are included on the Statement of Receipts & Payments when the Charity is in receipt of cash, cheques or electronic payments.

##### Payments

Expenditure is accounted for when payment is made and has been classified under headings that aggregate all cost related to the category.

##### Tangible Fixed Assets

Purchases of equipment are treated as expenses.

##### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

##### Taxation

The Charity is exempt from tax on the charitable activities.

##### Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**THE PIONEER CLUB**

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER 2024 (Continued)**

**2. TRUSTEES' REMUNERATION AND RECEIPTS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31<sup>st</sup> December 2023.

**Trustees' expenses**

Trustees may be reimbursed travel expenses in respect of voluntary work at the Club.

**3. DONATIONS**

Included in Donations is £19,000 (2023: £nil) received from Pioneer Club St Albans CIC which is connected to the Pioneer Club.

Pioneer Club CIC was set up to run the Gigs, Skate Park facilities and Hall Hire previously managed by Pioneer Club.

**4. GRANTS RECEIVED**

	<u>2024</u>	<u>2023</u>
	£	£
Wendy Thomas Fund (restricted)	4,500	-
Rothamsted PARC (restricted) 2,432 8,300 11,305	- Happy Camp Grants (Herts C.C.) (restricted)	
Community Grants (Herts C.C.)	1,332	7,564
Sports Grant	-	738
	<u>16,564</u>	<u>19,607</u>

**5. STAFF COSTS**

2024                      2023

**THE PIONEER CLUB**

	£	£
Wages and Salaries	<u>17,880</u>	<u>53,114</u>
Average monthly number of employees	<u>2</u>	<u>11</u>

6. **FUND BALANCES**

	<b><u>Rothamsted</u></b>	<b><u>Wendy</u></b>	<b><u>General</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>Restricted</u></b>	<b><u>Thomas</u></b>	<b><u>Fund</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
	<b><u>Fund</u></b>	<b><u>Restricted</u></b>			
	<b><u>Fund</u></b>	<b><u>Fund</u></b>			
	£	£	£	£	£
Balance B/Fwd at 01.01.2024	-	-	(415)	(415)	21,234
Surplus/(Deficit) for the year	<u>2,095</u>	<u>4,500</u>	<u>(1,275)</u>	<u>5,320</u>	<u>(21,649)</u>
Balance C/Fwd at 31.12.2024	<u>2,095</u>	<u>4,500</u>	<u>(1,690)</u>	<u>4,905</u>	<u>(415)</u>

In addition £5,000 is owed for MAC Studios Equipment. This is shown as a liability on the Balance Sheet.

**THE PIONEER YOUTH CLUB**

England & Wales - Charity number 302455

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# Accounts

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**Registered Charity Number: 302455**

**THE PIONEER CLUB**

**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL  
STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**THE PIONEER CLUB**  
**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**CONTENTS**

	<u>Page(s)</u>
Club Information	1
Report of the Trustees	2
Independent Examiner's Report	3
Statement of Receipts & Payments	4
Statement of Assets & Liabilities	5
Notes to the Financial Statements	6-7

**THE PIONEER CLUB**

**FINANCIAL INFORMATION**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

CURRENT TRUSTEES	Chair	:: Matt Bigg	– appointed 30.10.23
	Co-Chair	A Kilvington	– resigned 06.03.23
	Co-Chair	: A Cooper	– resigned 30.10.23
	Treasurer	: Ele Stevens	– appointed 12.08.24
	Hon Secretary	: Verity Bramwell	– appointed 09.04.24
	Other Trustees	: C Willoughby Andy Cooper	
		J Selby	– resigned 18.09.23
		Cllr Helen Campbell	– resigned 27.1.23
		Graham Kentsley	
		Phil Coates	
		Kelli Watson	– resigned 18.09.23
		Amy Lander	– resigned 18.09.23
		Jez Levy	
		J Fairclough-Adams	– appointed 30.10.23
		Jez Farmer	– appointed 30.10.23
		Tania Rosato	– appointed 30.10.23

ADDRESS & CONTACT DETAILS:

Heathlands Drive  
Harpenden Road, St Albans,  
Herts, AL3 5AY  
E-mail: [sue.frost@pioneer.club.co.uk](mailto:sue.frost@pioneer.club.co.uk)  
Telephone: 01727 850741

INDEPENDENT EXAMINER:

Fenlon & Co  
Chartered Certified Accountants  
Rivermill House, 6 High Street  
Wheathampstead, Herts, AL4 8AA

REGISTERED CHARITY NUMBER:

302455

## THE PIONEER CLUB

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### **Governing document**

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### OBJECTIVES AND ACTIVITIES

#### **Objectives and aim**

Our primary objective is to help and educate young people through their leisure activities to develop their physical, mental and moral capacities so they grow into fully rounded members of the community. The Management Committee are also keen to offer our facilities to other members of the wider Community who will benefit from use of the Club.

The trustees have due regard for the guidance on public benefit.

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

The trustees present their report with the financial statements of the Charity for the year ended 31st December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

The Accounts are prepared on the Receipts & Payments basis.

### ACHIEVEMENT AND PERFORMANCE

Total Receipts raised in the year were £101,828 compared with £110,365 for the previous period.

There was a deficit of receipts over payments of £21,649 compared with a deficit of £50,323 in the previous period.

### FINANCIAL POSITION

After the deficit of £21,649 the Charity's financial position has deteriorated from £21,234 to a deficit of £415 bank and cash balances at 31<sup>st</sup> December 2023.

#### **Reserves Policy**

The current policy of the trustees is to build up the Charity reserves to a higher level.

Approved by Order of the Board of Trustees on ..... 2024 and signed on its behalf by:

Matt Bigg – Trustee

Ele Stevens – Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE PIONEER CLUB**

I report on the accounts for the year ended 31<sup>st</sup> December 2023 set out on Pages 4 to 7.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of the independent examiner's report**

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

**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 notes; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

**THE PIONEER CLUB**

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.

P Laskier FCCA  
Principal  
Fenlon & Co  
Rivermill House  
6 High Street  
Wheathampstead  
Herts  
AL4 8AA

\_\_\_\_\_  
Dated

**STATEMENT OF RECEIPTS & PAYMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

	<u>Notes</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
<b><u>RECEIPTS</u></b>					
Donations			18,008		4,738
Gigs			17,156		31,527
Hall Hire			8,965		4,358
Skating & Skate Park Hire			33,343		50,095
Insurance Claim			4,288		-
Interest received			461		136
Grants	3		<u>19,607</u>		<u>19,511</u>
			101,828		110,365
<b><u>PAYMENTS</u></b>					
Gig Cost		2,371		21,407	
Canteen Costs		110		5,030	

Other Direct Costs	306	2,263
License Fees & Ground Rent	332	230
Water Rates & Refuse	5,853	8,967
Heat, Light & Power	9,402	5,743
Postage, Print & Stationery	234	818
Insurance	4,164	2,408
Telephone & Computer Costs	1,137	2,477
Repairs & Refurbishment	2,934	26,455
Bank Charges & Paypal Fees	271	1,176
General Expenses	372	1,546
Wages & Salaries	53,114	60,308
Happy Camp Costs	17,452	19,852
Governance – Independent Examination	972	846
Bookkeeping & Consultancy	9,133	684
Interest Payable	463	478
Payment to Pioneer CIC	13,857	-
Donation	<u>1,000</u>	<u>-</u>
	<u>123,477</u>	<u>160,688</u>
<b><u>(DEFICIT) FOR THE YEAR</u></b>	(21,649)	(50,323)
Bank & Cash Balances Brought Forward	<u>21,234</u>	<u>71,557</u>
<b><u>BANK &amp; CASH BALANCES CARRIED FORWARD</u></b>	(415)	21,234

## THE PIONEER CLUB

### STATEMENT OF ASSETS & LIABILITIES AT 31<sup>ST</sup> DECEMBER 2023

	<u>2023</u>	<u>2022</u>
	£	£
<b><u>MONETARY ASSETS</u></b>		
Lloyds Current Account	4,582	5,324
Lloyds Deposit Account	-	21,250
COIF Deposit Account	10,000	10,026
Funds held by Paypal	86	3,690
Cash Balances	<u>750</u>	<u>1,778</u>
<b>Bank &amp; Cash Balances</b>	<b>15,418</b>	<b>42,068</b>
Less: Bank Loan	<u>(15,833)</u>	<u>(20,833)</u>
<b>Financial Position</b>	<b>(415)</b>	<b>21,235</b>
<b><u>FIXED ASSETS</u></b>		
Fixed & Relocatable Ramps (allowing for depreciation)	16,000	20,000
Other Equipment at Valuation	<u>3,000</u>	<u>3,500</u>
	<u>19,000</u>	<u>23,500</u>
<b><u>OTHER ASSETS</u></b>		
Owed by Pioneer Club CIC	13,857	-
Canteen Stock	-	302
Bar Stock for Music Events	-	788
Receipts from Christmas Event	-	9,337
Debtors: Hall Hire	325	6,300
Skatepark Hire	<u>-</u>	<u>9,206</u>
	<u>14,182</u>	<u>25,933</u>
<b><u>LIABILITIES</u></b>		
Trade Creditors	4,899	1,576
Studio Materials & Furnishings to be bought per grant	5,000	5,000
Purchase of Defibrillator as per grant	-	1,200
Happy Camp costs outstanding	-	2,477
Amounts owed to payroll company	2,421	3,346
Accrued Independent Examination Fee	1,020	972
Gas & Electricity	-	1,370
Costs for Christmas Event	<u>-</u>	<u>448</u>
	<u>13,340</u>	<u>16,389</u>

The financial statements were approved at the Extraordinary General Meeting by the Board of Trustees on ..... and were signed on its behalf by:

Matt Bigg - Trustee

Ele Stevens – Trustee

The Notes on Pages 6 -7 form part of these Financial Statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

1. **ACCOUNTING POLICIES**

**Accounting Convention**

The financial statements have been prepared on the Receipts & Payments basis, and in accordance with the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Receipts**

Receipts are included on the Statement of Receipts & Payments when the Charity is in receipt of cash, cheques or electronic payments.

**Payments**

Expenditure is accounted for when payment is made and has been classified under headings that aggregate all cost related to the category.

**Tangible Fixed Assets**

Purchases of equipment are treated as expenses.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

**Taxation**

The Charity is exempt from tax on the charitable activities.

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE PIONEER CLUB**

**THE PIONEER CLUB NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER 2023 (Continued)**

2. **TRUSTEES' REMUNERATION AND RECEIPTS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31<sup>st</sup> December 2022.

**Trustees' expenses**

Trustees may be reimbursed travel expenses in respect of voluntary work at the Club.

3. **GRANTS RECEIVED**

	<b><u>2023</u></b>	<b><u>2022</u></b>
	£	£
Sports Grant	738	-
Happy Camp Grant (Herts C.C.) Community Grants (Herts C.C.)	11,305	19,511
	<u>7,564</u>	=
	19,607	19,511

4. **STAFF COSTS**

	<b><u>2023</u></b>	<b><u>2022</u></b>
	£	£
Wages and Salaries	53,114	60,308
Average monthly number of employees	11	11

All employees worked part time. No employees received emoluments in excess of £60,000 in the year to 31.12.23.

5. **FUND BALANCES**

	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Balance B/Fwd at 01.01.2023	21,234	71,557
(Deficit)/Surplus for the year	<u>(21,649)</u>	<u>(50,323)</u>
Balance C/Fwd at 31.12.2023	(415)	21,234

There are restrictions on The Club funds. £5,000 is to be used to purchase building materials & furnishings for the recording studio. This amount is recorded as a liability on the Statement of Assets and Liabilities.

**THE PIONEER YOUTH CLUB**

England & Wales - Charity number 302455

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# Accounts

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**Registered Charity Number: 302455**

**THE PIONEER CLUB**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**THE PIONEER CLUB**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**CONTENTS**

	<u>Page(s)</u>
Club Information	1
Report of the Trustees	2
Independent Examiner's Report	3
Statement of Receipts & Payments	4
Statement of Assets & Liabilities	5
Notes to the Financial Statements	6-7

## **THE PIONEER CLUB**

### **FINANCIAL INFORMATION**

#### **FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

CURRENT TRUSTEES: Co-Chair : A Kilvington  
Co-Chair : A Cooper  
Vice Chair : Vacant  
Hon Secretary : Vacant  
Other Trustees : M Andrews - resigned 20.01.22  
C Willoughby  
J Selby  
Cllr Helen Campbell - resigned 27.01.23  
Graham Kentsley  
Phil Coates  
Kelli Watson  
Amy Lander - appointed February 2022  
Jez Levy - appointed September 2022

ADDRESS & CONTACT DETAILS: Heathlands Drive  
Harpenden Road, St Albans, Herts AL3 5AY  
E-mail: [sue.frost@pioneer.club.co.uk](mailto:sue.frost@pioneer.club.co.uk)  
Telephone: 01727 850741

INDEPENDENT EXAMINER: Fenlon & Co  
Chartered Certified Accountants  
Rivermill House, 6 High Street  
Wheathampstead, Herts AL4 8AA

REGISTERED CHARITY NUMBER: 302455

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aim**

Our primary objective is to help and educate young people through their leisure activities to develop their physical, mental and moral capacities so they grow into fully rounded members of the community. The Management Committee are also keen to offer our facilities to other members of the wider Community who will benefit from use of the Club.

The trustees have due regard for the guidance on public benefit.

**THE PIONEER CLUB**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

The trustees present their report with the financial statements of the Charity for the year ended 31st December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

The Accounts are prepared on the Receipts & Payments basis.

**ACHIEVEMENT AND PERFORMANCE**

The year end was moved from 31<sup>st</sup> March 2021 to 31<sup>st</sup> December 2021 giving a nine month reporting period in the previous year. The year in review is 12 months.

Total Receipts raised in the year were £110,365 compared with £89,499 for the previous period.

There was a deficit of receipts over payments of £50,234 compared with a surplus of £2,675 in the previous period.

**FINANCIAL POSITION**

After the deficit of £50,234 the Charity's financial position has deteriorated from £71,557 to £21,235 bank and cash balances at 31<sup>st</sup> December 2022.

**Reserves Policy**

The current policy of the trustees is to build up the Charity reserves to a higher level.

Approved by Order of the Board of Trustees on ..... 2023 and signed on its behalf by:

\_\_\_\_\_  
A. Kilvington – Trustee

\_\_\_\_\_  
A.Cooper – Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

### **THE PIONEER CLUB**

I report on the accounts for the year ended 31<sup>st</sup> December 2022 set out on Pages 4 to 7.

#### **Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

#### **Basis of the independent examiner's report**

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

#### **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 notes; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

P Laskier FCCA  
Principal  
Fenlon & Co  
Rivermill House  
6 High Street  
Wheathampstead  
Herts  
AL4 8AA

---

Dated

**THE PIONEER CLUB**

**STATEMENT OF RECEIPTS & PAYMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

	<u>Notes</u>	<u>01.01.2022</u> <u>to 31.12.2022</u>		<u>01.04.2021</u> <u>to 31.12.2021</u>	
		£	£	£	£
<b><u>RECEIPTS</u></b>					
Donations			4,738		5
Gigs			31,527		10,006
Hall Hire			4,358		1,303
Skating & Skate Park Hire			50,095		33,043
Interest received			136		5
Grants	3		<u>19,511</u>		<u>45,137</u>
			110,365		89,499
<b><u>PAYMENTS</u></b>					
Gig Cost		21,407		5,610	
Canteen Costs		5,030		1,076	
Other Direct Costs		2,263		1,753	
License Fees & Ground Rent		230		-	
Water Rates & Refuse		8,967		11,618	
Heat, Light & Power		5,743		3,976	
Postage, Print & Stationery		818		183	
Insurance		2,408		-	
Telephone & Computer Costs		2,477		2,562	
Repairs & Refurbishment		26,455		2,719	
Bank Charges & Paypal Fees		1,176		718	
General Expenses		1,546		897	
Wages & Salaries		60,308		36,297	
Happy Camp Costs		19,852		18,527	
Governance – Independent Examination		846		888	
Bookkeeping		684		-	
Interest Payable		<u>478</u>		<u>-</u>	
			<u>160,688</u>		<u>86,824</u>
<b><u>(DEFICIT)/SURPLUS FOR THE YEAR</u></b>			(50,323)		2,675
Bank & Cash Balances Brought Forward			<u>71,557</u>		<u>68,882</u>
<b><u>BANK &amp; CASH BALANCES</u></b>					
<b><u>CARRIED FORWARD</u></b>			21,234		71,557

**THE PIONEER CLUB**

**STATEMENT OF ASSETS & LIABILITIES AT 31<sup>ST</sup> DECEMBER 2022**

	<u>31.12.2022</u>	<u>31.12.2021</u>
	£	£
<b><u>MONETARY ASSETS</u></b>		
Lloyds Current Account	5,324	4,410
Lloyds Deposit Account	21,250	61,000
COIF Deposit Account	10,026	10,000
Funds held by Paypal	3,690	19,321
Cash Balances	<u>1,778</u>	<u>1,826</u>
<b>Bank &amp; Cash Balances</b>	<b>42,068</b>	<b>96,557</b>
Less: Bank Loan	<u>(20,833)</u>	<u>(25,000)</u>
<b>Financial Position</b>	<b><u>21,235</u></b>	<b><u>71,557</u></b>
<b><u>FIXED ASSETS</u></b>		
Fixed & Relocatable Ramps (allowing for depreciation)	20,000	1,500
Other Equipment at Valuation	<u>3,500</u>	<u>3,500</u>
	<u>23,500</u>	<u>5,000</u>
<b><u>OTHER ASSETS</u></b>		
Canteen Stock	302	291
Bar Stock for Music Events	788	1,900
Receipts from 23 <sup>rd</sup> December Event	9,337	-
Debtors: Hall Hire	6,300	2,785
Skatepark Hire	<u>9,206</u>	<u>-</u>
	<u>25,933</u>	<u>4,976</u>
<b><u>LIABILITIES</u></b>		
Trade Creditors	1,576	-
Studio Materials & Furnishings to be bought per grant	5,000	5,000
Purchase of Defibrillator as per grant	1,200	1,200
Happy Camp costs Christmas 2022	2,477	4,060
Amounts owed to payroll company	3,346	1,263
Accrued Independent Examination Fee	972	846
Gas & Electricity	1,370	-
Costs for 23 <sup>rd</sup> December Event	<u>448</u>	<u>-</u>
	<u>16,389</u>	<u>12,369</u>

The financial statements were approved at the Extraordinary General Meeting by the Board of Trustees on 18<sup>th</sup> September 2023 and were signed on its behalf by:

\_\_\_\_\_  
A. Kilvington - Trustee

\_\_\_\_\_  
A. Cooper – Trustee

The Notes on Pages 6 -7 form part of these Financial Statements

**THE PIONEER CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

1. **ACCOUNTING POLICIES**

**Accounting Convention**

The financial statements have been prepared on the Receipts & Payments basis, and in accordance with the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Receipts**

Receipts are included on the Statement of Receipts & Payments when the Charity is in receipt of cash, cheques or electronic payments.

**Payments**

Expenditure is accounted for when payment is made and has been classified under headings that aggregate all cost related to the category.

**Tangible Fixed Assets**

Purchases of equipment are treated as expenses.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

**Taxation**

The Charity is exempt from tax on the charitable activities.

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE PIONEER CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**  
**(Continued)**

2. **TRUSTEES' REMUNERATION AND RECEIPTS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the period ended 31<sup>st</sup> December 2021.

**Trustees' expenses**

Trustees may be reimbursed travel expenses in respect of voluntary work at the Club.

3. **GOVERNMENT GRANTS RECEIVED**

	<b><u>01.01.22</u></b> <b><u>to 31.12.22</u></b> £	<b><u>01.04.21</u></b> <b><u>to 31.12.21</u></b> £
Furlough Claims	-	2,817
Defibrillator Grant	-	1,200
St Albans District Council Covid Grants	-	12,000
Happy Camp Grant (Herts C.C.)	19,511	24,120
Music Project Grant	-	<u>5,000</u>
	<u>19,511</u>	<u>45,137</u>

4. **STAFF COSTS**

	<b><u>01.01.22</u></b> <b><u>to 30.12.22</u></b> £	<b><u>01.04.21</u></b> <b><u>to 31.12.21</u></b> £
Wages and Salaries	60,308	36,297
	<u>60,308</u>	<u>36,297</u>
Average monthly number of employees	11	10
	<u>11</u>	<u>10</u>

All employees worked part time. No employees received emoluments in excess of £60,000. In the period to 31.12.22. £nil (previous year £2,817) was recovered from furlough grants.

5. **FUND BALANCES**

	<b><u>31.12.2022</u></b> £	<b><u>31.12 2021</u></b> £
Balance B/Fwd at 01.01.2022	71,557	68,882
(Deficit)/Surplus for the period	<u>( 50,323)</u>	<u>2,675</u>
Balance C/Fwd at 31.12.2022	<u>21,234</u>	<u>71,557</u>

There are restrictions on The Club funds. £1,200 is earmarked to purchase a defibrillator and £5,000 is to be used to purchase building materials & furnishings for the recording studio. These amounts are recorded as liabilities on the Statement of Assets and Liabilities.

**THE PIONEER YOUTH CLUB**

England & Wales - Charity number 302455

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# Accounts

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**Registered Charity Number: 302455**

**THE PIONEER CLUB**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2021**

**THE PIONEER CLUB**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2021**

**CONTENTS**

	<b><u>Page(s)</u></b>
Club Information	1
Report of the Trustees	2
Independent Examiner's Report	3
Statement of Receipts & Payments	4
Statement of Assets & Liabilities	5
Notes to the Financial Statements	6-7

**THE PIONEER CLUB**

**FINANCIAL INFORMATION**

**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2021**

CURRENT TRUSTEES: Co-Chair : A Kilvington  
Co-Chair : A Cooper  
Vice Chair : M Keen - resigned June 2021  
Hon Secretary : M Keen - resigned June 2021  
Treasurer : A Batten - appointed June 2021  
Acting Treasurer: A Cooper to June 2021  
Other Trustees : C Wilson - resigned October 2021  
M Andrews  
C Willoughby  
J Selby  
Cllr Helen Campbell – appointed January 2021  
Graham Kentsley - appointed December. 2021  
Phil Coates - appointed December 2021  
Kelli Watson – appointed December 2021

ADDRESS & CONTACT DETAILS: Heathlands Drive  
Harpenden Road, St Albans, Herts AL3 5AY  
E-mail: [sue.frost@pioneer.club.co.uk](mailto:sue.frost@pioneer.club.co.uk)  
Telephone: 01727 850741

INDEPENDENT EXAMINER: Fenlon & Co  
Chartered Certified Accountants  
Rivermill House, 6 High Street  
Wheathampstead, Herts AL4 8AA

REGISTERED CHARITY NUMBER: 302455

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aim**

Our primary objective is to help and educate young people through their leisure activities to develop their physical, mental and moral capacities so they grow into fully rounded members of the community. The Management Committee are also keen to offer our facilities to other members of the wider Community who will benefit from use of the Club.

The trustees have due regard for the guidance on public benefit.

**THE PIONEER CLUB**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2021**

The trustees present their report with the financial statements of the Charity for the period ended 31st December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

The Accounts are prepared on the Receipts & Payments basis.

**ACHIEVEMENT AND PERFORMANCE**

The year end has been moved from 31<sup>st</sup> March to 31<sup>st</sup> December giving a nine month reporting period compared to 12 months in the previous year.

Total Receipts raised in the period were £89,499 compared with £79,050 for the previous year.

The skate park was re-opened during the year. Regular gross income was £44,352 compared with £14,298 in the previous year. Regular income was supplemented by £45,137 Grant receipts.

There was a surplus of receipts over payments of £2,675 compared with a surplus of £6,196 in the previous year.

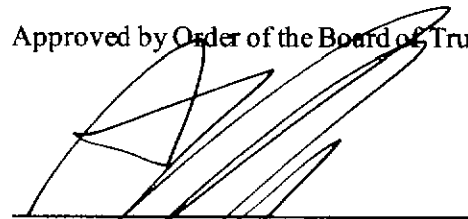
**FINANCIAL POSITION**


After the surplus of £2,675 the Charity's financial position has improved from £68,882 to £71,557 bank and cash balances at 31<sup>st</sup> December 2021.

**Reserves Policy**

The current policy of the trustees is to build up the Charity reserves to a higher level.

Approved by Order of the Board of Trustees on 29<sup>th</sup> October 2022 and signed on its behalf by:

  
A. Kilyington – Trustee

  
A. Cooper – Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE PIONEER CLUB**

I report on the accounts for the period ended 31<sup>st</sup> December 2021 set out on Pages 4 to 7.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of the independent examiner's report**

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

**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 notes; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

P Laskier FCCA  
Principal  
Fenlon & Co  
Rivermill House  
6 High Street  
Wheathampstead  
Herts  
AL4 8AA

29<sup>th</sup> October 2012  
Dated

**THE PIONEER CLUB**

**STATEMENT OF RECEIPTS & PAYMENTS**

**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2021**

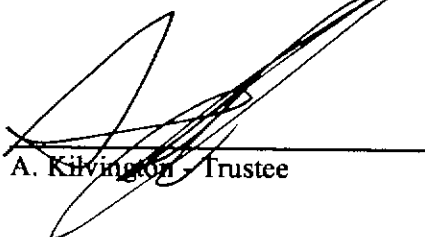
	<u>Notes</u>	<u>01.04.2021</u> <u>to 31.12.2021</u>	<u>01.04.2020</u> <u>to 31.03.2021</u>
		£	£
<b><u>RECEIPTS</u></b>			
Donations		5	-
Music & Fund Raising Events		10,006	145
Hall Hire		1,303	4,855
Skating & Skate Park Hire		33,043	9,286
Interest received		5	12
Grants	3	<u>45,137</u>	<u>64,752</u>
		89,499	79,050
<b><u>PAYMENTS</u></b>			
Canteen Costs		1,076	-
Other Direct Costs		7,363	2,686
License Fees & Compliance Costs		-	557
Water Rates & Refuse		11,618	8,591
Heat, Light & Power		3,976	8,490
Postage, Print & Stationery		183	285
Insurance		-	3,135
Telephone & Computer Costs		2,562	4,092
Repairs & Refurbishment		2,719	3,338
Bank Charges & Paypal Fees		718	-
General Expenses		897	30
Wages & Salaries		36,297	40,217
Happy Camp Costs		18,527	-
Governance – Independent Examination		<u>888</u>	<u>888</u>
		<u>86,824</u>	<u>72,854</u>
<b><u>SURPLUS FOR THE YEAR</u></b>		2,675	6,196
Bank & Cash Balances Brought Forward		<u>68,882</u>	<u>62,686</u>
<b><u>BANK &amp; CASH BALANCES</u></b>			
<b><u>CARRIED FORWARD</u></b>		<u>71,557</u>	<u>68,882</u>

**THE PIONEER CLUB**

**STATEMENT OF ASSETS & LIABILITIES AT 31<sup>ST</sup> DECEMBER 2021**

	<u>31.12.2021</u>	<u>31.03.2021</u>
	£	£
<b><u>MONETARY ASSETS</u></b>		
Lloyds Current Account	4,410	81,978
Lloyds Deposit Account	61,000	80
COIF Deposit Account	10,000	10,000
Funds held by Paypal	19,321	527
Cash Balances	<u>1,826</u>	<u>1,297</u>
<b>Bank &amp; Cash Balances</b>	<b>96,557</b>	<b>93,882</b>
Less: Bank Loan	<u>25,000</u>	<u>25,000</u>
<b>Financial Position</b>	<b><u>71,557</u></b>	<b><u>68,882</u></b>
<b><u>FIXED ASSETS</u></b>		
Relocatable Ramps (allowing for depreciation)	1,500	2,000
Other Equipment at Valuation	<u>3,500</u>	<u>4,600</u>
	<u>5,000</u>	<u>6,600</u>
<b><u>OTHER ASSETS</u></b>		
March Furlough Claim received April	-	1,651
Canteen Stock	291	-
Bar Stock for Music Events	1,900	-
Debtors: Hall Hire	2,785	374
Supplier overpayment to be refunded	<u>-</u>	<u>251</u>
	<u>4,976</u>	<u>2,276</u>
<b><u>LIABILITIES</u></b>		
Musical Equipment to be bought as per grant	5,000	-
Purchase of Defibrillator as per grant	1,200	-
Happy Camp costs Christmas 2021	4,060	-
Amounts owed to payroll company	1,263	354
Accrued Independent Examination Fee	<u>846</u>	<u>888</u>
	<u>12,369</u>	<u>1,242</u>

The financial statements were approved at the Annual General Meeting by the Board of Trustees on .....and were signed on its behalf by:

  
A. Kilvington – Trustee

  
A. Cooper – Trustee

The Notes on Pages 6 -7 form part of these Financial Statements

**THE PIONEER CLUB**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2021**

1. **ACCOUNTING POLICIES**

**Accounting Convention**

The financial statements have been prepared on the Receipts & Payments basis, and in accordance with the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Receipts**

Receipts are included on the Statement of Receipts & Payments when the Charity is in receipt of cash, cheques or electronic payments.

**Payments**

Expenditure is accounted for when payment is made and has been classified under headings that aggregate all cost related to the category.

**Tangible Fixed Assets**

Purchases of equipment are treated as expenses.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

**Taxation**

The Charity is exempt from tax on the charitable activities.

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE PIONEER CLUB**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2021**

(Continued)

2. **TRUSTEES' REMUNERATION AND RECEIPTS**

There were no trustees' remuneration or other benefits for the period ended 31st December 2021 nor for the year ended 31<sup>st</sup> March 2021.

**Trustees' expenses**

Trustees may be reimbursed travel expenses in respect of voluntary work at the Club.

3. **GOVERNMENT GRANTS RECEIVED**

	<u>31.12.2022</u>	<u>31.03.2021</u>
	£	£
Furlough Claims	2,817	16,187
Defibrillator Grant	1,200	-
Lottery Fund: Education & Sports Council	-	8,208
St Albans District Council Covid Grants	12,000	40,357
Happy Camp Grant (Herts C.C.)	24,120	-
Music Project Grant	<u>5,000</u>	<u>-</u>
	<u>45,137</u>	<u>64,752</u>

All employees worked part time. No employees received emoluments in excess of £60,00

4. **STAFF COSTS**

	<u>31.12.2021</u>	<u>31.03.2021</u>
	£	£
Wages and Salaries	<u>36,297</u>	<u>40,217</u>
Average monthly number of employees	<u>10</u>	<u>9</u>

All employees worked part time. No employees received emoluments in excess of £60,00  
In the period to 31.12.21. £2,817 (previous year £16,187) was recovered from furlough grant

5. **FUND BALANCES**

	<u>31.12.2021</u>	<u>31.12.2020</u>
	<u>Total</u>	<u>Total</u>
	£	£
Balance B/Fwd at 01.04.2021	68,882	62,686
Surplus/(Deficit)for the period	<u>2,675</u>	<u>6,196</u>
Balance C/Fwd at 31.03.2022	<u>71,557</u>	<u>68,882</u>

There are restrictions on The Club funds. £1,200 is earmarked to purchase a defibrillator and £5,000 is to be used to purchase musical equipment for the recording studio. These amounts are recorded as liabilities on the Statement of Assets and Liabilities.



**THE PIONEER YOUTH CLUB**

England & Wales - Charity number 302455

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# Accounts

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**Registered Charity Number: 302455**

**THE PIONEER CLUB**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**THE PIONEER CLUB**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**CONTENTS**

	<u>Page(s)</u>
Club Information	1
Report of the Trustees	2
Independent Examiner's Report	3
Statement of Receipts & Payments	4
Statement of Assets & Liabilities	5
Notes to the Financial Statements	6-7

## THE PIONEER CLUB

### FINANCIAL INFORMATION

#### FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

CURRENT TRUSTEES: Co-Chair : A Kilvington  
Co-Chair : A Cooper  
Vice Chair : M Keen - resigned June 2021  
Hon Secretary : M Keen – resigned June 2021  
Treasurer : A Batten - appointed June 2021  
Acting Treasurer : A Cooper – to June 2021  
Other Trustees : C Wilson – resigned October 2021  
M Andrews  
C Willoughby  
J Selby  
Cllr Helen Campbell – appointed January 2021

ADDRESS & CONTACT DETAILS: Heathlands Drive  
Harpenden Road, St Albans, Herts AL3 5AY  
E-mail: [sue.frost@pioneer.club.co.uk](mailto:sue.frost@pioneer.club.co.uk)  
Telephone: 01727 850741

INDEPENDENT EXAMINER: Fenlon & Co  
Chartered Certified Accountants  
Rivermill House, 6 High Street  
Wheathampstead, Herts AL4 8AA

REGISTERED CHARITY NUMBER: 302455

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### **Governing document**

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The Government document was amended on. ~~12<sup>th</sup> November~~ 2021.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### OBJECTIVES AND ACTIVITIES

#### **Objectives and aims.**

Our primary objective is to help and educate young people through their leisure activities to develop their physical, mental and moral capacities so they grow into fully rounded members of the community. The Management Committee are also keen to offer our facilities to other members of the wider Community who will benefit from use of the Club.

The trustees have due regard for the guidance on public benefit.

**THE PIONEER CLUB**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

The trustees present their report with the financial statements of the Charity for the year ended 31st March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

The Accounts are prepared on the Receipts & Payments basis.

**ACHIEVEMENT AND PERFORMANCE**

Total Receipts raised in the year were £79,050 compared with £103,036 in 2020.

The skate park was closed for much of the year. Regular gross income was £14,298 compared with £103,036 in the previous year. Regular income was supplemented by £64,752 Grant receipts.

Staff were paid in full but other expenses were reduced owing to the reduced activity.

There was a surplus of receipts over payments of £6,196 compared with a surplus of £10,316 in 2020.

**FINANCIAL POSITION**

After the surplus of £6,196 the Charity's financial position has improved from £62,686 to £68,882 bank and cash balances at 31<sup>st</sup> March 2021.

**Reserves Policy**

The current policy of the trustees is to build up the Charity reserves to a higher level.

Approved by Order of the Board of Trustees on 24<sup>th</sup> JAN . . . 2022 and signed on its behalf by:

  
A. Kilvington – Trustee

  
A. Cooper – Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE PIONEER CLUB**

I report on the accounts for the year ended 31<sup>st</sup> March 2021 set out on Pages 4 to 7.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of the independent examiner's report**

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

**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 notes; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

P Laskier FCCA  
Principal  
Fenlon & Co  
Rivermill House  
6 High Street  
Wheathampstead  
Herts  
AL4 8AA

4<sup>th</sup> JAN 2022  
Dated

**THE PIONEER CLUB**  
**STATEMENT OF RECEIPTS & PAYMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

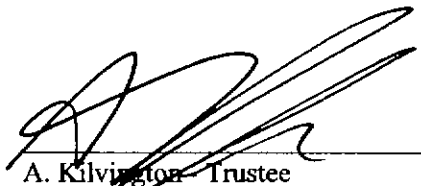
	<b>2021</b>		<b>2020</b>	
	£	£	£	£
<b><u>RECEIPTS</u></b>				
Donations		-		205
Music & Fund Raising Events		145		18,567
Hall Hire		4,855		12,231
Skating & Skate Park Hire		9,286		63,673
Canteen		-		8,299
Interest received		12		61
Grants		<u>64,752</u>		<u>-</u>
		79,050		103,036
<b><u>PAYMENTS</u></b>				
Canteen Costs	545		7,539	
Other Direct Costs	2,686		10,647	
License Fees & Compliance Costs	557		544	
Water Rates & Refuse	8,591		10,976	
Heat, Light & Power	8,490		9,275	
Postage, Print & Stationery	285		578	
Insurance	3,135		3,029	
Telephone & Computer Costs	4,092		4,982	
Repairs & Refurbishment	3,338		4,441	
Travel	-		177	
General Expenses	30		1,399	
Wages & Salaries	40,217		38,281	
Governance – Independent Examination	<u>888</u>		<u>852</u>	
		72,854		92,720
<b><u>SURPLUS FOR THE YEAR</u></b>		6,196		10,316
Bank & Cash Balances Brought Forward		<u>62,686</u>		<u>52,370</u>
<b><u>BANK &amp; CASH BALANCES CARRIED FORWARD</u></b>		<u>68,882</u>		<u>62,686</u>

**THE PIONEER CLUB**

**STATEMENT OF ASSETS & LIABILITIES AT 31<sup>ST</sup> MARCH 2021**

	<u>2021</u>	<u>2020</u>
	£	£
<b><u>MONETARY ASSETS</u></b>		
Lloyds Current Account	81,978	51,443
Lloyds Deposit Account	80	80
COIF Deposit Account	10,000	10,000
Funds held by Paypal	527	-
Cash Balances	<u>1,297</u>	<u>1,163</u>
<b>Bank &amp; Cash Balances</b>	<b>93,882</b>	<b>62,686</b>
Less: Bank Loan	<u>25,000</u>	<u>-</u>
<b>Financial Position</b>	<b><u>68,882</u></b>	<b><u>62,686</u></b>
<b><u>FIXED ASSETS</u></b>		
Relocatable Ramps (allowing for depreciation)	2,000	4,000
Other Equipment at Valuation	<u>4,600</u>	<u>4,600</u>
	<u>6,600</u>	<u>8,600</u>
<b><u>OTHER ASSETS</u></b>		
March Furlough Claim received April 2021	1,651	-
Canteen Stock	-	682
Bar Stock for Music Events	-	296
Other Stock	-	295
Debtors: Hall Hire	374	5,937
Accrued Income: Hall Hire to be invoiced	-	699
Funds held by Paypal	-	52
Supplier overpayment to be refunded	<u>251</u>	<u>-</u>
	<u>2,276</u>	<u>7,961</u>
<b><u>LIABILITIES</u></b>		
Trade Creditors	-	2,992
Amounts owed to payroll company	354	309
Accrued Independent Examination Fee	<u>888</u>	<u>888</u>
	<u>1,242</u>	<u>4,189</u>

The financial statements were approved at the Annual General Meeting by the Board of Trustees on ~~24<sup>th</sup> Jan 2022~~ and were signed on its behalf by:

  
A. Kilvington – Trustee

  
A. Cooper – Trustee

The Notes on Pages 6 -7 form part of these Financial Statements

**THE PIONEER CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

1. **ACCOUNTING POLICIES**

**Accounting Convention**

The financial statements have been prepared on the Receipts & Payments basis, and in accordance with the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Receipts**

Receipts are included on the Statement of Receipts & Payments when the Charity is in receipt of cash, cheques or electronic payments.

**Payments**

Expenditure is accounted for when payment is made and has been classified under headings that aggregate all cost related to the category.

**Tangible Fixed Assets**

Purchases of equipment are treated as expenses.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

**Taxation**

The Charity is exempt from tax on the charitable activities.

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE PIONEER CLUB**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

(Continued)

2. **TRUSTEES' REMUNERATION AND RECEIPTS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31<sup>st</sup> March 2020.

**Trustees' expenses**

Trustees may be reimbursed travel expenses in respect of voluntary work at the Club.

3. **GOVERNMENT GRANTS RECEIVED**

	<u>2021</u> £	<u>2020</u> £
Furlough Claims	16,187	-
Lottery Fund: Education & Sports Council	8,208	-
St Albans District Council Covid Grants	<u>40,357</u>	<u>-</u>
	64,752	-
	<u>64,752</u>	<u>-</u>

All employees worked part time. No employees received emoluments in excess of £60,000.

4. **STAFF COSTS**

	<u>2021</u> £	<u>2020</u> £
Wages and Salaries	40,217	38,281
	<u>40,217</u>	<u>38,281</u>
Average monthly number of employees	9	9
	<u>9</u>	<u>9</u>

All employees worked part time. No employees received emoluments in excess of £60,000. In the year to 31.03.21 £16,187 (2020: nil) was recovered from furlough grants.

5. **UNRESTRICTED FUNDS**

	<u>2021</u> £	<u>2020</u> £
Balance B/Fwd at 01.04.2020	62,686	52,370
Surplus/(Deficit)for the year	<u>6,196</u>	<u>10,316</u>
Balance C/Fwd at 31.03.2021	<u>68,882</u>	<u>62,686</u>

There were no restricted funds.