

# ARMY CYCLING UNION

England & Wales · Charity number 1201600

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2023-01-16

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

## Contact

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**Address** Army Cycling  
Mckenzie Building  
Fox Lines  
Queens Avenue  
Aldershot  
GU11 2LB

**Phone** 01252787060

**Email** [NEDWARDS@BRITISHARMYSPORT.COM](mailto:NEDWARDS@BRITISHARMYSPORT.COM)

**Website** <https://cycling.britisharmysport.com/>

## Activities

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**Objects:** FOR THE PUBLIC BENEFIT AND THE PROMOTION OF THE EFFICIENCY OF THE ARMED FORCES OF THE CROWN THIS WILL BE ACHIEVED, IN PARTICULAR BUT NOT EXCLUSIVELY BY:1) FOSTERING AN ESPRIT DE CORPS AND INCREASING THE MORALE OF SERVING, RESERVE AND FORMER MEMBERS OF THE ARMED FORCES;2) ENCOURAGING AND FACILITATING THE PARTICIPATION IN ALL TYPES OF CYCLING;3) PROMOTING THE HEALTH AND WELFARE BENEFITS OF CYCLING BOTH PHYSICALLY AND MENTALLY.

**Activities:** The Army Cycling Union (ACU) is dedicated to promoting cycling as a means of physical fitness, camaraderie, and mental well-being among soldiers, veterans, and their families. Our activities encompass a diverse range of initiatives designed to inspire, engage, and support our military community through the sport of cycling

## Classification

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- **How:** Other Charitable Activities
- **What:** Amateur Sport
- **Who:** Other Defined Groups

## Geography

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- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£139,019	£131,754	-	-
2024-03-31	£315,196	£180,150	-	-

## Trustees

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Name	Role	Appointed
Col Nicholas Paul Mackenzie		2024-07-01
Lt Col Thomas A Hall		2024-01-23
Maj Anthony Allnutt		2023-12-01

**ARMY CYCLING UNION**

England & Wales - Charity number 1201600

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# Accounts

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# Army Cycling Union

Trustees' Annual Report  
and Financial Statement  
for the period 01 Apr 2023 – 31 Mar 2024

*Reference and administrative details of the Charity, its Trustees and Advisers  
For the year ended 31 March 2024*

Charity registration number: 1201600

Address: Army Cycling Union  
McKenzie Building, Fox Lines  
Queens Lines  
Aldershot  
Hampshire  
GU11 2LB

## INTRODUCTION

1. The Army Cycling Union (ACU) was founded in 1950 to encourage cycling as a pastime and promote all branches of the sport. Regardless of age, gender or experience, the ACU has committed to promoting and facilitating cycling across the Army. It has been instrumental in organising competitions and developing cyclists from novice (beginner) to the highest level of racing in the UK. Several of its members have gone on to represent the Army and their country at National, European, and World Championship events.
2. The ACU has approximately 1000 members and hosts a full calendar of events across its 9 cycling disciplines for all members of the Armed Forces to participate in. The ACU receives direction from UK Armed Forces Sports Board (UKAFSB), UK Armed Forces Cycling Board (UKAFCB) and Army Sport (formally the Army Sports Control Board [ASCB]).
3. **ACU Disciplines.** The Army Cycling Union comprises of 9 disciplines (as recognised by UKAFSB), as below:
  - a. Road Cycling (inc Track).
  - b. Time Trial (TT).
  - c. eRacing (Online using Zwift platform).
  - d. Cyclocross (CX).
  - e. Gravel.
  - f. MTB Downhill (DH).
  - g. MTB Enduro.
  - h. MTB Cross-Country (XC).
  - i. BMX (Racing).
4. **Charitable status.** The ACU achieved status as a Charitable Incorporated Organisation (CIO) in January 2023, registered charity number 1201600. It is governed by a Constitution dated (last amended) 16th January 2023. The Constitution is supplemented by Rules and Bye-Laws that aid the management and conduct of the charity. The ACU has a management plan that is updated annually and approved by both the Trustees and Executive committee in October each year.

## OBJECTIVES

5. **Core Objectives.** The core objectives of the Union are:

- a. Fostering an esprit de corps and increasing the morale of serving, reserve and former members of the armed forces.
- b. Encouraging and facilitating the participation in all types of cycling.
- c. Promoting the health and welfare benefits of cycling both physically and mentally.

6. **Principle Objectives.** The Army Cycling Union is dedicated to the promotion of cycling as a means of physical fitness, camaraderie, and mental well-being amongst soldiers and veterans. The Union also contributes to morale and fitness of wider Army. The principal objectives of the Union are to:

- a. Establishing a capable and effective management committee for each cycling discipline to ensure team and fixtures are well run and organised.
- b. Provide a full summer & winter series of event & activities for all levels of competition and achieve maximum participation in all activities and competitions and encourage greater participation by novice, female and junior ranks.
- c. Enabling training camps for both personal and physical development.
- d. Encourage the development of Elite Athletes and support riders along this pathway.
- e. Strengthen the instructor and coaching base for all cycling disciplines.
- f. Select strong representative race teams to compete against civilian teams, and to achieve success at Inter-Service competitions.
- g. Compete against and share best practice with Royal Navy Cycling and Royal Air Force Cycling Unions & Associations.
- h. Deliver an annual financial and management plan alongside an annual balanced budget to ensure the ACU is financially stable for the long term, including managing sponsorship arrangements. Including annual reviews of costings to ensure best value for money.
- i. Maintain good communication with members to promote the ACU at all levels and encourage members interests in cycling.

## ORGANISATION

7. **Governance structure.** The ACU governance structure comprises an executive (trustees) and management committee as detailed below.

8. **The executive (trustees).**

a. **General.** The executive will direct the overall conduct of ACU activities. In particular, it will direct policy and manage the public (pf) and Non-public (npf) budgets through a screening process. The Executive will comprise:

- (1) **Chair.** The Chair, who is to be a serving senior officer with a strong interest in cycling, will be nominated and approved by the CEO of Army Sport (formally ASCB). The Chair is responsible for the supervision of the association's Finances

and for the overall management of the association's business. Currently it is Col Nick Mackenzie.

(2) There will normally be a total of 2 other trustees, comprising the discipline specific vice chairs:

(a) Vice Chair Road. (trustee). Currently Maj Anthony Allnutt.

Vice Chair Mtb. (trustee). Currently Lt Col Thomas Hall.

(3) The Operations Manager (formally the secretary) is responsible for organising. The meetings and producing and publishing the minutes. Currently Miss Natalie J Edwards.

(4) The Management Committee comprises of volunteers across the nine cycling disciplines. Full ACU Governance can be found at enclosure 1 to this document.

b. **Terms of Reference.**

(1) To provide strategy and policy in furtherance of the aims and objectives of the Union.

(2) To consider and allocate funds to Unions activities.

(3) To approve nominations for President, Chair and Operations Manager of the Union and Discipline Vice-Chairs.

c. **Frequency of Meetings.** As follows:

(1) The Trustees shall meet in plenary session at least two times a year.

(2) A general meeting of members will be called once per annum.

d. **Quorum.** No decision shall be taken at a meeting unless a quorum is present at the time when the decision is taken. The quorum is two charity trustees.

e. **Accountability.** The Executive is accountable to Army Sport for the proper conduct of its business and national sport bodies for the correct application of their rules.

## **SUMMARY OF ACHIEVEMENTS DURING THE YEAR (2023-2024)**

9. **Events & Fixtures.** During the 2023-2024 reporting period, the ACU delivered a full calendar of fixtures and training activity which encompassed a diverse range of initiatives designed to inspire, engage, and support the Army through the sport of cycling. A total of 65 fixtures were facilitated across the disciplines of Road Cycling, Time Trial, eRacing, Cyclocross, MTB Enduro, and MTB Cross-Country for ACU Members, regular and reserve service personnel, veterans, and MOD Civil Servants.

10. **Army Cycling Race Teams (ACRTs).** The Trustees allocated funds to the discipline specific representative race teams (open and women's), to support their event entry fees, coaching, clothing and PPE<sup>1</sup> purchasing, and racing consumables. This allows the burden of representative cycling alongside a full-time job as a soldier to be reduced. Army Cycling ACRTs are formed with the best cyclists the Army has to offer. Across the nine disciplines, 104 soldiers (regular and reserve) represent the Army. Supporting the riders across the 23/24 financial year allowed them to go from strength to strength as they dominated in the Inter-Service cycling

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<sup>1</sup> PPE - Personal Protective Equipment such as helmets, goggles/glasses, gloves, and body armour where appropriate

competitions against the RAF and Royal Navy. A handful of Army Cycling riders went on to represent both the Army and Great Britain on the world cycling level in cyclocross, BMX Racing, Road Cycling, and Time Trial.

11. **Membership.** 903 regular, and reserve service personnel, and veterans signed up for membership to the ACU in the 23/24 financial year, 104 of whom represent the Army through the ACU ACRT's. The wider membership was supported with but not limited to a range of discounted or free cycling events/fixtures; unrestricted access to coaching, shared knowledge, and industry networking; and the opportunity to be a part of a community of likeminded cyclists.

12. **Coaching.** The ACU formally implemented a Coaching Team in 2023. This team was set up to ensure the development of strong coaches across all disciplines through the facilitation of coaching and leadership courses, implementing a disciplines specific coaching lead where appropriate, and deepening knowledge and skills for shared best practice. The coaching team is led by ACU Committee appointed Coaching Director who oversees the delivery and development of coaching activity across the Union. Furthermore, the coaching team enables opportunity to members to develop cycling at all levels through implementation of coaching sessions at the beginner level, to support members on to the elite performance pathway within Army Sport. The coaching teams also aims to provide outreach to local civilian cycling clubs in the interest of sharing knowledge.

13. **Finances.** The Trustees implemented financial empowerment to the discipline leads. Allocated funds were federated to the ACRT managers as sub-budgets to allow them the best success in managing their individual teams appropriately and with ease. Such allowed realistic budgeting and spending in accordance with ACU financial policy.

## FINANCIAL REVIEW

14. **General.** The ACU Trustees are responsible for the financial health of the ACU through good managements and accountability.

15. **Expenditure.**

a. The priority use of Charity funds for the 23-24 financial year was:

- (1) Fund Army competitions across different cycling disciplines to an appropriate standard of competition and level of safety.
- (2) Promote Army sport and Army Cycling.
- (3) Maintaining a reserve to ensure subsequent years competitions can be conducted should income reduce.

16. The Trustees agreed the following expenditure for the 23-24 financial year:

a. **Events.** Army Cycling Race Series for Road Cycling, Time Trial, eRacing, Cyclocross, MTB Enduro, and MTB Cross Country were each provided funds to organise and facilitate a series of fixtures and an Army Championships in their respective disciplines in accordance with the direction provided by the Trustees.

b. **Administration & Communication.** Funding for membership administration (including annual affiliation to National Governing Bodies; British Cycling, and Cycling Time Trial), general Union administration, and communications (website) was agreed by the Trustees to not exceed a maximum of £10k.

c. **Race Team Administration & Management.** Funding allocated to ACRT's to cover race entry fees, coaching and facility hire, consumables, bicycle maintenance, and hotels/accommodation to support the teams at civilian cycling events, training camps, and

Armed Forces Cycling competitions. Each discipline race team was provided with funds to support their teams in line with the guidance given by the Trustees.

17. **Income.** Income for the ACU was provided from Membership Subscriptions, Army Sport Grants, ACU event entry fees, and through donations from UK based companies through indirect donations via the ASCB Charitable fund, and direct sponsorship to the ACU. Income was also gained from bank interest.

18. **Reserves.** The Charity endeavours to hold a financial reserve sufficient to cover the minimum running cost of one-year's Army Cycling events. The reserve may be drawn down upon specific agreement of all Trustees. The ACU holds reserves to mitigate for any potential reduced income thus allowing the continuation of activity for the members.

19. **Financial Overview.** The financial expenditure for charitable activity for the 2023/24 financial year was forecasted as £158k to cover the following areas of general charitable activity: Administration & Communications £3k; ACRT Management £85k; Events £57k; Miscellaneous costs associated with equipment, meetings, membership, and insurance, to not exceed £13k.

## SUMMARY

20. **Chairs Comments.** The ACU has delivered another hugely successful year of sport. We have continued to professionalise the operation, secure the advances made in delivering a safe sport to our soldiers, expanded the activities of Army Cycling, delivered a successful Inter-Services set of races at which the Army Teams continued to dominate, and have supported a select few athletes cycle as part of GB National and UK professional teams including an Army Cyclist competing for a female professional team on the UCI race circuit. All of this activity cannot be delivered without the generosity of Army Sport when allocating funding to those charged with the delivery of these events. I hope to build on this success in the 2025/26 with planning already well underway to continue this excellent work of our committee, race organisers and soldiers.

21. The Trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees.

*Nick Mackenzie*

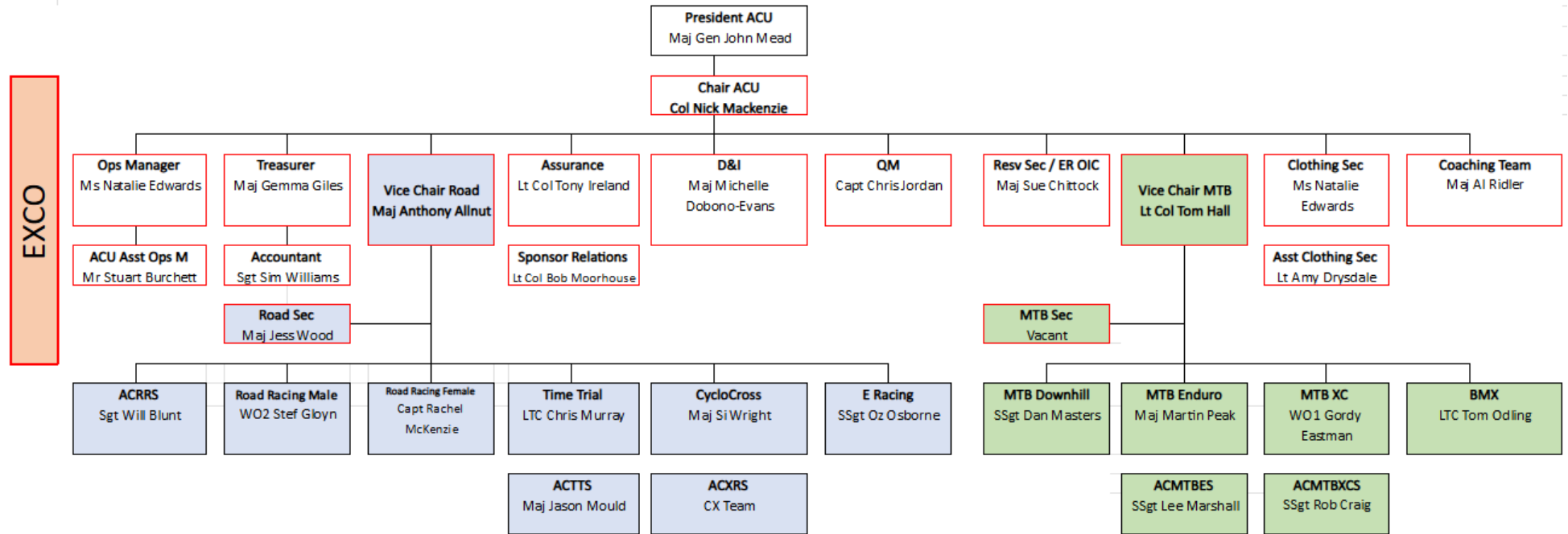
N P MACKENZIE  
Colonel  
Chair ACU

30 Jan 25

Enclosures:

1. ACU Governance inc Trustees and Executive Committee.
2. Auditors Report to the Trustees.
3. SOFA Report.
4. Notes to the Financial Statement.

**Governance Structure  
 Army Cycling Union**



ACU Trustees: Chair, Col N Mackenzie; Vice Chair Road, Maj A Allnut; Vice Chair MTB, Lt Col T Hall.

Ex-Officio Trustee: Operations Manager (formerly secretary), Miss N Edwards

EXCO = Executive Committee

**Independent Examiner's Report to the Trustees of  
Army Cycling Union**

**Independent examiner's report to the trustees of Army Cycling Union**

I report to the charity trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2024

**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").

I report in respect of my examination of the Trust'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**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Associate Chartered Management Accountant (ACMA) and Chartered Global Management Accountant (CGMA). I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination.

which gives me cause to believe that in, any material respect:

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

I have 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.

Signature Electronically Signed

Name SSgt John Lewis ACMA CGMA

Date: 17 Oct 24

Appointment Man Acct

**Statement of Financial Activities  
31 Mar 2024**

Charity No: 1201600  
Army Cycling Union

<b>INCOME FROM</b>	<b>31 Mar 24 Unrestricted Fund</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Voluntary income	1,290	0.00	0.00
Donations and Legacies	0.00	0.00	0.00
Activities for Generating Funds	197,943.57	0.00	0.00
Other Activities	115,962.05	0.00	0.00
<b>Total</b>	<b>315,195.62</b>		
 <b>EXPENDITURE ON</b>			
Generating Funds	922.00		
Charitable Activities	158,048.50		
Governance	0.00		
Grants and Donations	3,300.00		
Other Costs	17,879.82		
<b>Total</b>	<b>180,150.32</b>		
<b>NET INCOME</b>	<b>135,045.30</b>		
<b>RECONCILIATION OF FUNDS</b>	<b>164,871.79</b>		
Total funds brought forward			
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>299,917.09</b>		

**Notes to the Financial Statement**  
**31 Mar 2024**

Charity No: 1201600  
Army Cycling Union

## **ACCOUNTING POLICIES**

### **1. Basis of preparing the financial statements.**

The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the 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).

### **2. Income.**

All income is recognised in the Statement of Financial Activities in the period in which the charity is entitled to receipt. It is probable that the income will be received and the amount can be measured reliably.

### **3. Expenditure.**

Expenditure is recognised when incurred, or in certain cases, when a commitment is made, necessitating an accrual for payments due in the following accounting period. Likewise, when prepayments are made for commitments that will come due in the next accounting period, the relevant credit is recorded in the accounts and reversed in the subsequent year. Grant payments are recorded in the Statement of Financial Activities (SOFA) upon approval by the Trustees. Expenditure is logged in the period it occurs, with most costs being directly linked to specific activities.

### **4. Taxation.**

The ACU is exempt from tax on its charitable activities.

### **5. Fund accounting.**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. The ACU has no restricted funds.

### **6. Governance Costs.**

There are no governance costs this year.

### **7. Grants Made.**

Five grants detailed as 'Chairs Bursary' were awarded in agreement between the charity trustees.

### **8. Paid Employees.**

The ACU has no paid employees.

### **9. Capital Property.**

The ACU has no capital property.

### **10. Heritage Assets.**

The ACU has no heritage Assets.

### **11. Declarations**

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The trustees have not changed the year end date or the length of the charity's financial year.

The charity has no designated funds (if there are designated funds the reason for designation and when each designated fund is intended to be used by is to be stated in the Managing Trustee report).

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

No internal transfers have occurred out of restricted/endowment funds.

All investments held are investment assets in the UK unless otherwise stated.

*Nick Mackenzie*

N P MACKENZIE  
Colonel  
Chair ACU

30 Jan 25