

**Report of the Trustees and
Unaudited Financial Statements
FOR THE PERIOD
1 October 2022 to 30 June 2023
for
ULSTER FEDERATION OF RAMBLING CLUBS**

M.B.McGrady & Co
Chartered Accountants
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BT9 6GH

ULSTER FEDERATION OF RAMBLING CLUBS

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FOR THE PERIOD 1 OCTOBER 2022 TO 30 JUNE 2023**

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ULSTER FEDERATION OF RAMBLING CLUBS

Report of the Trustees FOR THE PERIOD 1 OCTOBER 2022 TO 30 JUNE 2023

The Trustees of the Ulster Federation of Rambling Clubs, hereinafter called the Federation, are pleased to present their annual report together with the financial statements for the period ended 30 June 2023.

OBJECTIVES AND ACTIVITIES

Purpose

The Federation is established for the promotion of outdoor recreation through rambling and hill walking in Northern Ireland and on the island of Ireland. Although the Federation's primary objective is to support the affiliated clubs, we endeavour to act for all walkers, particularly by:

- (a) Encouraging and promoting the provision and extension of public access to land on foot, and
- (b) Educating the public regarding the protection and enjoyment of the countryside and of the health benefits of recreational walking.

Significant activities

The Federation fulfils its public benefit requirement by undertaking the following key activities:

- (i) Supporting its affiliated clubs by offering public liability insurance, training, discounts and advice on a variety of matters as Covid restrictions and data protection;
- (ii) Liaising with district councils and others in order to secure and enhance public access to the countryside;
- (iii) Lobbying public bodies in order to promote the benefits of outdoor recreation, and rambling and hill walking in particular; and
- (iv) Representing the interests of ramblers and hill walkers on national, regional and local groups..

Public benefit

In setting our objectives and planning our activities for 2022/23, the Trustees gave careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit. We are satisfied that our activities have helped the Federation to achieve its objectives and have led to tangible benefits for those who regularly partake in rambling and hill walking in the North of Ireland.

ULSTER FEDERATION OF RAMBLING CLUBS

Report of the Trustees

FOR THE PERIOD 1 OCTOBER 2022 TO 30 JUNE 2023

ACHIEVEMENT AND PERFORMANCE

Key achievements

The Federation can report the following key achievements during 2022/23

(i) With the receipt of further funding from Sport NI, we were able to run a second year of our Reboot Your Club project until 31st March 2023 and then we started the new 5-year Sport's Systems Investment Project with Sport NI. This funding enabled us to increase our manpower resources through a Service Level Agreement with Outdoor Recreation NI (now rebranded "Outscape").

(ii) Following a survey of members, we organised a series of training courses on walk leadership and first aid. Feedback from those attending was very positive. A total of 137 participants from at least 17 clubs have benefited from this training although there may be some overlap in that some people may have attended more than one course.

(iii) We have developed a new website for the Federation which has a much sharper focus on supporting and promoting our affiliated clubs. The costs of designing the new website were supported by Sport NI.

(iv) Our Spring Meeting was attended by a representative of Ramblers GB who gave an informative presentation on how this organisation functions, particularly in England and Wales, and how it engages with individual clubs.

(v) Committee members attended a range of meetings to further the aims of the Federation and to promote hill walking and rambling in general. These included the National Outdoor Recreation Forum, the Belfast Hills Partnership, the Mourne Outdoor Recreation Forum, the Binevenagh Coastal and Lowlands Landscape Partnership, the Lough Navar Steering Group and the Sperrin's Partnership Project.

Beneficiaries

The main beneficiaries of our activities continue to be the clubs who affiliate to the Federation. As well as the training mentioned above, discounts are available to club members from leading outdoor clothing stores. Most of our clubs avail of the public liability insurance that we negotiate and secure on their behalf. Club activities are promoted on the Federation's Facebook page.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

ULSTER FEDERATION OF RAMBLING CLUBS

Report of the Trustees FOR THE PERIOD 1 OCTOBER 2022 TO 30 JUNE 2023

The Federation is administered and managed in accordance with its constitution by members of an Executive Committee appointed each year at the Annual General Meeting.

The Committee, comprised of eleven members during 2022/23, was supported by a part-time Administrator until 1 June 2023. Aside from an Annual General Meeting in November 2022, the Federation held a Spring Meeting in March 2023 which encompassed an Extraordinary General meeting to revise the statutes of the Federation. These revisions have been reported to the Charity Commission for Northern Ireland and did not materially alter the objectives but brought current practice in line with the Statutes.

The EGM also decided to change the financial year of the Federation to end on 30 June of each year so that independently examined accounts can be presented at the AGM in October of each year.

The Committee met in full on four occasions (two meetings in person and two virtually).

The number of clubs within the Federation remained at 34, but there was a 5% increase in the total number of members - 2,019. Despite some continued reluctance to attend indoor meetings in person, all clubs were encouraged to participate in the AGM and Spring Meeting and to nominate members of the Committee.

The funds which UFRC receives income from its members and from Sport NI. Income from affiliation fees remained steady as despite increases in costs we were able to maintain the affiliation fee and the insurance rates at £3 and £2 respectively. In April 2023, the Federation received and accepted an offer of £19,453 of Lottery money from Sport NI under its Governing Body Support Programme.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

101199

Principal address

c/o Outscape
The Stableyard, Barnett Demesne
Malone Road
Belfast
Co. Down
BT9 5PB

Trustees

Bert Rima - Chairperson
Derek Clements - Secretary
David Nash
Paul McCann (resigned 1/4/2023)
William Mitchell
James McKeown
Karen Richie
Terry Parker
Peter McGowan - Treasurer
Norman Elliott
Graham Seymour

ULSTER FEDERATION OF RAMBLING CLUBS

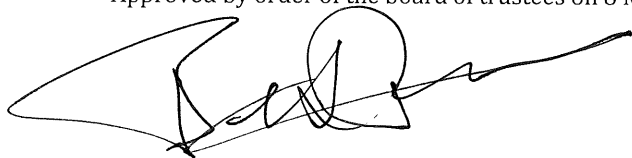
**Report of the Trustees
FOR THE PERIOD 1 OCTOBER 2022 TO 30 JUNE 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

FCA
M.B.McGrady & Co
Chartered Accountants
Suite 2B
Cadogan House
322 Lisburn Road
Belfast
Co. Antrim
BT9 6GH

Approved by order of the board of trustees on 8 May 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Bert Rima', written over a horizontal line.

Bert Rima - Chairperson - Trustee

Independent Examiner's Report to the Trustees of Ulster Federation of Rambling Clubs

I report on the accounts of the charity for the period 1 October 2022 to 30 June 2023, which are set out on pages six to eleven.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Conaill McGrady
FCA
M.B.McGrady & Co
Chartered Accountants
Suite 2B
Cadogan House
322 Lisburn Road
Belfast
Co. Antrim
BT9 6GH

8 May 2024

ULSTER FEDERATION OF RAMBLING CLUBS

Statement of Financial Activities
FOR THE PERIOD 1 OCTOBER 2022 TO 30 JUNE 2023

				PERIOD 1/10/22 TO 30/6/23 Total funds £	YEAR ENDED 30/9/22 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>12,522</u>	<u>19,453</u>	<u>31,975</u>	<u>18,580</u>
EXPENDITURE ON					
Charitable activities					
Raising funds		<u>12,129</u>	<u>19,453</u>	<u>31,582</u>	<u>21,782</u>
NET INCOME/(EXPENDITURE)		393	-	393	(3,202)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>9,930</u>	<u>-</u>	<u>9,930</u>	<u>13,132</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>10,323</u></u>	<u><u>-</u></u>	<u><u>10,323</u></u>	<u><u>9,930</u></u>

The notes form part of these financial statements

ULSTER FEDERATION OF RAMBLING CLUBS

Balance Sheet
30 JUNE 2023

		30/6/23 £	30/9/22 £
CURRENT ASSETS	Notes		
Cash at bank		19,861	9,930
CREDITORS			
Amounts falling due within one year	4	(9,538)	-
NET CURRENT ASSETS		10,323	9,930
TOTAL ASSETS LESS CURRENT LIABILITIES		10,323	9,930
NET ASSETS		10,323	9,930
FUNDS	6		
Unrestricted funds		10,323	9,930
TOTAL FUNDS		10,323	9,930

The financial statements were approved by the Board of Trustees and authorised for issue on 8 May 2024 and were signed on its behalf by:



Bert Rima - Chairperson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 June 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 June 2023 nor for the year ended 30 September 2022.

ULSTER FEDERATION OF RAMBLING CLUBS

Notes to the Financial Statements - continued
FOR THE PERIOD 1 OCTOBER 2022 TO 30 JUNE 2023

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,080	7,500	18,580
EXPENDITURE ON			
Charitable activities			
Raising funds	14,282	7,500	21,782
NET INCOME/(EXPENDITURE)	(3,202)	-	(3,202)
RECONCILIATION OF FUNDS			
Total funds brought forward	13,132	-	13,132
TOTAL FUNDS CARRIED FORWARD	9,930	-	9,930

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/23 £	30/9/22 £
Other creditors	9,538	-

5. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	30/6/23 Total funds £	30/9/22 Total funds £
Current assets	19,861	-	19,861	9,930
Current liabilities	(9,538)	-	(9,538)	-
	10,323	-	10,323	9,930

6. MOVEMENT IN FUNDS

	At 1/10/22 £	Net movement in funds £	At 30/6/23 £
Unrestricted funds			
General fund	9,930	393	10,323
TOTAL FUNDS	9,930	393	10,323

ULSTER FEDERATION OF RAMBLING CLUBS

Notes to the Financial Statements - continued
FOR THE PERIOD 1 OCTOBER 2022 TO 30 JUNE 2023

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,522	(12,129)	393
Restricted funds			
Club Environment Transiton Programme	19,453	(19,453)	-
TOTAL FUNDS	<u>31,975</u>	<u>(31,582)</u>	<u>393</u>

Comparatives for movement in funds

	At 1/10/21 £	Net movement in funds £	At 30/9/22 £
Unrestricted funds			
General fund	13,132	(3,202)	9,930
TOTAL FUNDS	<u>13,132</u>	<u>(3,202)</u>	<u>9,930</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,080	(14,282)	(3,202)
Restricted funds			
Club Environment Transiton Programme	7,500	(7,500)	-
TOTAL FUNDS	<u>18,580</u>	<u>(21,782)</u>	<u>(3,202)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 30 June 2023.

ULSTER FEDERATION OF RAMBLING CLUBS

Detailed Statement of Financial Activities
FOR THE PERIOD 1 OCTOBER 2022 TO 30 JUNE 2023

	PERIOD 1/10/22 TO 30/6/23 £	YEAR EN 30/9/22 £	DED
INCOME AND ENDOWMENTS			
Donations and legacies			
Grants	19,453	7,500	
Admissions	5,407	6,009	
Donations	-	28	
Training days	3,149	1,554	
Club insurance income	3,966	3,489	
	<u>31,975</u>	<u>18,580</u>	
Total incoming resources	31,975	18,580	
EXPENDITURE			
Charitable activities			
Reboot your club	18,288	11,382	
Support costs			
Management			
Insurance	3,200	3,386	
Printing and communications	123	162	
Website and computer costs	-	2,556	
Subscription and membership fees	-	250	
Administration costs	9,101	3,955	
AGM and other expenses	30	91	
	<u>12,454</u>	<u>10,400</u>	
Governance costs			
Accountancy and legal fees	840	-	
	<u>31,582</u>	<u>21,782</u>	
Total resources expended	31,582	21,782	
Net income/(expenditure)	393	(3,202)	

This page does not form part of the statutory financial statements

Page :

Process Date From : 01/02/2022

Process Date To : 31/01/2023
Reference To : 9,999,999

Reference From : 1

Ref.	Employee Name	Total Gross	E'er NIC	E'ee NIC	Tax Paid	Net Pay
1	D Honeyford	4,190.00	175.48	120.94	0.00	4,069.06
2	N Wright	12,570.00	513.18	150.69	0.00	12,419.31
3	MA Lloyd	24,022.33	26.40	1,605.85	2,288.20	19,424.00
4	R Hall	31,451.54	3,256.12	2,555.86	3,774.20	24,113.00
5	B Wright	5,589.71	0.00	89.71	0.00	5,500.00
6	L Elliott	8,832.72	312.19	130.87	0.00	8,701.85
		<u>£86,656.30</u>	<u>£4,283.37</u>	<u>£4,653.92</u>	<u>£6,062.40</u>	<u>£74,227.22</u>

