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14<sup>th</sup> January 2025

Clare Mulderrig  
Rossendale Rays Special Needs Sports Club  
Marl Pits Swimming Pool  
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Dear Clare

**Rossendale Rays Special Needs Sports Club**  
**Accounts Year Ended 31<sup>st</sup> March 2024**

We have the pleasure of enclosing your Accounts for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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

**Umar Memon**

**Managing Partner**

[umar@jackross.co.uk](mailto: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

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

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# 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*

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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**

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### 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



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**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**

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### 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**

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### 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, 17<sup>th</sup> November 2024



# ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

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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: 14<sup>th</sup> 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
<b>Total incoming resources</b>		<b>24,903</b>	<b>3,500</b>	<b>28,403</b>	<b>45,727</b>
<b><u>Resources expended</u></b>	<b>4 and 5</b>				
Provision of sporting activities		37,781	0	37,781	28,320
Governance costs		1,735	0	1,735	1,519
<b>Total resources expended</b>		<b>39,516</b>	<b>0</b>	<b>39,516</b>	<b>29,839</b>
<b>Net income / (expenditure) for the year</b>		<b>(14,613)</b>	<b>3,500</b>	<b>(11,113)</b>	<b>15,888</b>
<b>Net transfers between fund in the year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(14,613)</b>	<b>3,500</b>	<b>(11,113)</b>	<b>15,888</b>
Fund balances at 6 April 2023		63,199	0	63,199	47,311
<b>Fund balances at 5 April 2024</b>		<b>48,586</b>	<b>3,500</b>	<b>52,086</b>	<b>63,199</b>

# ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

## BALANCE SHEET

AS AT 31 MARCH 2024

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

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### 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
	<hr/>	<hr/>
	28,403	45,727

### 3 Investment Income

	2024 £	2023 £
Bank interest	178	87
	<hr/>	<hr/>
	178	87

# ROSSENDALE RAYS SPECIAL NEEDS SPORTS CLUB

## NOTES TO THE ACCOUNTS

**FOR THE YEAR ENDED 31 MARCH 2024**

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### 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

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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 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Vinci UK Foundation	0	3,500	0	-	3,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	0	3,500	0	-	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 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)
	<hr/>	<hr/>	<hr/>
	48,586	3,500	52,086
	<hr/>	<hr/>	<hr/>



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