

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
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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

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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 Mulgerrig

Mary Clare Mulgerrig

Clare Mulgerrig (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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Parties involved with this document

Document processed	Party + Fingerprint
Mon, 9th Jan 2023 19:18:30 UTC	Clare Mulderrig - Signer (8cae695556a93468debf352702f908d2)

Audit history log

Date	Action
Mon, 9th Jan 2023 19:19:32 UTC	Clare Mulderrig viewed the envelope. (31.94.7.185)
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Mon, 9th Jan 2023 16:50:10 UTC	Automatic reminders for this envelope have been set to occur every 5 days (141.0.153.146)
Mon, 9th Jan 2023 16:49:49 UTC	Document emailed to clare@mulderrigs.co.uk (3.8.125.163)
Mon, 9th Jan 2023 16:49:49 UTC	Sent the envelope to Clare Mulderrig (clare@mulderrigs.co.uk) for signing. (141.0.153.146)
Mon, 9th Jan 2023 16:49:12 UTC	Clare Mulderrig has been assigned to this envelope (141.0.153.146)
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