

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

England & Wales · Charity number 1118428

Details

Other names	ROSSENDALE RAYS MULTI-ABILITY SWIMMING CLUB, ROSSENDALE RAYS SPECIAL NEEDS CLUB, ROSSENDALE RAYS SPECIAL NEEDS SWIMMING CLUB, ROSSENDALE RAYS
Status	Registered
Legal form	Other
Registered	2007-03-19
Register	View on the Charity Commission register

Contact

Address	Rossendalerays Special Need Sports 72 Bank Street Rawtenstall Rossendale Lancashire BB4 8EG
Phone	01706222852
Email	clare@mulderrigs.co.uk
Website	http://www.rossyrays.org.uk/

Activities

Objects: TO PROVIDE WATER BASED SPORTS OPPORTUNITIES, CYCLING ACTIVITIES AND TO PROVIDE ASSISTANCE TO ACCESS OTHER SPORTS ACTIVITIES, FOR DISABLED PEOPLE FROM ROSSENDALE AND THE SURROUNDING AREA TO BENEFIT THEIR HEALTH AND WELLBEING.

Activities: Rossendale Rays' Charitable Objects are to provide water-based sports, cycling and access to other sports for members with Special Educational Needs and Disabilities, in order to benefit their health & well being. Our inclusive weekly sessions attract an average of 100 SEND members including parents, family members and carers from Rossendale, Lancashire and the surrounding area.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** ROSSENDALE AND THE SURROUNDING AREA
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£25,508	£35,141	-	-
2024-03-31	£28,403	£39,516	-	-
2023-03-31	£45,727	£29,839	-	-
2022-03-31	£75,342	£70,852	-	-
2021-03-31	£28,495	£26,055	-	-

Trustees

Name	Role	Appointed
Anthony David Pooler		2020-05-28
Heather Jean Walker		2017-01-12
James Harry Collier		2020-07-23
Mary Clare Mulderrig		2005-11-06

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

England & Wales - Charity number 1118428

Accounts

Our ref: TR/BH/ROS021/825632

10 December 2025

Clare Mulderrig
Rossendale Rays Special Needs Sports Club
Marl Pits Swimming Pool
Newchurch Road
Rawtenstall
Rossendale
Lancashire
BB4 7SW

claremulderrig@me.com



Jack Ross Limited
Barnfield House
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Manchester M3 7BX

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VAT Reg No: 146 1439 74

Dear Clare

**Rossendale Rays Special Needs Sports Club
Accounts Year Ended 31st March 2025**

We have the pleasure of enclosing your Accounts for the year ended 31st March 2025. This document is in .pdf format.

If you approve these Accounts, please print two copies and sign in black ink on the Trustees Report (Page 2) and the Balance Sheet (page 7). Please then **return one signed copy to our office.**

The Accounts need to be submitted to The Charity Commission, together with the Annual Return, by 31st January 2026, which can be done electronically. The Accounts have been pre-signed by me as the Independent Examiner to allow this to be completed in time. Please let us know if you require any assistance with this process.

Please let us know immediately if you have any queries regarding the accounts or require any amendment to the Accounts, Trustees' Report or Chairman's Report, which we have drafted.

You should also shortly receive our statement of charges in a separate email, which we trust you will find satisfactory.

Yours sincerely

Talha Raja

Senior Manager

talha.raja@jackross.co.uk

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mary Clare Mulderrig Anthony David Pooler Heather Jane Walker James Harry Collier
Charity number	1118428
Principal address	Marl Pits Swimming Pool Newchurch Road Rawtenstall Rossendale Lancashire BB4 7SW
Independent examiner	Talha Raja ACA Jack Ross Chartered Accountants Barnfield House The Approach Manchester M3 7BX
Bankers	TSB Bank 55 Bank Street Rawtenstall BB4 7QN

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

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ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and accounts for the year ended 31 March 2025.

The accounts of Rossendale Rays Special Needs Sports Club have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Structure, governance and management

The club is managed by a committee, which aims to meet quarterly.

Trustees have been appointed from within the club's membership, based on long and valuable service to the club.

The trustees who served during the year were:

Mary Clare Mulderrig
Anthony David Pooler
Heather Jean Walker
James Harry Collier

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Board of Trustees recognises its ultimate responsibility for risk management.

The Trustees consider all substantial risks and where appropriate will implement systems to mitigate these risks.

The Charity's expenditure is directly controlled by its Trustees. All payments need to be authorised by one of the trustees.

Objectives and activities

The charity's aim is to provide water-based opportunities for special needs and disabled (SEND) people and their families to benefit their health and well-being. To also help promote and support SEND family access to other sports.

These aims are achieved by providing

1. Weekly family-fun swimming sessions of 2hrs duration on Sunday afternoons at Marl Pits Swimming Pool, Lancashire on 46 weeks per year.
2. Weekly cycling sessions on Sunday afternoons at Marl Pits athletic track, Lancashire on approximately 30 weeks per year.
3. Bi-monthly snowtubing sessions on Sundays in the milder months with sessions planned in the school holidays.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The club hosts an average of 50-60 members including parents and siblings at each swim session; and 50-80 members at each cycling session. An overall members' database currently runs to some 400 families of over 1000 people.

Both sports' sessions offer a supportive and non-judgemental recreational environment for members of all ages and with all manner of physical and learning disabilities.

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Many members have progressed from being non-swimmers to confident swimmers through their connection with the club. Likewise all ages have progressed and learnt each week to ride a bike independently and become competent

Operational Performance

The charity incurs running costs of approximately £30,000-40,000 per year which are funded entirely from donations, grant aid and member subscriptions.

The attached financial statements show that the charity held total funds of £42,453 at 31 March 2025 (2024: £52,086), representing a deficit for the year of £9,633 (2024: deficit £11,113).

Reserves Policy

The club aims to maintain a financial reserve equal to 1-2 years annual turn-over, although this is not always possible.

At the year end the charity had £15,875 in the TSB reserve account and £13,361 in the TSB Current account.

On behalf of the board of trustees

M Clare Mulderrig

Mary Clare Mulderrig (Jan 16, 2026, 2:17pm)

Trustee

Dated: 10th December 2025

16 Jan 2026

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Chairperson's Report for 2024/25

Another busy year

Our committee continues to provide family Swimming, Cycling and Snowtubing sessions for members and their families on available Sundays throughout the year. We also provide our Coach House inclusive Culture and Heritage sessions whenever possible with regular coffee mornings & events for parents along with social gatherings for families throughout the year. They have all become invaluable. With this in mind we are still looking to provide further support and become an Incorporated Charitable Organisation – to best serve and support our attending families.

We continue with around 400+ families, over 1000 members, listed in the register/database.

We are still concerned that there are fewer swimmers attending each week, perhaps due to the chilly water and reduced quality of facilities at Marl Pits pool. We have monitored numbers, gained funding from Rossendale Borough Council and now provide sessions twice monthly.

Snowtubing is also twice a month. – falling on the same Sundays as swimming – these allows 12 participants at each hour of booking.

Cycling averages around 50 members attending when weather permits. We have a core group of regular swimmers/cyclists attending most sessions along with those who attend when their "special need/disability" allows them to. We cater for any age, ranging from families with babies/young children up to older adults along with those in assisted living who attend with their carers. We continue as an inclusive club along with able bodied family members to ensure all can attend.

Latest - Cycling and Snowtubing Sessions

Rays provide weekly cycling, weather permitting.

Sessions are also provided midweek for various groups – Tor View Special school attend including Primary, Secondary, Further Education and College sessions.

After school sessions for school age children

Adult sessions during the week.

Snowtubing continues twice per month in the milder months with sessions also planned in school holidays.

Membership

Membership continues to grow each year with new members regularly joining us, particularly among infant/junior ages and those with more significant special needs. We continue to charge on a "drop in" basis each session/week. The nature of many "special needs" continues to show us that weekly attendance can be difficult for a large number of members. Members continue to tell us this is much better for them.

Fundraising

As in previous years, we have had some very generous local business and individual support. This year we were again successful in further funding from the Central Government HAF programme managed by Rossendale Leisure Trust (Holiday Activities and Food initiative)

We were also lucky to receive a number of significant donations that keep pace with our overheads.

Our Annual Charity Bike ride continues each year.

Rays are once again looking at Children in Need and Big Lottery funding with other grant funding organisations to cover our main costs.

Costs to members

We continue to review our charges and continue to charge £3-£4 per child/young person per tube, swim or cycle. Carers/parents contribute £3 as they are also enjoying taking part in all activities and enables us to keep an accurate online record of all attendees for both safeguarding records and to attract further funding - with the increased number of attendees proving the need to provide sessions.

We therefore heavily subsidise our members activities but we feel it is especially important to encourage all age groups in the local community to work towards a healthier lifestyle and to benefit from more easily accessible sports. We have a "charges and fee waiver policy" to help families who may be in further financial need. This ensures club access for more families.

We find that families rarely tell us if they are struggling with the cost of living. With this in mind, we have found it most beneficial to implement free sessions to all families during the months that families may struggle the most financially e.g. summer with the higher cost of keeping children occupied or saving for a holiday; and on return to school in September when buying new uniforms and equipment; and before Christmas when struggling to buy all Christmas items. The committee agree to provide free sessions to all families around these periods. This has now

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

been extended to include all of January which means we will be providing free sessions for everyone for 3-4 months of the year.

Equipment and Club Insurance

Rays' sports equipment includes various snowtubes & swimming aids/equipment that require regular maintenance and service.

We own three containers full of 70+ adapted bikes and trikes.

We have annual public liability and full club insurance via Markel Insurance. Future Insurance will continue with Markel as their PL and club insurance includes all activities & cover for our fundraising individuals

Awareness

Social media continues well on Facebook and WhatsApp

We save money by not having to run a website.

An online platform Ticketsource provides our booking system at:

<https://www.ticketsource.co.uk/rossendale-rays-special-needs-sports-club>

LCC host our information page in their Special Educational Needs and Disabilities (SEND) Directory at:

<https://senddirectory.lancashire.gov.uk/kb5/lancashire/directory/service.page?id=ljmX7DEbBLs&localofferchannel=0>

Younger, teenage volunteers continue to attend and are encouraged to complete any Duke of Edinburgh award and/or Rookie Lifeguard, Safeguarding and First Aid training if appropriate.

Notable events/purchases throughout the year

We now rent "The Coach House" at The Whitaker Museum, hosting a family hub. This enables Rays' to provide a much-needed club base for full family and carer support. CM is looking at a number of funding streams. This will enable Rays to plan for increased future sessions and staff employment to ensure a succession plan.

The Coach House currently opens two days per week and every other Sunday morning.

Sports sessions continue each Sunday & will include the HAF programme during school holidays.

We will continue to purchase volunteers, members and cyclists t-shirts/hoodies/hi-viz jackets and beanie snow hats to help promote and inform the wider community about our club. This year they will be given out as usual by Santa at the Christmas party.

Trustees Annual Report to Charity Commission

An Independent Examiner's Report will be required this year as income was again above £25,000.

An annual trustee's return will be submitted to The Charity Commission once those accounts have been completed.

Copies will be sent to all trustees.



Clare Mulderrig. Chairperson, 10th December 2025

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 6 to 9.

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 needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) 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
- (iii) to state whether particular matters have come to my attention.

Basis of 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Talha Raja ACA

Jack Ross Chartered Accountants

Barnfield House

The Approach

Manchester

M3 7BX

Dated: 10th December 2025

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	Notes	£	£	£	£
Donations and legacies	2	25,274	-	25,274	28,225
Investment Income	3	234	-	234	178
Total incoming resources		25,508	-	25,508	28,403
<u>Resources expended</u>	4 and 5				
Provision of sporting activities		33,201	-	33,201	37,781
Governance costs		1,940	-	1,940	1,735
Total resources expended		35,141	-	35,141	39,516
Net income / (expenditure) for the year		(9,633)	-	(9,633)	(11,113)
Net transfers between fund in the year		-	-	-	-
Net movement in funds		(9,633)	-	(9,633)	(11,113)
Fund balances at 1 April 2024		48,586	3,500	52,086	63,199
Fund balances at 31 March 2025		38,953	3,500	42,453	52,086

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets			12,502		10,293
			<u>12,502</u>		<u>10,293</u>
Current assets					
Cash at bank and in hand		29,236		43,429	
Debtors		2,131		464	
		<u>31,367</u>		<u>43,893</u>	
Creditors: amounts falling due within one year		<u>(1,416)</u>		<u>(2,100)</u>	
Net current assets			29,951		54,186
Total assets less current liabilities			<u>42,453</u>		<u>52,086</u>
Income funds					
Unrestricted funds			38,953		48,586
Restricted funds			3,500		3,500
			<u>42,453</u>		<u>52,086</u>

The accounts were approved by the Trustees on 10th December 2025

M Clare Mulderrig
.....
Mary Clare Mulderrig
Mary Clare Mulderrig (Jan 19, 2026, 2:17pm)
Trustee

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 Basis of preparation

Rossendale Rays Special Needs Sports Club is a charitable trust constituted in England and Wales. The address of the registered office is given in the charity information at the front of these financial statements. The nature of the charity's operations and principal activities are detailed in the Trustee's Report on pages 1 to 2 of these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Charities Act 2011 and UK Generally Accepted Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Incoming resources from charitable trading activity is recognised equally over the period during which the services are provided.

1.3 Resources expended

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and administrative office functions.

1.4 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets costing more than £100 are capitalised. Depreciation is provided on a straight-line basis over the estimated useful lives:

- Adapted bicycles and trikes: 4 years
- Other equipment: 20 years."

2 Donations and legacies

	2025 £	2024 £
Donations and gifts	1,531	6,873
Grants	1,000	3,750
Just Giving	8,630	8,219
Subs & Membership	1,497	4,406
LBT session tickets	687	-
Project Funding	11,929	4,977
	25,274	28,403

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

3 Investment Income

	2025 £	2024 £
Bank interest	234	178
	<u>234</u>	<u>178</u>

4 Support costs

	2025 £	2024 £
Hire of facilities	2,250	5,385
Session expenses	5,246	5,103
Coaches expenses	840	540
Wages	1,299	4,693
Volunteer expenses	-	37
Hub set up costs	1,293	3,192
Coach House rent	7,840	6,000
Coach House expenses	676	-
Equipment & uniform	551	592
Cleaning materials	55	45
First aid & COVID-19 expenses	5	10
Events, gifts & catering	3,260	5,638
Sundry expenses	93	133
Trampolining expenses	-	-
Whitaker session expenses	2,923	72
Cycling club expenses	25	780
Ski Rossendale expenses	-	-
Equipment repairs	-	-
Bike ride expenses	4,545	3,903
Fundraising costs	440	664
Just giving fees	216	216
Charity donations	-	-
Training	-	36
IT/Website costs	345	-
Printing, Postage and Stationery	24	-
Depreciation	1,275	742
	<u>33,201</u>	<u>37,781</u>

5 Governance costs

	2025 £	2024 £
Insurance	421	421
QuickBooks	415	294
Accountancy	1,104	1,020
	<u>1,940</u>	<u>1,735</u>

6 Trustees

During the year, the charity reimbursed trustee Heather Jean Walker £415 for accounting software and payroll licence fees incurred on behalf of the charity. No other trustees received any remuneration or reimbursed expenses in the year (2024: £nil).

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

7 Employees

There were three employees during the year.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

9 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Vinci UK Foundation	3,500	-	-	-	3,500
	3,500	-	-	-	3,500

10 Restricted funds (*continued*)

Restricted funds are to be used only for the following specific purposes:

Vinci UK Foundation To develop Coach House external space.

11 Analysis of net assets between funds

	Unrestricted fund	Restricted fund	Total
	£	£	£
Fund balances at 31 March 2025 are represented by:			
Tangible fixed assets	12,502		12,502
Current assets	27,867	3,500	31,367
Creditors: amounts falling due within one year	(1,416)	-	(1,416)
	38,953	3,500	42,453



Issuer Jack Ross Chartered Accountants

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Parties involved with this document

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Audit history log

Date	Action
Wed, 10th Dec 2025 13:32:23 GMT	Envelope generated by Erin Clynch (85.199.216.10)
Wed, 10th Dec 2025 13:32:23 GMT	Document generated with fingerprint 7cf7be3e0fbbc9376a2e666633599e64 (85.199.216.10)
Wed, 10th Dec 2025 13:51:47 GMT	Sent the envelope to Clare Mulderrig (claremulderrig@me.com) for signing (85.199.216.10)
Wed, 10th Dec 2025 13:51:48 GMT	Document emailed to claremulderrig@me.com
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Fri, 16th Jan 2026 14:17:45 GMT	Clare Mulderrig signed the envelope (209.198.129.220)
Fri, 16th Jan 2026 14:17:45 GMT	This envelope has been signed by all parties (209.198.129.220)

Fri, 16th Jan 2026 14:17:45 GMT

Signed document confirmation emailed to claremulderrig@me.com
(209.198.129.220)

Fri, 16th Jan 2026 14:17:45 GMT

Signed document confirmation emails have been sent to all parties.

Document URL:

<https://api.signable.app/shareable/envelope?t=c511a897-3745-41f5-b651-e56095cb73de> (209.198.129.220)

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

England & Wales - Charity number 1118428

Accounts

Our ref: TR/MACH/ROS021/752711

14th January 2025

Clare Mulderrig
Rossendale Rays Special Needs Sports Club
Marl Pits Swimming Pool
Newchurch Road
Rawtenstall
Rossendale
Lancashire
BB4 7SW

claremulderrig@me.com



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Manchester M3 7BX

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Fax: 0161 832 5316
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Web: www.jackross.com
VAT Reg No: 146 1439 74

Dear Clare

Rossendale Rays Special Needs Sports Club
Accounts Year Ended 31st March 2024

We have the pleasure of enclosing your Accounts for the year ended 31st March 2024. This document is in .pdf format.

If you approve these Accounts, please print two copies and sign in black ink on the Trustees Report (Page 2) and the Balance Sheet (page 7). Please then **return one signed copy to our office.**

The Accounts need to be submitted to The Charity Commission, together with the Annual Return, by 31st January 2025, which can be done electronically. The Accounts have been pre-signed by me as the Independent Examiner to allow this to be completed in time. Please let us know if you require any assistance with this process.

Please let us know immediately if you have any queries regarding the accounts or require any amendment to the Accounts, Trustees' Report or Chairman's Report, which we have drafted.

We also enclose a statement of our charges, which we trust you will find satisfactory.

Yours sincerely

A handwritten signature in blue ink that reads 'Umar Memon'.

Umar Memon

Managing Partner

umar@jackross.co.uk

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mary Clare Mulderrig Anthony David Pooler Heather Jane Walker James Harry Collier
Charity number	1118428
Principal address	Marl Pits Swimming Pool Newchurch Road Rawtenstall Rossendale Lancashire BB4 7SW
Independent examiner	Umar Memon FCA Jack Ross Chartered Accountants Barnfield House The Approach Manchester M3 7BX
Bankers	TSB Bank 55 Bank Street Rawtenstall BB4 7QN

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

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ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and accounts for the year ended 31 March 2024.

The accounts of Rossendale Rays Special Needs Sports Club have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Structure, governance and management

The club is managed by a committee, which aims to meet quarterly.

Trustees have been appointed from within the club's membership, based on long and valuable service to the club.

The trustees who served during the year were:

Mary Clare Mulderrig
Anthony David Pooler
Heather Jean Walker
James Harry Collier

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Board of Trustees recognises its ultimate responsibility for risk management.

The Trustees consider all substantial risks and where appropriate will implement systems to mitigate these risks.

The Charity's expenditure is directly controlled by its Trustees. All payments need to be authorised by one of the trustees.

Objectives and activities

The charity's aim is to provide water-based opportunities for special needs and disabled (SEND) people and their families to benefit their health and well-being. To also help promote and support SEND family access to other sports.

These aims are achieved by providing

1. Weekly family-fun swimming sessions of 2hrs duration on Sunday afternoons at Marl Pits Swimming Pool, Lancashire on 46 weeks per year.
2. Weekly cycling sessions on Sunday afternoons at Marl Pits athletic track, Lancashire on approximately 30 weeks per year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The club hosts an average of 50-60 members including parents and siblings at each swim session; and 50-80 members at each cycling session. An overall members' database currently runs to some 400 families of over 1000 people.

Both sports' sessions offer a supportive and non-judgemental recreational environment for members of all ages and with all manner of physical and learning disabilities.

Many members have progressed from being non-swimmers to confident swimmers through their connection with the club. Likewise all ages have progressed and learnt each week to ride a bike independently and become competent

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Operational Performance

The charity incurs running costs of approximately £25,000-30,000 per year which are funded entirely from donations, grant aid and member subscriptions.

The attached financial statements show that the charity held a surplus of £52,086 for the year compared to the prior year of £63,199.

Reserves Policy

The club aims to maintain a financial reserve equal to 1-2 years annual turn-over, although this is not always possible.

At the year end the charity had £15,641 in the TSB reserve account and £27,788 in the TSB Current account.

On behalf of the board of trustees



Mary Clare Mulderrig
Mary Clare Mulderrig (Jan 23, 2025, 8:16pm)

Trustee

Dated: 23 Jan 2025

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Chairperson's Report for 2023/24

A busy year

Our committee continues to provide family Swimming, Cycling and Snowtubing sessions for members and their families on available Sundays throughout the year. We also include The Whitaker Museum inclusive Culture and Heritage sessions whenever possible with regular coffee mornings for parents along with social gatherings for families throughout the year. They have all become invaluable. With this in mind we are still looking to provide further support and become an Incorporated Charitable Organisation – to best serve and support our attending families.

We continue with around 400+ families, over 1000 members, listed in the register/database.

We are concerned that there are fewer swimmers attending each week, perhaps due to the cold water and reduced quality of facilities at Marl Pits pool. So we plan to monitor numbers and possibly reduce sessions to twice monthly. Snowtubing allows 12 participants at each hour of booking.

Cycling averages around 50 members attending with weather permitting. We have a core group of regular swimmers/cyclists attending most weeks along with those who attend when their "special need/disability" allows them to. We cater for any age, ranging from families with babies/young children up to older adults along with those in assisted living who attend with their carers. We continue as an inclusive club along with able bodied family members to ensure all can attend.

Latest - Cycling and Snowtubing Sessions

Rays provide weekly cycling, weather permitting.

Sessions are also planned midweek for various groups – Tor View Special school to attend including Primary, Secondary, Further Education and College sessions.

After school sessions for school age children

Adult sessions during the week.

Snowtubing continues weekly in the milder months with sessions also planned in school holidays.

Membership

Membership continues to grow each year with new members regularly joining us, particularly among infant/junior ages and those with more significant special needs. We continue to charge on a "drop in" basis each session/week. The nature of many "special needs" continues to show us that weekly attendance can be very difficult for a large number of members. Members continue to tell us this is much better for them.

Fundraising

As in previous years, we have had some very generous local business and individual support. This year we were successful in gaining funding from the Central Government HAF programme funding from Rossendale Leisure Trust (Holiday Activities and Food initiative)

We were also lucky to receive a number of significant donations that have kept pace with our overheads.

The Annual Charity Bike ride takes place in May each year.

Rays are again also looking at Children in Need and Big Lottery funding with other grant funding organisations to cover our main costs.

Costs to members

We continue to review our charges and have reduced our charges to £3-£4 per child/young person per tube, swim or cycle. Carers/parents now contribute £3 as they are also enjoying taking part in all activities and we need to keep an accurate online record of all attendees for both safeguarding records and to attract further funding with the increased number of attendees proving the need to provide sessions. We therefore heavily subsidise our members activities but we feel it is very important to encourage all age groups in the local community to work towards a healthier lifestyle and to benefit from more easily accessible sports. We have a "charges and fee waiver policy" should the need arise, to help families who may be in further financial need. This ensures club access for more families. Even through the pandemic we have found that families will rarely tell us if they are struggling with the cost of living. With this in mind, we have found it most beneficial to review this policy and implement free sessions to all families during the months that families may struggle the most financially e.g. summer with the higher cost of keeping children occupied or for a holiday; and on return to school in September when buying new uniforms and equipment; and before Christmas when struggling to buy all Christmas items. The committee agreed to provide free sessions to all families around these periods. This has now been extended to include all of January which means we will be providing free sessions for everyone for 3-4 months of the year.

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Equipment and Club Insurance

Rays' own various hoists, mechanical changing equipment, various snowtubes, swimming aids/equipment that require regular maintenance and service.

We own three containers full of 70+ adapted bikes and trikes.

We have annual public liability and full club insurance via Markel Insurance. Future Insurance will continue with Markel as their PL and club insurance includes all activities & fundraising individuals & costs less than NASCH, our previous insurers.

Awareness

Social media continues well on Facebook and WhatsApp

We save money by not having to run a website.

An online platform Ticketsource provides our booking system at:

<https://www.ticketsource.co.uk/rossendale-rays-special-needs-sports-club>

LCC host our information page in their Special Educational Needs and Disabilities (SEND) Directory at:

<https://senddirectory.lancashire.gov.uk/kb5/lancashire/directory/service.page?id=IjmX7DEbBLs&localofferchannel=0>

Younger, teenage volunteers continue to attend and are encouraged to complete any Duke of Edinburgh award and/or Rookie Lifeguard, Safeguarding and First Aid training if appropriate.

Notable events/purchases throughout the year

We now rent "The Coach House" at The Whitaker Museum, hosting a family hub. This enables Rays' to provide a much-needed club base for full family and carer support. CM is looking at a number of funding streams.

The Coach House will open during the week when renovations have been made and furniture/equipment have been purchased.

Sports sessions continue each Sunday & will include the HAF programme during school holidays.

We will continue to purchase volunteers, members and cyclists t-shirts/hoodies/hi-viz jackets and beanie snow hats to help promote and inform the wider community about our club. This year they will be given out as usual by Santa at the Christmas party.

Trustees Annual Report to Charity Commission

An Independent Examiner's Report will be required this year as income was again above £25,000.

An annual trustee's return will be submitted to The Charity Commission once those accounts have been completed.

Copies will be sent to all trustees.



Clare Mulderrig. Chairperson, 17th November 2024

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 6 to 9.

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 needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) 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
- (iii) to state whether particular matters have come to my attention.

Basis of 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Umar Memom FCA

Jack Ross Chartered Accountants
Barnfield House
The Approach
Manchester
M3 7BX

Dated: 14th January 2025

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	Notes	£	£	£	£
Donations and legacies	2	24,725	3,500	28,225	45,640
Investment Income	3	178	0	178	87
Total incoming resources		24,903	3,500	28,403	45,727
<u>Resources expended</u>	4 and 5				
Provision of sporting activities		37,781	0	37,781	28,320
Governance costs		1,735	0	1,735	1,519
Total resources expended		39,516	0	39,516	29,839
Net income / (expenditure) for the year		(14,613)	3,500	(11,113)	15,888
Net transfers between fund in the year		-	-	-	-
Net movement in funds		(14,613)	3,500	(11,113)	15,888
Fund balances at 6 April 2023		63,199	0	63,199	47,311
Fund balances at 5 April 2024		48,586	3,500	52,086	63,199

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets			10,293		7,844
			<u>10,293</u>		<u>7,844</u>
Current assets					
Cash at bank and in hand		43,429		55,946	
Debtors		464		1,500	
		<u>43,893</u>		<u>57,446</u>	
Creditors: amounts falling due within one year		<u>(2,100)</u>		<u>(2,091)</u>	
Net current assets			54,186		55,355
Total assets less current liabilities			<u>52,086</u>		<u>63,199</u>
Income funds					
Unrestricted funds			48,586		63,199
Restricted funds			3,500		0
			<u>52,086</u>		<u>63,199</u>

The accounts were approved by the Trustees on ...



Mary Clare Mulderrig
Clare Mulderrig (Jan 23, 2024, 8:16pm)
Trustee

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

1.1 Basis of preparation

Rossendale Rays Special Needs Sports Club is a charitable trust constituted in England and Wales. The address of the registered office is given in the charity information at the front of these financial statements. The nature of the charity's operations and principal activities are detailed in the Trustee's Report on pages 1 to 2 of these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Charities Act 2011 and UK Generally Accepted Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Incoming resources from charitable trading activity is recognised equally over the period during which the services are provided.

1.3 Resources expended

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and administrative office functions.

2 Donations and legacies

	2024 £	2023 £
Donations and gifts	6,873	9,657
Grants	3,750	24,000
Just Giving	8,219	3,849
Subs & Membership	4,406	5,896
LBT session tickets	-	-
Bank interest	178	87
Project Funding	4,977	2,238
	28,403	45,727

3 Investment Income

	2024 £	2023 £
Bank interest	178	87
	178	87

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

4 Support costs

	2024	2023
	£	£
Hire of facilities	5,385	5,979
Session expenses	5,103	-
Coaches expenses	540	3,720
Wages	4,693	5,343
Volunteer expenses	37	102
Hub set up costs	3,192	-
Coach House rent	6,000	1,500
Equipment & uniform	592	1,120
Cleaning materials	45	-
First aid & COVID-19 expenses	10	-
Events, gifts & catering	5,638	2,716
Sundry expenses	133	226
Trampolining expenses	-	576
Whitaker session expenses	72	221
Cycling club expenses	780	1,161
Ski Rossendale expenses	-	-
Equipment repairs	-	-
Bike ride expenses	3,903	-
Fundraising costs	664	465
Just giving fees	216	320
Charity donations	-	-
Training	36	-
Depreciation	742	4,871
	<u>37,781</u>	<u>28,320</u>

5 Governance costs

	2024	2023
	£	£
Insurance	421	421
QuickBooks	294	174
Accountancy	1,020	924
	<u>1,735</u>	<u>1,519</u>

6 Trustees

During the year, Mary Clare Mulderrig was paid £2,640 for co-ordinating Lancashire Break Time sessions and Heather Jane Walker was paid £145 to cover accounting software and payroll licence fees incurred.

7 Employees

There were no employees during the year.

8 Taxation

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

9 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2023	Incoming Resources	Movement in funds Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Vinci UK Foundation	0	3,500	0	-	3,500
	<u>0</u>	<u>3,500</u>	<u>0</u>	<u>-</u>	<u>3,500</u>

10 Restricted funds (continued)

Restricted funds are to be used only for the following specific purposes:

Vinci UK Foundation To develop Coach House external space.

11 Analysis of net assets between funds

	Unrestricted fund £	Restricted fund £	Total £
Fund balances at 31 March 2024 are represented by:			
Tangible fixed assets	10,293		10,293
Current assets	40,393	3,500	43,893
Creditors: amounts falling due within one year	(2,100)	-	(2,100)
	<u>48,586</u>	<u>3,500</u>	<u>52,086</u>



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Parties involved with this document

Document processed	Party + Fingerprint
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Audit history log

Date	Action
Wed, 22nd Jan 2025 15:09:03 GMT	Envelope generated by Ruth Wild85.199.216.10
Wed, 22nd Jan 2025 15:09:03 GMT	Document generated with fingerprint d504dddea2e4f903adb7e5ed84b92c5485.199.216.10
Wed, 22nd Jan 2025 15:10:46 GMT	Sent the envelope to Clare Mulderrig (claremulderrig@me.com) for signing85.199.216.10
Wed, 22nd Jan 2025 15:10:46 GMT	Document emailed to claremulderrig@me.com18.171.208.207
Wed, 22nd Jan 2025 18:51:27 GMT	Clare Mulderrig opened the document email.104.28.40.143
Wed, 22nd Jan 2025 21:16:37 GMT	Clare Mulderrig opened the document email.104.28.86.105
Thu, 23rd Jan 2025 20:13:48 GMT	Clare Mulderrig opened the document email.172.224.224.1
Thu, 23rd Jan 2025 20:14:05 GMT	Clare Mulderrig viewed the envelope188.30.136.239
Thu, 23rd Jan 2025 20:16:59 GMT	Clare Mulderrig signed the envelope188.30.136.239
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ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

England & Wales - Charity number 1118428

Accounts

Our ref: TR/MACH/ROS021/694896

15 January 2024

Clare Mulderrig
Rossendale Rays Special Needs Sports Club
Marl Pits Swimming Pool
Newchurch Road
Rawtenstall
Rossendale
Lancashire
BB4 7SW

claremulderrig@me.com



Jack Ross Limited
Barnfield House
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Manchester M3 7BX

Tel: 0161 832 4451
Fax: 0161 832 5316
Email: mail@jackross.co.uk
Web: www.jackross.com
VAT Reg No: 146 1439 74

Dear Clare

**Rossendale Rays Special Needs Sports Club
Accounts Year Ended 31st March 2023**

We have the pleasure of enclosing your Accounts for the year ended 31st March 2023. This document is in .pdf format.

If you approve these Accounts, please print two copies and sign in black ink on the Trustees Report (Page 2) and the Balance Sheet (page 7). Please then **return one signed copy to our office**.

The Accounts need to be submitted to The Charity Commission, together with the Annual Return, by 31st January 2024, which can be done electronically. The Accounts have been pre-signed by me as the Independent Examiner to allow this to be completed in time. Please let us know if you require any assistance with this process.

Please let us know immediately if you have any queries regarding the accounts or require any amendment to the Accounts, Trustees' Report or Chairman's Report, which we have drafted.

We also enclose a statement of our charges, which we trust you will find satisfactory.

Yours sincerely

Umar Memon

Managing Partner

umar@jackross.co.uk

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mary Clare Mulderrig Anthony David Pooler Heather Jane Walker James Harry Collier
Charity number	1118428
Principal address	Marl Pits Swimming Pool Newchurch Road Rawtenstall Rossendale Lancashire BB4 7SW
Independent examiner	Umar Memon FCA Jack Ross Chartered Accountants Barnfield House The Approach Manchester M3 7BX
Bankers	TSB Bank 55 Bank Street Rawtenstall BB4 7QN

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

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ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

TRUSTEES' REPORT (CONTINUED)

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At the year end the charity had £15,463 in the TSB reserve account and £40,483 in the TSB Current account.

On behalf of the board of trustees



Clare Mulderrig (Jan 15, 2024, 4:50pm)

Mary Clare Mulderrig

Trustee

Dated: 15 Jan 2024

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Chairperson's Report for 2022/23

Another significant year

Our committee continues to provide family Swimming and Cycling sessions for members and their families on available Sundays throughout the year. We also include The Whitaker Museum inclusive Culture and Heritage sessions whenever possible with regular coffee mornings for parents along with social gatherings for families throughout the year. They have all become invaluable. With this in mind we are still looking to provide further support and become an Incorporated Charitable Organisation – to best serve and support our attending families.

We now have members listed in the register/database, from around 400+ families. We continue to average about 50-60 swimmers attending each week with a wide variety of special needs. Snowtubing allows 12 participants at each hour of booking. Cycling averages around 50 – cyclists attending with weather permitting. We have a core group of regular swimmers/cyclists attending most weeks along with those who attend when their "special need/disability" allows them to. We cater for any age, ranging from families with babies/young children up to older adults along with those in assisted living who attend with their carers. We continue as an inclusive club along with able bodied family members to ensure all can attend.

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We were also lucky to receive a number of significant donations that have kept pace with our overheads.

The Annual Charity Bike ride will be back in May 2023.

Rays are also looking at Children in Need and Big Lottery funding with other grant funding organisations to cover our main costs.

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ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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Rays' own various hoists, mechanical changing equipment, various snowtubes, swimming aids/equipment that require regular maintenance and service.

We own three containers full of 70+ adapted bikes and trikes.

We have annual public liability and full club insurance via Markel Insurance. Future Insurance will continue with Markel as their PL and club insurance includes all activities & fundraising individuals & costs less than NASCH, our previous insurers.

Awareness

Social media continues well on Facebook and WhatsApp

We save money by not having to run a website.

An online platform Ticketsource provides our booking system at:

<https://www.ticketsource.co.uk/rossendale-rays-special-needs-sports-club>

LCC host our information page in their Special Educational Needs and Disabilities (SEND) Directory at:

<https://senddirectory.lancashire.gov.uk/kb5/lancashire/directory/service.page?id=ljmX7DEbBLs&localofferchannel=0>

Younger, teenage volunteers continue to attend and are encouraged to complete any Duke of Edinburgh award and/or Rookie Lifeguard, Safeguarding and First Aid training if appropriate.

Notable events/purchases throughout the year

We hope to rent some space at The Whitaker Museum in the future to host a family hub. This would enable Rays' to provide a much-needed Homebase for full family and carer support. CM is looking at a number of funding streams.

Sessions continue each Sunday & will include the HAF programme during school holidays.

We will continue to purchase volunteers, members and cyclists t-shirts/hoodies/hi-viz jackets and beanie snow hats to help promote and inform the wider community about our club. This year they will be given out as usual by Santa at the Christmas party.

Trustees Annual Report to Charity Commission

An Independent Examiner's Report will be required this year as income was again above £25,000.

An annual trustee's return will be submitted to The Charity Commission once those accounts have been completed.

Copies will be sent to all trustees.



Clare Mulderrig. Chairperson, 16th December 2023

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 6 to 9.

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 needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) 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
- (iii) to state whether particular matters have come to my attention.

Basis of 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Umar Memom FCA

Jack Ross Chartered Accountants
Barnfield House
The Approach
Manchester
M3 7BX

Dated: 15 January 2023

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted General Purpose Fund	Total 2023	Total 2022
	Notes	£	£	£
<u>Incoming resources from generated funds</u>				
Donations and legacies	2	45,727	45,727	75,342
Total incoming resources		45,727	45,727	75,342
<u>Resources expended</u>	3 and 4			
Charitable activities				
Provision of sporting activities		28,320	28,320	69,444
Governance costs		1,519	1,519	1,408
Total resources expended		29,839	29,839	70,852
Net expenditure for the year		15,888	15,888	4,490
Net transfers between fund in the year		-	-	-
Net movement in funds		16,012	16,012	4,490
Fund balances at 6 April 2022		47,311	47,311	42,821
Fund balances at 5 April 2023		63,199	63,199	47,311

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets			7,844		12,415
			<u>7,844</u>		<u>12,415</u>
Current assets					
Cash at bank and in hand		55,946		35,760	
Debtors		<u>1,500</u>		<u>1,276</u>	
		57,446		37,036	
Creditors: amounts falling due within one year		<u>(2,091)</u>		<u>(2,140)</u>	
Net current assets			55,355		34,896
Total assets less current liabilities			<u>63,199</u>		<u>47,311</u>
Income funds					
Unrestricted funds			<u>63,199</u>		<u>47,311</u>
			<u>63,199</u>		<u>47,311</u>

The accounts were approved by the Trustees on ...



Mary Clare Muldering (15/03/23, 4:50pm)

Trustee

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Basis of preparation

Rossendale Rays Special Needs Sports Club is a charitable trust constituted in England and Wales. The address of the registered office is given in the charity information at the front of these financial statements. The nature of the charity's operations and principal activities are detailed in the Trustee's Report on pages 1 to 2 of these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Charities Act 2011 and UK Generally Accepted Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Incoming resources from charitable trading activity is recognised equally over the period during which the services are provided.

1.3 Resources expended

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and administrative office functions.

2 Donations and legacies

	2023 £	2022 £
Donations and gifts	9,657	18,446
Grants	24,000	20,000
Just Giving	3,849	2,060
Subs & Membership	5,896	5,879
LBT session tickets	-	1,113
Bank interest	87	42
Project Funding	2,238	27,802
	45,727	75,342

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

3 Support costs

	2023	2022
	£	£
Hire of facilities	5,979	5,972
Session expenses	-	834
Coaches expenses	3,720	5,220
Wages	5,343	4,514
Volunteer expenses	102	56
Coach House rent and expenses	1,500	-
Equipment & uniform	1,120	3,178
Cleaning materials	-	78
First aid & COVID-19 expenses	-	-
Events, gifts & catering	2,716	1,514
Sundry expenses	226	21
Trampolining expenses	576	740
Whitaker session expenses	221	45
Cycling club expenses	1,161	2,580
Ski Rossendale expenses	-	900
Equipment repairs	-	-
Bike ride expenses	-	-
Fundraising costs	465	559
Just giving fees	320	285
Charity donations	-	38,105
Training	-	72
Depreciation	4,871	4,771
	<u>28,320</u>	<u>69,444</u>

4 Governance costs

	2023	2022
	£	£
Insurance	421	421
QuickBooks	174	123
Accountancy	924	864
	<u>1,519</u>	<u>1,408</u>

5 Trustees

During the year, Mary Clare Mulderrig was paid £2,250 for co-ordinating Lancashire Break Time sessions and Heather Jane Walker was paid £287.70 to cover accounting software and payroll licence fees incurred.

6 Employees

There were no employees during the year.

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.



Issuer Jack Ross Chartered Accountants

Document generated Mon, 15th Jan 2024 14:09:44 UTC

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Parties involved with this document

Document processed	Party + Fingerprint
Mon, 15th Jan 2024 16:50:14 UTC	Clare Mulderrig - Signer (0054d24bf506572022dfb5c64c2de6a1)

Audit history log

Date	Action
Mon, 15th Jan 2024 16:50:38 UTC	Clare Mulderrig viewed the envelope (94.196.160.23)
Mon, 15th Jan 2024 16:50:14 UTC	Clare Mulderrig viewed the envelope (94.196.160.23)
Mon, 15th Jan 2024 16:50:14 UTC	This envelope has been signed by all parties (94.196.160.23)
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Mon, 15th Jan 2024 14:23:46 UTC	Sent the envelope to Clare Mulderrig (claremulderrig@me.com) for signing (137.220.118.116)
Mon, 15th Jan 2024 14:23:46 UTC	Document emailed to claremulderrig@me.com (18.171.230.197)
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ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

England & Wales - Charity number 1118428

Accounts

Our ref: TR/BH/ROS021/640589

9th January 2023

Clare Mulderrig
Rossendale Rays Special Needs Sports Club
Marl Pits Swimming Pool
Newchurch Road
Rawtenstall
Rossendale
Lancashire
BB4 7SW

clare@mulderrigs.co.uk

Dear Clare

**Rossendale Rays Special Needs Sports Club
Accounts Year Ended 31st March 2022**

We have the pleasure of enclosing your Accounts for the year ended 31st March 2022. This document is in .pdf format.

If you approve these Accounts, please print two copies and sign in black ink on the Trustees Report (Page 2) and the Balance Sheet (page 7). Please then **return one signed copy to our office**.

The Accounts need to be submitted to The Charity Commission, together with the Annual Return, by 31st January 2023, which can be done electronically. The Accounts have been pre-signed by me as the Independent Examiner to allow this to be completed in time. Please let us know if you require any assistance with this process.

Please let us know immediately if you have any queries regarding the accounts or require any amendment to the Accounts, Trustees' Report or Chairman's Report, which we have drafted.

We also enclose a statement of our charges, which we trust you will find satisfactory.

Yours sincerely



Umar Memon

Managing Partner

umar@jackross.co.uk



Jack Ross Limited
Barnfield House
The Approach
Manchester M3 7BX

Tel: 0161 832 4451
Fax: 0161 832 5316
Email: mail@jackross.co.uk
Web: www.jackross.com
VAT Reg No: 146 1439 74

Our Ref: ROS021/TR

09 January 2023

Rossendale Rays Special Needs Sports Club
Marl Pits Swimming Pool
Newchurch Road
Rawtenstall
Rossendale
Lancashire
BB4 7SW



Jack Ross Limited
Barnfield House
The Approach
Manchester M3 7BX
Tel: 0161 832 4451
Fax: 0161 832 5316
Email: mail@jackross.co.uk
Web: www.jackross.com
VAT Reg No: 146 1439 74

Invoice No.: 50273	
Preparation of the Final Accounts for the Year End 31.03.22.	720.00
Most clients now pay via direct debit. You can set one up quickly and easily. Go to https://jrx.to/ddebits and enter your details. It takes less than 2 minutes	
Net	720.00
VAT @ 20%	144.00
Gross	£ 864.00

REMITTANCE ADVICE

Rossendale Rays Special
Needs Sports Club
Marl Pits Swimming Pool
Newchurch Road
Rawtenstall
Rossendale
Lancashire

Invoice No.: 50273
Date: 09 January 2023
Ref: ROS021/TR

Amount: £ 864.00

Please send £ 864.00 to Jack Ross Limited. Sort code: 09-02-22 Account No:10832017 quoting:ROS021

Please note our new bank details which changed recently. Please update your online payment templates with our new bank details. **Or save time and pay via direct debit it only takes two minutes- go to <https://jrx.to/ddebits>**

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mary Clare Mulderrig Anthony David Pooler Heather Jane Walker James Harry Collier
Charity number	1118428
Principal address	Marl Pits Swimming Pool Newchurch Road Rawtenstall Rossendale Lancashire BB4 7SW
Independent examiner	Umar Memon FCA Jack Ross Chartered Accountants Barnfield House The Approach Manchester M3 7BX
Bankers	TSB Bank 55 Bank Street Rawtenstall BB4 7QN

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

CONTENTS

	Page
Trustees' report	1 - 2
Chairperson's report	3 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 - 9

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and accounts for the year ended 31 March 2022.

The accounts of Rossendale Rays Special Needs Sports Club have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Structure, governance and management

The club is managed by a committee, which aims to meet quarterly.

Trustees have been appointed from within the club's membership, based on long and valuable service to the club.

The trustees who served during the year were:

Mary Clare Mulderrig
Anthony David Pooler
Heather Jean Walker
James Harry Collier

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Board of Trustees recognises its ultimate responsibility for risk management.

The Trustees consider all substantial risks and where appropriate will implement systems to mitigate these risks.

The Charity's expenditure is directly controlled by its Trustees. All payments need to be authorised by one of the trustees.

Objectives and activities

The charity's aim is to provide water-based opportunities for special needs and disabled (SEND) people and their families to benefit their health and well-being. To also help promote and support SEND family access to other sports.

These aims are achieved by providing

1. Weekly family-fun swimming sessions of 2hrs duration on Sunday afternoons at Marl Pits Swimming Pool, Lancashire on 46 weeks per year.
2. Weekly cycling sessions on Sunday afternoons at Marl Pits athletic track, Lancashire on approximately 30 weeks per year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The club hosts an average of 40-50 members including parents and siblings at each swim session; and 50-80 members at each cycling session. An overall members' database currently runs to some 300 families of over 1000 people.

Both sports' sessions offer a supportive and non-judgemental recreational environment for members of all ages and with all manner of physical and learning disabilities.

Many members have progressed from being non-swimmers to confident swimmers through their connection with the club. Likewise all ages have progressed and learnt each week to ride a bike independently and become competent

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Operational Performance

The charity incurs running costs of approximately £25,000-30,000 per year which are funded entirely from donations, grant aid and member subscriptions.

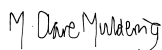
The attached financial statements show that the charity held a surplus of £47,311 for the year compared to the prior year of £42,821.

Reserves Policy

The club aims to maintain a financial reserve equal to 1-2 years annual turn-over, although this is not always possible.

At the year end the charity had £15,375 in the TSB reserve account and £20,385 in the TSB Current account.

On behalf of the board of trustees



Mary Clare Muldering (Signed: 09 Jan 2023, 7:18pm)

Trustee

Dated: 09 Jan 2023

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 MARCH 2022

Chairperson's Report for 2021/22

Another significant year following the Covid 19 pandemic.

The committee continues to provide family Snowtubing, Swimming and Cycling sessions for members and their families on available Sundays throughout the year, with Trampolining and The Whitaker Museum inclusive Culture and Heritage sessions whenever possible. Regular coffee mornings for parents and social gatherings for families throughout the year have become invaluable. With this in mind we are looking to either amend the constitution's aims and objectives to provide this further support or become an Incorporated Charitable Organisation – to best serve and support our attending families.

Whilst Lancashire Break Time funding from LCC certainly helped us through the pandemic, we declined further funding at the end of February 2022 as LBT funding excluded many of our families. We recorded incidences of funding refusal and produced a document highlighting over 20 criteria that excluded many children & young people. Rays were hearing repeatedly that families thought they could not attend our charity – totally the opposite of our inclusive ethos.

We now have members listed in the register/database, from around 360+ families. We continue to average about 50-60 swimmers attending each week with a wide variety of special needs. Snowtubing allows 12 participants at each hour of booking. Cycling averages around 50 – cyclists attending with weather permitting. We have a core group of regular swimmers/cyclists attending most weeks along with those who attend when their "special need/disability" allows them to. We cater for any age, ranging from families with babies/young children up to older adults along with those in assisted living who attend with their carers. We continue as an inclusive club along with able bodied family members to ensure all can attend.

Latest - Cycling and Snowtubing Sessions

Rays were instrumental in a community effort to fundraise over 100k to resurface the Marl Pits athletic track. We contributed over 62k in grants, donations and sponsorship. We now have 3 large containers of adapted bikes and trikes and aim to provide weekly sessions all year round. Along with the opportunity to take on a Service Level Agreement with Rossendale Leisure Trust so we can provide out of school hours and school holiday provision throughout the year.

Snowtubing continues weekly in the milder months with sessions also in school holidays.

Membership

Membership continues to grow each year with new members regularly joining us, particularly among infant/junior ages and those with more significant special needs. We continue to charge on a "drop in" basis each session/week. The nature of many "special needs" continues to show us that weekly attendance can be very difficult for a large number of members. Members tell us this is much better for them.

Fund raising

As in previous years, we have had some very generous local business and individual support. Our resident team of Cycling Volunteers were unable to go ahead with their annual charity bike ride for yet another year so this year has been part supplemented with the LBT funding from LCC. We were also lucky to receive a number of significant donations that have kept pace with our overheads. The Annual Charity Bike ride will be back in 2023. Rays are also looking at Children in Need and Big Lottery funding to cover our main costs.

Costs to members

We continue to review our charges and at present charge £5 per child/young person per tube, swim or cycle. Carers therefore still attend for free as the committee continue to agree it's fairer to not charge carers who give their time themselves for free. This includes parents of children. We therefore heavily subsidise our members activities but we feel it is very important to encourage all age groups in the local community to work towards a healthier lifestyle and to benefit from more easily accessible sports. We have a "charges and fee waiver policy" should the need arise, to help families who may be in further financial need. This ensures club access for more families. Even through the pandemic we have found that families will rarely tell us if they are struggling with the cost of living.

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 MARCH 2022

Costs to members (continued)

With this in mind, we have found it most beneficial to review this policy and implement free sessions to all families during the months that families may struggle the most financially e.g. summer with the higher cost of keeping children occupied or for a holiday; and on return to school in September when buying new uniforms and equipment; and before Christmas when struggling to buy all Christmas items. The committee agreed to provide free sessions to all families around these periods.

Equipment and Club insurance

We own various hoists, mechanical changing equipment, various snowtubes, swimming aids/equipment that require regular maintenance and service. We own three containers full of 70+ adapted bikes and trikes.

We have annual public liability and full club insurance via Markel Insurance. Future Insurance will continue with Markel as their PL and club insurance includes all activities & fundraising individuals & costs less than NASCH, our previous insurers. We intend to maintain links with NASCH for any future club training needs.

Awareness

Social media continues well (Twitter & Facebook)

We need a new website - www.rossyrays.org.uk. Mulderrigs solicitors are making enquiries.

In the meantime – online platform Ticketsource provides our online booking system at

<https://www.ticketsource.co.uk/whats-on?q=rossendale%20rays>

LCC host our information page in their Special Educational Needs and Disabilities (SEND) Directory at

<https://senddirectory.lancashire.gov.uk/kb5/lancashire/directory/service.page?id=vbCtKP3pWqo&localofferchannel=0>

Younger, teenage volunteers continue to attend and are encouraged to complete any Duke of Edinburgh award and/or Rookie Lifeguard, Safeguarding and First Aid training if appropriate.

Notable events/purchases throughout the year

Approx £3,000 spent on preparing ground at the new Marl Pits track, for another new container. Another £3,000 was spent on the container itself.

Sessions continue each Sunday & will include Wednesday & Thursday evenings with Mon-Fri mornings during school holidays.

The successful "New Track Surface Campaign" at Marl Pits - Rays committee donated £15,000 from reserves, raised £44,000 in grants and a further £3,000 in children's sponsorship activities. All helping to ensure our own major stakeholder position in the future. The new surface was tested by our cyclists in November and will be a fantastic new resource to use all year round. SLA negotiations are almost complete.

We will continue to purchase volunteers, members and cyclists t-shirts/hoodies/hi-viz jackets to help promote and inform the wider community about our club. This year they will be given out by Santa at the Christmas party.

Trustees Annual Report to Charity Commission

An Independent Examiner's Report will be required this year as income was above £25,000.

An annual trustee's return will be submitted to The Charity Commission once those accounts have been completed.

Copies will be sent to all trustees.



Clare Mulderrig

Chairperson

13th December 2022

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 6 to 9.

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 needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) 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
- (iii) to state whether particular matters have come to my attention.

Basis of 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Umar Memom FCA

Jack Ross Chartered Accountants
Barnfield House
The Approach
Manchester
M3 7BX

Dated: 9 January 2023

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted General Purpose Fund	Total 2022	Total 2021
	Notes	£	£	£
<u>Incoming resources from generated funds</u>				
Donations and legacies	2	75,342	75,342	28,495
Total incoming resources		75,342	75,342	28,495
<u>Resources expended</u>	3 and 4			
Charitable activities				
Provision of sporting activities		69,444	69,444	24,427
Governance costs		1,408	1,408	1,628
Total resources expended		70,852	70,852	26,055
Net expenditure for the year		4,490	4,490	2,440
Net transfers between fund in the year		-	-	-
Net movement in funds		4,490	4,490	2,440
Fund balances at 6 April 2021		42,821	42,821	40,381
Fund balances at 5 April 2022		47,311	47,347	42,821

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets			12,415		13,184
			<u>12,415</u>		<u>13,184</u>
Current assets					
Cash at bank and in hand		35,760		30,595	
Debtors		<u>1,276</u>		<u>-</u>	
		37,036		30,595	
Creditors: amounts falling due within one year		<u>(2,140)</u>		<u>(958)</u>	
Net current assets			34,896		29,637
Total assets less current liabilities			<u>47,311</u>		<u>42,821</u>
Income funds					
Unrestricted funds			<u>47,311</u>		<u>42,821</u>
			<u>47,311</u>		<u>42,821</u>

The accounts were approved by the Trustees on 13 December 2022

M. Clare Mulderrig

Mary Clare Mulderrig

Clare Mulderrig (Jan 9, 2023, 7:18pm)

Trustee

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

1.1 Basis of preparation

Rossendale Rays Special Needs Sports Club is a charitable trust constituted in England and Wales. The address of the registered office is given in the charity information at the front of these financial statements. The nature of the charity's operations and principal activities are detailed in the Trustee's Report on pages 1 to 2 of these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Charities Act 2011 and UK Generally Accepted Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Incoming resources from charitable trading activity is recognised equally over the period during which the services are provided.

1.3 Resources expended

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and administrative office functions.

2 Donations and legacies

	2022 £	2021 £
Donations and gifts	18,446	2,952
Grants	20,000	500
Just Giving	2,060	125
Subs & Membership	5,879	1,625
LBT session tickets	1,113	1,346
Bank interest	42	96
Project Funding	27,802	21,850
	75,342	28,495

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

3 Support costs

	2022	2021
	£	£
Hire of facilities	5,972	9,406
Session expenses	834	261
Coaches expenses	5,220	-
Wages	4,514	5,746
Volunteer expenses	56	269
Equipment & uniform	3,178	761
Cleaning materials	78	147
First aid & COVID-19 expenses	-	201
Events, gifts & catering	1,514	1,505
Sundry expenses	21	144
Trampolining expenses	740	-
Whitaker session expenses	45	-
Cycling club expenses	2,580	-
Ski Rossendale expenses	900	-
Equipment repairs	-	-
Bike ride expenses	-	-
Fundraising costs	559	597
Just giving fees	285	219
Charity donations	38,105	500
Training	72	-
Depreciation	4,771	4,671
	<u>69,444</u>	<u>24,427</u>

4 Governance costs

	2022	2021
	£	£
Insurance	421	421
QuickBooks	123	379
Accountancy	864	828
	<u>1,408</u>	<u>1,628</u>

5 Trustees

During the year, Mary Clare Mulderrig was paid £1k for co-ordinating Lancashire Break Time sessions.

6 Employees

There were no employees during the year.

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.



Issuer Jack Ross Chartered Accountants

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ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

England & Wales - Charity number 1118428

Accounts

**ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mary Clare Mulderrig
Anthony David Pooler
Heather Jane Walker
James Harry Collier

Charity number

1118428

Principal address

Marl Pits Swimming Pool
Newchurch Road
Rawtenstall
Rossendale
Lancashire
BB4 7SW

Independent examiner

Umar Memon FCA
Jack Ross Chartered Accountants
Barnfield House
The Approach
Manchester
M3 7BX

Bankers

TSB Bank
55 Bank Street
Rawtenstall
BB4 7QN

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

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Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 - 9

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and accounts for the year ended 31 March 2021.

The accounts of Rossendale Rays Special Needs Sports Club have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Structure, governance and management

The club is managed by a committee, which aims to meet quarterly.

Trustees have been appointed from within the club's membership, based on long and valuable service to the club.

The trustees who served during the year were:

Mary Clare Mulderig
Anthony David Postler
Heather Jean Walker
James Harry Collier

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Board of Trustees recognises its ultimate responsibility for risk management.

The Trustees consider all substantial risks and where appropriate will implement systems to mitigate these risks.

The Charity's expenditure is directly controlled by its Trustees. All payments need to be authorised by one of the trustees.

Objectives and activities

The charity's aim is to provide water-based opportunities for special needs and disabled (SEND) people and their families to benefit their health and well-being. To also help promote and support SEND family access to other sports.

These aims are achieved by providing

1. Weekly family-fun swimming sessions of 2hrs duration on Sunday afternoons at Mari Pits Swimming Pool, Lancashire on 46 weeks per year.
2. Weekly cycling sessions on Sunday afternoons at Mari Pits athletic track, Lancashire on approximately 30 weeks per year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The club hosts an average of 40-50 members including parents and siblings at each swim session, and 50-80 members at each cycling session. An overall members' database currently runs to some 300 families of over 1000 people.

Both sports' sessions offer a supportive and non-judgemental recreational environment for members of all ages and with all manner of physical and learning disabilities.

Many members have progressed from being non-swimmers to confident swimmers through their connection with the club. Likewise all ages have progressed and learnt each week to ride a bike independently and become competent

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Operational Performance

The charity incurs running costs of approximately £25,000-30,000 per year which are funded entirely from donations, grant aid and member subscriptions.

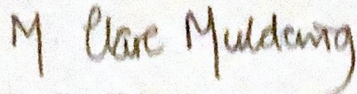
The attached financial statements show that the charity held a surplus of £42,821 for the year compared to the prior year of £40,381.

Reserves Policy

The club aims to maintain a financial reserve equal to 1-2 years annual turn-over, although this is not always possible.

At the year end the charity had £15,333 in the TSB reserve account and £15,224 in the TSB Current account.

On behalf of the board of trustees



Mary Clare Mulderrig

Trustee

Dated: 28th January 2022

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Chairperson's Report for 2020/21

A significant year from the outset with the start of the Covid 19 pandemic.

National lockdown led to our rapid sourcing of funding and venue space to provide much needed restriction compliant sessions for our Rays' families.

Much work was put into organising resources, volunteers and staff to commence cycling, snowtubing and swimming sessions whenever restrictions allowed us to.

The committee continues to provide family Snowtubing, Swimming and Cycling sessions for members and their families on Sunday afternoons throughout the year.

Latest - Cycling and Snowtubing Sessions

LCC Lancashire Break Time funding supports our increased number of sessions but is not without its difficulties in meeting criteria and managing booking enquiries from throughout Lancashire. We continue to prioritise Rosendale families whilst also filling available places from further afield, both consistently and in a fair manner to all.

Membership

Membership continues to grow each year with new members regularly joining us, particularly among infant/junior ages and those with more significant special needs. We continue to charge on a "drop in" basis each week. The nature of many "special needs" continues to show us that weekly attendance can be very difficult for a large number of members. Members tell us this is much better for them.

Fund raising

As in previous years, we have had some very generous local business and individual support. Our resident team of Cycling Volunteers were unable to go ahead with their annual charity bike ride, so this year has been supplemented with the LBT funding from LCC. Hopefully, this generous support will continue in coming years.

Costs to members

We continue to review our charges and at present charge £4 per child/young person per tube or cycle. Swimming charges adapted to a family ticket for £10 for each family group. Carers therefore still attend for free as the committee agree it's fairer to not charge carers who give their time themselves for free. This includes parents of children. We therefore heavily subsidise our members activities but we feel it is very important to encourage all age groups in the local community to work towards a healthier lifestyle and to benefit from more easily accessible sports. We have a "charges and fee waiver policy" should the need arise, to help families who may be in further financial need. This ensures club access for more families.

Equipment and Club insurance

We own various hoists, mechanical changing equipment, swimming aids/equipment that require regular maintenance and service.

We own two containers full of 60+ adapted bikes and trikes.

We have annual public liability and full club insurance via Merkel Insurance. Future Insurance will continue with Merkel as their PL and club insurance includes all activities & fundraising individuals & costs less than NASCH, our previous insurers. We intend to maintain links with NASCH for any future club training needs.

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Awareness

Social media continues well (Twitter & Facebook)

The website - www.rossayrays.org.uk needs updating and is ongoing. This is hosted by Mulderrigs Solicitors Ltd, along with day-to-day office running costs, and is updated regularly.

Younger, teenage volunteers continue to attend and are encouraged to complete any Duke of Edinburgh award and/or Rookie Lifeguard and First Aid training if appropriate.

Notable events/purchases throughout the year

Approx. £3,000 spent on Snow tubes x 12 at the Ski Slope

Sessions continue each Sunday & Thursday evenings with Mon-Fri mornings during school holidays.

The "New Track Surface Campaign" at Marl Pits - Rays committee agreed to donate £15,000 from reserves to ensure our own major stakeholder position in the future - a new surface should be in place by next Summer 2022

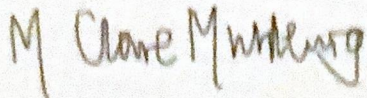
We will continue to purchase volunteers, members and cyclists' t-shirts/hoodies to help promote and inform the wider community about our club. This year they will be ordered in time for Christmas.

Trustees Annual Report to Charity Commission

An Independent Examiner's Report will be required this year as income was above £25,000.

An annual trustee's return will be submitted to The Charity Commission once those accounts have been completed.

Copies will be sent to all trustees.



Clare Mulderrig

Chairperson

15th September 2021

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 5 to 8.

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 needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) 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
- (iii) to state whether particular matters have come to my attention.

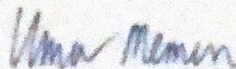
Basis of independent examiner's report

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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Umar Memom FCA
Jack Ross Chartered Accountants
Barnfield House
The Approach
Manchester
M3 7BX

Dated: 19 January 2022

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted General Purpose Fund	Total 2021	Total 2020
	Notes	£	£	£
<u>Incoming resources from generated funds</u>				
Donations and legacies	2	28,495	28,495	31,844
Total incoming resources		28,495	28,495	31,844
<u>Resources expended</u>	3 and 4			
Charitable activities				
Provision of sporting activities		24,427	24,427	24,276
Governance costs		1,628	1,628	1,150
Total resources expended		26,055	26,055	25,426
Net expenditure for the year		2,440	2,440	6,418
Net transfers between fund in the year		-	-	-
Net movement in funds		2,440	2,440	6,418
Fund balances at 6 April 2020		40,381	40,381	33,963
Fund balances at 5 April 2021		42,821	42,821	40,381

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets			13,184		17,855
			13,184		17,855
Current assets					
Cash at bank and in hand		30,595		24,170	
		30,595		24,170	
Creditors: amounts falling due within one year		(958)		(1,644)	
Net current assets			29,637		22,526
Total assets less current liabilities			42,821		40,381
Income funds					
Unrestricted funds			42,821		40,381
			42,821		40,381

The accounts were approved by the Trustees on 28th January 2022

M. Clare Mulderrig
 Mary Clare Mulderrig
 Trustee

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.1 Basis of preparation

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1.2 Incoming resources

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Incoming resources from charitable trading activity is recognised equally over the period during which the services are provided.

1.3 Resources expended

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and administrative office functions.

2 Donations and legacies

	2021	2020
	£	£
Donations and gifts	2,952	11,958
Grants	500	55
Just Giving	125	16,026
Subs & Membership	1,625	3,654
LBT session tickets	1,346	-
Bank interest	96	151
Project Funding	21,850	-
	28,495	31,844

ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

3 Support costs

	2021	2020
	£	£
Hire of facilities	9,406	6,384
Session expenses	261	137
Coaches expenses	-	870
Wages	5,746	-
Volunteer expenses	269	93
Equipment & uniform	761	54
Cleaning materials	147	-
First aid & COVID-19 expenses	201	-
Events, gifts & catering	1,505	4,301
Sundry expenses	144	-
Cycling club expenses	-	2,611
Equipment repairs	-	1,007
Bike ride expenses	-	3,512
Fundraising costs	597	-
Just giving fees	219	636
Charity donations	500	-
Depreciation	4,671	4,671
	<u>24,427</u>	<u>24,276</u>

4 Governance costs

	2021	2020
	£	£
Insurance	421	250
QuickBooks	379	108
Accountancy	828	792
	<u>1,628</u>	<u>1,150</u>

5 Trustees

During the year Mary Clare Mulderrig was paid £1,376.54 for co-ordinating Lancashire Break Time sessions and Heather Jane Walker was paid £378.70 to cover accounting software and payroll licence fees incurred.

6 Employees

There were no employees during the year.

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.