

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
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

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

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 2023

The trustees present their report and accounts for the year ended 31 March 2023.

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 2023

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 £63,199 for the year compared to the prior year of £47,311.

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 £15,463 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.

Latest - Cycling and Snowtubing Sessions

Rays provide weekly cycling, weather permitting.

Sessions are also planned midweek for various new 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 are bidding for funding from the Central Government HAF programme funding from LCC (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 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.

Costs to members

We continue to review our charges and have reduced our charges to £3 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 2023

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 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		1,500		1,276	
		<u>57,446</u>		<u>37,036</u>	
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			63,199		47,311
			<u>63,199</u>		<u>47,311</u>

The accounts were approved by the Trustees on ...



Mary Clare Muldering
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

Document fingerprint 8924ea6fbf375decb1a799ae15341736

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)
Mon, 15th Jan 2024 16:50:14 UTC	Clare Mulderrig signed the envelope (94.196.160.23)
Mon, 15th Jan 2024 16:40:43 UTC	Clare Mulderrig viewed the envelope (94.196.160.23)
Mon, 15th Jan 2024 16:02:58 UTC	Clare Mulderrig opened the document email. (104.28.89.81)
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)
Mon, 15th Jan 2024 14:11:17 UTC	Automatic reminders for this envelope have been set to occur every 5 days (137.220.118.116)
Mon, 15th Jan 2024 14:11:12 UTC	Clare Mulderrig has been assigned to this envelope (137.220.118.116)
Mon, 15th Jan 2024 14:10:33 UTC	Document generated with fingerprint 8924ea6fbf375decb1a799ae15341736 (137.220.118.116)
Mon, 15th Jan 2024 14:09:44 UTC	Envelope generated by Maya Ricca-McCarthy (137.220.118.116)