



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))	-	-	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other monetary assets	Amounts due in relation to trading activities	Unrestricted	9,564	9,564	1,414
		Total	9,564	9,564	1,414

	Details	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £	
B4 Assets for charity's own use	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

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B5 Liabilities	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
	49,812	37,299	13,708	100,819
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)
	(1,749)	38,657	13,708	49,952

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

2 Grants

	Unrestricted funds	Restricted funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	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	Restricted funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	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	Restricted funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	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