

CHARITY REGISTRATION NUMBER: 1167830

**PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB**  
**UNAUDITED FINANCIAL STATEMENTS**  
**30 JUNE 2025**

Ridehalgh Limited  
Chartered Accountants  
Ethos House  
Ground Floor  
4 York Street  
Clitheroe  
Lancashire  
BB7 2DL

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

## **FINANCIAL STATEMENTS**

**YEAR ENDED 30 JUNE 2025**

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

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 30 JUNE 2025**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name** Pioneer 79 (East Lancashire) Swimming Club

**Charity registration number** 1167830

**Principal office** c/o Ridehalgh Limited  
Ethos House  
4 York Street  
Clitheroe  
Lancashire  
BB7 2DL

**The trustees** John Robinson  
Paul Moss  
Stuart Rogan  
Kathleen Pratt  
Nicholas Hargreaves

### **Coaching team**

**Swimming coach** James Thomson

**Independent examiner** Ridehalgh Limited  
Ethos House  
4 York Street  
Clitheroe  
Lancashire  
BB7 2DL

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

## **TRUSTEES' ANNUAL REPORT** *(continued)*

**YEAR ENDED 30 JUNE 2025**

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### **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 2025

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### 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.

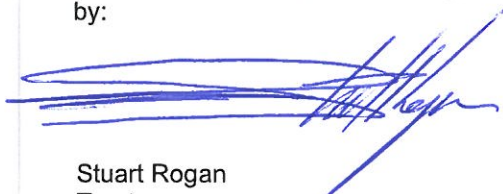
Volunteers raised the profile of the swimming club with those parents and ensured that we have a healthy volunteer base moving forwards.

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 £6,661. The Charity's financial position on page 6 shows net assets of £58,322 at 30 June 2025.

The trustees' annual report was approved on 30 April 2026 and signed on behalf of the board of trustees by:



Stuart Rogan  
Trustee



John Robinson  
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 2025**

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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 2025.

### **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

Ethos House  
4 York Street  
Clitheroe  
Lancashire  
BB7 2DL

30 April 2026

# PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 JUNE 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	47,084	47,084	50,965
<b>Total income</b>		<u>47,084</u>	<u>47,084</u>	<u>50,965</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	40,423	40,423	44,786
<b>Total expenditure</b>		<u>40,423</u>	<u>40,423</u>	<u>44,786</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>6,661</u>	<u>6,661</u>	<u>6,179</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		51,661	51,661	45,482
<b>Total funds carried forward</b>		<u>58,322</u>	<u>58,322</u>	<u>51,661</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

YEAR ENDED 30 JUNE 2025

	Note	2025 £	£	2024 £	£
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		61,086		54,886	
		<u>61,086</u>		<u>54,886</u>	
<b>CREDITORS: amounts falling due within one year</b>	7	<u>(2,764)</u>		<u>(3,225)</u>	
<b>NET CURRENT ASSETS</b>			<u>58,322</u>		<u>51,661</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>58,322</u>		<u>51,661</u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted funds			<u>58,322</u>		<u>51,661</u>
<b>Total charity funds</b>	8		<u>58,322</u>		<u>51,661</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 June 2025, and are signed on behalf of the board by:

Stuart Rogan  
Trustee

John Robinson  
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 2025**

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### **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, Ethos House, 4 York Street, Clitheroe, Lancashire, BB7 2DL.

### **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 2025

### (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 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>DONATIONS</b>				
Fees & Interest	47,084	47,084	50,965	50,965
<b>GRANTS</b>				
Grants	-	-	-	-
<b>SUBSCRIPTIONS</b>				
Donations and legacies	-	-	-	-
<b>OTHER DONATIONS AND LEGACIES</b>				
Gift aid	-	-	-	-
	<u>47,084</u>	<u>47,084</u>	<u>50,965</u>	<u>50,965</u>

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

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Swimming activities	<u>40,423</u>	<u>40,423</u>	<u>44,786</u>	<u>44,786</u>

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

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Swimming activities	<u>40,423</u>	<u>40,423</u>	<u>44,786</u>

# PIONEER 79 (EAST LANCASHIRE) SWIMMING CLUB

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

YEAR ENDED 30 JUNE 2025

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**7. CREDITORS: amounts falling due within one year**

	2025	2024
	£	£
Trade creditors	<u>2,764</u>	<u>3,225</u>

**8. ANALYSIS OF CHARITABLE FUNDS**

**Unrestricted funds**

	At 1 July 2024 £	Income £	Expenditure £	At 30 June 2025 £
General funds	<u>51,661</u>	<u>47,084</u>	<u>(40,423)</u>	<u>58,322</u>

	At 1 July 2023 £	Income £	Expenditure £	At 30 June 2024 £
General funds	<u>45,482</u>	<u>50,965</u>	<u>(44,786)</u>	<u>51,661</u>

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

**MANAGEMENT INFORMATION**

**YEAR ENDED 30 JUNE 2025**

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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 2025

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Fees & Interest	47,084	50,965
Grants	-	-
Donations and legacies	-	-
Gift aid	-	-
<b>Total income</b>	<u>47,084</u>	<u>50,965</u>
<b>Expenditure</b>		
Coaching, teaching and lifeguard	20,913	21,177
Facilities hire	15,904	18,345
Swim England	-	635
Gala fees	-	881
Insurance	785	737
Accountants charges	936	1,786
Printing, postage and stationery	-	101
Software	433	370
Website costs	-	-
Team clothing	-	-
Advertising	-	-
Bank charges	-	-
Sundry expenses	798	269
Payroll	654	485
<b>Total expenditure</b>	<u>40,423</u>	<u>44,786</u>
<b>Net surplus</b>	<u>6,661</u>	<u>6,179</u>