

CHARITY REGISTRATION NUMBER: 1167830

**PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB**  
**UNAUDITED FINANCIAL STATEMENTS**  
**30 JUNE 2022**

**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 2022**

---

	<b>PAGES</b>
Trustees' annual report	<b>1 to 3</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7 to 9</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>11</b>

---

# **PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 30 JUNE 2022**

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2022.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	Pioneer 79 (East Lancashire) Swimming Club
<b>Charity registration number</b>	1167830
<b>Principal office</b>	c/o Ridehalgh Limited Guardian House 42 Preston New Road Blackburn BB2 6AH

<b>THE TRUSTEES</b>	John Robinson Stuart Rogan Paul Moss Lindsey Reynolds Kathleen Pratt Nicholas Hargreaves
---------------------	---

### **COACHING TEAM**

Swimming coach	James Thomson
----------------	---------------

<b>Independent examiner</b>	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 2022**

---

### **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**

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 2022

---

### 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.

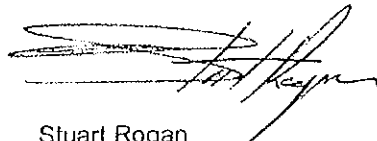
Volunteers raised the profile of the swimming club with those parents and ensured that we have a healthy volunteer base moving forwards.

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 surplus for the year of £13,857. The Charity's financial position on page 6 shows net assets of £32,376 at 30 June 2021.

The trustees' annual report was approved on 20 December 2022 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 2022**

---

We report to the trustees on our examination of the financial statements of Pioneer 79 (East Lancashire) Swimming Club ('the charity') for the year ended 30 June 2022.

### **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**

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us 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.

We 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

20 December 2022

# PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 JUNE 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	69,770	69,770	58,297
Charitable activities	5	—	—	8,312
<b>Total income</b>		<u>69,770</u>	<u>69,770</u>	<u>66,609</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	55,913	55,913	91,801
<b>Total expenditure</b>		<u>55,913</u>	<u>55,913</u>	<u>91,801</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>13,857</u>	<u>13,857</u>	<u>(25,192)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		18,519	18,519	43,711
<b>Total funds carried forward</b>		<u>32,376</u>	<u>32,376</u>	<u>18,519</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.

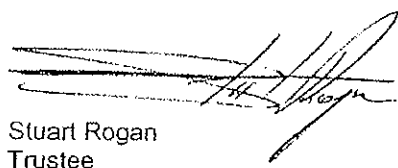
# PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

## STATEMENT OF FINANCIAL POSITION

30 JUNE 2022

	Note	2022 £	£	2021 £	£
<b>CURRENT ASSETS</b>					
Debtors	8	3,336		3,357	
Cash at bank and in hand		29,040		15,816	
		<u>32,376</u>		<u>19,173</u>	
<b>CREDITORS: amounts falling due within one year</b>	9	<u>—</u>		<u>654</u>	
<b>NET CURRENT ASSETS</b>			<u>32,376</u>		<u>18,519</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>32,376</u>		<u>18,519</u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted funds			<u>32,376</u>		<u>18,519</u>
<b>Total charity funds</b>	10		<u>32,376</u>		<u>18,519</u>

These financial statements were approved by the board of trustees and authorised for issue on 20 December 2022, 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 2022**

---

### **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**

#### **(a) Basis of preparation**

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

#### **(b) Going concern**

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

#### **(c) Fund accounting**

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

#### **(d) 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 2022

---

#### 3. ACCOUNTING POLICIES *(continued)*

##### (e) 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 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>DONATIONS</b>				
Fees	58,243	58,243	51,506	51,506
<b>GRANTS</b>				
Grants	440	440	250	250
<b>SUBSCRIPTIONS</b>				
Donations and legacies	33	33	333	333
<b>OTHER DONATIONS AND LEGACIES</b>				
Gift aid	11,054	11,054	6,208	6,208
	<u>69,770</u>	<u>69,770</u>	<u>58,297</u>	<u>58,297</u>

#### 5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
HMRC - Job Retention Scheme	—	—	8,312	8,312

# PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 JUNE 2022

### 6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	2022		2021	
	£	£	£	£
Swimming activities	55,913	55,913	91,801	91,801

### 7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Total funds	Total fund
	2022		2021
	£	£	£
Swimming activities	55,913	55,913	91,801

### 8. DEBTORS

	2022	2021
	£	£
Trade debtors	3,336	6,182

### 9. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	—	654

### 10. ANALYSIS OF CHARITABLE FUNDS

#### Unrestricted funds

	At 1 July 2021	Income	Expenditure	At 30 June 2022
	£	£	£	£
General funds	18,519	69,770	(55,913)	32,376

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

**PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB**  
**MANAGEMENT INFORMATION**  
**YEAR ENDED 30 JUNE 2022**

---

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

# PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

## NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 JUNE 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Fees	58,243	51,506
Grants	440	250
Donations and legacies	33	333
Gift aid	11,054	6,208
	<u>69,770</u>	<u>58,297</u>
<b>Charitable activities</b>		
HMRC - Job Retention Scheme	—	8,312
	<u>—</u>	<u>8,312</u>
<b>Total income</b>	<u>69,770</u>	<u>66,609</u>
<b>Expenditure</b>		
Coaching, teaching and lifeguard	23,872	52,588
Facilities hire	26,916	26,372
Swim England	1,328	2,257
Gala fees	173	—
Training	—	3,130
Insurance	690	529
Affiliations	25	419
Accountants charges	810	780
Printing, postage and stationery	195	—
Software	167	86
Website costs	—	799
Team clothing	424	—
Advertising	820	3,850
Bank charges	13	105
Sundry expenses	—	150
Payroll	480	736
	<u>55,913</u>	<u>91,801</u>
<b>Total expenditure</b>	<u>55,913</u>	<u>91,801</u>