

REGISTERED COMPANY NUMBER: 05842239 (England and Wales)

REGISTERED CHARITY NUMBER: 1131712

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
ACTIVE BARNSELEY LTD**

**Xeinadin Audit Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB**

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FOR THE YEAR ENDED 31 MARCH 2024

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ACTIVE BARNSLEY LTD

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES	Mr M W Dewsnap Mr I D Peel Miss C D Clay Mrs L Bloomer (appointed 6.4.24) Mrs J E Brock (appointed 6.4.24) Mr D Clayton (appointed 6.4.24) Mr I D Meade (appointed 6.4.24) Mr M W Sagar (appointed 6.4.24)
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COMPANY SECRETARY	Mr M W Dewsnap
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REGISTERED OFFICE	C/o BRUFC Shaw Lane Barnsley South Yorkshire S70 6HZ
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REGISTERED COMPANY NUMBER	05842239 (England and Wales)
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REGISTERED CHARITY NUMBER	1131712
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SENIOR STATUTORY AUDITOR	Scott Mell FCA
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AUDITORS	Xeinadin Audit Limited Statutory Auditor 12 Victoria Road Barnsley South Yorkshire S70 2BB
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ACTIVE BARNESLEY LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Charity is the promotion of community participation in healthy sport, recreation and lifestyles, in particular by:-

- Delivering and developing projects and services to improve the health and wellbeing of all Barnsley residents;
- Promoting and developing existing health and sporting activities in the Borough of Barnsley and encouraging the formation of new ones;
- Forging effective links between schools, clubs and statutory agencies in this purpose;
- Improving the accessibility and quality of health services for the benefit of community recreation throughout the area.

Public benefit

In setting its plans and priorities for areas of work and activity, the Management Committee have had regard to guidance from the Charity Commission on public statement of benefit. The Charity's objectives and activities demonstrate how it has set out to fulfil its charitable objectives.

ACTIVE BARNSELEY LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The present market has been developed over time, through recommendations and through partnership working within both the health and wellbeing and community sport networks, with a clear focus on projects encouraging an active healthy lifestyle. Following the austerity funding cuts, we have gradually increased our focus on cycling training, with the aim of being the primary experts in this field in Barnsley.

The main client groups are:

- Department for Transport (BMBC) - Bikeability Scheme.
- Local Sustainable Transport Fund (BMBC) - Adult Cycle Training.
- Schools - both after school clubs and PPA (where a teacher is substituted by a coach during lesson time - freeing the teacher to prepare, plan and mark).
- Summer and other holiday activity schemes through the Healthy Holidays programme (BMBC).
- Healthy Lifestyle type activities with the NHS and other health interest bodies.

These major groups are located within the Barnsley area, although occasional work has taken place across local borders in previous financial periods.

Major grant funding ceased to be a source of the Charity's income in the years of austerity following the global financial crisis, with public sector based tender contracts now the primary source of Charity income. This is supplemented by applications for minor funding streams, along with sustainable self-funded project work.

Service contracts and minor funding streams are targeted at a particular group, and the money is always "ring-fenced". This may give a false impression that the charity is operating with a large cash surplus, when in reality the money is simply unspent at the time, but is required to deliver future contracted work. It is the intention that a substantial reserve is maintained to aid the retention of staff whose roles are tied to service contracted projects.

The community coaches and development officers undertake projects on behalf of the Barnsley community. The majority of these projects focus upon health service provision, cycling, physical activity and sport. The service provided by the Charity involves both activity delivery and educational advice, with the Charity providing highly experienced and qualified staff to maximise partnership resources.

The period 2023/24 marked the continuation of several of Active Barnsley's large pieces of contracted work. Bikeability and Adult Cycle Training received their expected funding, which is currently committed through to March 2025, although Adult Cycle Training funding has reduced in 2024/25. Bikeability funding (per head) has increased over the same period to offset the difference, although a change in how funding was able to be moved between Bikeability modules resulted in less useable Level 3 funding.

Further income was generated through the holiday activities which are now funded by the Department of Education Holiday Activities and Food Programme, throughout school holiday periods at Shaw Lane Sports Association, along with ongoing work in Cawthorne Primary School.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Covid-19

The Covid-19 Pandemic which struck in March 2020 had a significant and immediate impact on the Charity. The Charity stopped delivering all services from this point and didn't restart until September 2020.

Active Barnsley continued to make use of the flexible furlough scheme to sustain jobs, from April 2021 until its conclusion in September 2021, as the available workload remained much reduced during this period. Although school based work continued on a slightly reduced basis in this time, community work did not resume at any level until July 2021, but has now recovered to pre-Covid levels.

As the furlough scheme reached its conclusion, the Charity was able to retain all current members of staff and return its delivery of projects back to full capacity. At the end of 2023/24, we now feel that the pandemic is firmly in the rear mirror, and its effects no longer influence our decision making.

FINANCIAL REVIEW

Reserves policy

The Management Committee aims to keep twelve months running costs in reserved funds, both for ongoing financial security, and recognising the importance of holding a substantial reserve to help secure future large grant funding by boosting funder confidence. These levels have reduced over the last two years due to increased costs, and a slight reduction in Bikeability funding during 2023/24, currently standing at 9-10 months reserves. The aim remains to gradually increase these reserves back towards 12 months. £20,000 is currently allocated for capital expenditure that the Charity may be required to spend to maintain its operations (a fleet of bikes, means to transport them and office IT equipment). With a number of long serving members of staff, the Charity will also allocate £40,000 to cover any future possible redundancy payments.

The remaining funds will be allocated as free reserves to aid staff retention through transition periods between funding and project grants, contingencies for unforeseen reductions in grant allocations, and any future reduction in income due to the effects of the current financial outlook and public sector spending cuts. It also remains vital to maintain a high level of reserves, due to the nature of Bikeability funding, which is paid in arrears, up to 6 months after the work is carried out.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

FUTURE PLANS

Bikeability funding is confirmed until March 2025, which included an increase in the place by head cost for 2024/25. Funding previously outlined for 2025/26 is currently under review by the Department for Transport following the first budget of the new Government, with confirmation expected by January 2025. The Bikeability Trust continue to press for a multi-year funding settlement, but this is considered unlikely this year, until the new Government decides on its funding priorities. A funding commitment longer than one year has not been made since a three year agreement from 2017/18 to 2019/20, due to the volatile political landscape since this time. A longer term settlement will allow the Charity to be able to make better medium term planning decisions for the first time since the Pandemic. The current tender agreement for contracted delivery with Barnsley MBC runs through 2025/26.

Any decision to fund some level of Learn to Ride or Adult Cycle Training from April 2025 has not yet been made by Barnsley MBC, and is subject to Department for Transport funding decisions. Sustainable and Active Travel has continued to be made a priority by the new Government, and there is good reason for optimism that it will continue to form a key part of a green political agenda moving forwards.

The Charity considers that the effects of Covid-19 are now firmly in the rear view, but there is always the threat of the current the financial difficulties affecting public spending, which could impact on Transportation budgets in the short to medium term.

The current three year funding for the Healthy Activity and Food Programme, which forms the Active Barnsley holiday activity offering finishes in December 2024. A decision about further funding for 2025 and beyond is currently being made by the Department for Education, following the autumn 2024 Budget.

Active Barnsley remains committed to working with a range of partners to increase both the quantity and quality of healthy activity in the area.

Key elements of our work in relation to service delivery and management will include:

- Further developing Active Barnsley's role as lead cycle training provider in the area through Bikeability and Adult Cycle Training.
- Delivering programmes of health education in partnership with local agencies and funders
- Sourcing small grants to develop projects to benefit local participants and volunteers.
- Working with The Shaw Lane Foundation to help develop a community hub at Shaw Lane Sports Club.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

ACTIVE BARNSELEY LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

Active Barnsley Ltd successfully achieved Charitable status from 21 September 2009, meeting objectives set by the Charity Commission operating to improve the condition and social welfare of Barnsley's residents.

The Charity changed its name from Barnsley Sport & Activity Forum Ltd (operating as SportActiv Ltd) to Active Barnsley Ltd on 26th July 2011 to more accurately reflect the work of the charity and the direction it has taken.

The Charitable Company is based at Shaw Lane Community Sports Club.

Organisational structure

Staff at commencement of the period April 2023 - March 2024 consisted of 1 Manager, 2 Development Officers, and 4 Community Coaches. The Charity now consists of 1 Manager, 2 Development Officers and 3 Community Coaches.

Any overspill work is allocated to self-employed coaches who charge their time on an ad hoc basis.

Induction and training of new trustees

Where applicable, new trustees are provided with induction and training.

This is tailored to their specific needs (unless the appointee is already sufficiently experienced) and covers as a minimum:

- Governance and management; equal opportunities.
- Introduction to the history and current activities of the organisation.
- Sufficient explanation of the charities financial accounts and reporting procedures to enable them to exercise effective fiscal oversight.
- If the new trustee is to take on any specific duties training needs in relation to these are also assessed.

It is acknowledged that trustees have a wide range of other commitments and every effort is being made to make this training accessible to the individual by arranging it to be conducted at times convenient to them.

Risk management

The Management Committee has carried out a review of the Charitable Company's activities detailing the opportunities available and the risks to which it is exposed.

The Management Committee will continue to review the level of free reserves in order to ensure that there are sufficient levels of free reserves held to provide financial stability over any forthcoming challenges. Trustees consider maintaining a large cash reserve is now more important than ever following the Covid-19 Pandemic and the ongoing difficult economic outlook, to insulate the Charity against the possibility of any negative consequences that may lay ahead, such as funding cuts.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Active Barnsley Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 11 December 2024 and signed on its behalf by:



Mr M W Dewsnap - Secretary

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE BARNSELEY LTD

Opinion

We have audited the financial statements of Active Barnsley Ltd (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE BARNLEY LTD

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE BARNESLEY LTD

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE BARNSELEY LTD

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We design audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Companies Act 2006. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ACTIVE BARNSELY LTD**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Scott Mell FCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

13 December 2024

ACTIVE BARNSELEY LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Cycle training, coaching and sports activities		191,830	-	191,830	211,843
Investment income	2	2,140	-	2,140	535
Total		193,970	-	193,970	212,378
EXPENDITURE ON					
Charitable activities					
Cycle training, coaching and sports activities	3	218,094	-	218,094	209,464
NET INCOME/(EXPENDITURE)		(24,124)	-	(24,124)	2,914
RECONCILIATION OF FUNDS					
Total funds brought forward		185,437	-	185,437	182,523
TOTAL FUNDS CARRIED FORWARD		161,313	-	161,313	185,437

The notes form part of these financial statements

ACTIVE BARNSELEY LTD

BALANCE SHEET 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	9	2,276	-	2,276	3,438
CURRENT ASSETS					
Debtors	10	42,028	-	42,028	48,976
Cash at bank		125,214	-	125,214	138,624
		<u>167,242</u>	<u>-</u>	<u>167,242</u>	<u>187,600</u>
CREDITORS					
Amounts falling due within one year	11	(8,205)	-	(8,205)	(5,601)
		<u>159,037</u>	<u>-</u>	<u>159,037</u>	<u>181,999</u>
NET CURRENT ASSETS					
		<u>161,313</u>	<u>-</u>	<u>161,313</u>	<u>185,437</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>161,313</u>	<u>-</u>	<u>161,313</u>	<u>185,437</u>
NET ASSETS					
		<u>161,313</u>	<u>-</u>	<u>161,313</u>	<u>185,437</u>
FUNDS	12				
Unrestricted funds				161,313	185,437
TOTAL FUNDS				<u>161,313</u>	<u>185,437</u>

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

The financial statements were approved and authorised for issue the Board of Trustees and authorised for issue on 11 December 2024 and were signed on its behalf by:


Mr M W Dewsnap - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then those amounts are deferred. These grants are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Government grants which are received for compensation for expenses or losses which have already been incurred are recognisable in income when the grant is receivable.

Income from facilities is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations are accounted for when they are received.

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.

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost included costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Interest received	<u>2,140</u>	<u>535</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Cycle training, coaching and sports activities	212,022	6,072	218,094

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Staff costs	173,042	166,229
Insurance	1,779	1,522
Telephone	2,560	2,466
Postage, stationery & computer costs	59	50
Advertising	28	133
Sundries	480	562
Sporting equipment	1,809	4,041
Training	1,480	-
Coaches fees	105	-
Rent	11,040	9,960
Room hire	13,675	10,950
Travel and motor expenses	4,370	4,826
Bank charges	103	135
Uniform	-	847
Rates	329	106
Depreciation	1,163	1,721
Loss on sale of assets	-	223
	212,022	203,771

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

5. SUPPORT COSTS

	31.3.24	31.3.23
	£	£
Auditors' remuneration	3,757	3,505
Legal fees	2,315	2,188
	<u>6,072</u>	<u>5,693</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	1,162	1,721
Deficit on disposal of fixed assets	-	223
	<u>-</u>	<u>1,944</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Manager	1	1
Development Officers	3	3
Community Coaches	3	3
	<u>7</u>	<u>7</u>

The total amount of employee benefits received by key management personnel is £79,486 (2023 £79,430). The Trust considers its key management personnel comprise its Manager and Development Officers.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	3,376	6,660	10,036
DEPRECIATION			
At 1 April 2023	358	6,240	6,598
Charge for year	787	375	1,162
At 31 March 2024	1,145	6,615	7,760
NET BOOK VALUE			
At 31 March 2024	2,231	45	2,276
At 31 March 2023	3,018	420	3,438

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	41,231	48,265
Prepayments and accrued income	797	711
	42,028	48,976

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Accruals and deferred income	8,205	5,601
	<u> </u>	<u> </u>

12. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General Fund	185,437	(24,124)	161,313
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	185,437	(24,124)	161,313
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	53,775	(77,899)	(24,124)
Bikeability Grant	140,195	(140,195)	-
	<u> </u>	<u> </u>	<u> </u>
	193,970	(218,094)	(24,124)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	193,970	(218,094)	(24,124)
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General Fund	182,523	2,914	185,437
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	182,523	2,914	185,437
	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

12. 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	56,377	(53,463)	2,914
Bikeability Grant	156,001	(156,001)	-
	<u>212,378</u>	<u>(209,464)</u>	<u>2,914</u>
TOTAL FUNDS	<u>212,378</u>	<u>(209,464)</u>	<u>2,914</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General Fund	182,523	(21,210)	161,313
	<u>182,523</u>	<u>(21,210)</u>	<u>161,313</u>
TOTAL FUNDS	<u>182,523</u>	<u>(21,210)</u>	<u>161,313</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	110,152	(131,362)	(21,210)
Bikeability Grant	296,196	(296,196)	-
	<u>406,348</u>	<u>(427,558)</u>	<u>(21,210)</u>
TOTAL FUNDS	<u>406,348</u>	<u>(427,558)</u>	<u>(21,210)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

12. MOVEMENT IN FUNDS - continued

The Bikeability project is funded by BMBC and contributes to the costs associated with training schools in cycle safety.

13. RELATED PARTY DISCLOSURES

During the year the company paid facilities rental costs of £11,040 (2023 - £9,960) to Barnsley Rugby Union Football Club Limited. Furthermore, an additional £11,075 (2023 - £10,950) of holiday club costs were paid during the year to Barnsley Rugby Union Football Club Limited.

Mr M W Dewsnap, Trustee, of the charitable company, is a director of Barnsley Rugby Union Football Club Limited.