

COMPANY REGISTRATION NUMBER: 06708913

CHARITY REGISTRATION NUMBER: 1126297

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2021**

**GORDON DOWN & COMPANY LIMITED**

Accountants and business advisors  
144 Walter Road  
Swansea  
SA1 5RW

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2021**

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**Bikeability Wales**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

**Reference and administrative details**

<b>Registered charity name</b>	Bikeability Wales
<b>Charity registration number</b>	1126297
<b>Company registration number</b>	06708913
<b>Principal office and registered office</b>	The Environment Centre Pier Street Swansea West Glamorgan SA1 1RY

**The trustees**

Mr R J Wachowski	
Ms G Richards	
Mr K Bolton	
Mr N Guy	
Mr S Hancock	
Mrs J Tonks	
Ms M Sherwood	(Appointed 27 October 2020)
Mr S Groves	(Appointed 14 September 2020)

<b>Independent examiner</b>	Carl West ACA 144 Walter Road Swansea SA1 5RW
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**Structure, governance and management**

**Structure**

The Management Committee confirms that the annual report and financial statements of the charity comply with the requirements of the charity's governing documents and the provisions of the Statement of Recommended Practice 2005 (SORP 2005).

**Legal Status**

The Charity is a company, limited by guarantee, registration number 06708913. It is registered with the Charity Commission, number 1126297.

# **Bikeability Wales**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

#### **Structure, governance and management *(continued)***

##### **Method of Appointment**

The Management of the Charity is the responsibility of the Management Committee and its officers who are elected and co-opted under the terms of the Charity Commission Scheme.

The directors of the company are also charity trustees for the purpose of charity law. As the charity's work has a focus on various aspects of cycling including the health and social benefits, the Management Committee seeks to ensure that its knowledge is appropriately reflected through the diversity of the trustee body. Trustees are also selected for their organisational and financial management, networking and publicity skills. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election.

##### **Trustee induction and training**

The trustees are already familiar with the practical work of the charity and are encouraged to assist with the charities activities and events. Additionally, new trustees are invited and encouraged to attend training sessions ( e.g. Renew Wales ) to familiarise themselves with the charity and the context within which it operates, covering:

- Obligations of Management Committee members,
- The main documents which set out the operational framework for the charity, including the Business Plan.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future Plans and objectives.

##### **Risk Management**

The Management Committee has conducted a review of the major risks to which the charity is exposed in its business plan. Where appropriate, procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to our venue. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

##### **Key management remuneration**

The board of Trustees together with key staff members are considered to be the key management personnel of the charity. Details of payments to / from Trustees are disclosed in note 9 to the accounts. Payments made to other key management personnel are given in note 21. The level of payment made to all key management personnel is reviewed annually by Trustees.

##### **Organisational structure**

During the period covered by this report the charity had 8 trustees from a variety of professional backgrounds relevant to the work of the charity. The governing document states that the charity shall not have less than three trustees and is not subject to a maximum. Trustees meet quarterly and are responsible for the strategic direction and policy of the charity.

# **Bikeability Wales**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

#### **Objectives and activities**

As stated in the Memorandum of Article 'The charity's objectives are the promotion of community participation in healthy recreation for the benefit of those living or working in Swansea and South West Wales, in particular for people of all ages with disabilities or other infirmity and who would otherwise be excluded by enabling them to enjoy the pleasures and health benefits of cycling by the provision of special facilities and advice'.

#### **Aim**

BikeAbility Wales was set up to enable people of all abilities to enjoy the pleasures and health benefits of cycling.

#### **Activities**

Activities provided by the organisation include:

- Opportunities for people to ride a cycle by providing the use of specially designed and equipped cycles for people with different abilities to use along with the support of trained staff. Opportunities for a range of cycles to be hired.
- Cycle training for people of all ages and at all levels including Cycle skills, National Standards Cycle Training levels 1, 2 & 3 and Safe Urban Driver Training and cycle maintenance training.
- Management of Swansea's Nextbike cycle share scheme.
- Opportunities for volunteers to participate in the organisation and for their training.
- Companion Rides, assisted rides.

#### **Evaluation and feedback**

The organisation has had another successful year despite the pandemic as a provider of cycling opportunities for people of all abilities, with a wide range of people attending the Dunvant venue from Swansea, Carmarthenshire and Neath Port Talbot.

Despite the present economic climate, difficulties associated with obtaining funding and latterly issues associated with Covid 19. The work carried out by the trustees, staff and volunteers has enabled the organisation to develop in several ways, including: -Its partnership with Swansea University to manage Swansea's nextbike scheme. -The delivery of Active Travel related training for the Local authority - Ongoing work with the National Health Service, sheltered housing providers, schools and members of the public from across South West Wales.

We have received extremely positive feedback about the service that the organisation provides both informally and through evaluation sheets, which are completed by carers and group leaders and are used both to monitor user satisfaction and to collect written suggestions for improving the service.

# **Bikeability Wales**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

#### **Objectives and activities *(continued)***

##### **Volunteers**

Throughout the year there have been a total of approximately 9 (2019-2020: 18) regular volunteers who have provided in the region of 234 (2019-2020: 1803) valuable working hours. They have brought with them a variety of skills which have been extremely important for the smooth running of the project, these include: -

- Helping clients
- Assisting at cycle sessions and outreach events
- Maintaining the bikes and our containers
- Providing administrative assistance
- Updating the website and social media.
- Providing assistance with publicity

Informal training has been provided, which included:-

- Basic cycle maintenance and repairs
- Specialist cycle maintenance and repairs
- How to run cycle sessions
- Painting and decorating BikeAbility Wales containers
- IT and media skills
- Project administration
- 1 to 1 teaching children & adults to ride

Due to the pandemic, no volunteers attended formal training courses, which previously included: First Aid training, Safeguarding & National Cycle Standards.

# **Bikeability Wales**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

#### **Achievements and performance**

##### **Dunvant Venue based activities**

Over the last year the organisation has been staffed by the manager, Mike Cherry and the Assistant Manager Cez Matthews at the charities Dunvant Rugby Club venue. Where assistance with cycle sessions, training, maintenance and administration has been provided by both session workers and volunteers. All the staff have ensured that the organisation has continued to deliver its aims and objectives.

Key to the long term sustainability of BikeAbility Wales has been the establishment of regular sessions at Dunvant Rugby Football Club (Dunvant RFC), where we are very reliant on input from volunteers and trustees. Discrete areas have been developed at the Dunvant venue for an office, HQ, workshop and storage for the cycles, creating a well organised and safe environment. The organisational staff have enabled the running of regular, busy sessions from Monday to Saturday with an average of 242 participants a month including carers. Down from 560 per month in the previous year, partly due to an extremely wet winter and covid issues. From over 19 (2019-2020: 30) different organisations, groups and service providers using the venue at Dunvant. Throughout the year there were a total of 1694 visits to attended cycle sessions (down from 6721 in the previous year). No events either at the charity venue or outreach were provided due to covid, with the exception of two asylum seeker training sessions for 12 participants.

This has been made possible through a number of funding sources including:

- Sport Wales Community Chest fund for cycle training sessions for asylum seekers, refugees, ethnic minorities and volunteers
- Austin Bailey Fund
- Cycle session donations have also played a significant part in ensuring the financial sustainability of the organisation.

##### **Cycle Coaching and Training**

BikeAbility Wales has continued to develop the range of both informal and formal training that it provides. Throughout the year the charity ran 101 (2019-2020: 202) one to one learn to ride sessions and taught 76 (2019-2020: 76) participants to ride a bicycle with all those who attend cycle sessions being provided with coaching according to their abilities. A total of 2 cycle skills sessions (7 in previous year) were delivered to 24 participants (29 in previous year). And a total of 4 formal, National Cycle Standards 1,2,3 training sessions (down from 33 last year) have taken place, training 32 participants (down from 160 last year). Comprising of 23 to Level 1. 9 to Level 2, no level 3 took place.

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 March 2021**

**Achievements and performance *(continued)***

**Management of Swansea 's Santander / nextbike scheme**

The charity continued with the management of Swansea's nextbike scheme in partnership with Swansea University. The scheme was enlarged to 70 bikes (55 bikes 2019 -2020) and retained its 6 stations set along Swansea's seafront. The scheme was staffed by coordinator Fes Simmons & mechanic Mark Hodgson and run from a workshop at Swansea University's Singleton Campus. Fes Simmons left the charity in August 2020 and was replaced by Chris Walsh as coordinator.

**Sustaining the Charity through the Covid 19 pandemic**

Though the pandemic has had a dramatic effect on the numbers of people using the charities services and subsequently income generated. The charity has managed to keep going due to the furlough scheme and funding provided by Swansea ICF and the Moondance Foundation for both capital and revenue costs.

**Financial review**

**Financial position**

The Charity's net outgoings for the year amounted to £1,488 (compared to £19,111 net outgoings in 2020). The restricted incoming resources for the year of £11,316 consists of grant income received. These funds were expended on salaries, equipment and agreed overheads. Any unspent revenue income is carried forward to the next year. The total unrestricted funds at the end of the year represent the Charity's free reserves and amounted to £30,641 (£35,400 - 2020). The total restricted reserves at the year end amount to £5,033.

**Principle Sources of Funding**

Swansea ICF £5616  
Moondance Foundation £5700

**Investment Policy**

The charity doesn't presently have an investment policy.



**Bikeability Wales**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 March 2021**

**Financial review *(continued)***

**Reserves Policy**

The trustees have set a reserves policy which requires:

- Reserves be maintained at a level which ensures that the organisation's core activity could continue during a one year period of unforeseen difficulty by retaining 1 year of staff salary in reserve. ( £35,000 budgeted, based on the year 2011 to 2012).
- The proportion of reserves to be maintained in a readily realisable form should be £10,000 per annum. Total to be retained in reserve: £45,000 This calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle.

The reserves policy takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level includes: funds required to secure an indoor venue, repair and replacement of cycles and equipment.
- Organisational commitments including: Insurance, rent,accountancy.

The reserves policy will be reviewed on an annual basis.

**Plans for future periods**

BikeAbility Wales plans to continue to build on the successes of its last year in South West Wales with a view to developing a number of opportunities including:

- Encouraging a wider range of people of all abilities to attend the Dunvant venue.
- A continued focus on health based initiatives.
- Continued development of cycle coaching and training for people of all abilities, including: teaching children and adults to ride, develop new riders by delivering cycle skills sessions, the provision of National Standards Cycle Training Levels 1, 2 & 3.
- Continued management of Swansea's nextbike scheme, with plans to increase the size of the scheme so that it provides a profit to the charity in future.
- Securing further funding to strengthen the charity's operations.

The organisation has an excellent team of trustees, staff and volunteers so we are confident that BikeAbility Wales will continue to be successful over the coming year.

**Further development of cycle hire opportunities**

The organisation has an excellent team of trustees, staff, and volunteers so we are confident that BikeAbility Wales will continue to be successful over the coming year.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

# **Bikeability Wales**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

The trustees' annual report was approved on 10/11/2021 and signed on behalf of the board of trustees by:



Mr R J Wachowski  
Trustee

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Independent Examiner's Report to the Trustees of Bikeability Wales**  
**Year ended 31 March 2021**

I report to the trustees on my examination of the financial statements of Bikeability Wales ('the charity') for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



10/11/2021

Carl West ACA  
Independent Examiner

144 Walter Road  
Swansea  
SA1 5RW

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 March 2021**

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	6,294	11,316	<b>17,610</b>	9,026
Other trading activities	6	39,676	—	<b>39,676</b>	55,117
Other income	7	24,465	—	<b>24,465</b>	165
<b>Total income</b>		<u>70,435</u>	<u>11,316</u>	<u><b>81,751</b></u>	<u>64,308</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	<u>74,786</u>	<u>8,413</u>	<u><b>83,199</b></u>	<u>83,419</u>
<b>Total expenditure</b>		<u>74,786</u>	<u>8,413</u>	<u><b>83,199</b></u>	<u>83,419</u>
<b>Net expenditure</b>		<u>(4,351)</u>	<u>2,903</u>	<u><b>(1,448)</b></u>	<u>(19,111)</u>
Transfers between funds		(408)	408	—	—
<b>Net movement in funds</b>		<u>(4,759)</u>	<u>3,311</u>	<u><b>(1,448)</b></u>	<u>(19,111)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>35,400</u>	<u>1,722</u>	<u><b>37,122</b></u>	<u>56,234</u>
<b>Total funds carried forward</b>		<u>30,641</u>	<u>5,033</u>	<u><b>35,674</b></u>	<u>37,122</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 12 to 20 form part of these financial statements.

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2021**

	Note	£	2021 £	2020 £
<b>Fixed assets</b>				
Tangible fixed assets	15		2,474	2,224
<b>Current assets</b>				
Debtors	16		–	185
Cash at bank and in hand		35,364		35,862
		35,364		36,047
<b>Creditors: amounts falling due within one year</b>	17	2,164		1,148
<b>Net current assets</b>			33,200	34,899
<b>Total assets less current liabilities</b>			35,674	37,123
<b>Net assets</b>			35,674	37,123
<b>Funds of the charity</b>				
Restricted funds			5,033	1,722
Unrestricted funds			30,641	35,400
<b>Total charity funds</b>	19		35,674	37,122

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue

on 10/11/2021, and are signed on behalf of the board by:



Mr R J Wachowski  
Trustee

The notes on pages 12 to 20 form part of these financial statements.

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 March 2021**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Environment Centre, Pier Street, Swansea, West Glamorgan, SA1 1RY.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2021**

**3. Accounting policies** *(continued)*

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2021**

**3. Accounting policies** *(continued)*

**Tangible assets** *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**4. Limited by guarantee**

The Charity is limited by guarantee and has no share capital. The liability of the members in the event of the company being liquidated is limited to £1 per member.

**5. Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	6,294	—	6,294
<b>Grants</b>			
CC Swansea	—	5,616	5,616
The Austin Bailey	—	—	—
Sports Lottery	—	—	—
Moondance	—	5,700	5,700
	<u>6,294</u>	<u>11,316</u>	<u>17,610</u>



**Bikeability Wales**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2021**

**5. Donations and legacies** *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	6,526	—	6,526
<b>Grants</b>			
CC Swansea	—	—	—
The Austin Bailey	—	1,000	1,000
Sports Lottery	—	1,500	1,500
Moondance	—	—	—
	<u>6,526</u>	<u>2,500</u>	<u>9,026</u>

**6. Other trading activities**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Other activities for generating funds	<u>39,676</u>	<u>39,676</u>	<u>55,117</u>	<u>55,117</u>

**7. Other income**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Gain on disposal of tangible fixed assets held for charity's own use	—	—	165	165
Other income	<u>24,465</u>	<u>24,465</u>	<u>—</u>	<u>—</u>
	<u>24,465</u>	<u>24,465</u>	<u>165</u>	<u>165</u>

**8. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2021 £</b>
Activity type 1	72,823	8,413	<b>81,237</b>
Support costs	<u>1,963</u>	<u>—</u>	<u>1,962</u>
	<u>74,786</u>	<u>8,413</u>	<u>83,199</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Activity type 1	78,183	3,821	82,002
Support costs	<u>1,416</u>	<u>—</u>	<u>1,417</u>
	<u>79,599</u>	<u>3,821</u>	<u>83,419</u>

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2021**

**9. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Activity type 1	81,237	—	81,237	82,002
Governance costs	—	1,962	1,962	1,417
	<u>81,237</u>	<u>1,962</u>	<u>83,199</u>	<u>83,419</u>

**10. Analysis of support costs**

	Analysis of support costs activity 1	Total 2021	Total 2020
	£	£	£
Finance costs	487	487	361
Support costs - Accountancy	1,476	1,476	1,056
	<u>1,963</u>	<u>1,963</u>	<u>1,417</u>

**11. Net expenditure**

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	2,336	2,478
Gains on disposal of tangible fixed assets	—	(165)
	<u>2,336</u>	<u>2,313</u>

**12. Independent examination fees**

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,476	1,056
	<u>1,476</u>	<u>1,056</u>

**13. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	60,729	64,222
Employer contributions to pension plans	1,074	969
	<u>61,803</u>	<u>65,191</u>

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2021**

**13. Staff costs** *(continued)*

The average head count of employees during the year was 4 (2020: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
Number of staff - type 1	<u>3</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

**14. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**15. Tangible fixed assets**

	Equipment £	Total £
<b>Cost</b>		
At 1 April 2020	85,285	85,285
Additions	<u>2,586</u>	<u>2,586</u>
<b>At 31 March 2021</b>	<u>87,871</u>	<u>87,871</u>
<b>Depreciation</b>		
At 1 April 2020	83,061	83,061
Charge for the year	<u>2,336</u>	<u>2,336</u>
<b>At 31 March 2021</b>	<u>85,397</u>	<u>85,397</u>
<b>Carrying amount</b>		
<b>At 31 March 2021</b>	<u>2,474</u>	<u>2,474</u>
At 31 March 2020	<u>2,224</u>	<u>2,224</u>

**16. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>—</u>	<u>185</u>

**17. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	932	932
Social security and other taxes	999	—
Other creditors	<u>233</u>	<u>216</u>
	<u>2,164</u>	<u>1,148</u>

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2021**

**18. Pensions and other post retirement benefits**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,074 (2020: £969).

**19. Analysis of charitable funds**

**Unrestricted funds**

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	<u>35,400</u>	<u>70,435</u>	<u>(74,786)</u>	<u>(408)</u>	<u>30,641</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	<u>53,191</u>	<u>61,808</u>	<u>(79,599)</u>	<u>—</u>	<u>35,400</u>

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2021**

**19. Analysis of charitable funds** *(continued)*

**Restricted funds**

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
WCVA -	—	—	—	—	—
Swansea Change - desc in a/cs	—	5,616	(1,520)	408	4,504
Sports Wales - Community Chest	52	—	(53)	—	(1)
Swans Aid	—	—	—	—	—
Restricted fund 17 - desc in a/cs	—	—	—	—	—
The Austin Bailey	370	—	(369)	—	1
Sports Lottery	1,300	—	(1,300)	—	—
Moondance	—	5,700	(5,171)	—	529
	<u>1,722</u>	<u>11,316</u>	<u>(8,413)</u>	<u>408</u>	<u>5,033</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
WCVA -	—	—	5,999	—	5,999
Swansea Change - desc in a/cs	—	—	—	—	—
Sports Wales - Community Chest	105	—	(52)	—	53
Swans Aid	426	—	(426)	—	—
Restricted fund 17 - desc in a/cs	2,512	—	(2,512)	—	—
The Austin Bailey	—	1,000	(6,630)	—	(5,630)
Sports Lottery	—	1,500	(200)	—	1,300
Moondance	—	—	—	—	—
	<u>3,043</u>	<u>2,500</u>	<u>(3,821)</u>	<u>—</u>	<u>1,722</u>

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2021**

**20. Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2021 £</b>
Tangible fixed assets	621	1,853	<b>2,474</b>
Current assets	32,184	3,180	<b>35,364</b>
Creditors less than 1 year	(2,164)	—	<b>(2,164)</b>
<b>Net assets</b>	<u>30,641</u>	<u>5,033</u>	<u><b>35,674</b></u>

  

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2020 £</b>
Tangible fixed assets	2,172	52	<b>2,224</b>
Current assets	34,377	1,670	<b>36,047</b>
Creditors less than 1 year	(1,148)	—	<b>(1,148)</b>
<b>Net assets</b>	<u>35,401</u>	<u>1,722</u>	<u><b>37,123</b></u>

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 March 2021**

The following pages do not form part of the financial statements.

**Bikeability Wales**  
**Company Limited by Guarantee**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2021**

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	6,294	6,526
CC Swansea	5,616	—
The Austin Bailey	—	1,000
Sports Lottery	—	1,500
Moondance	5,700	—
	<u>17,610</u>	<u>9,026</u>
<b>Other trading activities</b>		
Other activities for generating funds	<u>39,676</u>	<u>55,117</u>
<b>Other income</b>		
Gain on disposal of tangible fixed assets held for charity's own use	—	165
Other income	<u>24,465</u>	—
	<u>24,465</u>	<u>165</u>
<b>Total income</b>	<u><u>81,751</u></u>	<u><u>64,308</u></u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	60,729	64,222
Pension costs	1,074	969
Rent	1,400	600
Light and heat	326	109
Repairs and maintenance	2,444	2,639
Insurance	2,218	2,152
Other motor/travel costs	52	876
Legal and professional fees	1,476	1,056
Telephone	1,341	1,433
Other office costs	869	847
Depreciation	6,317	2,478
Other interest payable and similar charges	486	361
General expenses	391	811
Training	4,044	3,924
Volunteer expenses	32	461
Advertising and promotion	—	481
	<u>83,199</u>	<u>83,419</u>
<b>Total expenditure</b>	<u><u>83,199</u></u>	<u><u>83,419</u></u>
<b>Net expenditure</b>	<u><u>(1,448)</u></u>	<u><u>(19,111)</u></u>



# Bikeability Wales

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b><i>Activities undertaken directly</i></b>		
Direct charitable activity 1 - wages/salaries	60,729	64,222
Direct charitable activity 1 - pension costs	1,074	969
Direct charitable activity 1 - rent	1,400	600
Direct charitable activity 1 - light & heat	326	109
Direct charitable activity 1 - repairs & maintenance	2,444	2,639
Direct charitable activity 1 - insurance	2,218	2,152
Direct charitable activity 1 - other motor/travel costs	52	876
Direct charitable activity 1 - telephone	1,341	1,433
Direct charitable activity 1 - other office costs	869	847
Direct charitable activity 1 - depreciation	6,317	2,478
General expenses	391	811
Training	4,044	3,924
Volunteer expenses	32	461
Advertising and promotion	—	481
	<u>81,237</u>	<u>82,002</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	1,476	1,056
Governance costs - other finance costs	486	361
	<u>1,962</u>	<u>1,417</u>
<b>Expenditure on charitable activities</b>	<u>83,199</u>	<u>83,419</u>