

TYNESIDE OUTDOORS

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2025

Charity Number 1156445

Contents	Page
Trustees annual report	1 to 7
Independent examiners report	8
Statement of Financial Activities (including income and expenditure account)	9
Balance sheet	10
Notes to the financial statements	11 to 19

TYNESIDE OUTDOORS
TRUSTEES ANNUAL REPORT
For the year ended 31st March 2025

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2025.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and 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 October 2019)

Objectives and Activities

The objects are:

- (1) To act as a resource for young people living in Tyneside by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:
 - (a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
 - (b) Advancing education;
 - (c) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such.
- (2) To promote physical and mental health and well-being for the benefit of the public.
- (3) To promote for the benefit of the inhabitants of Tyneside and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.
- (4) Such other charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine

Review of the year

Our youth work activities in Walker, Benwell and South Shields have gone well over the year.

Walker Park

Our consistent presence in Walker Park showed some benefits with some regular users, including some families, waiting for workers to arrive, so that they can play games, like Tennis, Football or Basketball. Walker Park continues to be a focal point for antisocial behaviour, particularly from some young people. During our activities in the park, we're regularly observing: fire setting, fireworks, drug use and drug dealing, vandalism and other antisocial activities. TO wrote to the local authority, Police, Urban Green Newcastle, and local voluntary organisations, highlighting the plight of the park and in particular the abandoned nature of the park building. A number of organisations made efforts to help with the clean up of the park, which also involved TO taking brushes and shovels to clean out the MUGA. The brush is now a regular item of equipment for Walker Park, alongside our other equipment, particular in Autumn, to clear leaves, and is used occasionally to clear the playing area.

It is clear from our presence in the park that young people, and some families, enjoy the provision of free activities, whether that is the join in with youth worker-led activities such as the Slack Line, Unicycle, or Frisbee games, or to borrow a football, basketball or tennis equipment.

Another favoured provision is free bike repairs. As with our work in other areas, young people often require repairs to their bikes that can be expensive in local shops. The support to repair their bikes is often inexpensive and highly effective in keeping young people active outdoors.

Benwell

In Benwell our work largely focuses on a fairly regular group of young people who spend 1 week in the park, playing games like Football and Frisbee, and 1 week out on a trip, maybe in the minibus or on bikes. Whilst Hodgkin Park is situated in a ward with similar disadvantage to that of Walker, the use of the park by young people, and families, is much reduced. The higher population of ethnic minority communities and the reputation of antisocial activity in the area appears to have an adverse impact on the use of the park, particular after dark, but also on parent's trust in youth workers taking young people out on activities. The lack of floodlights on the, relatively small, MUGA, means that playing sports after school in the park is limited, or not possible at all in the darkest of Winter months (November to Feb).

Unlike Walker again, Hodgkin Park is used much less by girls and young women. While some might attend with, largely BAME, family groups this is rarely after dark. Those girls that do attend the park are usually in attendance with a larger group of boys.

Given the increased male participation football is regular activity, either in the MUGA or on the grassed area on lighter nights. Our work to introduce a wider range of games and activities has gained some traction, with games like Foogby (football with a rugby ball), Tennis, Badminton, Basketball, and Ultimate Frisbee becoming a welcome change for our groups. Perseverance and patience has helped a number of young people develop their Badminton and Frisbee skills, while Foogby remains a mysterious art and all the more fun for it! Whilst some games, like Tennis become too difficult to play in the dark, we now use LED shuttlecocks to play badminton and an LED Frisbee means we can maintain our skills over the winter. However, Camouflage, a fast-paced game of hide and seek, is by far the most requested dark nights game.

Occasionally, TO will bring our bike ramps, BMX bikes, Mini Rockers and Unicycles to the park. These can run alongside the Slack Line and Badminton and other games to create an event-like atmosphere, where other park users feel welcome to take part, and have a go at something different. Bike repairs are also an occasional offer and are sometimes requested by young people and/or parents. With the addition of TO bike to our portfolio we have also been able to provide young people, with no access to a bike, and therefore no bike riding skills, with a free bike, repaired by them with support from TO staff.

Trips out of Hodgkin Park can be by means of TO's minibus, to go to the beach, do Orienteering, or to go fishing, but are also possible by bike. With the NCN 72, Hadrian's Way, cycle route just a short distance from the park we have been helping the group explore places like: the Tyne Valley – where we can ride traffic free to Wylam and Prudhoe. Derwent Valley – where a night time ride will take us to Rowlands Gill for chips, or during school holidays, we can take the punishing ride up to Chopwell Woods and Chopwell Pump Track. Tyne Pedestrian Tunnel – this ride takes in North and South sides of the Tyne via the tunnel and Scotswood Bridge, before finishing on the steep climb back into Hodgkin Park, affectionately known by us, as the Hodgy Hill of Hell!

South Shields

Our work in South Shields with our Temple Raiders has continued to develop. Following our participation research work in 2023 with PHD student Eileen Lauster, we were invited to present a workshop at the British Association Social Workers Conference in Edinburgh on our experiences of active travel in South Tyneside. The workshop was very well-received, and the young people involved had a great day.

Recruitment for the Temple Raiders has been helped by having the shop and also by the Young People's Bike Repair Drop-in. Parents, and young people attending the Drop-in, are often given leaflets about the group. However, we also regularly have to disappoint parents who request activities for their children too young for Temple Raiders.

TO bike has been a great help with the running of Temple Raiders. The premises is a perfect meeting point for the group, being close to Temple Park. This is particularly important for those young people who need to borrow a bike or a helmet, and during dark night activities to get lights fitted. The shop also provides opportunities to pass on bikes with limited sale value to those young people that did not have a bike.

In summer 2024 we received a donation of mobile wooden bike ramps. These ramps added a new element to our work in Temple Park and helped to provide a draw for other young people on bikes in the park. The ramps are transported to the park in the minibus removed after the session.

Whilst Temple Raiders is largely a group of young people who cycle regularly, we often have new members join who are relative novices. To assist with their cycle skills development, we play a range of bike games to encourage cycling dexterity. These skills are particularly helpful when we take the group to BMX races or mountain biking in Chopwell Woods.

TO bike.

The shop has continued to grow its customer base. As expected, in its early stages, the shop required initial support from the charity's unrestricted reserves while it was established. This planned investment has enabled the shop to grow a stronger community presence and to attract donations of bikes for refurbishment and/or recycling. The community's interest in supporting the shop has been growing week after week. The shop continues to be a great resource from which TO is able to run its Temple Raiders bike group and through which to support our other work with local schools and community groups. We expect the shop to continue to go from strength to strength and to play an increasing role in supporting the long term financial sustainability of the charity.

Young People's Bike Repair Drop-in

These twice-weekly sessions are a key part of our offer at TO bike. Encouraging young people to remain active on bikes is impossible if they don't have a working bike. The sessions are well received by young people and by some parents and at times can be over-subscribed, and some young people are unfortunately turned away.

Jarrow Play and Youth Sufficiency Research

TO has been working with partners including Newcastle University, NE Youth, Dunn Street Primary School, Jackie Boldon (Play Consultant) to explore the provision of Play and Youth activities in Jarrow. Partners attended a large local community event in West Park, Jarrow, and in February TO hosted a fishing event at Jarrow Riverside Park for young people, supported by Lenny's Tackle and Bait, the fishing shop next door to TO bike. Face to face research with young people in a range of outdoor settings around Jarrow started in March.

School's Active Travel Programme

In early January TO staff began working with Epina Business and Enterprise School in South Shields. The programme aimed to provide students with the skills and confidence to use cycling as part of their active travel plans for school, college and/or work. Each bespoke programme took students through a range of cycling experiences – on-road cycling – including bus lanes and cycle lanes, cycling on pavements, cycling games, off-track cycling.

During one session students were taken to the bike shop, TO bike, and provided with a different bike each to ride. Some were given road bikes with drop bars, others BMXs, and some Dutch-style shoppers. We even brought out our tandem. The aim of this session was to explore the different designs of bikes and their design purposes. The bike that surprised everyone was the Dutch-style 'shopper'. Students commented on just how comfortable and smooth the bike was to ride.

Tyneside Outdoors (Trading) Ltd

With the shop now established and showing positive signs of income generation the trustees established a wholly owned trading subsidiary, Tyneside Outdoors (Trading) Ltd, to assist with our business development and to manage any non-primary purpose trading activity in line with charity law. The creation of Tyneside Outdoors (Trading) Ltd was made possible by a grant from the Community Foundation, Vital Communities Fund, which paid for the legal costs involved. The fund also supported us to change our accounting system from Excel to Xero.

Public Benefit Statement

The trustees/directors have paid due regard to the Charity Commission guidance on public benefit and are confident that the organisation's aims, objectives and activities are in accordance with the guidance on public benefit.

Our activities and achievements as outlined demonstrate our commitment to ensuring that the organisation's resources and activities maximise the potential benefit to our local community.

Contribution by Volunteers

TO Bike continues to be our main volunteering activity. The shop provides a great place for local people to volunteer their time while using and developing their mechanical skills and experience. Support from older members of the Temple Raiders has also been gratefully received to recycle bikes for spare parts. Sometimes this is a fall-back activity on rainy nights when cycling in the park is not possible. However, they are also often called upon to help out in busy periods.

Achievements and Performance

Evaluation and outputs

TO bike, our bike recycling centre in South Shields, has continued to grow its support base. Donations continue to grow as does requests for servicing and repairs. Feedback from customers is great. Comments like, "This is just what is needed around here." and "This is now my local bike shop." The twice-weekly drop-in is still well attended and welcomed by young people and a number of parents.

The shop and our work with Temple Raiders also brought about new work with a local school, Epinay Business and Enterprise School, for an active travel programme with students. This work is a great example of the development opportunities presented by our work with Temple Raiders and our local presence in TO bike. Other examples of development include work with a local Scouts group to deliver bike maintenance activities.

Our work in Hodgkin Park, Benwell, targeting young people in Benwell, Scotswood and Elswick, has been going well. Attendance by young people in the park is encouraging. More young people are engaging in occasional or one-off games and activities, while those returning more regularly are now signed up as group members and take part in trips and activities out of the park. We are taking advantage of the park's location close to the riverside cycling route, NCN 72, and taken trips on bikes along the Tyne and Derwent Valleys. This not only helps young people explore and learn new routes to locations readily accessible on their own, if they have access to a bike, but also helps to reduce their use of the minibus. This latter point is particularly helpful as traffic congestion can cause delays to journeys and reduce the amount of time we spend playing games and keeping active.

Walker Park has also seen a positive shift in our relationships with young people. Young People and their families now recognise TO's youth workers as trusted adults whose aim is to help them enjoy activities in their local park. Bike repairs are a fairly regular request, even the use of an adjustable spanner and/or a multi-tool, and, as with our work in other areas, are helpful in keeping young people active on their bikes.

Our Temple Raiders continues to be a catalyst in South Shields. The development of work with a local school is a sign that there is a need for this area of TO's work. The Temple Raiders have continued to enjoy nights in the park, or bike rides along the coast, riverside or inland routes. The group have also continued to attend BMX races and coaching hosted by Barnesbury BMX Club.

TO bike and the twice-weekly Young People's Bike Repair Drop-in continue to work well. Donations of bikes have continued to grow, so much so we have had to increase our storage capacity at a nearby storage depot. The drop-in has both regular and one-off customers. Repairs can be as simple as fitting a new inner tube or as complex as fitting a full chain set, helping young people to stay active on their bikes, saving them money in the process and helping them to learn important bike repair and maintenance skills.

Fundraising

TO's trustee Paul Nixon took on an extreme fundraising challenge to support our work. Paul rode his bike from his home in North Tyneside to Carvoeiro, in Southern Portugal. Over 17 stages, 18 days, and 1,236 miles, Paul's challenge raised £7,242.81. Our hope to match Paul's mileage with miles completed by our young people cycling, collectively, on Tyneside, however, this didn't quite work out as planned, despite young people riding 26 miles each on a ride up and down the Tyne riverside from Benwell to the Tyne Tunnel and a very hard day doing up to 72 laps of the BMX track in Bedlington.

Other fundraising activities raised funds from Rothley Trust (£1,000), RW Mann Trust (£1,000), Community Foundation - Vital Communities Fund (£4,300), Muckle LLP (£1,000).

Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £57,314 (2024: £77,842) of which £45,558 was restricted (2024: £66,329) and expenditure of £97,288 (2024: £72,417) of which £56,974 was restricted (2024: £48,680). There was an operating deficit of £39,974 (2024: surplus of £5,425) of which a deficit of £11,416 was restricted (2024: a surplus of £12,628).

At 31 March 2025 the Charity had net assets of £30,203 (2024: £70,177) of which £24,129 was restricted (2024: £35,545).

Reserves policy/Going concern

The Trustees consider the level of reserves, £6,074 (2024: £34,632), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

The amount of unrestricted funds, not invested in fixed assets held by the charity, should be between 3 and 6 months of annual expenditure.

Risk Management

A risk management policy for the organisation is currently being updated and will be completed in 2026. Key operational financial risks are monitored by the trustees and reported on at formal board meetings.

Plans for future periods

TO bike has taken a lot of our focus over this year. The result has meant a reduction in fundraising income to support our youth work groups and consequently, the reduction of our unrestricted funds, which have been used to support the various groups and their activities. The shop is now showing good signs of development, both in terms of income and community benefit, such as work with schools. Our hopes are to increase our impact in these areas.

Our involvement in research activities, such as the Jarrow Play and Youth research, is an area that we hope to explore, both in terms of the use of outdoor spaces, particularly in urban and disadvantaged areas, and the impact of youth work activities based in and around local parks and green spaces.

Our work in 3 different areas of Tyneside requires consistent funding and support. However, without core funds to support the organisation's development and ability to support its face-to-face youth work activities, we are destined to continue our reliance on sporadic small amounts of restricted funds. Whilst, in the short term we must continue to support our youth groups, the long term financial future of the organisation must be a major focus in our fundraising activities.

Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Tyneside Outdoors
Charity number	1156445
Registered office	% Connected Voice One Strawberry Lane Newcastle upon Tyne NE1 4BX
Trustees and Members of the Board	Fiona Swindell Paige Robinson Matthew Crowe Nigel Hooper Paul Nixon Naomi Allen Craig Harvey
Senior Staff Youth and Community Worker	Gerard New
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne. NE1 4BX.
Bankers	Co-operative Bank

Structure, governance and management

Governing Document

The organisation is a Charitable Incorporated Organisation (CIO) established in 2014 for which it has a constitution and is registered with the Charity Commission, Reg No. 1156445.

Recruitment and Appointment of Trustees

The Trustees are appointed according to the constitution. Regular attempts are made to advertise for and recruit new trustees through social media and via local voluntary sector network bulletins and Newsletters. Potential new trustees are invited to apply for the role following informal interviews with other trustees and staff. Following this, a trial period, including at least one trustee meeting allows for potential trustees and current trustees to assess their suitability for the role. Appointment to the role can take place at the following trustee meeting, should the trustees deem them to be suitable.

At the Annual General Meeting (AGM) all newly appointed trustees, since the last AGM, are required to retire. In addition, one-third of the trustees are subject to retirement by rotation. Trustees that have retired can be re-appointed at the AGM.

Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main company documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 26.01.2026 and signed on their behalf by:

Fiona Swindell
Chairperson

TYNESIDE OUTDOORS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2025

I report on the financial statements of Tyneside Outdoors for the year ended 31 March 2025, which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Charity Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 26.01.2026

TYNESIDE OUTDOORS

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2025

	Notes	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024 Restated
		£	£	£	£
Income from:					
Donations and legacies	7	7,489	1,000	8,489	27,217
Charitable activities					
Grants and contracts	8	1,450	7,300	8,750	28,000
Other trading activities	9	2,817	37,258	40,075	22,625
Total income		11,756	45,558	57,314	77,842
Expenditure on:					
Charitable activities					
Operation of the charity	10	40,314	56,974	97,288	72,417
Total expenditure		40,314	56,974	97,288	72,417
Net income/(expenditure) before investment gains/(losses)		(28,558)	(11,416)	(39,974)	5,425
Reconciliation of funds					
Total funds brought forward		34,632	35,545	70,177	64,752
Total funds carried forward		6,074	24,129	30,203	70,177

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 11 to 19 form an integral part of these accounts.

BALANCE SHEET

As at 31 March 2025

	Notes		Total 2025	Restated	Total 2024
		£	£	£	Restated £
<u>Fixed assets</u>					
Tangible assets	17		8,016		12,024
Total fixed assets			8,016		12,024
<u>Current assets</u>					
Stock	18	3,365		2,810	
Debtors	19	2,236		-	
Cash at bank and in hand	20	17,793		55,859	
Total current assets		23,394		58,669	
Creditors: amounts falling due within one year	21	(1,207)		(516)	
Net current assets			22,187		58,153
Total net assets or liabilities			30,203		70,177
<u>Funds of the charity</u>					
Unrestricted income funds			6,074		34,632
Restricted income funds			24,129		35,545
Total funds			30,203		70,177

The notes on pages 11 to 19 form an integral part of these accounts.

These financial statements were approved by the Board on: 26.01.2026

and are signed on its behalf by: Fiona Swindell
Chairperson

TYNESIDE OUTDOORS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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 October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

Tyneside Outdoors meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £6,074 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

TYNESIDE OUTDOORS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed assets:

motor vehicle

Straight line over life of asset

TYNESIDE OUTDOORS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of income

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024 Restated
	£	£	£	£
7 Donations and legacies				
Donations and gifts	5,328	1,000	6,328	27,212
Other	2,161	-	2,161	5
	<u>7,489</u>	<u>1,000</u>	<u>8,489</u>	<u>27,217</u>
8 Charitable activities				
<u>Income from grants</u>				
Cycling UK	-	-	-	1,520
LGA Foundation	-	-	-	50
Act Green Together	-	-	-	3,000
Roy & Pixie Baker trust	-	-	-	3,000
Platten Family Fund	-	-	-	10,000
TO Bike	-	-	-	10,000
MIDAS	-	-	-	430
Community Foundation - Development	-	4,300	4,300	-
RW Mann Trust	-	1,000	1,000	-
Community Foundation - Muckle LLP	-	1,000	1,000	-
Action Foundation	1,450	-	1,450	-
Rothley Trust	-	1,000	1,000	-
	<u>1,450</u>	<u>7,300</u>	<u>8,750</u>	<u>28,000</u>
9 Other trading activities				
Activity fees	2,198	510	2,708	4,022
Sales	619	36,748	37,367	18,603
	<u>2,817</u>	<u>37,258</u>	<u>40,075</u>	<u>22,625</u>

Income was £57,314 (2024: £77,845) of which £11,756 was unrestricted or designated (2024: £11,516) and £45,558 was restricted (2024: £66,329)

TYNESIDE OUTDOORS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024 Restated
	£	£	£	£
10 Charitable activities				
<u>Direct costs</u>				
Staff wages	21,776	12,530	34,306	24,837
Staff pension	3,143	579	3,722	2,705
Other project costs	5	18,096	18,101	9,191
Repayment to Community Foundation	-	5,660	5,660	-
<u>Support costs</u>				
Office costs	3,089	4,219	7,308	2,285
Premises	-	11,980	11,980	12,092
Electricity	-	978	978	1,228
Water	29	269	298	343
Insurance	884	1,221	2,105	1,504
Payroll service	200	-	200	551
Equipment	100	228	328	5,179
Vehicle costs	6,071	582	6,653	3,787
Training	212	-	212	69
Mileage	221	58	279	114
Depreciation	4,008	-	4,008	8,016
Other expenditure	-	574	574	-
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	576	-	576	516
	<u>40,314</u>	<u>56,974</u>	<u>97,288</u>	<u>72,417</u>

Expenditure on charitable activities was £97,288 (2024: £72,417) of which £40,314 was unrestricted or designated (2024: £23,737) and £56,974 was restricted (2024: £48,680)

11 Fees for examination of the accounts

	2025	2024 Restated
	£	£
Independent examiner's fees for reporting on the accounts	576	516
	<u>576</u>	<u>516</u>

There were no other fees paid to the examiner (2024: £nil)

TYNESIDE OUTDOORS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

12 Analysis of staff costs and the cost of key management personnel

	2025	2024 Restated
	£	£
Salaries and wages	34,306	24,837
Pension costs (defined contribution pension plan)	3,722	2,705
	38,028	27,542

No employee received remuneration above £60,000 (2024: £nil)

The key management personnel of the charity, comprise the trustees and the charity manager . The total employee benefits of the key management personnel of the charity were £12,028 (2024: £10,870).

13 Staff numbers

The head count was 7 staff (2024: 5 staff).

14 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

15 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £3,722 (2024: £2,705). There was £305 outstanding as at 31 March 2025 (2024: £0)

16 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

TYNESIDE OUTDOORS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

17 Tangible fixed assets

	Motor Vehicle	Total
	£	£
Cost		
Balance brought forward	20,040	20,040
Additions	-	-
Revaluations	-	-
Disposals	-	-
Transfers	-	-
Balance carried forward	20,040	20,040
Depreciation		
Balance brought forward	8,016	8,016
Disposals	-	-
Depreciation charge for year	4,008	4,008
Impairment	-	-
Transfers	-	-
Balance carried forward	12,024	12,024
Net book value		
Brought forward	12,024	12,024
Carried forward	8,016	8,016

18 Stock

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	2,810	-	-	-	-
Added in period	555	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	3,365	-	-	-	-

19 Debtors and prepayments (receivable within 1 year)

	2025	2024 restated
	£	£
Trade debtors	2,236	-
	2,236	-

TYNESIDE OUTDOORS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

20 Cash at bank and in hand

	2025	2024 Restated
	£	£
Cash at bank and in hand	17,793	55,859
	<u>17,793</u>	<u>55,859</u>

21 Creditors and accruals (payable within 1 year)

	2025	2024 Restated
	£	£
Trade creditors	241	-
Taxation and social security	85	-
Pension	305	-
Accruals		
Independent examination of accounts	576	516
	<u>1,207</u>	<u>516</u>

22 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

23 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	34,632	11,756	(40,314)	-	6,074
Totals	<u>34,632</u>	<u>11,756</u>	<u>(40,314)</u>	<u>-</u>	<u>6,074</u>

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

TYNESIDE OUTDOORS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of movement in restricted funds

Restricted funds	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Award	1,981	-	(1,981)	-	-
MiDAS	773	-	(773)	-	-
RW Mann Trust	-	1,000	-	-	1,000
Act Green Together	3,405	-	(3,405)	-	-
Community Foundation - muckle LLP	-	1,000	-	-	1,000
Wellesley Trust	5,711	-	(5,711)	-	-
Platten Family Fund	6,354	-	(6,354)	-	-
TO bike	17,321	37,258	(38,442)	-	16,137
Community Foundation - Development	-	4,300	(308)	-	3,992
Rothley Trust	-	1,000	-	-	1,000
WA Handley Charitable Trust	-	1,000	-	-	1,000
Totals	35,545	45,558	(56,974)	-	24,129

Purpose of restricted funds

income resources used for a
specific purpose within the charity

High Sheriff of Tyne and Wear Award	To provide youth activities
MiDAS	Provide training for minibus drivers
RW Mann Trust	Support for youth work activities in Walker Park.
Act Green Together	Support for environmental youth projects in South Tyneside.
Community Foundation - Muckle LLP	Support for youth work activities in Walker Park.
Wellesley Trust	Support for youth volunteering.
Platten Family Fund	Support for young people's bike repair drop in.
TO bike	Funds to pay for the shop and the outgoings.
Community Foundation - Development	Support to establish trading subsidiary and transfer to new accounting software.
Rothley Trust	Purchase of tools for TO bike.
WA Handley Charitable trust	Funds to support the setting up of TO bike.

24 Restated accounts 2023-24

The accounts for 2024 - 25 have been converted to accruals accounting from receipts and payments accounting and so the 2023-24 figures have been restated to reflect the change in accounting styles.

25 Capital commitments

As at 31 March 2025, the charity had no capital commitments (2024 -£nil)

TYNESIDE OUTDOORS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

26 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024 Restated
	£	£	£	£
Tangible fixed assets	8,016	-	8,016	12,024
Cash at bank and in hand	(6,336)	24,129	17,793	55,859
Other net current assets/(liabilities)	4,394	-	4,394	2,294
	<u>6,074</u>	<u>24,129</u>	<u>30,203</u>	<u>70,177</u>