

# EMPOWERED PEOPLE

England & Wales · Charity number 1153703

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2013-09-06

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Bentley Fielden Ltd  
Salford Way  
Todmorden  
OL14 7LF

**Phone** 07702784916

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**Website** [www.empoweredpeople.co.uk](http://www.empoweredpeople.co.uk)

## Activities

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**Objects:** 1. TO PROTECT AND PROMOTE THE GOOD MENTAL AND PHYSICAL HEALTH OF THE GENERAL PUBLIC THROUGH THE PROMOTION OF EDUCATIONAL ACTIVITIES, PRIMARILY BUT NOT EXCLUSIVELY FOR THOSE WHO SUFFER FROM DIAGNOSED MEDICAL CONDITIONS BY WHATEVER CHARITABLE MEANS THE EXECUTIVE COMMITTEE THINK FIT.2. TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION FOR THOSE WHO HAVE NEED BY REASON OF THEIR YOUTH AGE, DISABILITY, SOCIAL OR ECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID BENEFICIARIES.

**Activities:** To allow adults who have a disability to either discover or re-engage with the benefits of cycling and other social activities connected with fully inclusive cycling. Area within a Northern region but organise events around the Country

## Classification

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- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Recreation
- **Who:** People With Disabilities, The General Public/mankind

## Geography

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- Calderdale
- Lancashire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£56,801	£40,571	-	-
2024-12-31	£23,331	£36,487	-	-
2023-12-31	£81,101	£51,635	-	-
2022-12-31	£44,627	£43,005	-	-
2021-12-31	£14,877	£23,656	-	-
2020-12-31	£39,437	£26,288	-	-

## Trustees

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Name	Role	Appointed
<b>DONALD SIMON LORD</b>	Chair	2013-07-09
Clive John Brookman		2019-11-06
Neil Robert Perry		2017-01-18
THOMAS ROBINSON		2013-07-09

**EMPOWERED PEOPLE**

England & Wales - Charity number 1153703

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# Accounts

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025  
FOR  
EMPOWERED PEOPLE**

TC Group  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

**EMPOWERED PEOPLE**

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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**EMPOWERED PEOPLE**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

<b>TRUSTEES</b>	D S Lord T. Robinson N R Perry C J Brookman
<b>PRINCIPAL ADDRESS</b>	2 Salford Way Todmorden West Yorkshire OL14 7LF
<b>REGISTERED CHARITY NUMBER</b>	1153703
<b>INDEPENDENT EXAMINER</b>	TC Group Park House 200 Drake Street Rochdale Lancashire OL16 1PJ

**EMPOWERED PEOPLE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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 charity's principal objectives as set out in its constitution are :

1. to protect and promote the good mental and physical health of the general public through the promotion of educational activities, primarily but not exclusively for those who suffer from diagnosed medical conditions by whatever charitable means the executive committee think fit.
2. to provide facilities in the interests of social welfare for recreation and leisure time occupation for those who have need by reason of their youth age, disability, social or economic circumstances with the object of improving the conditions of life for the said beneficiaries.

**Public benefit**

When planning the activities for the year, the trustees have considered the commissions guidance on public benefit and in particular the trustees have considered how planned activities will contribute to the aims and objectives they have set.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

EMpowered people has become a recognised charity with its unique approach to helping and supporting adults with a disability, who have a desire to either discover or re-engage with the fantastic health benefits that adapted cycling can offer.

From the inception of the charity in April 2013, EMpowered people has grown through the activities of our Taster Days, Social Rides, Fully Supported distance rides, and involvement with the public through exhibitions, media coverage, and presentations.

During 2025 the Charity held two residential long weekends of cycling activity, one based at the Beamsley Project in Wharfedale, North Yorkshire and the other at Llandudno Junction in Gwynedd. In addition, the Charity ran its usual mixture of training sessions and local rides as well as constructing two e-trikes from donated frames.

The Charity also received a donation of a recumbent 'ICE' e-trike complete with automatic gear shifting. This has proved extremely useful for riders with balance issues with conventional trikes.'

The charity has also continued to adapt bikes to meet the needs of our beneficiaries as their existing conditions have evolved.

We are pleased to have been able to help people either take up/ or resume cycling activities during the course the year.

The Trustees would like to express their thanks and appreciation to all those helpers who gave, and continue to give, their unstinted support to the charity and to those individuals and organisations who generously provided financial support during the year.

The charities main aim is to give a disabled person the ability to either discover or re-engage with the fabulous freedom and health benefits that cycling can give.

Medical proof shows that an active person will maintain a greater independence and a healthier life style. Our belief is that this is crucial for mobility impaired people. Non impact exercise such as cycling, coupled with the correct assistance, training and equipment, will improve a person's health and well-being.

From the start of the charity it has always been the intention to help and support adults with a disability, and through the life of the charity, we have seen it develop into a much more powerful organisation, not only providing help and support for the EMpowered riders but benefiting their family and their friends.

Empowering someone to achieve incredible results has a tremendous effect on that person and creates a very positive message within their family and community of just what they can accomplish

Oxford Dictionary definition of EMpowered People:

- Make (someone) stronger and more confident, especially in controlling their life and claiming their rights.

## **EMPOWERED PEOPLE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025**

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity had a surplus for the year on unrestricted funds of £647 which will be carried forward into 2026. Total funds carried forward amounts to £53,351, of which £23,000 has been ring fenced as a designated fund of £13,000 in respect of van replacement and £10,000 designated towards future core costs. At the end of the year the restricted funds amounted to £25,500.

##### **Investment policy and objectives**

The trustees have considered the most appropriate policy for investing funds and consider that a bank deposit account serve the needs of the charity.

##### **Reserves policy**

It is the intention of the trustees to achieve a balance equivalent to 12 months core costs in a designated fund. At the year end the free reserves were £2,980 and including the designated fund of £10,000 towards core costs, this is in line with the policy.

#### **FUTURE PLANS**

The charity will organise regular taster days, social rides and fully supported longer rides.

The charity will continue to adapt and modify its own and disabled riders' bikes to meet the evolving needs of those we help.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

##### **Organisational structure**

The charity operations are conducted by the trustees.

Approved by order of the board of trustees on 28 April 2026 and signed on its behalf by:

D S Lord - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
EMPOWERED PEOPLE**

**Independent examiner's report to the trustees of Empowered People**

I report to the charity trustees on my examination of the accounts of Empowered People (the Trust) for the year ended 31 December 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Vivien Hill FCA

TC Group  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

28 April 2026

**EMPOWERED PEOPLE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>4,653</b>	<b>29,855</b>	<b>34,508</b>	11,010
Other trading activities	2	<b>21,917</b>	-	<b>21,917</b>	11,951
Investment income	3	<b>376</b>	-	<b>376</b>	370
<b>Total</b>		<b><u>26,946</u></b>	<b><u>29,855</u></b>	<b><u>56,801</u></b>	<b><u>23,331</u></b>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities	4	<b>26,299</b>	<b>14,272</b>	<b>40,571</b>	36,487
<b>NET INCOME/(EXPENDITURE)</b>		<b>647</b>	<b>15,583</b>	<b>16,230</b>	(13,156)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>27,204</b>	<b>9,917</b>	<b>37,121</b>	50,277
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u><u>27,851</u></u></b>	<b><u><u>25,500</u></u></b>	<b><u><u>53,351</u></u></b>	<b><u><u>37,121</u></u></b>

The notes form part of these financial statements

**EMPOWERED PEOPLE**

**BALANCE SHEET  
31 DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	1,871	-	1,871	11,042
<b>CURRENT ASSETS</b>					
Stocks	9	1,152	-	1,152	-
Debtors	10	6,060	-	6,060	2,178
Cash at bank and in hand		24,001	25,500	49,501	27,135
		<u>31,213</u>	<u>25,500</u>	<u>56,713</u>	<u>29,313</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(5,233)	-	(5,233)	(3,234)
<b>NET CURRENT ASSETS</b>		<u>25,980</u>	<u>25,500</u>	<u>51,480</u>	<u>26,079</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>27,851</u>	<u>25,500</u>	<u>53,351</u>	<u>37,121</u>
<b>NET ASSETS</b>		<u>27,851</u>	<u>25,500</u>	<u>53,351</u>	<u>37,121</u>
<b>FUNDS</b>	12				
Unrestricted funds				27,851	27,204
Restricted funds				25,500	9,917
<b>TOTAL FUNDS</b>				<u>53,351</u>	<u>37,121</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2026 and were signed on its behalf by:

D S Lord - Trustee

## EMPOWERED PEOPLE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

#### 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 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

##### **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.

##### **Tangible fixed assets**

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

Plant and machinery	- 33% on cost
Motor vehicles	- 20% on cost

The Charity has a policy where by beneficiaries can apply to purchase an adapted bike. The selling price can be below market value as the trustees take into account the needs of the beneficiary. Where a bike is sold below market value there is retention of title and the bike must be offered for sale back to the Charity at an agreed price once it is no longer required by the beneficiary.

The accounts do not include any provision for the re purchase of bikes as the timescale is unknown and there is no obligation on the Charity to actually make the purchase

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **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.

**EMPOWERED PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**2. OTHER TRADING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	£	£
Organised rides	17,268	10,455
Other income	324	1,486
Fundraising	-	10
Sale of adapted bikes	4,325	-
	<u>21,917</u>	<u>11,951</u>

**3. INVESTMENT INCOME**

	<b>2025</b>	<b>2024</b>
	£	£
Deposit account interest	376	370
	<u>376</u>	<u>370</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5)	Support costs	Totals
	£	£	£
Charitable activities	41,351	(780)	40,571
	<u>41,351</u>	<u>(780)</u>	<u>40,571</u>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	£	£
Rent of unit	6,000	6,000
Insurance	2,170	2,017
Telephone and broadband	225	621
Printing, stationery and postage	89	61
Sundry expenses	253	666
Repairs and bike maintenance	1,194	2,337
Organised ride costs	13,130	7,996
Welfare vehicle costs	1,755	2,525
Clothing	-	33
Cost of adapted bikes sold	1,680	-
Hub expenses	2,880	1,725
Depreciation	11,975	11,528
	<u>41,351</u>	<u>35,509</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**EMPOWERED PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**6. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

The trustees made a number of purchases on behalf of the charity during the period and were reimbursed. These are not considered to be trustee expenses. Four trustees were reimbursed expenses of £764 (2024 - £1,324).

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	9,810	1,200	11,010
Other trading activities	11,951	-	11,951
Investment income	370	-	370
<b>Total</b>	<b>22,131</b>	<b>1,200</b>	<b>23,331</b>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	24,900	11,587	36,487
 <b>NET INCOME/(EXPENDITURE)</b>	<b>(2,769)</b>	<b>(10,387)</b>	<b>(13,156)</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	29,973	20,304	50,277
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<b>27,204</b>	<b>9,917</b>	<b>37,121</b>

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2025	<b>48,071</b>	<b>15,202</b>	<b>63,273</b>
Additions	<b>2,804</b>	-	<b>2,804</b>
At 31 December 2025	<b>50,875</b>	<b>15,202</b>	<b>66,077</b>
 <b>DEPRECIATION</b>			
At 1 January 2025	<b>37,029</b>	<b>15,202</b>	<b>52,231</b>
Charge for year	<b>11,975</b>	-	<b>11,975</b>
At 31 December 2025	<b>49,004</b>	<b>15,202</b>	<b>64,206</b>
 <b>NET BOOK VALUE</b>			
At 31 December 2025	<b>1,871</b>	-	<b>1,871</b>
At 31 December 2024	11,042	-	11,042

**EMPOWERED PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

<b>9. STOCKS</b>			<b>2025</b>	2024
			£	£
Stocks			<u>1,152</u>	<u>-</u>
<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>2025</b>	2024
			£	£
Prepayments and accrued income			<u>6,060</u>	<u>2,178</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>2025</b>	2024
			£	£
Other creditors			<u>5,233</u>	<u>3,234</u>
<b>12. MOVEMENT IN FUNDS</b>				
	At 1.1.25	Net movement	Transfers	At
	£	in funds	between	31.12.25
		£	funds	£
<b>Unrestricted funds</b>				
General fund	22,204	647	(18,000)	4,851
Van replacement	5,000	-	8,000	13,000
Core costs	-	-	10,000	10,000
	<u>27,204</u>	<u>647</u>	-	<u>27,851</u>
<b>Restricted funds</b>				
Pilot Bikes	7,981	(7,981)	-	-
Todmorden Society for the Blind	1,936	(1,936)	-	-
National Lottery	-	20,000	-	20,000
Scurrah Wainwright Charity	-	4,500	-	4,500
CFFC Halifax Older People's Holiday Fund	-	1,000	-	1,000
	<u>9,917</u>	<u>15,583</u>	-	<u>25,500</u>
<b>TOTAL FUNDS</b>	<u>37,121</u>	<u>16,230</u>	-	<u>53,351</u>

**EMPOWERED PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,946	(26,299)	647
<b>Restricted funds</b>			
Community Foundation For Calderdale	4,105	(4,105)	-
Pilot Bikes	-	(7,981)	(7,981)
Todmorden Society for the Blind	-	(1,936)	(1,936)
Todmorden Rotary Club	250	(250)	-
National Lottery	20,000	-	20,000
Scurrah Wainwright Charity	4,500	-	4,500
CFFC Halifax Older People's Holiday Fund	1,000	-	1,000
	<u>29,855</u>	<u>(14,272)</u>	<u>15,583</u>
<b>TOTAL FUNDS</b>	<u><u>56,801</u></u>	<u><u>(40,571)</u></u>	<u><u>16,230</u></u>

**Comparatives for movement in funds**

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	29,973	(2,769)	(5,000)	22,204
Van replacement	-	-	5,000	5,000
	<u>29,973</u>	<u>(2,769)</u>	<u>-</u>	<u>27,204</u>
<b>Restricted funds</b>				
Pilot Bikes	15,937	(7,956)	-	7,981
Rent support	500	(500)	-	-
Todmorden Society for the Blind	3,867	(1,931)	-	1,936
	<u>20,304</u>	<u>(10,387)</u>	<u>-</u>	<u>9,917</u>
<b>TOTAL FUNDS</b>	<u><u>50,277</u></u>	<u><u>(13,156)</u></u>	<u><u>-</u></u>	<u><u>37,121</u></u>

**EMPOWERED PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	22,131	(24,900)	(2,769)
<b>Restricted funds</b>			
Community Foundation For Calderdale	400	(400)	-
Pilot Bikes	-	(7,956)	(7,956)
Rent support	-	(500)	(500)
Todmorden Society for the Blind	-	(1,931)	(1,931)
Todmeorden Town Council	800	(800)	-
	<u>1,200</u>	<u>(11,587)</u>	<u>(10,387)</u>
<b>TOTAL FUNDS</b>	<u><u>23,331</u></u>	<u><u>(36,487)</u></u>	<u><u>(13,156)</u></u>

**Pilot Bikes**

Donations made specifically towards funding five new pilot bikes have been included in a restricted fund and will be written off over the life of the bikes being 3 years on cost per the depreciation policy.

**Community Foundation for Calderdale**

The grant was received to support the organised events held during the year.

**Todmorden Society for the Blind**

The grant was received to fund the acquisition of a new Recumbent trike which is to be converted to act as a "bike train" trailer. The grant will be written off over 3 years per the depreciation policy.

**Van Replacement**

A designated fund was created towards the eventual replacement of the van. This fund was increased during 2025.

**Todmorden Town Council**

The grant was received as a contribution towards the mezzanine floor extension.

**Core Costs**

A designated fund was created in 2025 to cover approximately 12 months core costs.

**CFFC - Halifax Older people's Holiday fund**

A grant was received towards the support costs of 2026 Isle of Mann organised ride.

**Roller Shutter Doors**

Grants were received from Community Foundation for Calderdale and Todmorden Rotary Club towards the cost of replacement roller shutter doors, these were fully utilised during 2025.

**National lottery - Wheely Great**

A grant was received towards the cost of adapted cycles, core costs and tools. This grant was not utilised during 2025.

**EMPOWERED PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**12. MOVEMENT IN FUNDS - continued**

**Scurrah Wainwright Charity**

A grant was received towards core costs for 2026 and hence was not utilised during 2025.

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2025.

**EMPOWERED PEOPLE**

England & Wales - Charity number 1153703

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# Accounts

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
EMPOWERED PEOPLE**

Wyatt Morris Golland Ltd  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

**EMPOWERED PEOPLE**

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**EMPOWERED PEOPLE**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**TRUSTEES**

D S Lord  
T. Robinson  
N R Perry  
C J Brookman

**PRINCIPAL ADDRESS**

No 4 The Court Yard  
Hollins Mill  
Hollins Road  
Walsden  
West Yorkshire  
OL14 6BJ

**REGISTERED CHARITY NUMBER**

1153703

**INDEPENDENT EXAMINER**

Wyatt Morris Golland Ltd  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

**EMPOWERED PEOPLE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 charity's principal objectives as set out in its constitution are :

1. to protect and promote the good mental and physical health of the general public through the promotion of educational activities, primarily but not exclusively for those who suffer from diagnosed medical conditions by whatever charitable means the executive committee think fit.
2. to provide facilities in the interests of social welfare for recreation and leisure time occupation for those who have need by reason of their youth age, disability, social or economic circumstances with the object of improving the conditions of life for the said beneficiaries.

**Public benefit**

When planning the activities for the year, the trustees have considered the commissions guidance on public benefit and in particular the trustees have considered how planned activities will contribute to the aims and objectives they have set.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

EMpowered people has become a recognised charity with its unique approach to helping and supporting adults with a disability, who have a desire to either discover or re-engage with the fantastic health benefits that adapted cycling can offer.

From the inception of the charity in April 2013, EMpowered people has grown through the activities of our Taster Days, Social Rides, Fully Supported distance rides, and involvement with the public through exhibitions, media coverage, and presentations.

During 2023, our 10th Anniversary year, we were able to hold three major cycling events away from our local area: in the Cotswolds, the Isle of Man and the Fylde of Lancashire. In addition we ran our usual local day rides and rider tuition sessions.

The Charity was chosen to be the nominated charity for the Mayoral Year by the Mayor of Todmorden and the Empowered People organised a garden party and Christmas events to assist fund raising in 2023.

Thanks to the generosity of many individual donors, several organisations and charitable trusts the Charity achieved a surplus of £29,466 in 2023 compared to a surplus of £1,622 in 2022. As a result, the Charity was able to purchase 5 new Kalkhoff e-bikes to act as pilot bikes on our five 'bike trains' at a total cost of £27,259. The Charity also purchased a new Hasse recumbent trike at a cost of £5,799 which is being converted to act as a 'bike train' trailer.

The charity has also continued to adapt bikes to meet the needs of our beneficiaries as their existing conditions have evolved.

We are pleased to have been able to help people either take up/ or resume cycling activities during the course the year.

The Trustees would like to express their thanks and appreciation to all those helpers who gave, and continue to give, their unstinted support to the charity and to those individuals and organisations who generously provided financial support during the year.

The charities main aim is to give a disabled person the ability to either discover or re-engage with the fabulous freedom and health benefits that cycling can give.

Medical proof shows that an active person will maintain a greater independence and a healthier life style. Our belief is that this is crucial for mobility impaired people. Non impact exercise such as cycling, coupled with the correct assistance, training and equipment, will improve a person's health and well-being.

From the start of the charity it has always been the intention to help and support adults with a disability, and through the life of the charity, we have seen it develop into a much more powerful organisation, not only providing help and support for the EMpowered riders but benefiting their family and their friends.

Empowering someone to achieve incredible results has a tremendous effect on that person and creates a very positive message within their family and community of just what they can accomplish

Oxford Dictionary definition of EMpowered People:

- Make (someone) stronger and more confident, especially in controlling their life and claiming their rights.

**EMPOWERED PEOPLE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**FINANCIAL REVIEW**

**Investment policy and objectives**

The trustees have considered the most appropriate policy for investing funds and consider that a bank deposit account serve the needs of the charity.

**Reserves policy**

It is the intention of the trustees to achieve a balance of free reserves equivalent to 12 months core costs. At the year end the free reserves were £27,207 which was in line with the policy.

**FUTURE PLANS**

The charity will organise regular taster days, social rides and fully supported longer rides.

The charity will continue to adapt and modify its own and disabled riders' bikes to meet the evolving needs of those we help.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Organisational structure**

The charity operations are conducted by the trustees.

Approved by order of the board of trustees on 26 April 2024 and signed on its behalf by:

D S Lord - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
EMPOWERED PEOPLE**

**Independent examiner's report to the trustees of Empowered People**

I report to the charity trustees on my examination of the accounts of Empowered People (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Patricia Richards FCA,DChA

Wyatt Morris Golland Ltd  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

26 April 2024

**EMPOWERED PEOPLE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		12,280	30,998	43,278	22,740
Other trading activities	2	37,599	-	37,599	21,887
Investment income	3	224	-	224	-
<b>Total</b>		<u>50,103</u>	<u>30,998</u>	<u>81,101</u>	<u>44,627</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities	4	34,748	16,887	51,635	43,005
<b>NET INCOME</b>					
Transfers between funds	12	15,355 (1,560)	14,111 1,560	29,466 -	1,622 -
<b>Net movement in funds</b>		13,795	15,671	29,466	1,622
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		16,178	4,633	20,811	19,189
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>29,973</u>	<u>20,304</u>	<u>50,277</u>	<u>20,811</u>

The notes form part of these financial statements

**EMPOWERED PEOPLE**

**BALANCE SHEET  
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	2,766	19,804	22,570	1,813
<b>CURRENT ASSETS</b>					
Stocks	9	-	-	-	378
Debtors	10	2,424	-	2,424	1,243
Cash at bank and in hand		28,093	500	28,593	23,187
		<u>30,517</u>	<u>500</u>	<u>31,017</u>	24,808
<b>CREDITORS</b>					
Amounts falling due within one year	11	(3,310)	-	(3,310)	(5,810)
<b>NET CURRENT ASSETS</b>		<u>27,207</u>	<u>500</u>	<u>27,707</u>	18,998
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>29,973</u>	<u>20,304</u>	<u>50,277</u>	20,811
<b>NET ASSETS</b>		<u>29,973</u>	<u>20,304</u>	<u>50,277</u>	20,811
<b>FUNDS</b>	12				
Unrestricted funds				29,973	16,178
Restricted funds				20,304	4,633
<b>TOTAL FUNDS</b>				<u>50,277</u>	<u>20,811</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2024 and were signed on its behalf by:

D S Lord - Trustee

## EMPOWERED PEOPLE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 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 2011. 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.

##### **Tangible fixed assets**

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

Plant and machinery	- 33% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 33% on cost

The Charity has a policy where by beneficiaries can apply to purchase an adapted bike. The selling price can be below market value as the trustees take into account the needs of the beneficiary. Where a bike is sold below market value there is retention of title and the bike must be offered for sale back to the Charity at an agreed price once it is no longer required by the beneficiary.

The accounts do not include any provision for the re purchase of bikes as the timescale is unknown and there is no obligation on the Charity to actually make the purchase

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **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.

**EMPOWERED PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**2. OTHER TRADING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	£	£
Organised rides	22,423	20,013
Other income	11,225	1,874
Fundraising	3,951	-
	<b>37,599</b>	<b>21,887</b>
	<b>37,599</b>	<b>21,887</b>

**3. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	£	£
Deposit account interest	224	-
	<b>224</b>	<b>-</b>
	<b>224</b>	<b>-</b>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5)	Support costs	Totals
	£	£	£
Charitable activities	50,467	1,168	51,635
	<b>50,467</b>	<b>1,168</b>	<b>51,635</b>
	<b>50,467</b>	<b>1,168</b>	<b>51,635</b>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	£	£
Rent of unit	6,000	6,000
Insurance	1,495	1,129
Telephone and broadband	263	304
Printing, stationery and post age	255	271
Sundry expenses	727	109
Repairs and bike maintenance	2,540	2,255
Organised ride costs	18,308	19,116
Welfare vehicle costs	1,678	6,898
Clothing	2,332	2,615
Cost of adapted bikes sold	1,200	138
Hub expenses	38	72
Abortive costs re new hub site	-	2,000
Fund raising costs	3,330	-
Depreciation	12,301	1,294
	<b>50,467</b>	<b>42,201</b>
	<b>50,467</b>	<b>42,201</b>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

The trustees made a number of purchases on behalf of the charity during the period and were reimbursed. These are not considered to be trustee expenses. The trustees were reimbursed expenses of £1,206 (2022 - £2,609).

**EMPOWERED PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	15,132	7,608	22,740
Other trading activities	21,887	-	21,887
<b>Total</b>	<u>37,019</u>	<u>7,608</u>	<u>44,627</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	38,350	4,655	43,005
<b>NET INCOME/(EXPENDITURE)</b>	(1,331)	2,953	1,622
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	17,509	1,680	19,189
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>16,178</u>	<u>4,633</u>	<u>20,811</u>

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2023	33,410	15,202	200	48,812
Additions	33,058	-	-	33,058
Disposals	(16,397)	-	(200)	(16,597)
At 31 December 2023	<u>50,071</u>	<u>15,202</u>	<u>-</u>	<u>65,273</u>
<b>DEPRECIATION</b>				
At 1 January 2023	31,597	15,202	200	46,999
Charge for year	12,301	-	-	12,301
Eliminated on disposal	(16,397)	-	(200)	(16,597)
At 31 December 2023	<u>27,501</u>	<u>15,202</u>	<u>-</u>	<u>42,703</u>
<b>NET BOOK VALUE</b>				
At 31 December 2023	<u>22,570</u>	<u>-</u>	<u>-</u>	<u>22,570</u>
At 31 December 2022	<u>1,813</u>	<u>-</u>	<u>-</u>	<u>1,813</u>

EMPOWERED PEOPLE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

9. STOCKS

	2023	2022
	£	£
Stocks	-	378

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments and accrued income	2,424	1,243

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	3,310	5,810

12. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	16,178	15,355	(1,560)	29,973
<b>Restricted funds</b>				
Bruce Wake Grant (2)	1,680	-	(1,680)	-
Pilot Bikes	2,953	10,244	2,740	15,937
Rent support	-	-	500	500
Todmorden Society for the Blind	-	3,867	-	3,867
	<u>4,633</u>	<u>14,111</u>	<u>1,560</u>	<u>20,304</u>
<b>TOTAL FUNDS</b>	<u>20,811</u>	<u>29,466</u>	<u>-</u>	<u>50,277</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	50,103	(34,748)	15,355
<b>Restricted funds</b>			
Pilot Bikes	18,200	(7,956)	10,244
Sir George Martin Trust	2,000	(2,000)	-
Community Foundation for Calderdale			
Brickhouse event	2,000	(2,000)	-
Calderdale MBC	3,000	(3,000)	-
Todmorden Society for the Blind	5,798	(1,931)	3,867
	<u>30,998</u>	<u>(16,887)</u>	<u>14,111</u>
<b>TOTAL FUNDS</b>	<u>81,101</u>	<u>(51,635)</u>	<u>29,466</u>

**EMPOWERED PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	17,509	(1,331)	16,178
<b>Restricted funds</b>			
Bruce Wake Grant (2)	1,680	-	1,680
Pilot Bikes	-	2,953	2,953
	<u>1,680</u>	<u>2,953</u>	<u>4,633</u>
<b>TOTAL FUNDS</b>	<u>19,189</u>	<u>1,622</u>	<u>20,811</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,019	(38,350)	(1,331)
<b>Restricted funds</b>			
Todmorden Council	155	(155)	-
Community Foundation For Calderdale	3,500	(3,500)	-
Pilot Bikes	2,953	-	2,953
Sir George Martin Trust	1,000	(1,000)	-
	<u>7,608</u>	<u>(4,655)</u>	<u>2,953</u>
<b>TOTAL FUNDS</b>	<u>44,627</u>	<u>(43,005)</u>	<u>1,622</u>

**Bruce Wake Grant (2)**

A grant was awarded to be used for the purchase of adapted bikes. During the year the balance was transferred to the Pilot Bikes fund.

**Community Foundation for Calderdale - 2022**

The grant was received as a contribution towards rent for 10 months expiring 31 March 2023.

**Pilot Bikes**

Donations made specifically towards funding five new pilot bikes have been included in a restricted fund and will be written off over the life of the bikes being 3 years on cost per the depreciation policy.

**Sir George Martin Trust and Calderdale MBC**

The grants were received to support the rent on "The Hub" workshop.

**Community Foundation for Calderdale**

The grant was received to support the Brickhouse organised event held during the year.

**Todmorden Society for the Blind**

The grant was received to fund the acquisition of a new Recumbent trike which is to be converted to act as a "bike train" trailer. The grant will be written off over 3 years per the depreciation policy.

**EMPOWERED PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**EMPOWERED PEOPLE**

England & Wales - Charity number 1153703

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# Accounts

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
EMPOWERED PEOPLE**

Wyatt Morris Golland Ltd  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

**EMPOWERED PEOPLE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**EMPOWERED PEOPLE**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**TRUSTEES** D S Lord  
T. Robinson  
Dr G J Sherwood (deceased 14.11.22)  
N R Perry  
C J Brookman

**PRINCIPAL ADDRESS** No 4 The Court Yard  
Hollins Mill  
Hollins Road  
Walsden  
West Yorkshire  
OL14 6BJ

**REGISTERED CHARITY NUMBER** 1153703

**INDEPENDENT EXAMINER** Wyatt Morris Golland Ltd  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

**EMPOWERED PEOPLE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 charity's principal objectives as set out in its constitution are :

1. to protect and promote the good mental and physical health of the general public through the promotion of educational activities, primarily but not exclusively for those who suffer from diagnosed medical conditions by whatever charitable means the executive committee think fit.
2. to provide facilities in the interests of social welfare for recreation and leisure time occupation for those who have need by reason of their youth age, disability, social or economic circumstances with the object of improving the conditions of life for the said beneficiaries.

**Public benefit**

When planning the activities for the year, the trustees have considered the commissions guidance on public benefit and in particular the trustees have considered how planned activities will contribute to the aims and objectives they have set.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

EMpowered people has become a recognised charity with its unique approach to helping and supporting adults with a disability, who have a desire to either discover or re-engage with the fantastic health benefits that adapted cycling can offer.

From the inception of the charity in April 2013, EMpowered people has grown through the activities of our Taster Days, Social Rides, Fully Supported distance rides, and involvement with the public through exhibitions, media coverage, and presentations.

During 2022 we were able to resume a degree of normality with our activities as the effects of Covid19 faded. The charity recorded a surplus of £1,622 (including restricted funds) compared to a deficit of £8,779 in 2021.

The charity ran three fully supported events in 2022 in Gwynedd North Wales, in the Fylde of Lancashire and a three-day event from Oban to Nairn in Scotland via the Great Glen. Local social rides were also undertaken, and the charity launched an appeal towards the end of the year to raise funds to replace the lead bikes for our 'bike trains'.

The charity has also continued to adapt bikes to meet the needs of our beneficiaries as their existing conditions have evolved.

We are pleased to have been able to help people either take up/ or resume cycling . activities during the course the year.

The Trustees would like to express their thanks and appreciation to all those helpers who gave, and continue to give, their unstinted support to the charity and to those individuals and organisations who generously provided financial support during the year.

The charities main aim is to give a disabled person the ability to either discover or re-engage with the fabulous freedom and health benefits that cycling can give.

Medical proof shows that an active person will maintain a greater independence and a healthier life style. Our belief is that this is crucial for mobility impaired people. Non impact exercise such as cycling, coupled with the correct assistance, training and equipment, will improve a person's health and well-being.

From the start of the charity it has always been the intention to help and support adults with a disability, and through the life of the charity, we have seen it develop into a much more powerful organisation, not only providing help and support for the EMpowered riders but benefiting their family and their friends.

Empowering someone to achieve incredible results has a tremendous effect on that person and creates a very positive message within their family and community of just what they can accomplish

Oxford Dictionary definition of EMpowered People:

- Make (someone) stronger and more confident, especially in controlling their life and claiming their rights.

**FINANCIAL REVIEW**

**Investment policy and objectives**

The trustees have considered the most appropriate policy for investing funds and consider that a bank deposit account serve the needs of the charity.

**EMPOWERED PEOPLE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**FINANCIAL REVIEW**

**Reserves policy**

It is the intention of the trustees to achieve a balance of free reserves equivalent to 12 months core costs. At the year end the free reserves were £14,365 which was in line with the policy.

**FUTURE PLANS**

The charity will organise regular taster days, social rides and fully supported longer rides.

The charity will continue to adapt and modify its own and disabled riders' bikes to meet the evolving needs of those we help.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Organisational structure**

The charity operations are conducted by the trustees.

Approved by order of the board of trustees on 10 May 2023 and signed on its behalf by:

D S Lord - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
EMPOWERED PEOPLE**

**Independent examiner's report to the trustees of Empowered People**

I report to the charity trustees on my examination of the accounts of Empowered People (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Patricia Richards FCA,DChA

Wyatt Morris Golland Ltd  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

10 May 2023

**EMPOWERED PEOPLE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	<b>2022 Total funds £</b>	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		15,132	7,608	22,740	3,976
Other trading activities	2	<u>21,887</u>	-	<u>21,887</u>	<u>10,901</u>
<b>Total</b>		<u><u>37,019</u></u>	<u><u>7,608</u></u>	<u><u>44,627</u></u>	<u><u>14,877</u></u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Charitable activities		<u>38,350</u>	<u>4,655</u>	<u>43,005</u>	<u>23,656</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,331)	2,953	1,622	(8,779)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>17,509</u>	<u>1,680</u>	<u>19,189</u>	<u>27,968</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>16,178</u></u>	<u><u>4,633</u></u>	<u><u>20,811</u></u>	<u><u>19,189</u></u>

The notes form part of these financial statements

**EMPOWERED PEOPLE**

**BALANCE SHEET  
31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	1,813	-	1,813	1,547
<b>CURRENT ASSETS</b>					
Stocks	8	378	-	378	817
Debtors	9	1,243	-	1,243	1,714
Cash at bank and in hand		18,554	4,633	23,187	27,488
		<u>20,175</u>	<u>4,633</u>	<u>24,808</u>	30,019
<b>CREDITORS</b>					
Amounts falling due within one year	10	(5,810)	-	(5,810)	(12,377)
<b>NET CURRENT ASSETS</b>		<u>14,365</u>	<u>4,633</u>	<u>18,998</u>	<u>17,642</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>16,178</u>	<u>4,633</u>	<u>20,811</u>	19,189
<b>NET ASSETS</b>		<u>16,178</u>	<u>4,633</u>	<u>20,811</u>	<u>19,189</u>
<b>FUNDS</b>	11				
Unrestricted funds				16,178	17,509
Restricted funds				4,633	1,680
<b>TOTAL FUNDS</b>				<u>20,811</u>	<u>19,189</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 May 2023 and were signed on its behalf by:

D S Lord - Trustee

## EMPOWERED PEOPLE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 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 2011. 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.

##### **Tangible fixed assets**

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

Plant and machinery	- 33% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 33% on cost

The Charity has a policy where by beneficiaries can apply to purchase an adapted bike. The selling price can be below market value as the trustees take into account the needs of the beneficiary. Where a bike is sold below market value there is retention of title and the bike must be offered for sale back to the Charity at an agreed price once it is no longer required by the beneficiary.

The accounts do not include any provision for the re purchase of bikes as the timescale is unknown and there is no obligation on the Charity to actually make the purchase

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **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.

**EMPOWERED PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Organised rides	20,013	8,698
Other income	1,874	1,553
Sponsorships	-	650
	<b>21,887</b>	<b>10,901</b>
	<b>21,887</b>	<b>10,901</b>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 4)	Support costs	Totals
	£	£	£
Charitable activities	<b>42,201</b>	<b>804</b>	<b>43,005</b>
	<b>42,201</b>	<b>804</b>	<b>43,005</b>
	<b>42,201</b>	<b>804</b>	<b>43,005</b>

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Rent of unit.	6,000	4,600
Insurance	1,129	802
Telephone and broadband	304	516
Printing, stationery and post age	271	576
Sundry expenses	109	532
Repairs and bike maintenance	2,255	3,913
Organised ride costs	19,116	7,809
Welfare vehicle costs	6,898	2,565
Clothing	2,615	411
Cost of adapted bikes sold	138	-
Hub expenses	72	376
Abortive costs re new hub site	2,000	-
Depreciation	1,294	776
	<b>42,201</b>	<b>22,876</b>
	<b>42,201</b>	<b>22,876</b>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

The trustees made a number of purchases on behalf of the charity during the period and were reimbursed. These are not considered to be trustee expenses. The trustees were reimbursed expenses of £2,609 which included £1,560 reimbursed for the purchase of a bike on behalf of the charity. (2021 - £990).

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,976	-	3,976
Other trading activities	10,901	-	10,901
	<b>14,877</b>	<b>-</b>	<b>14,877</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	23,656	-	23,656
	<b>23,656</b>	<b>-</b>	<b>23,656</b>

**EMPOWERED PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	(8,779)	-	(8,779)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	26,288	1,680	27,968
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>17,509</u>	<u>1,680</u>	<u>19,189</u>

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2022	31,850	15,202	200	47,252
Additions	1,560	-	-	1,560
At 31 December 2022	<u>33,410</u>	<u>15,202</u>	<u>200</u>	<u>48,812</u>
<b>DEPRECIATION</b>				
At 1 January 2022	30,303	15,202	200	45,705
Charge for year	1,294	-	-	1,294
At 31 December 2022	<u>31,597</u>	<u>15,202</u>	<u>200</u>	<u>46,999</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u>1,813</u>	<u>-</u>	<u>-</u>	<u>1,813</u>
At 31 December 2021	<u>1,547</u>	<u>-</u>	<u>-</u>	<u>1,547</u>

**8. STOCKS**

	2022 £	2021 £
Stocks	<u>378</u>	<u>817</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Prepayments and accrued income	<u>1,243</u>	<u>1,714</u>

EMPOWERED PEOPLE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	<u>5,810</u>	<u>12,377</u>

11. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At
	£	£	31.12.22 £
<b>Unrestricted funds</b>			
General fund	17,509	(1,331)	16,178
<b>Restricted funds</b>			
Bruce Wake Grant (2)	1,680	-	1,680
Pilot Bikes	-	2,953	2,953
	<u>1,680</u>	<u>2,953</u>	<u>4,633</u>
<b>TOTAL FUNDS</b>	<u>19,189</u>	<u>1,622</u>	<u>20,811</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	37,019	(38,350)	(1,331)
<b>Restricted funds</b>			
Todmorden Council	155	(155)	-
Community Foundation For Calderdale	3,500	(3,500)	-
Pilot Bikes	2,953	-	2,953
St George Martin Trust	1,000	(1,000)	-
	<u>7,608</u>	<u>(4,655)</u>	<u>2,953</u>
<b>TOTAL FUNDS</b>	<u>44,627</u>	<u>(43,005)</u>	<u>1,622</u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	At
	£	£	31.12.21 £
<b>Unrestricted funds</b>			
General fund	26,288	(8,779)	17,509
<b>Restricted funds</b>			
Bruce Wake Grant (2)	1,680	-	1,680
	<u>27,968</u>	<u>(8,779)</u>	<u>19,189</u>
<b>TOTAL FUNDS</b>	<u>27,968</u>	<u>(8,779)</u>	<u>19,189</u>

EMPOWERED PEOPLE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	14,877	(23,656)	(8,779)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>14,877</u>	<u>(23,656)</u>	<u>(8,779)</u>

**Bruce Wake Grant (2)**

A grant was awarded to be used for the purchase of adapted bikes. At the year end there was a balance of £1,680 unspent.

**Community Foundation for Calderdale**

The grant was received as a contribution towards rent for 10 months expiring 31 March 2023.

**Pilot Bikes**

Donations made during the year specifically towards funding five new pilot bikes have been included in a restricted fund.

**St George Martin Trust**

The grant was received to support the rent on "The Hub" workshop for two months and was fully utilised during the year.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

**EMPOWERED PEOPLE**

England & Wales - Charity number 1153703

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# Accounts

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REGISTERED CHARITY NUMBER: 1153703

ENGLAND AND WALES

**EMPOWERED PEOPLE**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2020**

**WYATT, MORRIS, GOLLAND LTD.,**

**CHARTERED ACCOUNTANTS,**

**PARK HOUSE,**

**200 DRAKE STREET,**

**ROCHDALE,**

**LANCASHIRE.**

**OL16 1PJ**

## EMPOWERED PEOPLE

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 2015).

#### LEGAL AND ADMINISTRATIVE INFORMATION

##### STATUS:-

The charity is an unincorporated association, its governing document being its constitution.

##### TRUSTEES:-

The charity trustees during the period were:-

Thomas Robinson  
Donald Simon Lord  
Dr Graham J Sherwood  
Neil Robert Perry  
Clive J Brookman – appointed 6/11/19

##### CORRESPONDENCE ADDRESS:-

No 4 The Court Yard,  
Hollins Mill  
Hollins Road  
Walsden  
W Yorkshire  
OL14 6BJ

##### BANKERS:-

TSB Bank Plc  
8 Halifax Road  
Todmorden  
OL14 5AD

##### ACCOUNTANT AND INDEPENDENT EXAMINER

Patricia Richards FCA, DChA  
Wyatt, Morris, Golland Ltd.,  
Chartered Accountants,  
Park House,  
200 Drake Street,  
ROCHDALE,  
Lancashire.  
OL16 1PJ

##### INVESTMENT POWERS

The charity's powers of investment are governed by the Charities Act.

PRINCIPAL OBJECTIVES

The charity's principal objectives as set out in its constitution are :

1. to protect and promote the good mental and physical health of the general public through the promotion of educational activities, primarily but not exclusively for those who suffer from diagnosed medical conditions by whatever charitable means the executive committee think fit.
2. to provide facilities in the interests of social welfare for recreation and leisure time occupation for those who have need by reason of their youth age, disability, social or economic circumstances with the object of improving the conditions of life for the said beneficiaries.

PUBLIC BENEFIT

When planning the activities for the year, the trustees have considered the commissions guidance on public benefit and in particular the trustees have considered how planned activities will contribute to the aims and objectives they have set.

POLICIES

Risk assessment

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Investment

The trustees have considered the most appropriate policy for investing funds and consider that a bank deposit account serve the needs of the charity.

Reserves policy

It is the intention of the trustees to achieve a balance of free reserves equivalent to 12 months costs. At the year end the free reserves were £26,288 which was in line with the policy.

ORGANISATION

The charity operations are conducted by the trustees.

DEVELOPMENT ACTIVITIES AND ACHIEVEMENTS

EMpowered people has become a recognised charity with its unique approach to helping and supporting adults with a disability, who have a desire to either discover or re-engage with the fantastic health benefits that adapted cycling can offer.

From the inception of the charity in April 2013, Empowered people has grown through the activities of our Taster Days, Social Rides, Fully Supported distance rides, and involvement with the public through exhibitions, media coverage, and presentations.

The charity was now in a strong position to help and support more people due to the new Empowered people All Ability Centre, based within Todmorden Town Centre. The converted workshop allows the charity to fulfil all of its commitments and expand its services especially with adaptations to Electric powered cycles.

Unfortunately, Covid-19 and the two lock downs had a dramatic effect on the Charity, and all activities have had to stop.

The charity had planned to help and support several people with modification work to their cycles, particularly fitting of electric motors. Two major cycle rides in Scotland and Wales have been delayed until the pandemic allows.

The charity is pleased to confirm that even through very challenging times Empowered people directly helped eight people to start cycling.

From July the charity found it difficult to keep within the Government guidelines and unfortunately had to close the All Ability Centre and cancel all of its planned events.

Funding for the charity became a major factor with no events to raise the profile of the charity. Sponsorship and donations stopped and with the financial commitments that the charity needed to make this was affecting the future of the charity.

Through local Government websites and general information Empowered people were able to apply for several grants that were designed to help charities through the Covid Lockdowns.

These grants through the local Councils, Lottery, and Sport England and donations made by individuals have allowed the charity to make its financial commitments and be ready to support our community near and far when the Pandemic is over.

## EMPOWERED PEOPLE

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

(Continued)

The charities main aim is to give a disabled person the ability to either discover or re-engage with the fabulous freedom and health benefits that cycling can give.

*Medical proof shows that an active person will maintain a greater independence and a healthier life style. Our belief is that this is crucial for mobility impaired people. Non impact exercise such as cycling, coupled with the correct assistance, training and equipment, will improve a person's health and well being.*

From the start of the charity it has always been the intention to help and support adults with a disability, and through the life of the charity, we have seen it develop into a much more powerful organisation, not only providing help and support for the EMpowered riders but benefiting their family and their friends. Empowering someone to achieve incredible results has a tremendous effect on that person and creates a very positive message within their family and community of just what they can accomplish

Oxford Dictionary definition of EMpowered People:

- *Make (someone) stronger and more confident, especially in controlling their life and claiming their rights.*

#### **Future plans**

The charity will organise regular taster days, social rides, and fully supported rides, Charity cycle event  
Award grants for new cycles  
Promote Inclusive cycling

#### REVIEW OF THE TRANSACTIONS AND FINANCIAL POSITION OF THE CHARITY

The charity sustained a surplus for the year which was added to the reserves.

#### TRUSTEES' RESPONSIBILITIES

The purpose of this statement is to distinguish the trustees' responsibilities for the accounts.

The Charities Act requires the trustees to keep proper books of account with respect to the affairs of the charity and to prepare a statement of account for each accounting period consisting of an income and expenditure account and a balance sheet. The trustees are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

In preparing the accounts the trustees are expected to:

- select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent;
- follow the recommendations of the Charity Commission and of the accounting profession with regard to form and content of the accounts, or to disclose and explain any departures there from; and
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the charity will be able to continue to meet its objectives.

#### ACCOUNTANTS – INDEPENDENT EXAMINER

Wyatt, Morris, Golland Ltd., Chartered Accountants, have intimated their willingness to continue in office as accountants to the charity.

Signed on behalf of the  
trustees

Simon Lord

Approved by the trustees: 1 October 2021

EMPOWERED PEOPLE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2020

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted funds</u>	<u>Total funds 2020</u>	<u>Total funds 2019</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME</u>					
Donations		29,246	-	29,246	8,346
Organised rides		302	-	302	7,249
Grants		-	-	-	3,925
Other income		4,189	-	4,189	2,164
Sale of adapted bikes		5,700	-	5,700	1,700
		-----	-----	-----	-----
Total		39,437	-	39,437	23,384
		=====	=====	=====	=====
<u>EXPENDITURE</u>					
Charitable activities	2	(23,656)	(1,900)	(25,556)	(29,111)
		-----	-----	-----	-----
Total outgoing resources		(23,656)	(1,900)	(25,556)	(29,111)
		=====	=====	=====	=====
Net expenditures		15,781	(1,900)	13,881	(5,727)
		-----	-----	-----	-----
Fund balances brought forward		10,507	3,580	14,087	19,814
		-----	-----	-----	-----
Fund balances carried forward		26,288	1,680	27,968	14,087
		=====	=====	=====	=====

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

TOTAL RECOGNISED GAINS AND LOSSES

The society has no other unrealised gains or losses, which do not appear on the SOFA.

THE NOTES ON PAGES 6 TO 10 FORM PART OF THESE ACCOUNTS.

EMPOWERED PEOPLE

BALANCE SHEET AS AT 31 DECEMBER 2020

	<u>Notes</u>	<u>2020</u>		<u>2019</u>	
		£	£	£	£
<u>FIXED ASSETS</u>	6		-		4,357
<u>CURRENT ASSETS</u>					
Sundry debtors	7	643		866	
Cash at bank and in hand		35,640		12,856	
		-----		-----	
		36,283		13,722	
Creditors: Amounts falling due within one year	8	(8,315)		(3,992)	
		-----		-----	
<u>NET CURRENT ASSETS</u>			27,968		9,730
			-----		-----
Net Assets	9		27,968		14,087
			=====		=====
<u>REPRESENTED BY:-</u>					
Unrestricted funds			26,288		10,507
Restricted funds			1,680		3,580
			-----		-----
	10		27,968		14,087
			=====		=====

Approved by the trustees and signed on their behalf:-

Simon Lord - Trustee

1 October 2021

THE NOTES ON PAGES 6 TO 10 FORM PART OF THESE ACCOUNTS

## EMPOWERED PEOPLE

### NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statement

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 applicable in the UK and Republic of Ireland ' and the Charities Act 2011. 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 the 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 cost 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 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.

##### Tangible fixed assets

Assets acquired by means of restricted capital grants for time limited projects are depreciated over the life of the project.

Depreciation is provided on other fixed assets at the following annual rates in order to write off each asset over its estimated useful life:-

- Bike equipment – 3 years straight line.
- Computer equipment – 3 years straight line.
- Welfare vehicle – 5 years straight line

The Charity has a policy where by beneficiaries can apply to purchase an adapted bike. The selling price can be below market value as the trustees take into account the needs of the beneficiary. Where a bike is sold below market value there is retention of title and the bike must be offered for sale back to the Charity at an agreed price once it is no longer required by the beneficiary.

The accounts do not include any provision for the re purchase of bikes as the timescale is unknown and there is no obligation on the Charity to actually make the purchase.

EMPOWERED PEOPLE

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 DECEMBER 2020  
(CONTINUED)

2. CHARITABLE ACTIVITIES

	<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>2020</u>	<u>2019</u>
	£	£	£	£
Repairs and bike maintenance	5,675	-	5,675	1,443
Advertising and promotion	16	-	16	42
Organised ride costs	500	-	500	4,453
Insurance	42	-	42	642
Telephone and broadband	201	-	201	101
Printing, stationery and postages	455	-	455	312
Trustee expenses	-	-	-	860
Sundry expenses	140	-	140	51
Depreciation	2,457	1,900	4,357	5,297
Governance costs (note 3)	726	-	726	702
Welfare vehicle costs	2,132	-	2,132	3,137
Clothing	434	-	434	1,653
Cost of adapted bikes sold	3,840	-	3,840	1,853
Rent of unit	5,250	-	5,250	5,000
Hub expenses	1,788	-	1,788	3,565
	<u>23,656</u>	<u>1,900</u>	<u>25,556</u>	<u>29,111</u>
	=====	=====	=====	=====

3. GOVERNANCE COSTS

	<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>2020</u>	<u>2019</u>
	£	£	£	£
Independent examination	726	-	726	702
	<u>726</u>	<u>-</u>	<u>726</u>	<u>702</u>
	=====	=====	=====	=====

4. STAFF

None of the trustees or members of the management committee received any remuneration during the period.

The trustees made a number of purchases on behalf of the charity during the period. These are not considered to be trustee expenses. The trustees were reimbursed expenses of £1,141 (2019 – £860).

EMPOWERED PEOPLE

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 DECEMBER 2020  
(CONTINUED)

5. COMPARATIVES FOR THE FINANCIAL STATEMENTS

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>funds</u>	<u>December</u> <u>2019</u>
	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME</u>			
Donations	8,346	-	8,346
Organised rides	7,249	-	7,249
Grants	3,925	-	3,925
Other income	2,164	-	2,164
Sale of adapted bikes	1,700	-	1,700
	-----	-----	-----
Total	23,384	-	23,384
	=====	=====	=====
<u>EXPENDITURE</u>			
Charitable activities	(27,091)	(2,020)	(29,111)
	-----	-----	-----
Total outgoing resources	(27,091)	(2,020)	(29,111)
	=====	=====	=====
Net (expenditure) / income	(3,707)	(2,020)	(5,727)
	-----	-----	-----
Fund balances brought forward	14,214	5,600	19,814
	-----	-----	-----
Fund balances carried forward	10,507	3,580	14,087
	=====	=====	=====

EMPOWERED PEOPLE

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 DECEMBER 2020

(CONTINUED)

6. FIXED ASSETS

	<u>Bike Equipment</u> £	<u>Computer Equipment</u> £	<u>Welfare Vehicle</u> £	<u>Total 2020</u> £
<u>COST</u>				
B/F	32,367	200	15,202	47,769
Additions	3,840	-	-	3,840
Disposals	(5,440)	-	-	(5,440)
	-----	-----	-----	-----
At 31 December 2020	30,767	200	15,202	46,169
	-----	-----	-----	-----
<u>DEPRECIATION</u>				
B/F	31,052	200	12,160	43,412
Charge	1,315	-	3,042	4,357
Disposals	(1,600)	-	-	(1,600)
	-----	-----	-----	-----
At 31 December 2020	30,767	200	15,202	46,169
	-----	-----	-----	-----
<u>Net Book Value</u>				
At 31 December 2020	-	-	-	-
	=====	=====	=====	=====
At 31 December 2019	1,315	-	3,042	4,357
	=====	=====	=====	=====

7. SUNDRY DEBTORS

	<u>2020</u> £	<u>2019</u> £
Debtors and prepayments	643	866
	=====	=====

8. CREDITORS

	<u>2020</u> £	<u>2019</u> £
Accrued expenses	8,315	3,992
	=====	=====

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Tangible fixed assets</u> £	<u>Net current assets</u> £	<u>Total</u> £
Restricted funds:			
Capital funds	-	1,680	1,680
	-----	-----	-----
	-	1,680	1,680
Unrestricted funds	-	26,288	26,288
	-----	-----	-----
	-	27,968	27,968
	=====	=====	=====

EMPOWERED PEOPLE

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 DECEMBER 2020  
(CONTINUED)

10. MOVEMENT IN FUNDS

	<u>Balance brought forward</u>	<b>Movement in period</b>		<u>Transfers between funds received/(paid)</u>	<u>Balance carried forward</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Unrestricted funds</u>					
<u>General funds</u>	10,507	39,437	(23,656)	-	26,288
	=====	=====	=====	=====	=====
<u>Restricted funds</u>					
<u>Capital funds</u>					
Bruce Wake Grant	600	-	(600)	-	-
Dowager Countess Eleanor Peel grant	900	-	(900)	-	-
Bruce Wake grant (2)	2,080	-	(400)	-	1,680
	-----	-----	-----	-----	-----
Total restricted funds	3,580	-	(1,900)	-	1,680
	=====	=====	=====	=====	=====
Total funds	14,087	39,437	(25,556)	-	27,968
	=====	=====	=====	=====	=====

Bruce Wake Grant

A grant was awarded to be used towards the purchase of a 9 seater welfare/support vehicle.

Dowager Countess Eleanor Peel Grant

A grant was awarded to be used towards the purchase of a 9 seater welfare/support vehicle.

Bruce Wake Grant (2)

A grant was awarded to be used for the purchase of adapted bikes. At the year-end there was a balance of £1,680 unspent.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMPOWERED PEOPLE

I report to the charity trustees on my examination of the accounts of Empowered People (the Trust) for the year ended 31 December 2020.

### RESPONSIBILITY AND BASIS OF REPORT

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### INDEPENDENT EXAMINER'S STATEMENT

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

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

P. A. Richards B.A., F.C.A., D.Ch.A.  
Chartered Accountant ICAEW  
Wyatt, Morris, Golland Ltd.  
Park House,  
200 Drake Street,  
ROCHDALE,  
Lancashire.  
OL16 1PJ

Date: 1 October 2021