

PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB
UNAUDITED FINANCIAL STATEMENTS
30 JUNE 2021

RIDEHALGH LIMITED

Chartered Accountants
Guardian House
42 Preston New Road
Blackburn
BB2 6AH

PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

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PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 JUNE 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Pioneer 79 (East Lancashire) Swimming Club

Charity registration number 1167830

Principal office c/o Ridehalgh Limited
Guardian House
42 Preston New Road
Blackburn
BB2 6AH

THE TRUSTEES John Robinson
Stuart Rogan
Paul Moss
Lindsey Reynolds (Appointed 21 October 2020)
Kathleen Pratt
Nicholas Hargreaves

COACHING TEAM

Director of Swimming John Dougall

Coaches James Thomson
Rob Greenwood

Independent examiner Ridehalgh Limited
Guardian House
42 Preston New Road
Blackburn
BB2 6AH

PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 JUNE 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is registered as a Charitable Incorporated Organisation (CIO). Its governing document is a written Constitution.

The CIO has power to do anything which is calculated to further its objects or is conducive or incidental to doing so.

The charity trustees shall manage the affairs of the CIO and may for the purpose exercise all the powers of the CIO. It is the duty of each charity trustee:

- to exercise his or her powers and to perform his or her functions as a trustee of the CIO in the way he or she decides in good faith would be most likely to further the purpose of the CIO: and

- to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:

- a) any special knowledge or experience that he or she has or holds himself or herself out as having: and

- b) if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

OBJECTIVES AND ACTIVITIES

During the year activities were closed during three periods of national lockdown, due to the COVID-19 outbreak, in July 2020, from 5 November 2020 to 2 December 2020 and from 6 January 2021 to 12 April 2021. These interruptions restricted activities both during the lockdown periods and in the intervening periods due to ongoing safety concerns. Despite the setbacks, Pioneer 79 continued to meet its charitable objectives in providing opportunities for any persons, without prejudice, to take part in swimming activities for purposes of both fitness and competitive swimming. The club continued to provide an award winning, highly commended teaching programme for the younger members of the Accrington and Hyndburn communities, our learn to swim programme continued to develop swimmers allowing them to achieve a level of competence in this important life skill.

The club continued to operate on a non profit basis, re-investing all income from various sources into the programme in order to develop the programme, the paid and volunteer staff, in order to improve the experience for all members and their wider families. We continued to develop our teachers and coaches by supporting them in CPD activities and additional qualifications, increased our volunteer base, supporting those wished, in various safeguarding and volunteer courses allowing them to assist in the running of the charity.

PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 JUNE 2021

ACHIEVEMENTS AND PERFORMANCE

Over the same period, members of our LTS section continued to develop and progress into the main club to start their swim training programmes. Waiting lists continued to grow, bringing more young people into the organisation along with their families.

Volunteers raised the profile of the swimming club with those parents and ensured that we have a healthy volunteer base moving forwards.

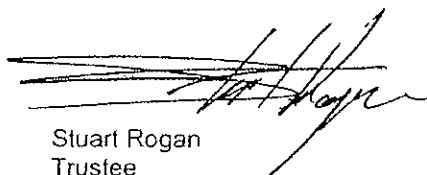
Swimmers in the training groups developed their competitive skills in many swimming competitions from local leagues to County and national championships with success for many individuals not only in performance achievements but in personal development.

The organisation continued to support parent volunteers in achieving qualifications, allowing them to contribute to the charitable aims over the next few years.


FINANCIAL REVIEW

Details of the Charity's financial activities on page 5 show a net deficit for the year of £25,192. The Charity's financial position on page 6 shows net assets of £18,519 at 30 June 2021.

The trustees' annual report was approved on 12 October 2021 and signed on behalf of the board of trustees by:



Stuart Rogan
Trustee



Paul Moss
Trustee

PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

YEAR ENDED 30 JUNE 2021

I report to the trustees on my examination of the financial statements of Pioneer 79 (East Lancashire) Swimming Club ('the charity') for the year ended 30 June 2021.

RESPONSIBILITIES AND BASIS OF REPORT

The trustees are also the directors of the company for the purposes of company law and are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Ridehalgh Limited
Independent Examiner

Guardian House
42 Preston New Road
Blackburn
BB2 6AH

12 October 2021

PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 JUNE 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	58,297	58,297	208,490
Charitable activities	5	8,312	8,312	22,618
Investment income	6	—	—	88
Total income		<u>66,609</u>	<u>66,609</u>	<u>231,196</u>
Expenditure				
Expenditure on charitable activities	7,8	91,801	91,801	231,641
Total expenditure		<u>91,801</u>	<u>91,801</u>	<u>231,641</u>
Net expenditure and net movement in funds		<u>(25,192)</u>	<u>(25,192)</u>	<u>(445)</u>
Reconciliation of funds				
Total funds brought forward		43,711	43,711	44,156
Total funds carried forward		<u>18,519</u>	<u>18,519</u>	<u>43,711</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 9 form part of these financial statements.

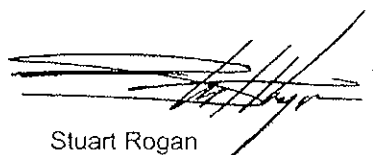
PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB


STATEMENT OF FINANCIAL POSITION

30 JUNE 2021

	Note	2021 £	£	2020 £	£
CURRENT ASSETS					
Debtors	9	3,357		3,298	
Cash at bank and in hand		<u>15,816</u>		<u>45,073</u>	
		19,173		48,371	
CREDITORS: amounts falling due within one year	10	<u>654</u>		<u>4,660</u>	
NET CURRENT ASSETS			<u>18,519</u>		<u>43,711</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>18,519</u>		<u>43,711</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>18,519</u>		<u>43,711</u>
Total charity funds	11		<u>18,519</u>		<u>43,711</u>

These financial statements were approved by the board of trustees and authorised for issue on 12 October 2021, and are signed on behalf of the board by:


Stuart Rogan
Trustee


Paul Moss
Trustee

The notes on pages 7 to 9 form part of these financial statements.

PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/O Ridehalgh Limited, Guardian House, 42 Preston New Road, Blackburn, BB2 6AH.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 JUNE 2021

3. ACCOUNTING POLICIES *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
DONATIONS				
Fees	51,506	51,506	180,064	180,064
GRANTS				
Grants	250	250	522	522
SUBSCRIPTIONS				
Social account	—	—	3,735	3,735
Donations and legacies	333	333	—	—
OTHER DONATIONS AND LEGACIES				
Gift aid	6,208	6,208	24,169	24,169
	<u>58,297</u>	<u>58,297</u>	<u>208,490</u>	<u>208,490</u>

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Pool rental	—	—	7,748	7,748
Gala and door entry	—	—	3,573	3,573
HMRC - Job Retention Scheme	8,312	8,312	11,297	11,297
	<u>8,312</u>	<u>8,312</u>	<u>22,618</u>	<u>22,618</u>

PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 JUNE 2021

6. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest received	—	—	88	88

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Swimming activities	91,801	91,801	231,641	231,641

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Total funds 2021	Total fund 2020
	£	£	£
Swimming activities	91,801	91,801	231,641

9. DEBTORS

	2021	2020
	£	£
Trade debtors	3,357	3,298

10. CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	654	4,660

11. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 July 2020	Income	Expenditure	At 30 June 2021
	£	£	£	£
General funds	43,711	66,609	(91,801)	18,519

	At 1 July 2019	Income	Expenditure	At 30 June 2020
	£	£	£	£
General funds	44,156	231,196	(231,641)	43,711

PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

MANAGEMENT INFORMATION

YEAR ENDED 30 JUNE 2021

The following pages do not form part of the financial statements.

PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 JUNE 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Fees	51,506	180,064
Grants	250	522
Social account	—	3,735
Donations and legacies	333	—
Gift aid	6,208	24,169
	<u>58,297</u>	<u>208,490</u>
Charitable activities		
Pool rental	—	7,748
Gala and door entry	—	3,573
HMRC - Job Retention Scheme	8,312	11,297
	<u>8,312</u>	<u>22,618</u>
Investment income		
Bank interest received	—	88
	<u>—</u>	<u>88</u>
Total income	<u>66,609</u>	<u>231,196</u>
Expenditure		
Expenditure on charitable activities		
Coaching, teaching and lifeguard	52,588	139,819
Facilities hire	26,372	67,069
Swim England	2,257	4,407
Trophies	—	964
Training	3,130	1,222
Insurance	529	1,662
Equipment	—	7,780
Affiliations	419	439
Galas	—	2,002
Accountants charges	780	1,158
Software	86	885
Website costs	799	—
Social	—	1,554
Advertising	3,850	1,600
Bank charges	105	100
Sundry expenses	150	—
Payroll	736	980
	<u>91,801</u>	<u>231,641</u>
Total expenditure	<u>91,801</u>	<u>231,641</u>