

Charity Registration No. 1118428

**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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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.

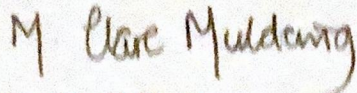
The attached financial statements show that the charity held a surplus of £42,821 for the year compared to the prior year of £40,381.

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

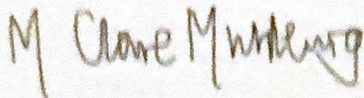
We will continue to purchase volunteers, members and cyclists' t-shirts/hoodies to help promote and inform the wider community about our club. This year they will be ordered in time for Christmas.

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 Mulderriq

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

Rosendale 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

	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	-
	<hr/> 28,495	<hr/> 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.