

OPEN TRAIL

England & Wales · Charity number 1190929

Details

Status Registered

Legal form CIO

Registered 2020-08-19

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

Contact

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Activities

Objects: 1. TO ADVANCE THE EDUCATION OF THE UK PUBLIC IN TOPICS OF CYCLING, HEALTH AND THE ENVIRONMENT. 2. TO ADVANCE HEALTH FOR THE PUBLIC BENEFIT BY EDUCATING THE PUBLIC ABOUT THE HEALTH BENEFITS OF CYCLING FOREST SCHOOL, AND AN ACTIVE LIFESTYLE. 3. TO HELP YOUNG PEOPLE, ESPECIALLY BUT NOT EXCLUSIVELY THROUGH LEISURE TIME ACTIVITIES, SO AS TO DEVELOP THEIR CAPABILITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY. 4. TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED THROUGH LACK OF AFFORDABLE TRANSPORT ALTERNATIVES AND TRAINING, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY. 5. TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF THE SOCIALLY ECONOMICALLY DISADVANTAGED PEOPLE IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY. 6. THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION OF FACILITIES FOR CYCLING AND FOREST SCHOOL.

Activities: Open Trail encourages disadvantaged children and young people, of Worcestershire and the West Midlands, to strive for more than they think possible despite their own personal circumstances. They use cycling activities forest school to provide opportunities for children and young people to develop their self-confidence, work ethic, emotional resilience and team working skills.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Dudley
- Sandwell
- Staffordshire
- Wolverhampton
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£253,689	£201,192	-	-
2023-08-31	£378,829	£93,979	-	-
2022-09-30	£93,855	£69,677	-	-
2021-09-30	£49,812	£51,561	-	-

Trustees

Name	Role	Appointed
David Escott		2024-08-01
Diane Escott		2020-08-20
Robert Lloyd		2024-08-01
Tamazin Randle		2024-08-01

OPEN TRAIL

England & Wales - Charity number 1190929

Accounts



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the period ending 31st August 2024

REGISTERED CHARITY NUMBER: 1190929



**Open Trail
Report and Financial Statement for the period ending 30st August 2024
Registered Charity Number 1190929**

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Trustees' Report for the year end 31st August 2024

The Trustees present their report with the financial statements of the charity for the year ended 30st August 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed and the Charities Act 2011.

Charity Objectives

In March 2024 our charity objectives were simplified to gain greater focus and produce stronger outcomes.

Objectives until March 2024:

1. To advance the education of the UK public in topics of cycling, health and the environment.
2. To advance health for the public benefit by educating the public about the health benefits of cycling, Forest School, and an active lifestyle.
3. To help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.
4. To promote social inclusion for the public benefit by preventing people from becoming socially excluded through lack of affordable transport alternatives and training, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
5. To develop the capacity and skills of the members of the socially economically disadvantaged people in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
6. The promotion of community participation in healthy recreation in particular by the provision of facilities for cycling and Forest School.

Objectives since March 2024:

1. To advance health for the public benefit by educating the public about the health benefits of cycling, Forest School, getting outside, and an active lifestyle.
2. To help young people, especially but not exclusively through leisure time activities, to develop their capabilities that they may grow to full maturity as individuals and members of society.
3. To develop the capacity and skills of the members of the socially economically disadvantaged people, through cycling and forest school, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
4. The promotion of community participation in healthy recreation in particular by the provision of facilities for cycling and Forest School.

Open Trail (www.opentrail.co.uk); a registered charity (1190929) established to encourage children and young people, of Worcestershire and the West Midlands, to strive for more than they think possible, despite their own personal circumstances. We use cycle coaching and forest school to provide personal development opportunities for disadvantaged children and young people to develop their self-confidence, work ethic, emotional resilience and team working through the completion of small, achievable tasks. We enable them to achieve new things and find out what they are really capable of. We encourage them to apply these skills in other scenarios e.g. home, their community and school, to empower them to build a better future for themselves and raise their aspirations.



Trustees' Report for the year end 31st August 2024

Our aims are to enable children and young people to develop:

- self-esteem, confidence and emotional resilience
- social and team working skills
- a positive attitude towards learning and working
- fit and healthy lifestyle choices.

Our services

- Forest School - exploration in a woodland environment with bushcraft activities
- Cycle Coaching – from learn to ride to mountain bike coaching
- World Education –activities of children from around the world.
- Public Speakers - inspirational and educational presentations.

Our mission is to raise the aspirations of young people through motivation, enjoyment, stimulating their curiosity and engaging their bodies in active pursuits.

Public Benefit

Open Trail's activities meet the public benefit by providing children and young people and the wider community with a range of services that they may otherwise not be able to access.

Through engagement with its services children and young people grow in confidence, resilience and build their aspirations. This puts them in a stronger position to face challenges in their lives, make the most of positive opportunities, and resist negative influences. This enables them to make a positive contribution to their community, develop essential life skills and grow into adulthood comfortably.

The services Open Trail offers to its community are wide ranging and adaptable to meet the needs of the client group and the ever-changing world we live in. Open Trail regularly takes on feedback from its community and adapts to the needs of the people and environment in which it operates.

Achievements and Performance

September 2023-August 2024 has been another overwhelming year of development for Open Trail with increased growth and reach. 2023 was a landmark year as we finally opened Burlish Bike Park in July 2023. The year we report on now saw the first year of **the bike park in use**, exceeding its initial footfall expectations by over 500% (estimated footfall: 1000 individual riders; actual footfall: 5037 individual riders)

September-December 2023- The autumn school term saw bookings for learn to ride, cycling progression courses, balanceability, Dr Bike, forest school and school holiday engagement activities such as mountain bike coaching and 1:1 learn to ride lessons We had 9 coaches deliver across 21 schools and 2 community groups during this period. Burlish Bike Park was open every evening after school until dusk, with good numbers at all times. Our very own forest school site at Burlish Bike Park, called The Cubhouse was born, opening in October 2023, and proving a big hit already. Burlish and the Cubhouse hosted a very popular Christmas party and wreath making workshop. A new group called Nature Babies has also set-up as a social prescribing group in the woods.

January- April 2024- The spring school term saw bookings for learn to ride, cycling progression courses, balanceability, Dr Bike, forest school and school holiday engagement activities such as mountain bike coaching, cycling progression courses and 1:1 learn to ride lessons. We had 11 coaches deliver across 17 schools and 9 community groups. We also saw the delivery of our interschool cycling event to over 10 schools in its second year.



Trustees' Report for the year end 31st August 2024

Burlish Bike Park actually got busier in the winter; its mud free trails, hot food and warm Clubhouse (with support from Welcome-Warm Space funding) helped get more people outside in the winter and create a community atmosphere in the bleakest time of the year. Burlish also hosted a successful series of evening bike maintenance sessions. The Clubhouse had a site rest period in January. Following this, The Clubhouse doubled its delivery from just Tuesday mornings to Tuesday and Thursday mornings from February at 80-100% capacity.

May-August 2024- The summer school term saw bookings for learn to ride, cycling progression courses, balanceability, Dr Bike, cycle celebration days, forest school and school holiday engagement activities. We had 8 coaches deliver across 13 schools and 3 community groups during this period.

In terms of individual children worked with in our activities, totals were:

	2021/2022	2022/2023	2023/2024
Number of children who learned to ride for the first time	1135	1122	1171
Number of bikes repaired for free	451	110	112
Number of children worked with in other programs	2497	1169	979
Number of children engaged in forest school activities	352	780	515
Number of people ridden Burlish Bike Park	0	1535	5027
Total unique beneficiaries	4435	4716	7505

Support by grant funding

We aimed to decrease our reliance on grants and become more reliant on revenue generating activity every year. The drop in financial independence last year was due to the large capital grants needed to build Burlish Bike Park. In 2023/2024 63% (2023: 20%; 2022: 32%) of our income was from revenue generated by our own activities and 37% (2023: 80%; 2022: 68%) was from grants/donations.

We would like to give thanks to all our grant funders this year.

Active Herefordshire and Worcestershire- thank you for supporting us in expanding our activity delivery and training our staff.

Cycling UK's Big Bike Revival- thank you for the 8th year that we have been part of your program which led to the delivery of funded bike repairs, cycling lessons and led rides in our local region.

Garfield Weston- thank you for core costs support to enable expansion of activities and our bike park.

Grantham Yorke: we give thanks for helping us deliver of learn to ride lessons to disadvantaged children/young people.



Trustees' Report for the year end 31st August 2024

Hobson Trust: thank you for your assistance with capital build costs of Burlish Bike Park.

Peter Harrison Foundation: thank you for essential support with our core costs to support our intense growth period.

Postcode lottery: we give thanks for helping us deliver of learn to ride lessons to disadvantaged children/young people.

Public Health England: we give thanks for our kissing gate and improved community access

Public Health England: thank you for enabling us to pilot our personal development programs for disaffected young people at Burlish Bike Park.

Severn Trent Water Community Foundation- thank you for helping us develop Burlish Bike Park Outdoor Community Centre so we can make the most of our new woodland by increasing the projects it can deliver as a community centre.

SJP Foundation: thank you for enabling us to purchase 10 bikes and accessories for SEND children.

Sport England- we give thanks for being our primary grant for developing Burlish Bike Park, for your support during the planning process and helping us manage the project.

Welcome-Warm Spaces: we give thanks for your assistance with heating costs at our community centre space at Burlish Bike Park

Wooden Spoon: thank you for enhancing our access for young people with physical disabilities at Burlish Bike Park.

Worcestershire Community Foundation: thank you for your support engaging disaffected youth at Burlish Bike Park

Wolfson Foundation- thank you for enhancing the Burlish Bike Park project so we can provide more social prescribing/mental health programs at Burlish Woodland

Our community- huge thank you to everyone who has pulled together to make Burlish Bike Park a huge success in its first year, thank you to our kind donors, our volunteers, our volunteer tradespersons for their work and their knowledge. It has been a huge community effort and we could not have done it without you.

Forest school

Our forest school provision has reduced in schools, we only provided forest school in one school during this period, we would like to grow this between 2024 and 2026 to three schools. We are also exploring what Forest School provision we can create at Burlish Bike Park site. We are still working, although not in person, with our partners Flatpack Forest School with our old site at Kinver Edge.



Trustees' Report for the year end 31st August 2024

National Awards 2023/2024

Date	Award/ Recognition
November '23	Oborski "No Barriers" award for inclusivity for disabled members of the community.
December '23	Sports Personality of The Year Unsung Hero Award for the West Midlands which lead to numerous television and radio appearances.
January '24	Burlish Bike Park became the UK's first Limitless Club in mountain biking (Limitless is British Cycling's recognition for disability cycling).
February '24	A local group "Monday Night Group" (based in Stourport) presents an award evening to local community groups who are recipients of their grant scheme. Over 120 local groups were represented. Burlish Bike Park were the only group to have a standing ovation and rapturous applause when presented with their award
July '24	Burlish Bike Park was voted top 4 Bike Park in the UK, second best Bike Park in England in the prestigious I-Ride Bike Trail of the Year Awards 2024.

Project Burlish Bike Park

Burlish Bike Park opened on 7th July 2023, thus this accounting year saw its first year of delivery. After 3 years of turbulence around planning permission processes, ecological and archaeological barriers, extensive fundraising, public engagement and construction management we have built Worcestershire's and the West Midland's first mountain bike park! The bike park has far exceeded all expectations; estimated footfall, 1000 riders, actual footfall 5037 with over 50% taking up annual membership. Local police say they have seen a notable reduction in youth related crime since we opened, local teachers report greater ease of reaching their hardest to reach pupils thanks to bike park engagement and local people whether riders or neighbours say they are proud of Burlish Bike Park and feel greater pride and love of their home town because of it. Indeed, the three members of Burlish Bike Park management team struggle to walk into local schools, public spaces, or community groups without having someone say how much they appreciate all the work put in and what a positive difference the site has made to someone in their lives.

Financial Review

The charity aims to maintain sufficient funds so that its charitable activities can continue to be provided without disruption. During the period, the charity received income of £253,689 (2023: £378,829) and incurred expenditure of £201,192 (2023: £93,979) generating a surplus of £52,497 (2023: £284,850). The surplus comprises of £41,229 (after transfers between funds of £2,222) in relation to unrestricted funds and surplus of £11,268 in relation to restricted funds leaving £364,465 and £50,799 unrestricted and restricted funds respectively at the end of the period.



Trustees' Report for the year end 31st August 2024

Reserves Policy

Open Trail will keep sufficient reserves so that it can honour its commitments to its funders and to ensure its beneficiaries' welfare. To achieve this Open Trail aims to keep 4 months of running costs as general "free" funds along with a further £30,000 in relation to contingency expenditure for Burlish Bike Park.

At the end of the financial period free reserves (unrestricted funds less tangible fixed assets and any designated funds) were £106,660 (2023: £36,164). This reflects the success of the Bike Park development and has surpassed the £69,000 budgeted target. Those leading the charity continue to actively monitor its levels of free reserves to consider optimization for public benefit.

Principle Funding Sources

Funding currently comes from a range of funders (as listed above), alongside private trading with schools, private trading through Burlish Bike Park, donations and contributions from the public and private companies. The vast majority of funding is designated to specific project work and is restricted to this purpose.

Plans for the Future

Burlish Bike Park is now well cemented in the community with good local awareness, local, regional and national reach. It has put Open Trail at the forefront of the local community enabling us to widen our work with other groups and expand into adult provision. For 2024/2025 we aim to attract more disaffected young people to the site as although footfall is high it isn't catching enough disadvantaged children as it could. The first 12 months, however, we have developed the right atmosphere, community ethos and ethics thus a great structure to enable disaffected young people to be part of a strong community and benefit from it. Now we want to provide equipment, more coaching, more opportunities for young people who could greatly benefit from our vibrant, positive, supportive community site and the wider mountain bike community.

Our work with schools has stabilized this year, following growth in previous years. We have spent the year putting greater emphasis on our policies, procedures, staff training and resource management to ensure we can grow again in 2024/2025 whilst improving the quality of our delivery with growth rather than risking a quality reduction. We have continued to gain feedback from our beneficiaries and wider community to ensure we are still reaching their need. We have started to work more collaboratively with other groups so we support each other locally.

For 2024/2025 we aim to employ more coaches to reach more schools and community groups. We have developed our Trustee board this year, recruiting more and broader expertise, we would like to add another Trustee to the board in the next 6 months.



Trustees' Report for the year end 31st August 2024

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a Trust Deed, and is registered with the Charity Commission. The trustees who served during the year were:

- Colin Harris (to August 2024), Chair
- Tamazin Randle (appointed August 2024), Chair
- Diane Escott
- Mark Young (to August 2024)
- David Escott (appointed August 2024)
- Robert Lloyd (appointed August 2024)

Charity's principal address

The charity's principal address is 54 Holmcroft Road, Kidderminster, DY10 3AG.

Recruitment and appointment of new trustees

Potential trustees can apply for the position and by interviewed by the Board of Trustees. New trustees receive training which covers their obligations as trustees, the main documents which set out the operational framework for the charity and the current financial position.

Administration of the charity

The Board of Trustees delegate day-to-day responsibilities to the charity's Founder and CEO, Hannah Escott who manages a team of mainly freelance staff and some volunteers to deliver the charity's objectives.

The trustee's report was approved by the Board of Trustees.

Tamazin Randle
Trustee, Chair

DATE: 16/06/2025



Trustees' Report for the year end 31st August 2024

I report to the trustees on my examination of the accounts of Open Trail for the year ended 31st August 2024.

Responsibilities and Basis of Report

As the charity's trustees of the charity 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 charity's accounts carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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.

Carrie Louise Stokes FCA

Spotlight Accounting Limited

Market Chambers, 2b Market Place, Shifnal, Shropshire, TF11 9AZ

DATE: 17/06/2025



Statement of financial activities
(incorporating income and expenditure account)
for the year ended 31st August 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total year ended 31 August 2024 £	Total year ended 31 August 2023 £
Income:					
Donations and legacies	2	2,568	92,856	95,424	301,500
Charitable activities	3	158,265	-	158,265	77,329
Total income		160,833	92,856	253,689	378,829
Expenditure:					
Charitable activities	4	117,382	83,810	201,192	93,979
Total expenditure		117,382	83,810	201,192	93,979
Net income/(expenditure) before transfers	5	43,451	9,046	52,497	284,850
Transfer between funds	12	(2,222)	2,222	-	-
Net income/(expenditure) and net movement in funds		41,229	11,268	52,497	284,850
Reconciliation of funds:					
Total funds brought forward		323,236	39,531	362,767	77,917
Total funds carried forward		364,465	50,799	415,264	362,767

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.



Balance sheet
As at 31st August 2024

	Note		2024 £	2023 £
Fixed Assets				
Tangible assets	8		258,453	287,072
Current Assets				
Stock	9	382	3,400	
Debtors	10	7,287	56,600	
Cash at bank and in hand		155,316	17,073	
		162,985	77,073	
Current Liabilities				
Creditors: amounts falling due within one year	11	(6,174)	(1,378)	
Net current assets			156,811	75,695
Net assets			415,264	362,767
Funds of the charity				
Restricted funds			50,799	39,531
Unrestricted funds:				
General fund			107,752	37,999
Burlish Bike Park development			256,713	285,237
Total unrestricted funds			364,465	323,236
Total charity funds	12		415,264	362,767

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Tamazin Randle
Trustee, Chair

Dianne Escott
Trustee

DATE: 16/06/2025

DATE: 17/06/2025

The attached notes form part of these financial statements.



Notes to the financial statements
for the period ended 31st August 2024

1. Accounting policies

a. Basis of preparation

The financial statements of the CIO 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 1 January 2019) – (Charities SORP FRS 102).

The financial statements have been prepared to give a “true and fair” view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a “true and fair view”. This departure has involved following Charities SORP FRS 102 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b. Going concern

The trustees consider that there are no material uncertainties about the charity’s ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c. Income

Income is recognized when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether “capital” grants or “revenue” grants, is recognized 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 for the provision of specified service is deferred until the criteria for income recognition are met.

d. Donations of gifts, service and facilities

Donated professional services and donate facilities are recognized as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognized.

On receipt, donated gifts, professional services and donated facilities are recognized on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognized in expenditure in the period of receipt.

e. 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.



Notes to the financial statements
for the period ended 31st August 2024

f. Expenditure and irrecoverable VAT

Expenditure is recognized once there is a legal or constructive obligation to make a payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprise of trading costs and the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other category.

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

g. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities and include back-office costs and governance costs which support the charitable programmes and activities. These costs have been allocated between relevant activities. The bases on which support costs have been allocated are set out in the expenditure note.

h. Tangible fixed assets

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

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

- Burlish Bike Park - 10 years
- Plant & machinery - 3 years
- IT equipment - 4 years

i. Stock and work in progress

Stock is valued at the lower of cost and net realisable value.

j. Debtors

Trade and other debtors are recognized at the settlement amount due after any trade discount offered.

k. Cash at bank and in hand receivable/payable within one year

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l. Creditors and provisions

Creditors and provisions are recognized where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognized at their settlement amount after allowing for any trade discounts due.



Notes to the financial statements
for the period ended 31st August 2024

m. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

n. Employee benefits

Any employees are classed as temporary workers. When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity does not operate any work-place pension scheme in the period under review as no employee has exceeded the statutory earning threshold.

o. Judgements and key sources of estimation uncertainty

No judgements have been made in the process of applying the above accounting policies and there are no key sources of estimation uncertainty.



Notes to the financial statements
for the period ended 31st August 2024

2. Income from donations and legacies

	Unrestricted	Restricted	Year ended 2024 Total	Year ended 2023 Total
	£	£	£	£
Donations	2,568	3,506	6,074	15,477
Grants:				
Sport England	-	49,750	49,750	131,399
Wolfson	-	-	-	56,000
Severn Trent Water Community Fund	-	5,400	5,400	48,600
Peter Harrison Foundation	-	-	-	10,000
Garfield Weston	-	10,000	10,000	-
Less than £10,000	-	24,200	24,200	40,024
	<u>2,568</u>	<u>92,856</u>	<u>95,424</u>	<u>301,500</u>

Donations of £15,477 in 2023 were made up of £3,499 unrestricted and £11,978 restricted funds.

3. Income from charitable activities

	Unrestricted	Restricted	Year ended 2024 Total	Year ended 2023 Total
	£	£	£	£
Open Trail activities	81,150	-	81,150	52,161
Burlish Bike Park membership	77,115	-	77,115	25,168
	<u>158,265</u>	<u>-</u>	<u>158,265</u>	<u>77,329</u>

In 2023, all charitable activities were unrestricted.



**Notes to the financial statements
for the period ended 31st August 2024**

4. Analysis of expenditure

	Basis of allocation	Charitable activities		Support costs	Year ended	Year ended
		Open Trail	Burlish Bike Park		2024	2023
					Total	Total
Staff costs (note 6)			15,906	-	15,906	3,689
Direct costs	Direct	110,378	37,995	-	148,373	53,786
Administration		-	-	36,343	36,343	35,954
Governance (note 5)		-	-	570	570	550
		<u>110,378</u>	<u>53,901</u>	<u>36,913</u>	<u>201,192</u>	<u>93,979</u>
Support costs	Income	16,734	20,179	(36,913)	-	-
Total expenditure		<u><u>127,112</u></u>	<u><u>74,080</u></u>	<u><u>-</u></u>	<u><u>201,192</u></u>	<u><u>93,979</u></u>

Of the total expenditure, £117,482 (2023: £64,516) was unrestricted and £83,810 (2023: £29,463) was restricted.

5. Net income/(expenditure) for the year

This is stated after charging / (crediting):

	Year ended	Year ended
	2024	2023
	£	£
Depreciation	30,191	1,215
Independent examination	560	550
Preparation of statutory accounts	<u>735</u>	<u>350</u>



Notes to the financial statements
for the period ended 31st August 2024

6. Analysis of staff costs, trustee remuneration and expenses and the cost of key management personnel

Staff costs were as follows:

	2024	2023
	£	£
Salaries	15,906	3,689
National Insurance	-	-
Contribution to defined contribution pension scheme	-	-
	15,906	3,689
	15,906	-
Direct charitable expenditure	15,906	-
	15,906	-

No employee earned £60,000 or more (2023: £nil).

The key management personnel of the charity is considered to be the charity's Founder and CEO, who is the daughter of the one of the Trustees. The service is outsourced and amounted to £42,090 (2023: £30,810) during the period. The CEO made available to the charity £300 (2023: £25,000) in order to support cashflow in relation to the Burlish Bike Park development during the period. At the period end, £nil (2023: £79) was still outstanding as is reported in note 11. No interest was payable on this loan.

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the period (2023: £nil). No trustees were reimbursed expenses during the period (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

The average headcount of staff employed during the year was 3 (2023: nil).



Notes to the financial statements
for the period ended 31st August 2024

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Tangible fixed assets

	Burlish Bike Park	Plant & machinery	IT equipment	Total	
	£	£	£	£	
Cost					
At beginning of year	285,237	4,442	664	290,343	
Additions	648	924	-	1,572	
Disposals	-	-	-	-	
At end of year	285,885	5,366	664	291,915	
Depreciation					
At beginning of year	-	2,773	498	3,271	
Charge for the year	28,524	1,501	166	30,191	
Depreciation on disposals	-	-	-	-	
At end of year	28,524	4,274	664	33,462	
Net Book Value					
At 31 August	2024	257,361	1,092	-	258,453
At 30 September	2023	285,237	1,669	166	287,072

All of the above assets are used for charitable purposes.

No land has been valued in respect of Burlish Bike Park or included in the cost reported above. This land has been donated to the charity but title has not yet been legally transferred.



Notes to the financial statements
for the period ended 31st August 2024

9. Stock

	2024	2023
	£	£
Raw materials	382	3,400
	382	3,400
	382	3,400

10. Debtors

	2024	2023
	£	£
Trade debtors	3,780	600
Income receivable	-	56,000
Prepayments	3,507	-
	7,287	56,600
	7,287	56,600

11. Creditors

	2024	2023
	£	£
Accruals	1,942	1,299
Taxation and social security	503	-
Other creditors	3,729	79
	6,174	1,378
	6,174	1,378



**Notes to the financial statements
for the period ended 31st August 2024**

12. Movement in funds

	Balance at beginning of period	Income	Expenditure	Transfers	Balance at end of period
	£	£	£	£	£
Restricted funds					
Burlish Bike Park development:	1,357	3,506	(1,357)	-	3,506
Sport England	-	49,750	(12,049)	-	37,701
Sport England - Places & Spaces matched funding	10,000	-	(10,000)	-	-
Severn Trent Water Community Fund	-	5,400	(5,400)	-	-
Wolfson	4,945	-	(4,945)	-	-
	16,302	58,656	(33,751)	-	41,207
Peter Harrison Foundation	10,000	-	(10,000)	-	-
Active Herefordshire & Worcestershire	9	3,000	(3,014)	5	-
Big Bike Revival	-	6,000	(8,068)	2,068	-
Worcestershire Community Foundation	5,000	-	(4,991)	-	9
Postcode lottery	3,660	-	(3,670)	10	-
Grantham Yorke	2,360	-	(2,360)	-	-
SJP Foundation	2,200	-	-	-	2,200
Garfield Weston	-	10,000	(8,850)	-	1,150
Hobson Trust	-	5,300	(907)	-	4,393
Public Health England	-	1,000	-	-	1,000
Public Health England - Schools program	-	3,600	(2,760)	-	840
Warm spaces grant	-	1,000	(1,132)	132	-
Wooden Spoon	-	4,300	(4,307)	7	-
	39,531	92,856	(83,810)	2,222	50,799
Unrestricted funds					
General fund	37,999	160,833	(117,382)	26,302	107,752
Burlish Bike Park development	285,237	-	-	(28,524)	256,713
	323,236	160,833	(117,382)	(2,222)	364,465
Total funds	362,767	253,689	(201,192)	-	415,264



Notes to the financial statements
for the period ended 31st August 2024

Purposes of restricted funds

Each of the restricted funders is described in more detail below. Where expenditure was more than income transfers have been made from general funds. The transfer in relation to Burlish Bike Park funds represents the depreciation charge in line with its estimated useful economic life.

Sport England: capital build costs of Burlish Bike Park

Sport England - Places & Spaces matched funding: To improve places and spaces for sport and physical activity, part of

Severn Trent Water Community Foundation: capital build costs of Burlish Outdoor Community Centre

Wolfson Foundation: capital build costs of Burlish Bike Park and Outdoor Community Centre

Peter Harrison Foundation: CEO and business development to support expansion of activities and bike park

Active Herefordshire and Worcestershire: cycle coaching delivery, organisation development and staU training

Big Bike Revival: delivery of learn to ride, bike fix and led rides

Worcestershire Community Foundation: disaffected youth support at Burlish Bike Park

Postcode lottery: delivery of learn to ride lessons to disadvantaged children/young people

Grantham Yorke: delivery of learn to ride lessons to disadvantaged children/young people

SJP Foundation: purchase 10 bikes and accessories for SEND children

Garfield Weston: core costs support to support expansion of activities and bike park

Hobson Trust: capital build costs of Burlish Bike Park

Public Health England: to improve community access

Public Health England – Schools program: personal development programs for disaffected young people at Burlish Bike Park

Welcome-Warm Spaces: heating costs for community centre at Burlish Bike Park

Wooden Spoon: enhanced access for young people with physical disabilities at Burlish Bike Park



Notes to the financial statements
for the period ended 31st August 2024

13. Analysis of net assets between funds

2024	Unrestricted	Restricted	Total
	£	£	£
Fixed assets	258,453	-	258,453
Stock	382	-	382
Debtors	7,287	-	7,287
Cash at bank and in hand	105,165	50,151	155,316
Creditors	(6,174)	-	(6,174)
Funds	<u>365,113</u>	<u>50,151</u>	<u>415,264</u>

Analysis of net assets between funds (prior year)

2023	Unrestricted	Restricted	Total
	£	£	£
Fixed assets	287,072	-	287,072
Stock	3,400	-	3,400
Debtors	600	56,000	56,600
Cash at bank and in hand	33,542	(16,469)	17,073
Creditors	(1,378)	-	(1,378)
Funds	<u>323,236</u>	<u>39,531</u>	<u>362,767</u>

14. Related party transactions

There are no other related party transactions that have occurred during the period, other than those already referenced in note 6.



Notes to the financial statements
for the period ended 31st August 2024

15. Statement of financial activities (prior year)

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total year ended 31 August 2024 £	Total year ended 31 August 2023 £
Income:					
Donations and legacies	2	2,568	92,856	95,424	301,500
Charitable activities	3	162,720	-	162,720	77,329
Total income		165,288	92,856	258,144	378,829
Expenditure:					
Charitable activities	4	115,903	84,458	200,361	93,979
Total expenditure		115,903	84,458	200,361	93,979
Net income/(expenditure) before transfers	5	49,385	8,398	57,783	284,850
Transfer between funds	12	(2,222)	2,222	-	-
Net income/(expenditure) and net movement in funds		47,163	10,620	57,783	284,850
Reconciliation of funds:					
Total funds brought forward		323,236	39,531	362,767	77,917
Total funds carried forward		370,399	50,151	420,550	362,767



**Notes to the financial statements
for the period ended 31st August 2024**

16. Movement in funds (prior year)

	Balance at beginning of period	Income	Expenditure	Transfers	Balance at end of period
	£	£	£	£	£
Restricted funds					
Burlish Bike Park development:	42,559	9,666	-	(50,868)	1,357
Sport England	-	121,399	-	(121,399)	-
Sport England - Places & Spaces matched funding	-	10,000	-	-	10,000
Bernard Sunley	-	9,000	-	(9,000)	-
Paul Harrison	-	2,312	-	(2,312)	-
Bruce Wake	-	2,000	-	(2,000)	-
Wolfson	-	56,000	-	(51,055)	4,945
Severn Trent Water Community Fund	-	48,600	-	(48,600)	-
	42,559	258,977	-	(285,234)	16,302
Peter Harrison Foundation	-	10,000	-	-	10,000
Active Herefordshire & Worcestershire	-	9,810	(9,801)	-	9
Big Bike Revival	-	4,726	(3,953)	(773)	-
Worcestershire Community Foundation	-	5,000	-	-	5,000
Postcode lottery	-	3,660	-	-	3,660
Grantham Yorke	-	2,360	-	-	2,360
SJP Foundation	-	2,200	-	-	2,200
Bikeability Trust	(3,470)	1,268	(960)	3,162	-
UNLTD	10,000	-	(11,215)	1,215	-
Johnnie Johnson Trust	2,060	-	(2,060)	-	-
Social Entrepreneur Support Fund (SEFS)	825	-	(825)	-	-
Awards for All	599	-	(619)	20	-
Edward Lawley	26	-	(30)	4	-
	52,599	298,001	(29,463)	(281,606)	39,531
Unrestricted funds					
General fund	25,318	80,828	(64,516)	(3,631)	37,999
Burlish Bike Park development	-	-	-	285,237	285,237
	25,318	80,828	(64,516)	281,606	323,236
Total funds	77,917	378,829	(93,979)	-	362,767

OPEN TRAIL

England & Wales - Charity number 1190929

Accounts



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the period ending 31st August 2023

REGISTERED CHARITY NUMBER: 1190929



**Open Trail
Report and Financial Statement for the period ending 30st August 2023
Registered Charity Number 1190929**

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Independent Examiner's Report for the period ending 31st August 2023

The Trustees present their report with the financial statements of the charity for the year ended 30st August 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed and the Charities Act 2011.

Charity Objectives

1. To advance the education of the UK public in topics of cycling, health and the environment.
2. To advance health for the public benefit by educating the public about the health benefits of cycling, Forest School, and an active lifestyle.
3. To help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.
4. To promote social inclusion for the public benefit by preventing people from becoming socially excluded through lack of affordable transport alternatives and training, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
5. To develop the capacity and skills of the members of the socially economically disadvantaged people in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
6. The promotion of community participation in healthy recreation in particular by the provision of facilities for cycling and Forest School.

Open Trail (www.opentrail.co.uk); a registered charity (1190929) established to encourage children and young people, of Worcestershire and the West Midlands, to strive for more than they think possible, despite their own personal circumstances. We use cycle coaching and forest school to provide personal development opportunities for disadvantaged children and young people to develop their self-confidence, work ethic, emotional resilience and team working through the completion of small, achievable tasks. We enable them to achieve new things and find out what they are really capable of. We encourage them to apply these skills in other scenarios e.g. home, their community and school, to empower them to build a better future for themselves and raise their aspirations.

Our aims are to enable children and young people to develop:

- self-esteem, confidence and emotional resilience
- social and team working skills
- a positive attitude towards learning and working
- fit and healthy lifestyle choices.

Our services

- Forest School - exploration in a woodland environment with bushcraft activities
- Cycle Coaching – from learn to ride to mountain bike coaching
- World Education –activities of children from around the world.
- Public Speakers - inspirational and educational presentations.



Trustees' Report for the year end 31st August 2023

Our mission is to raise the aspirations of young people through motivation, enjoyment, stimulating their curiosity and engaging their bodies in active pursuits.

Public Benefit

Open Trail's activities meet the public benefit by providing children and young people and the wider community with a range of services that they may otherwise not be able to access.

Through engagement with its services children and young people grow in confidence, resilience and build their aspirations. This puts them in a stronger position to face challenges in their lives, make the most of positive opportunities, and resist negative influences. This enables them to make a positive contribution to their community, develop essential life skills and grow into adulthood comfortably.

The services Open Trail offers to its community are wide ranging and adaptable to meet the needs of the client group and the ever-changing world we live in. Open Trail regularly takes on feedback from its community and adapts to the needs of the people and environment in which it operates.

Achievements and Performance

2022/2023 has been an overwhelming year of development for Open Trail with increased growth, reach and awards. 2023 is a landmark year as we finally opened Burlish Bike Park with great success!

September-December 2022- The autumn school term saw bookings for learn to ride, cycling progression courses, cycle celebration days, pumptrack coaching, balanceability, Dr Bike, mountain bike trail building, bike mechanics course, forest school and school holiday engagement activities. We had 9 coaches deliver across 21 schools and 3 community groups during this period. For Burlish Bike Park the major fundraising efforts and planning permission challenges continued in the background.

January- April 2023- The winter school term saw bookings for learn to ride, cycling progression courses, balanceability, Dr Bike, mountain bike trail building, forest school and school holiday engagement activities. The team grew with two additional coaches and we had 7 coaches deliver across 13 schools and 2 community groups. We also saw the delivery of our interschool cycling event to over 10 schools in its second year. Although still increased reach on previous years school activity dropped as Burlish Bike Park reached numerous milestones: 1: planning permission was approved, 2: we finally broke ground, 3: trail builders started works, 4: electricity connection installed.

May-August 2023- This period was booming for Burlish Bike Park: with water connection established, trail building activity completed, clubhouse and toilet facilities and car park completed, access junction in place, opening party went down a storm, several video and press releases, we did it! Despite monumental challenges and barriers enroute the bike park was opened just 3 weeks behind initial schedule (7th July 20223) but in time to support local young people in the summer school holidays.

The summer school term saw bookings for learn to ride, cycling progression courses, balanceability, Dr Bike, cycle celebration days and school holiday engagement activities. We had 6 coaches deliver across 11 schools and 2 community groups during this period.



Trustees' Report for the year end 31st August 2023

In terms of individual children worked with in our activities, totals were:

	<u>2021/2022</u>	<u>2022/2023</u>
Number of children who learned to ride for the first time	1135	1122
Number of bikes repaired for free	451	110
Number of children worked with in other programs	2497	1169
Number of children engaged in forest school activities	352	780
Number of people ridden Burlish Bike Park	0	1535
Total unique beneficiaries	4435	4716

Support by grant funding

In 2022/2023 20% of our income was from revenue generated by our own activities and 80% was from grants/donations. We aim to decrease our reliance on grants and become more reliant on revenue generating activity every year. Last year, in 2021/2022 we generated 32% of our income from our own activities and 68% was grant funded. The drop in financial independence is due to the large capital grants needed to build Burlish Bike Park.

We would like to give thanks to all our grant funders this year.

Active Herefordshire and Worcestershire- thank you for supporting us in expanding our activity delivery including bike mechanic courses, learn to ride provision and pumptrack coaching.

Cycling UK's Big Bike Revival- thank you for the 7th year that we have been part of your program which led to the delivery of free bike repairs, cycling lessons and led rides in our local region.

Bikeability- our indepth involvement under the Widening Participation project came to an end in November. We became heavily involved in the delivery and the evaluation of the wider program beyond our own participation and our efforts have made a wider impact on Bikeability provision across the country. We were awarded two national awards for our deliver including "Best Small Organisation" and "Rising Star".

Johnnie Johnson Trust- thank you for enabling us to support disadvantaged children in learning to ride a bike for the first time.

Sport England- we give thanks for being our primary grant for developing Burlish Bike Park, for your support during the planning process and helping us manage the project.

Severn Trent Water Community Foundation- thank you for helping us develop Burlish Bike Park Outdoor Community Centre so we can make the most of our new woodland by increasing the projects it can deliver as a community centre.

Wolfson Foundation- thank you for enhancing our Burlish Bike Park project so we can provide more social prescribing/mental health programs at Bursih Woodland

Our community- huge thank you to everyone who has pulled together to make Burlish Bike Park a reality: all of our crowdfunder donators, our volunteers, our tradespersons for their work and their knowledge. It has been a huge community effort and we could not have done it without you.



Trustees' Report for the year end 31st August 2023

Forest school

Due to the development of Burlish Bike Park we did not have resources to run Kinver Edge Forest School this year. However, we worked with the landowners; The National Trust, and our partners; Flatpack Forest School to pass the Kinver Edge Forest School project on to Flatpack Forest School. They have continued to develop the use of the site hosting multiple public sessions throughout the school holidays. In the 2023/2024 financial year we are looking to develop a new forest school at Burlish Bike Park.

National Awards 2022/2023

Following our 3 awards in 2021/2022 The Bikeability Trusts Best Small Organisation, Bikeability Trust Rising Star 2022, SME Best Cycle Coaching Provider in the West Midlands. Open Trail continues to bring in national awards. Our CEO won a Great Companies Women Entrepreneurs Award 2023 for her work with Open Trail.

Project Burlish Bike Park

We did it! After 3 years of turbulence around planning permission processes, ecological and archaeological barriers, extensive fundraising, public engagement and construction management we have built Worcestershire's and the West Midlands' first mountain bike park! We opened it to the public on 7th July 2023 with an overwhelming positive response and the growth of a brand-new supportive community. Huge thanks to our supporters, donors and incredible volunteer team for all their contributions and hard work.

Financial Review

The charity aims to maintain sufficient funds so that its charitable activities can continue to be provided without disruption. During the period, the charity received income of £378,829 (2022: £102,002) and incurred expenditure of £93,979 (2022: £75,791) generating a surplus of £284,850 (2022: £26,211). The surplus comprises of £297,921 (after transfers between funds of £281,609) in relation to unrestricted funds and deficit of £13,071 in relation to restricted funds leaving £323,329 and £39,528 unrestricted and restricted funds respectively at the end of the period.

Reserves Policy

Open Trail will keep sufficient reserves so that it can honour its commitments to its funders and to ensure its beneficiaries' welfare. To achieve this Open Trail aims to keep 4 months of running costs as general "free" funds. Due to the recent opening of Burlish Bike Park an additional £30,000 is kept in reserves. The site has been operating for just 6 months thus little is known about the development and costs of this site to date therefore a larger reserve is kept until more is learned. This will be reviewed at 6 and 12 months time.

At the end of the financial period free reserves (unrestricted funds less tangible fixed assets and any designated funds) were £36,164 (2022: £23,285). This is lower than the £57,000 budgeted target and accordingly the charity is looking to build reserves through its activities.



Trustees' Report for the year end 31st August 2023

Principle Funding Sources

Funding currently comes from a range of funders including but not limited to Sport England, Severn Trent Water Community Foundation, Wolfson Foundation, Big Bike Revival, Active Herefordshire and Worcester as well as private trading with schools. The vast majority of funding is designated to specific project work and is restricted to this purpose.

Plans for the Future

Open Trail will look to establish Burlish Bike Park within the community before increasing its delivery to schools and community groups. Burlish Bike Park will have a large impact on our reach, especially with more disaffected youth, and it will put us at the forefront of the local community enabling us to widen our work with other groups and expand into adult provision. We aim for Chief Executive Officer "CEO" to limit direct engagement with beneficiaries to enable more coaches to deliver more projects and ensure the background work of Open Trail is good and we can make the most of our new facilities. We also have a new trustee to bring on to the board.

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a Trust Deed, and is registered with the Charity Commission. The trustees who served during the year were:

- Colin Harris
- Diane Escott
- Mark Young

Charity's principal address

The charity's principal address is 54 Holmcroft Road, Kidderminster, DY10 3AG.

Recruitment and appointment of new trustees

Potential trustees can apply for the position and be interviewed by the Board of Trustees. New trustees receive training which covers their obligations as trustees, the main documents which set out the operational framework for the charity and the current financial position.

Administration of the charity

The Board of Trustees delegate day-to-day responsibilities to the charity's Founder and CEO, Hannah Escott who manages a team of mainly freelance staff and some volunteers to deliver the charity's objectives.

The trustee's report was approved by the Board of Trustees.

Colin Harris
Trustee, Chair

DATE: 26/06/2024



Independent Examiner's Report for the period ending 31st August 2023

I report to the trustees on my examination of the accounts of Open Trail for the year ended 31st August 2023.

Responsibilities and Basis of Report

As the charity's trustees of the charity 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 charity's accounts carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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.

Carrie Louise Stokes FCA

Spotlight Accounting Limited

Market Chambers, 2b Market Place, Shifnal, Shropshire, TF11 9AZ

DATE: 27/6/24



Statement of financial activities
(incorporating income and expenditure account)
for the period ended 31st August 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total period ended 31 August 2023 £	Total year ended 31 August 2022 £
Income:					
Donations and legacies	2	3,499	298,001	301,500	69,237
Charitable activities	3	77,329	-	77,329	32,765
Total income		80,828	298,001	378,829	102,002
Expenditure:					
Charitable activities	4	64,516	29,463	93,979	75,791
Total expenditure		64,516	29,463	93,979	75,791
Net income/(expenditure) before transfers	5	16,312	268,538	284,850	26,211
Transfer between funds	12	281,609	(281,609)	-	-
Net income/(expenditure) and net movement in funds		297,921	(13,071)	284,850	26,211
Reconciliation of funds:					
Total funds brought forward		25,318	52,599	77,917	51,706
Total funds carried forward		323,239	39,528	362,767	77,917

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.



Balance sheet
As at 31st August 2023

	Note		2023 £	2022 £
Fixed Assets				
Tangible assets	8		287,072	2,030
Current Assets				
Stock	9	3,400	-	
Debtors	10	56,600	9,564	
Cash at bank and in hand		17,073	72,225	
		77,073	81,789	
Current Liabilities				
Creditors: amounts falling due within one year	11	(1,378)	(5,902)	
Net current assets			75,695	75,887
Net assets			362,767	77,917
Funds of the charity				
Restricted funds			39,531	52,602
Unrestricted funds:				
General fund			37,999	25,315
Burlish Bike Park development			285,237	-
Total unrestricted funds			323,236	25,315
Total charity funds	12		362,767	77,917

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Colin Harris
Trustee, Chair

Dianne Escott
Trustee

DATE: 26/06/2024

DATE: 26/06/2024

The attached notes form part of these financial statements.



Notes to the financial statements
for the period ended 31st August 2023

1. Accounting policies

a. Basis of preparation

The financial statements of the CIO 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 1 January 2019) – (Charities SORP FRS 102).

The financial statements have been prepared to give a “true and fair” view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a “true and fair view”. This departure has involved following Charities SORP FRS 102 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b. Going concern

The trustees consider that there are no material uncertainties about the charity’s ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c. Income

Income is recognized when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether “capital” grants or “revenue” grants, is recognized 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 for the provision of specified service is deferred until the criteria for income recognition are met.

d. Donations of gifts, service and facilities

Donated professional services and donate facilities are recognized as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognized.

On receipt, donated gifts, professional services and donated facilities are recognized on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognized in expenditure in the period of receipt.

e. 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.



Notes to the financial statements
for the period ended 31st August 2023

f. Expenditure and irrecoverable VAT

Expenditure is recognized once there is a legal or constructive obligation to make a payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprise of trading costs and the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other category.

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

g. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities and include back-office costs and governance costs which support the charitable programmes and activities. These costs have been allocated between relevant activities. The bases on which support costs have been allocated are set out in the expenditure note.

h. Tangible fixed assets

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

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

- Burlish Bike Park - 10 years
- Plant & machinery - 3 years
- IT equipment - 4 years

i. Stock and work in progress

Stock is valued at the lower of cost and net realisable value.

j. Debtors

Trade and other debtors are recognized at the settlement amount due after any trade discount offered.

k. Cash at bank and in hand receivable/payable within one year

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l. Creditors and provisions

Creditors and provisions are recognized where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognized at their settlement amount after allowing for any trade discounts due.



Notes to the financial statements
for the period ended 31st August 2023

m. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

n. Employee benefits

Any employees are classed as temporary workers. When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity does not operate any work-place pension scheme in the period under review as no employee has exceeded the statutory earning threshold.

o. Judgements and key sources of estimation uncertainty

No judgements have been made in the process of applying the above accounting policies and there are no key sources of estimation uncertainty.



**Notes to the financial statements
for the period ended 31st August 2023**

2. Income from donations and legacies

	Unrestricted	Restricted	Period ended 2023	Year ended 2022
	£	£	Total £	Total £
Donations	3,499	11,978	15,477	12,302
Grants:				
Sport England	-	131,399	131,399	-
Wolfson	-	56,000	56,000	-
Severn Trent Water Community Fund	-	48,600	48,600	-
Peter Harrison Foundation	-	10,000	10,000	-
Social Entrepreneur Support Fund (SEFS)	-	-	-	11,000
Awards for All	-	-	-	10,000
UNLTD	-	-	-	10,000
Less than £10,000	-	40,024	40,024	25,935
	<u>3,499</u>	<u>298,001</u>	<u>301,500</u>	<u>69,237</u>

Donations of £12,302 in 2022 were made up of £5,625 unrestricted and £6,677 restricted funds.

3. Income from charitable activities

	Unrestricted	Restricted	Period ended 2023	Year ended 2022
	£	£	Total £	Total £
Open Trail activities	52,162	-	52,162	32,765
Burlish Bike Park membership	25,168	-	25,168	-
	<u>77,329</u>	<u>-</u>	<u>77,329</u>	<u>32,765</u>

In 2022, all charitable activities were unrestricted.



**Notes to the financial statements
for the period ended 31st August 2023**

4. Analysis of expenditure

	Basis of allocation	Charitable activities			Period ended 2023	Year ended 2022
		Open Trail	Burlish Bike Park	Support costs	Total	Total
Staff costs (note 6)		3,689	-	-	3,689	-
Direct costs	Direct	47,888	5,898	-	53,786	75,444
Administration		-	-	35,954	35,954	-
Governance (note 5)		-	-	550	550	350
		<u>51,577</u>	<u>5,898</u>	<u>36,504</u>	93,979	<u>75,794</u>
Support costs	Income	14,143	22,361	(36,504)	-	-
Total expenditure		<u>65,720</u>	<u>28,259</u>	<u>-</u>	<u>93,979</u>	<u>75,794</u>

Of the total expenditure, £64,516 (2022: £38,390) was unrestricted and £29,463 (2022: £53,397) was restricted.

5. Net income/(expenditure) for the year

This is stated after charging / (crediting):

	Period ended 2023	Year ended 2022
	£	£
Depreciation	1,215	-
Independent examination	550	350
Preparation of statutory accounts	350	400
	<u>350</u>	<u>400</u>



**Notes to the financial statements
for the period ended 31st August 2023**

6. Analysis of staff costs, trustee remuneration and expenses and the cost of key management personnel

Staff costs were as follows:

	2023	2022
	£	£
Salaries	3,689	-
National Insurance	-	-
Contribution to defined contribution pension scheme	-	-
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Total	3,689	-
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Direct charitable expenditure	3,689	-
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	3,689	-
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>

No employee earned £60,000 or more (2022: £nil).

The key management personnel of the charity is considered to be the charity's Founder and CEO, who is the daughter of the one of the Trustees. The service is outsourced and amounted to £30,810 (2022: £24,255) during the period. The CEO made available to the charity £25,000 (2022: £nil) in order to support cashflow in relation to the Burlish Bike Park development during the period. At the period end, £79.02 was still outstanding as is reported in note 11. No interest was payable on this loan.

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the period (2022: £nil). No trustees were reimbursed expenses during the period (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Staff Numbers

	2023	2022
	Number	Number
Full-time equivalent excluding trustees:		
	-	-
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Direct charitable expenditure	-	-
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	-	-
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>



Notes to the financial statements
for the period ended 31st August 2023

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Tangible fixed assets

	Burlish Park	Bike Plant & machinery	& IT equipment	Total
	£	£	£	£
Cost				
At beginning of year	-	3,422	664	4,086
Additions	285,237	1,020	-	286,257
Disposals	-	-	-	-
At end of year	285,237	4,442	664	290,343
Depreciation				
At beginning of year	-	1,724	332	2,056
Charge for the year	-	1,049	166	1,215
Depreciation on disposals	-	-	-	-
At end of year	-	2,773	498	3,271
Net Book Value				
At 31 August 2023	285,237	1,669	166	287,072
At 30 September 2022	-	1,698	332	2,030

All of the above assets are used for charitable purposes.

No land has been valued in respect of Burlish Bike Park or included in the cost reported above. This land has been donated to the charity but title has not yet been legally transferred.

During the development of Burlish Bike Park during the period, £41,500 has been estimated as provided voluntarily in relation to construction works, fencing and pipe work, electrical works, toilets, signage and other incidentals which has not been included in the additions reported above since this is not substantiated and cannot be reliably measured. The impact would be to increase donations and also the capital asset on the balance sheet.



**Notes to the financial statements
for the period ended 31st August 2023**

9. Stock

	2023	2022
	£	£
Raw materials	3,400	-
	3,400	-
	3,400	-

10. Debtors

	2023	2022
	£	£
Trade debtors	600	6,485
Income receivable	56,000	3,079
	56,600	9,564
	56,600	9,564

11. Creditors

	2023	2022
	£	£
Trade creditors	-	5,152
Accruals	1,299	750
Cashflow loan	79	-
	1,378	5,902
	1,378	5,902



**Notes to the financial statements
for the period ended 31st August 2023**

12. Movement in funds

	Balance at beginning of period	Income	Expenditure	Transfers	Balance at end of period
	£	£	£	£	£
Restricted funds					
Burlish Bike Park development:	42,562	9,666	-	(50,871)	1,357
Sport England	-	121,399	-	(121,399)	-
Sport England - Places & Spaces matched funding	-	10,000	-	-	10,000
Bernard Sunley	-	9,000	-	(9,000)	-
Paul Harrison	-	2,312	-	(2,312)	-
Bruce Wake	-	2,000	-	(2,000)	-
Wolfson	-	56,000	-	(51,055)	4,945
Severn Trent Water Community Fund	-	48,600	-	(48,600)	-
	42,562	258,977	-	(285,237)	16,302
Peter Harrison Foundation	-	10,000	-	-	10,000
Active Herefordshire & Worcestershire	-	9,810	(9,801)	-	9
Big Bike Revival	-	4,726	(3,953)	(773)	-
Worcestershire Community Foundation	-	5,000	-	-	5,000
Postcode lottery	-	3,660	-	-	3,660
Grantham Yorke	-	2,360	-	-	2,360
SJP Foundation	-	2,200	-	-	2,200
Bikeability Trust	(3,470)	1,268	(960)	3,162	-
UNLTD	10,000	-	(11,215)	1,215	-
Johnnie Johnson Trust	2,060	-	(2,060)	-	-
Social Entrepreneur Support Fund (SEFS)	825	-	(825)	-	-
Awards for All	599	-	(619)	20	-
Edward Lawley	26	-	(30)	4	-
	52,602	298,001	(29,463)	(281,609)	39,531
Unrestricted funds					
General fund	25,315	80,828	(64,516)	(3,628)	37,999
Burlish Bike Park development	-	-	-	285,237	285,237
	25,315	80,828	(64,516)	281,609	323,236
Total funds	77,917	378,829	(93,979)	-	362,767



Notes to the financial statements **for the period ended 31st August 2023**

Purposes of restricted funds

Each of the restricted funders is described in more detail below. Where expenditure was more than income transfers have been made from general funds. The transfer in relation to Burlish Bike Park funds represents the satisfaction of the restrictions on the completion of the development. This expenditure has been capitalised and will be depreciated over its useful economic life.

Sport England: capital build costs of Burlish Bike Park

Sport England - Places & Spaces matched funding: To improve places and spaces for sport and physical activity, part of Birmingham 2022 Commonwealth Games

Bernard Sunley: capital build costs of Burlish Bike Park and Outdoor Community Centre

Paul Harrison: capital build costs of Burlish Bike Park

Bruce Wake Charitable Trust: extension of Burlish Green Trail for disability access

Wolfson Foundation: capital build costs of Burlish Bike Park and Outdoor Community Centre

Severn Trent Water Community Foundation: capital build costs of Burlish Outdoor Community Centre

Peter Harrison Foundation: CEO and business development to support expansion of activities and bike park

Active Herefordshire and Worcestershire: cycle coaching delivery, organisation development and staff training

Big Bike Revival: delivery of learn to ride, bike fix and led rides

Postcode lottery: delivery of learn to ride lessons to disadvantaged children/young people

Grantham Yorke: delivery of learn to ride lessons to disadvantaged children/young people

Worcestershire Community Foundation: disaffected youth support at Burlish Bike Park

SJP Foundation: purchase 10 bikes and accessories for SEND children

Bikeability Trust: delivery of Widening Participation project (learn to ride, bike fix, skill development, cycling festivals)

UNLTD: CEO and business development to support expansion of activities and bike park

Johnnie Johnson Trust: delivery of learn to ride lessons

Social Entrepreneur Support Fund: CEO and business development to support expansion of activities and bike park

Awards for All: provision and delivery of Forest School

Edward Lawley: cycling skills development, equipment costs



Notes to the financial statements
for the period ended 31st August 2023

13. Analysis of net assets between funds

2023	Unrestricted	Restricted	Total
	£	£	£
Fixed assets	287,072	-	287,072
Stock	3,400	-	3,400
Debtors	600	56,000	56,600
Cash at bank and in hand	33,542	(16,469)	17,073
Creditors	(1,378)	-	(1,378)
Funds	<u>323,236</u>	<u>39,531</u>	<u>362,767</u>

Analysis of net assets between funds (prior year)

2022	Unrestricted	Restricted	Total
	£	£	£
Fixed assets	2,030	-	2,030
Debtors	9,564	-	9,564
Cash at bank and in hand	19,623	52,602	72,225
Creditors	(5,902)	-	(5,902)
Funds	<u>25,315</u>	<u>52,602</u>	<u>77,917</u>

14. Related party transactions

There are no other related party transactions that have occurred during the period, other than those already referenced in note 6.



Notes to the financial statements
for the period ended 31st August 2023

15. Statement of financial activities (prior year)

	Unrestricted funds	Restricted funds	Total
	£	£	£
Income:			
Donations and legacies	5,625	63,612	69,237
Charitable activities	32,765	-	32,765
Total income	38,390	63,612	102,002
Expenditure:			
Charitable activities	22,394	53,397	75,791
Total expenditure	22,394	53,397	75,791
Net income/(expenditure) before transfers	15,996	10,215	26,211
Transfer between funds	1,608	(1,608)	-
Net income/(expenditure) and net movement in funds	17,604	8,607	26,211
Reconciliation of funds:			
Total funds brought forward	7,714	43,992	51,706
Total funds carried forward	25,318	52,599	77,917



Notes to the financial statements
for the period ended 31st August 2023

16. Movement in funds (prior year)

	Balance at beginning of year	Income	Expenditure	Transfers	Balance at end of year
	£	£	£	£	£
Restricted funds					
Social Entrepreneur Support Fund (SEFS)	-	11,000	(10,175)	-	825
Awards for All	-	10,000	(9,391)	(10)	599
UNLTD	-	10,000	-	-	10,000
Bikeability Trust	-	5,927	(8,702)	(695)	(3,470)
Burlish Bike Park development	37,857	13,528	(8,823)	-	42,562
Big Bike Revival	-	4,500	(4,102)	(398)	-
Oakland Foundation	-	2,100	(2,104)	4	-
Johnnie Johnson Trust	-	2,060	-	-	2,060
Active Herefordshire & Worcestershire	-	2,000	(1,400)	(600)	-
Heart of England	-	2,000	(2,089)	89	-
Edward Lawley	1,200	500	(1,674)	-	26
Children In Need	1,035	-	(1,037)	2	-
Other	3,900	-	(3,900)	-	-
	43,992	63,615	(53,397)	(1,608)	52,602
Unrestricted funds					
General fund	7,714	38,390	(22,397)	1,608	25,315
	7,714	38,390	(22,397)	1,608	25,315
Total funds	51,706	102,005	(75,794)	-	77,917



Notes to the financial statements
for the period ended 31st August 2023

17. Impact of change in basis

As explained in the accounting policies, the financial statements have been prepared on an accruals basis in accordance with the Charities SORP FRS 102.

In the year ended 30th September 2022 (prior year), the accounts were prepared on a receipts and payments basis, as permitted by the Act. Accordingly, when comparing the comparatives with the publicly available financial statements, it does not include items that had not been received or paid at that time. These can be summarised as follows:

	Original 2022	Adjustment		Restated 2022
		2022	2021	
Total receipts	93,855	9,564	(1,414)	102,005
Total payments (excluding fixed assets):	(69,677)	1,090	(5,902)	(74,489)
Tangible fixed assets depreciation	-	(1,305)	-	(1,305)
	<u>(69,677)</u>	<u>(215)</u>	<u>(5,902)</u>	<u>(75,794)</u>

	2022	2021
Total funds previously reported	72,225	49,952
Tangible fixed asset net book value	2,030	1,430
Debtors	9,564	1,414
Creditors	(5,902)	(1,090)
Total funds restated	<u>77,917</u>	<u>51,706</u>

OPEN TRAIL

England & Wales - Charity number 1190929

Accounts



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ending 30 September 2022

REGISTERED CHARITY NUMBER: 1190929



Open Trail
Report and Financial Statement for the year ending 30 September 2022
Registered Charity Number 1190929

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Trustees' Report for the year end 30th September 2022

The Trustees present their report with the financial statements of the charity for the year ended 30th September 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed and the Charities Act 2011.

Charity Objectives

1. To advance the education of the UK public in topics of cycling, health and the environment.
2. To advance health for the public benefit by educating the public about the health benefits of cycling, Forest School, and an active lifestyle.
3. To help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.
4. To promote social inclusion for the public benefit by preventing people from becoming socially excluded through lack of affordable transport alternatives and training, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
5. To develop the capacity and skills of the members of the socially economically disadvantaged people in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
6. The promotion of community participation in healthy recreation in particular by the provision of facilities for cycling and Forest School.

Open Trail (www.opentrail.co.uk); a registered charity (1190929) established to encourage children and young people, of Worcestershire and the West Midlands, to strive for more than they think possible, despite their own personal circumstances. We use Cycle Coaching and Forest School to provide personal development opportunities for disadvantaged children and young people to develop their self-confidence, work ethic, emotional resilience and team working through the completion of small, achievable tasks. We enable them to achieve new things and find out what they are really capable of. We encourage them to apply these skills in other scenarios e.g. home, their community and school, to empower them to build a better future for themselves, and raise their aspirations.

Our aims are to enable children and young people to develop:

- self-esteem, confidence and emotional resilience
- social and team working skills
- a positive attitude towards learning and working
- fit and healthy lifestyle choices.

Our services

- Forest School - exploration in a woodland environment with bushcraft activities
- Cycle Coaching – from learn to ride to mountain bike coaching
- World Education –activities of children from around the world.
- Public Speakers - inspirational and educational presentations.

Our mission is to raise the aspirations of young people through motivation, enjoyment, stimulating their curiosity and engaging their bodies in active pursuits.



Public Benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit. Open Trail's activities meet the public benefit by providing children and young people and the wider community with a range of services that they may otherwise not be able to access.

Through engagement with its services children and young people grow in confidence, resilience and build their aspirations. This puts them in a stronger position to face challenges in their lives, make the most of positive opportunities, and resist negative influences. This enables them to make a positive contribution to their community, develop essential life skills and grow into adulthood comfortably.

The services Open Trail offers to its community are wide ranging and adaptable to meet the needs of the client group and the ever-changing world we live in. Open Trail regularly takes on feedback from its community and adapts to the needs of the people and environment in which it operates.

Achievements and Performance

2021/2022 has been a fantastic year for Open Trail with increased growth, reach and awards.

September-December 2021 we were still feeling the lingering impact of the Covid-19 pandemic with the diary only just coming back to normal after schools were more welcoming of external guests in the latter part of the summer term of the last academic year. The autumn school term saw bookings for learn to ride, balanceability, Dr Bike, mountain bike trail building and the launch of our new bike mechanics course. We had 3 members of staff deliver across 9 schools during this period.

January- April 2022- saw us get back to our previous growth trajectories. The team expanded by 2 more coaches, with 5 members of staff regularly delivering the activities above, with great demand for balanceability and learn to ride. We were also able to set Kinver Edge Forest School back up over the Easter weekend and school holidays, much to the joy of the community we had created their previously. Our new site proved to be a big hit with much better disability access than in 2019.

April-August 2022- our busiest time of year. Our cycle coaching team grew from 3 coaches in January to 10 by the end of August, averaging 3 coaches out delivering every weekday, 2 on quiet days and 6 on busy days. We went from working at 38 schools to working at 68 schools; a huge increase of 44%.

In terms of individual children worked with our cycling activities showed:

Number of children who learned to ride for the first time	1135
Number of bikes repaired for free	451
Number of children engaged in cycle confidence programs	724
Number of children engaged in various other cycling activities	1773
Total unique beneficiaries	4083

In 2022 we managed to make an Open Trail dream come true! We had always wanted to provide interschool cycling days aimed at children who do not represent their school in any other sporting activity. We held 4 cycling festivals across 3 different venues for schools in North Worcestershire such as Wyre Forest, Bromsgrove and Droitwich; the events saw over 500 active cycling participants from 15 schools. Thanks to funding from Bikeability Trust, Commonwealth Games Legacy Fund and to the School Sports Partnership for their help in coordinating these events.



Support by grant funding

In 2021/2022 26% of our income was from revenue generated by our own activities and 74% was from grants/donations. We aim to decrease our reliance on grants and become more reliant on revenue generating activity every year. Last year, in 2020/2021 we generated 18% of our income from our own activities and 82% was grant funded.

We would like to give thanks to all our grant funders this year.

UNLTD- thank you for enabling us to relieve our CEO from delivering activities so she could spend more time in the office expanding our reach, improving our targeting, growing our activities, and invest in recruiting and training our coaching staff.

SESF- thank you for enabling us to improve our accounting procedures and invest time needed in Burlish Bike Park. This presents a great opportunity for Open Trail's future and without investing adequate time now we would not be able to make the most of this opportunity.

Edward and Dorothy Cadbury Trust- thank you for funding our mountain bike trail building programs delivering personal development opportunities for young people by challenging their construction skills, abilities to work as a team whilst learning how to ride mountain bikes on courses they built and maintained themselves.

Cycling UK's Big Bike Revival- thank you for the 6th year that we have been part of your program which led to the delivery of free bike repairs, cycling lessons and led rides in our local region.

Oakland- thank you for enabling us to provide free pumptrack sessions to local young people, see below for more information.

National Lottery Awards For All- forest school, see below.

Active Herefordshire and Worcestershire- thanks for your funding through Commonwealth Games to help us provide school holiday cycling provision to disadvantaged children.

Bikeability- We became a Bikeability registered provider for the first time and were awarded funding under the Widening Participation project. We became heavily involved in the delivery and the evaluation of the wider program beyond our own participation and our efforts have made a wider impact on Bikeability provision across the country. We look forward to working together more.

Our **school holiday provision** also expanded to include free pumptrack coaching sessions for the first time. This is something Open Trail have always wanted to provide and it was supported by funding from Oakland Foundation and Active Hereford and Worcester. Sessions quickly became fully booked and attendees reported 100% full satisfaction with their pumptrack coaching experience and our services.

Thanks to our new Bikeability registration we were able to provide Bikeability (road safety) cycling sessions during the school holidays including some HAF (Holiday Activities and Food) activities for children who qualify to receive free school meals.

These activities ran alongside our usual 1:1 learn to ride lessons which now take place at Stourport Sports Club cycling track to enable children and families to have an exit route to more local cycling facilities. We were also able to provide free adult learn to ride and cycle confidence lessons thanks to support from Big Bike Revival, again these became fully booked quickly.



Forest school

With the support of National Lottery Awards for All we were able to reestablish Kinver Edge Forest School after a great deal of community demand. All of our sessions were fully booked and many had a waiting list. Our woodland site enabled us to provide community group events, SEND sessions, toddler sessions and general public sessions throughout the year. Attendees reports 97% fully satisfied with their Forest School experience and our services.

National Awards 2021/2022

Our work in 2021/2022 led us to be voted as The Bikeability Trusts Best Small Organisation for 2022 and our CEO was voted Bikeability Trust Rising Star 2022. Bikeability Trust is one of our national governing bodies so it is a great honor to receive such prestigious awards from them. In the annual UK Small Medium Enterprise Awards we were awarded Best Cycle Coaching Provider in the West Midlands. Fantastic achievements in such a big year for Open Trail and great recognition to the tireless work of our talented team.

Project Burlish Bike Park

After the donation of a 16 acre woodland to Open Trail in 2020, we continue to make progress with planned developments for the bike park/outdoor community centre. In year 2020/2021 we reported raising £33,598.90 from our Crowdfunder and a £110,000 grant was awarded from Sports England Places to Ride fund in March 2021. In 2021/2022 we finalised all the necessary surveys such a ecology and archaeology, completed all necessary planning documents, overcame several planning barriers, continued with our community consultation and planning permission was submitted in August 2022. Planning permission was approved so that works were carried out in Spring and the park was opened to the public in July 2023.

Financial Review

The charity aims to maintain sufficient funds so that it's charitable activities can continue to be provided without disruption. During the year, the charity received income of £93,855 (2021: £78,537 excluding donation on transition to Charitable Incorporated Organisation, "CIO") and incurred expenditure of £71,582 (2021: £50,203) generating a surplus of £22,273 (£28,334 excluding donation on transition to CIO). This surplus comprises of £8,610 (after transfers between funds of £127) in relation to restricted funds and £13,663 (after transfer between funds of £127) in respect of unrestricted funds leaving £52,602 and £19,623 restricted and unrestricted funds respectively at the end of the year.

Reserves Policy

Open Trail will keep sufficient reserves so that it can honour its commitments to its funders and to ensure its beneficiaries welfare. To achieve this Open Trail aims to keep 3 months of running costs as free reserves.

At the end of the financial year free reserves (unrestricted funds less any designated funds) were £19,623 (2021: £5,960). With 3 months running costs estimated at £18,000, the Trustees have met target and will continue to review this regularly to ensure optimum use, particularly now that Burlish Bike Park has been completed to ensure there is reserve for any emergency issues (e.g. any services issues such as water and electricity, safety such as following a storm event, any change in rules and regulations e.g. Covid 19).

Principle Funding Sources

Funding currently comes from a range of funders including but not limited to National Lottery, UNLTD, Big Bike Revival as well as private trading with schools. The vast majority of funding is designated to specific project work and is restricted to this purpose.



Plans for the Future

Open Trail will look to deliver the same school and community group coaching as was delivered in 2022. Burlish Bike Park will have a large impact on resources particularly of the Chief Executive Officer "CEO", so no coaching growth is planned for the coming year whilst Burlish Bike Park grows its first roots in the community.

The current Board of Trustees will be looking to change to having a new board to improve the work of Open Trail.

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a Trust Deed, and is registered with the Charity Commission. The trustees who served during the year were:

Colin Harris

Diane Escott

Mark Young

Charity's principal address

The charity's principal address is 54 Holmcroft Road, Kidderminster, DY10 3AG.

Recruitment and appointment of new trustees

Potential trustees can apply for the position and be interviewed by the Board of Trustees. New trustees receive training which covers their obligations as trustees, the main documents which set out the operational framework for the charity and the current financial position.

Administration of the Charity

The Board of Trustees delegate day-to-day responsibilities to the charity's Founder and CEO, Hannah Escott who manages a team of freelance staff to deliver the charity's objectives.

The trustee's report was approved by the Board of Trustees.

Colin Harris (Chair)

Date: 28th July 2023



Independent Examiner's Report for the year end 30th September 2022

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30th September 2022 which are set out on pages 8 to 12.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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.

Frances Taylor FCA FCIE

FR4Good Ltd
1 Shaw Croft, Sheriffhales, Nr Shifnal, Shropshire, TF11 8SP

Date: 28th July 2023



Statement of receipts and payments

	Unrestricted funds	Restricted funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £
Receipts				
Donations	-	-	-	22,282
Grants	5,625	56,938	62,563	30,302
Receipts from fundraising activities	-	6,677	6,677	16,431
Gross trading receipts	24,615	-	24,615	31,804
<i>Sub total</i>	30,240	63,615	93,855	100,819
Total receipts	30,240	63,615	93,855	100,819
Payments				
Payments relating directly to charitable activities	16,280	53,397	69,677	50,203
<i>Sub total</i>	16,280	53,397	69,677	50,203
Payments relating to asset and investment movements				
Purchases of fixed assets	170	1,735	1,905	664
<i>Sub total</i>	170	1,735	1,905	664
Total payments	16,450	55,132	71,582	50,867
Net receipts / (payments)	13,790	8,483	22,273	49,952
Transfers to / (from) funds	(127)	127	-	-
Surplus / (deficit) for year	13,663	8,610	22,273	49,952



Statement of assets and liabilities

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of period	5,960	43,992	49,952	-
	Surplus / (deficit) shown on receipts and payments account	13,663	8,610	22,273	49,952
	Cash and bank balances at end of year	19,623	52,602	72,225	49,952
	(Agree balances with receipts and payments account(s))	-	-	-	-
B3 Other monetary assets	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Amounts due in relation to trading activities	Unrestricted	9,564	9,564	1,414
	Total		9,564	9,564	1,414
B4 Assets for charity's own use	Details		Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Plant & machinery transferred from unincorporated charity		3,422	1,698	932
	IT equipment transferred from unincorporated charity		664	332	498
	Motor vehicles transferred from unincorporated charity		-	-	802
Total		4,086	2,030	2,232	
B5 Liabilities	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £	
	Timerz	Unrestricted	-	761	
	Accounts and independent examination	Unrestricted	750	-	
	Other	Unrestricted	5,152	329	
Total			5,902	1,090	

Approved by the Board of Trustees:

Colin Harris (Chair)

Date: 28th July 2023

Dianne Escott

Date: 28th July 2023



Notes to the accounts

Basis of preparation

The financial statements of the CIO have been prepared as permitted by the Charities Act on a receipts and payments basis. In the previous year (2020-2021), the accounts were prepared on an accruals basis (hybrid since states receipts and payments) with merger accounting and therefore included/excluded some items within the receipts and payments analysis which were not received or paid at that time or were deferred. These have been adjusted this year as follows:

<u>Description</u>	<u>Original</u>	<u>Adjustment</u>		<u>Restated</u>
		<u>2021</u>	<u>2020</u>	
Cash balances transferred from unincorporated charity into new	-	22,282	-	22,282
Grant income	30,302	-	-	30,302
Receipts from fundraising activities - Burlish Bike Park	-	16,431	-	16,431
Trading income	19,510	(1,414)	13,708	31,804
	<u>49,812</u>	<u>37,299</u>	<u>13,708</u>	<u>100,819</u>
Expenditure except sundries and general expenses	(50,563)	597	-	(49,966)
Sundries and general expenses	(998)	761	-	(237)
Purchase of fixed assets (capitalised)	-	(664)	-	(664)
	<u>(1,749)</u>	<u>38,657</u>	<u>13,708</u>	<u>49,952</u>

Trustee remuneration

No remuneration was paid during the period to any charity trustee - see below for specific related party transactions.

Trustee expenses

No expenses were paid to any charity trustee during the period.

Guarantees

No guarantees have been given by the CIO where any potential liability under such is outstanding at the date of the statement of assets and liabilities.

Debts

No debt is owed by the CIO at the date of the statement of assets and liabilities and which is secured by an express charge on any of the assets of the CIO.

Related party transactions

The charity's Founder and CEO is the daughter of one of the Trustees. The services are outsourced and amount to £24,255 during the period under review.



Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Cash balance transferred from previous unincorporated charity	-	-	-	22,282
Total	-	-	-	22,282

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Social Entrepreneur Support Fund	-	11,000	11,000	-
Awards for All	-	10,000	10,000	9,950
UNLTD	-	10,000	10,000	-
Bikeability Trust	-	5,927	5,927	-
Sport England - Burlish Bike Park	-	6,851	6,851	-
RH Amar Foods	5,600	-	5,600	-
Children In Need	-	-	-	7,921
Big Bike Revival	-	4,500	4,500	3,000
Oakland Foundation	-	2,100	2,100	-
Johnnie Johnson Trust	-	2,060	2,060	-
Active Hereford & Worcestershire	-	2,000	2,000	-
Heart of England	-	2,000	2,000	-
Leathersellers	-	-	-	2,000
Edward Lawley	-	500	500	1,500
Woodward Trust	-	-	-	850
Arnold Clarke	-	-	-	750
Leeds Building Society	-	-	-	650
Baron Davenport	-	-	-	500
Geoff Hill	-	-	-	250
Other	25	-	25	2,931
Total	5,625	56,938	62,563	30,302

3 Gross receipts from fundraising activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Burlish Bike Park	-	6,677	6,677	16,431
Total	-	6,677	6,677	16,431



Analysis of receipts and payments continued

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Coaching and leaders	15,431	36,998	52,429	42,039
Burlish Bike Park	-	8,868	8,868	-
Van/equipment/facilities hire	-	2,390	2,390	-
Coaching equipment	-	1,244	1,244	-
Motor expenses	365	707	1,072	772
Insurance	-	787	787	930
Equipment for forest schools	-	723	723	121
Administration fees	360	335	695	3,012
Marketing/advertising	11	600	611	-
Cycle mechanics, hire, repairs and storage	-	547	547	2,763
Accountant	-	175	175	-
Refunds	111	-	111	-
Sundries and general expenses	2	23	25	237
Telephone	-	-	-	120
Use of residence as office	-	-	-	104
Post and stationery	-	-	-	95
Website	-	-	-	10
Total	16,280	53,397	69,677	50,203

Analysis of receipts and payments continued

5 Breakdown of restricted funds

	Social Entrepreneur Support Fund	Awards for All	UNLTD	Bikeability Trust	Burlish Bike Park	Big Bike Revival	Oakland Foundation	Johnnie Johnson Trust	Active Hereford & Worcestershire	Heart of England	Edward Lawley	Children In Need	Other	Total restricted funds	Total restricted funds last period
Receipts															
Donations														-	21,426
Grants	11,000	10,000	10,000	5,927	6,851	4,500	2,100	2,060	2,000	2,000	500	-	-	56,938	22,471
Receipts from fundraising activities	-	-	-	-	6,677	-	-	-	-	-	-	-	-	6,677	16,431
Sub total	11,000	10,000	10,000	5,927	13,528	4,500	2,100	2,060	2,000	2,000	500	-	-	63,615	60,328
Payments															
Payments relating directly to charitable activities	10,175	9,391	-	8,702	8,823	4,102	2,104	-	1,400	2,089	1,674	1,037	3,900	53,397	16,336
Sub total	10,175	9,391	-	8,702	8,823	4,102	2,104	-	1,400	2,089	1,674	1,037	3,900	53,397	16,336
Payments relating to asset and investment movements															
Purchases of fixed assets		10		695		400			630					1,735	
Sub total	-	10	-	695	-	400	-	-	630	-	-	-	-	1,735	-
Total payments	10,175	9,401	-	9,397	8,823	4,502	2,104	-	2,030	2,089	1,674	1,037	3,900	55,132	16,336
Net receipts / (payments)	825	599	10,000	(3,470)	4,705	(2)	(4)	2,060	(30)	(89)	(1,174)	(1,037)	(3,900)	8,483	43,992
Transfers to / (from) funds	-	-	-	-	-	2	4	-	30	89	-	2	-	127	-
Surplus / (deficit) for year	825	599	10,000	(3,470)	4,705	-	-	2,060	-	-	(1,174)	(1,035)	(3,900)	8,610	43,992
Fund brought forward from prior year	-	-	-	-	37,857	-	-	-	-	-	1,200	1,035	3,900	43,992	-
Fund carried held at period end	825	599	10,000	(3,470)	42,562	-	-	2,060	-	-	26	-	-	52,602	43,992

Nature and purpose of funds

Social Entrepreneur Support Fund - CEO and business development to support expansion of activities and bike park
Awards for All - for reopening, provision and delivery of Kinver Edge Forest School
UNLTD - CEO and business development to support expansion of activities and bike park
Bikeability Trust - delivery of Widening Participation project (learn to ride, bike fix, skill development, cycling festivals)
Burlish Bike Park - capital costs for new cycling facility development owned and run by Open Trail
Big Bike Revival - delivery of learn to ride, bike fix and led rides
Oakland Foundation - delivery of free pumptrack/bmx coaching sessions
Johnnie Johnson Trust - delivery of learn to ride lessons
Active Hereford & Worcestershire - delivery of SEND learn to ride, pumptrack, trail building sessions, staff training
Heart of England - learn to ride lesson delivery in Black Country region
Edward Lawley - cycling skills development, equipment costs
Children In Need - delivery of mountain bike build courses, forest school and learn to ride
Other - delivery of learn to ride lessons

OPEN TRAIL

England & Wales - Charity number 1190929

Accounts

UNAUDITED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
OPEN TRAIL
REGISTERED CHARITY NUMBER 1190929

OPEN TRAIL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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Trustee's Report for the year ended 30th September 2021

The Trustees present their report with the financial statements of the charity for the year ended 30th September 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) FRS102 "Accounting and Reporting by Charities" issued in March 2005 and amended in 2012

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities".

Charity Objectives

1. To advance the education of the UK public in topics of cycling, health and the environment.
2. To advance health for the public benefit by educating the public about the health benefits of cycling, Forest School, and an active lifestyle.
3. To help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.
4. To promote social inclusion for the public benefit by preventing people from becoming socially excluded through lack of affordable transport alternatives and training, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
5. To develop the capacity and skills of the members of the socially economically disadvantaged people in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
6. The promotion of community participation in healthy recreation in particular by the provision of facilities for cycling and Forest School.

Open Trail (www.opentrail.co.uk); a registered charity (1190929) established to encourage children and young people, of Worcestershire and the West Midlands, to strive for more than they think possible, despite their own personal circumstances. We use Cycle Coaching and Forest School to provide personal development opportunities for disadvantaged children and young people to develop their self-confidence, work ethic, emotional resilience and team working through the completion of small, achievable tasks. We enable them to achieve new things and find out what they are really capable of. We encourage them to apply these skills in other scenarios e.g. home, their community and school, to empower them to build a better future for themselves, and raise their aspirations.

Our aims are to enable children and young people to develop:

- self-esteem, confidence and emotional resilience
- social and team working skills
- a positive attitude towards learning and working
- fit and healthy lifestyle choices.

Our services

- Forest School - exploration in a woodland environment with bushcraft activities
- Cycle Coaching – from learn to ride to mountain bike coaching
- World Education –activities of children from around the world.
- Public Speakers - inspirational and educational presentations.

Our mission is to raise the aspirations of young people through motivation, enjoyment, stimulating their curiosity and engaging their bodies in active pursuits.

Achievements and Performance

From January 1st-March 15th due to Covid 19 pandemic lock downs all activities were cancelled. All schools and youth groups etc were closed. Schools were not able to engage with outdoor organisations.

Our work was also disrupted due to school staff and student sickness/absence. We couldn't always complete a full program and did not see the children as often as we would in normal circumstances.

The whole country was facing uncertainty in all directions so Open Trail was not able to grow and expand as planned; instead attentions were placed on surviving the period so as to continue positive work after the pandemic.

Engagement with Schools

In the early part of the financial year, October-December 2020 schools were reluctant to invite in external organisations. Open Trail provision was limited to:

- Balanceability at Burlish Park Primary to 60 pupils
- Fixed bikes at several schools, approx. 200 bikes were fixed
- Provided learn to ride to Westminster SEN school 3 days a week
- Provided to learn to ride to a 6 other schools
- All of our forest school provision remained closed

January-March 2021 the country went into lockdown, all activities were on hold.

March-September 2021

- Lockdown ended and schools slowly enabled outdoor providers, including Open Trail in to work with pupils
- This is traditionally our busiest time of year but progress was still slow due to limitations from the pandemic such as lack of public events, reduced funding and isolation by children and supporting adults.
- We successfully delivered our Children in Need funded forest school, learn to ride and mountain bike trail building programs at over 10 locations.
- We were still unable to open our Forest School site at Kinver Edge due to Covid-19 and associated limitations by landowners; National Trust.
- We successfully prototyped our bike mechanics course at a school in Walsall.
- In the summer holidays we held learn to ride lessons to individuals 2 days a week and summer holiday courses at Franche Primary School and Lickhill Primary School. Reaching over 200 young people.
- Our Dr Bike provision (free bike repairs in schools) continued to grow and develop due to increased grants from Big Bike Revival and more people looking to cycle during the pandemic.
- In September our diary began to return back to normal with bookings for learn to ride, balanceability, Dr Bike, mountain bike trail building and bike mechanics course.

Project Burlish Bike Park

The highlight of year and Open Trail's biggest project to date was the proposed donation of 6.1 hectares of land known as Burlish Woodland. The land donation is subject to planning permission for a community bike park facility. In September 2020 Open Trail were contacted by the landowner who wanted to donate the land which currently homes Burlish Dirtjumps. A planning advisory team was formed and proposals, community engagement and funding plans quickly took front stage whilst school and community group activity was low due to Covid-19 Pandemic.

£33,598.90 was raised from our Crowdfunder and a £110,000 grant was awarded from Sports England Places to Ride fund in March 2021.

Progress to date has including numerous ecological and arboriculture surveys of the site and continued community engagement about the sites progress and planned developments.

Financial Review

The charity aims to maintain sufficient funds so that it's charitable activities can continue to be provided without disruption.

Reserves Policy

Open Trail will keep sufficient reserves so that it can honour its commitments to its funders and to ensure its beneficiaries welfare. To achieve this Open Trail aims to keep 3 months of running costs as designated funds.

Principle Funding Sources

Funding currently comes from a range of funders including but not limited to National Lottery, BBC Children in Need, Big Bike Revival as well as private trading with schools. The vast majority of funding is designated to specific project work and is restricted to this purpose.

Plans for the Future

Open Trail is managed by the Board of Trustees, whilst the day-to-day running is administered by a team of freelance staff.

Until end of August 2020 Open Trail was an unincorporated charity registered under 1172191 before becoming a Charitable Incorporated Organisation under 1190929. As Open Trail is a growing organisation the Trustees decided to change corporation status to ensure the charity is upheld by the most rigorous checks by the Charity Commission to prove our work is solely for public benefit and improve general running of the charity.

Governing Document

The charity is controlled by its governing document, a Trust Deed, and is registered with the Charity Commission.

The trustees who served during the year were:

Diane Escott

Colin Harris

Mark Young

Recruitment and appointment of new trustees

Potential trustees can apply for the position and be interviewed by the Board of Trustees. New trustees receive training which covers their obligations as trustees, the main documents which set out the operational framework for the charity and the current financial position.

Public Benefit

Open Trail's activities meet the public benefit by providing children and young people and the wider community with a range of services that they may otherwise not be able to access.

Through engagement with its services children and young people grow in confidence, resilience and build their aspirations. This puts them in a stronger position to face challenges in their lives, make the most of positive opportunities, and resist negative influences. This enables them to make a positive contribution to their community, develop essential life skills and grow into adulthood comfortably.

The services Open Trail offers to its community are wide ranging and adaptable to meet the needs of the client group and the ever-changing world we live in. Open Trail regularly takes on feedback from its community and adapts to the needs of the people and environment in which it operates.

The trustee's report was approved by the Board of Trustees.

Colin Harris (Chair) 10/3/22

OPEN TRAIL

**GENERAL INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

TRUSTEES:

Mrs D Escott
D Escott
C Harris
M Young

ADDRESS:

54 Holmcroft Road
Kidderminster
Worcestershire
DY10 3AG

ACCOUNTANTS:

Phipps Wakefield Accountants Ltd
17 High Haden Crescent
Cradley Heath
West Midlands
B64 7PD

OPEN TRAIL

**INCOME AND EXPENDITURE ACCOUNT (RECEIPTS AND PAYMENTS)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021		2020	
	£	£	£	£
Income				
Grant income	30,302		18,726	
Of which is restricted	14,685			
Of which is unrestricted	15,617			
Trading income	19,510			
 Total	 49,812			
 Fundraised Income for Burlish Bike Park	 37,857			
 Total	 87,669			
	<u> </u>		<u>5,355</u>	24,081
 Expenditure relating directly to charitable activities				
Coaching and leaders	42,039		15,590	
Cycle mechanics, hire, repairs and storage	2,763		3,694	
Equipment for forest schools	121		354	
Administration fees	3,012		3,012	
Use of residence as office	104		104	
Insurance	930		390	
Telephone	120		120	
Post and stationery	95		196	
Motor expenses	772		2,475	
Website	10		208	
Staff training	-		40	
Sundries and general expenses	998		114	
Accountancy	-		300	
Depreciation of tangible fixed assets				
Plant and machinery	164		193	
Motor vehicles	267		356	
Computer equipment	166		-	
	<u> </u>	<u>51,561</u>	<u> </u>	<u>27,146</u>
 EXCESS OF EXPENDITURE OVER INCOME		<u>(1,749)</u>		<u>(3,065)</u>

OPEN TRAIL

STATEMENT OF ASSETS AND LIABILITIES 30 SEPTEMBER 2021

	Notes	£	2021	£	2020	£
FIXED ASSETS						
Tangible assets	1			2,232		2,165
CURRENT ASSETS						
Trade debtors		-			13,708	
Other debtors		1,414			-	
Bank account		<u>49,952</u>			<u>856</u>	
		<u>51,366</u>			<u>14,564</u>	
CURRENT LIABILITIES						
Trade creditors		154			154	-
Accrued expenses		<u>175</u>			<u>175</u>	
		<u>329</u>			<u>329</u>	
				<u>12,419</u>		<u>14,235</u>
NET ASSETS						
				<u>14,651</u>		<u>16,400</u>
INCOME FUNDS						
	2			<u>14,651</u>		<u>16,400</u>

OPEN TRAIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 October 2020	1,517	1,900	-	3,417
Additions	<u>-</u>	<u>-</u>	<u>664</u>	<u>664</u>
At 30 September 2021	<u>1,517</u>	<u>1,900</u>	<u>664</u>	<u>4,081</u>
DEPRECIATION				
At 1 October 2020	421	831	-	1,252
Charge for year	<u>164</u>	<u>267</u>	<u>166</u>	<u>597</u>
At 30 September 2021	<u>585</u>	<u>1,098</u>	<u>166</u>	<u>1,849</u>
NET BOOK VALUE				
At 30 September 2021	<u>932</u>	<u>802</u>	<u>498</u>	<u>2,232</u>
At 30 September 2020	<u>1,096</u>	<u>1,069</u>	<u>-</u>	<u>2,165</u>

Trustee remuneration: No remuneration was paid during the period to any charity trustee or person connected to a trustee.

Trustee expenses: No expenses were paid to any charity trustee during the period.

Guarantees: No guarantees have been given by the CIO where any potential liability under such is outstanding at the date of the statement of assets and liabilities.

Debts: No debt is owed by the CIO at the date of the statement of assets and liabilities and which is secured by an express charge on any of the assets of the CIO.

Independent examiner's report to the trustees of Open Trail

I report to the trustees on my examination of the accounts of Open Trail for the year ended 30 September, 2021.

Responsibilities and basis of report

As the charity trustees of the Charity, 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed by 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 Charity 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.

Signed:

Name: Stephanie Jackson

Relevant professional qualification or membership of professional bodies: F.M.A.A.T

Address: 17 High Haden Crescent Cradley Heath West Midlands. B64 7PD

Date: 17 March, 2022