

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2024
for
ULSTER FEDERATION OF RAMBLING CLUBS**

**M.B.McGrady & Co
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ULSTER FEDERATION OF RAMBLING CLUBS

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FOR THE YEAR ENDED 30 JUNE 2024**

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ULSTER FEDERATION OF RAMBLING CLUBS

Report of the Trustees FOR THE YEAR ENDED 30 JUNE 2024

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 year ended 30 June 2024.

OBJECTIVES AND ACTIVITIES

Purpose

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

- (a) Encouraging and promoting the provision and enhancement 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 such 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 2023/24, 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 YEAR ENDED 30 JUNE 2024

ACHIEVEMENT AND PERFORMANCE

Key achievements

The Federation can report the following key achievements during 2023/24:

- (i) With the receipt of further funding from Sport NI, we were able to start 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 91 training days were provided to the club membership.
- (iii) As part of Sport NI's Priority 7 - Equality, Diversity and Inclusion: working in ways that support trust, enable collaboration and foster shared commitment to tackling inequality', the UFRC Partnership Development Programme has been created.
- (iv) The AGM was held on 23 October 2023. Twelve clubs were represented. The presentations included Callum McDonald and Joel Heggarty, who spoke about their climb of Kilimanjaro.
- (v) Our Spring Meeting was held on 23 March at Belfast Castle attended by representatives of 14 clubs. The main issue of discussion was the acceptance of the vision statement that had been developed as part of the 2024/27 strategic plan, focusing on the EDIU strategy of SportNI. The chairperson from Out and About hikers spoke about the history of the club, its objectives and its ethos.
- (vi) 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 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.

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. Said document was revised extensively with the help of Cathy Booth Consultancy as part of the Sport's Systems Investment Project.

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 ten members during 2023/24 and met on four occasions (two meetings in person and two virtually).

The number of clubs within the Federation was 32, but there was a 5% increase in the total number of members - 2,067. All clubs were encouraged to participate in the AGM and Spring Meeting and to nominate members of the Committee and especially aim to change the gender balance in 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 2024, the Federation received and accepted an offer of £53,600 of Lottery money from Sport NI under its Sport's Systems Investment Project.

ULSTER FEDERATION OF RAMBLING CLUBS

**Report of the Trustees
FOR THE YEAR ENDED 30 JUNE 2024**

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
William Mitchell
James McKeown
Karen Richie
Terry Parker
Peter McGowan - Treasurer
Norman Elliott
Graham Seymour

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 28 January 2025 and signed on its behalf by:



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 year ended 30 June 2024, which are set out on pages five to ten.

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

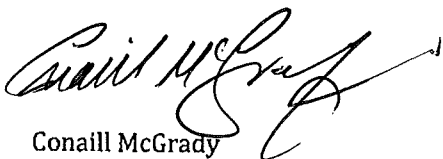
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the 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
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Belfast
Co. Antrim
BT9 6GH

28 January 2025

ULSTER FEDERATION OF RAMBLING CLUBS

**Statement of Financial Activities
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	Unrestricted fund £	Restricted fund £	YEAR ENDED 30/6/24 Total funds £	PERIOD 1/10/22 TO 30/6/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>10,127</u>	<u>47,485</u>	<u>57,612</u>	<u>31,975</u>
EXPENDITURE ON					
Charitable activities					
Raising funds		<u>9,874</u>	<u>47,485</u>	<u>57,359</u>	<u>31,582</u>
NET INCOME		253	-	253	393
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>10,323</u>	-	<u>10,323</u>	9,930
TOTAL FUNDS CARRIED FORWARD		<u><u>10,576</u></u>	<u><u>-</u></u>	<u><u>10,576</u></u>	<u><u>10,323</u></u>

The notes form part of these financial statements

ULSTER FEDERATION OF RAMBLING CLUBS

**Balance Sheet
30 JUNE 2024**

	Notes	30/6/24 £	30/6/23 £
CURRENT ASSETS			
Debtors	4	30,680	-
Cash at bank		5,443	19,861
		<u>36,123</u>	<u>19,861</u>
CREDITORS			
Amounts falling due within one year	5	(25,547)	(9,538)
		<u>10,576</u>	<u>10,323</u>
NET CURRENT ASSETS			
		<u>10,576</u>	<u>10,323</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>10,576</u>	<u>10,323</u>
NET ASSETS		<u>10,576</u>	<u>10,323</u>
FUNDS	7		
Unrestricted funds		10,576	10,323
TOTAL FUNDS		<u>10,576</u>	<u>10,323</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2025 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 year ended 30 June 2024 nor for the period ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the period ended 30 June 2023.

ULSTER FEDERATION OF RAMBLING CLUBS

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 JUNE 2024**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,522	19,453	31,975
EXPENDITURE ON			
Charitable activities			
Raising funds	12,129	19,453	31,582
NET INCOME	393	-	393
RECONCILIATION OF FUNDS			
Total funds brought forward	9,930	-	9,930
TOTAL FUNDS CARRIED FORWARD	<u>10,323</u>	<u>-</u>	<u>10,323</u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/24 £	30/6/23 £
Trade debtors	<u>30,680</u>	<u>-</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/24 £	30/6/23 £
Other creditors	<u>25,547</u>	<u>9,538</u>

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	30/6/24 Total funds £	30/6/23 Total funds £
Current assets	36,123	-	36,123	19,861
Current liabilities	(25,547)	-	(25,547)	(9,538)
	<u>10,576</u>	<u>-</u>	<u>10,576</u>	<u>10,323</u>

ULSTER FEDERATION OF RAMBLING CLUBS

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 JUNE 2024**

7. MOVEMENT IN FUNDS

	At 1/7/23 £	Net movement in funds £	At 30/6/24 £
Unrestricted funds			
General fund	10,323	253	10,576
	<u>10,323</u>	<u>253</u>	<u>10,576</u>
TOTAL FUNDS	<u>10,323</u>	<u>253</u>	<u>10,576</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,127	(9,874)	253
Restricted funds			
Club Environment Transition Programme	47,485	(47,485)	-
	<u>57,612</u>	<u>(57,359)</u>	<u>253</u>
TOTAL FUNDS	<u>57,612</u>	<u>(57,359)</u>	<u>253</u>

Comparatives for movement in funds

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

ULSTER FEDERATION OF RAMBLING CLUBS

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 JUNE 2024**

7. MOVEMENT IN FUNDS - continued

Comparative 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 Transition Programme	19,453	(19,453)	-
TOTAL FUNDS	<u>31,975</u>	<u>(31,582)</u>	<u>393</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

ULSTER FEDERATION OF RAMBLING CLUBS**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 30 JUNE 2024**

	YEAR ENDED 30/6/24 £	PERIOD 1/10/22 TO 30/6/23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	47,485	19,453
Admissions	6,233	5,407
Training days	*	3,149
Club insurance income	3,894	3,966
	<u>57,612</u>	<u>31,975</u>
Total incoming resources	57,612	31,975
EXPENDITURE		
Charitable activities		
Programme expenditure	53,505	18,288
Support costs		
Management		
Insurance	2,911	3,200
Printing and communications	-	123
Sundries	299	30
Administration costs	284	9,101
	<u>3,494</u>	<u>12,454</u>
Governance costs		
Accountancy and legal fees	360	840
	<u>57,359</u>	<u>31,582</u>
Total resources expended	57,359	31,582
Net income	<u>253</u>	<u>393</u>

This page does not form part of the statutory financial statements

