

REGISTERED NUMBER: 02433560 (England and Wales)

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for**

BUMPY Limited

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for the Year Ended 31 March 2023**

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**Company Information
for the Year Ended 31 March 2023**

CHAIRMAN:	Mr M Ward
VICE CHAIRMAN:	Mr J D Mitchell
DIRECTORS	Mr M J Smith Mr D Hought Mr P Scott Mr S J Bolland
TREASURER:	Mr R Seed
SECRETARY:	Ms C Kenzitt
REGISTERED OFFICE:	Howden Clough Birstall Batley WF17 0JB
CHARITY REGISTRATION NUMBER:	702335
COMPANY REGISTRATION NUMBER:	02433560 (England and Wales)
INDEPENDENT EXAMINER:	Andrew Wilkinson FCA Malcolm Jones & Co Limited Accountants & Business Advisors West Hill House Allerton Hill Chapel Allerton Leeds LS7 3QB
BANKERS:	Virgin Money
SOLICITORS:	Brearleys 8 Market Place Birstall WF17 9EL

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees present their annual report together with the financial statements of the charity for the year ended 31st March 2023, which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

1. Structure, Governance and Management

The company was incorporated in October 1989, and it is limited by guarantee without share capital. The liability of the members is limited to £1 each. Accumulated funds are not distributed to the members.

The governing instrument under which the company operates is its Memorandum and Articles of Association.

The trustees are treated as directors for Companies Act purposes.

The company is governed by its board of directors, which meets on a monthly basis. The board, assisted by senior management, is responsible for formulating the strategy and policies for the company as a whole, including the approval of budgets and the exercising of financial controls through regular financial reporting.

The directors during the year are set out below. They are also guarantee members of the company up to the extent of one pound each.

Currently new board members are recruited through the local press, notices within the organisation and word of mouth. Interested parties are then invited by the secretary to attend the following board meeting as an observer and introduced to the organisation. Copies of the Articles of Association and Memorandum of Association are then sent to new Trustees.

The directors have power to appoint any person to be a director, either to fill a casual vacancy or as an addition to the existing directors. Any person so appointed will hold office only until the next following Annual General Meeting, and shall be eligible for re-election.

The directors who have held office during the whole of the period from 1st April 2021 to the date of this report are as follows:

Mr S J Bolland
Mr D Hought
Mr J D Mitchell
Mr P Scott
Mr R Seed
Mr M J Smith
Mr M Ward

2. Risk Assessments

The directors have identified the major strategic, business and operational risks which the company faces and systems are in place to mitigate any exposure to these risks.

3. Objectives and Activities

The company is registered for charitable purposes, the objectives of which are:

- a. For the public benefit to provide, or assist in the provision of recreation facilities for young people in the area of West Yorkshire, who have need of them by reason of their youth, so as to develop their physical and mental capacities that they may grow to full maturity as individuals and law abiding members of society.
- b. To provide vocational training for young people in West Yorkshire, which will enhance employment prospects.
- c. The prevention of road accidents and the protection of good health, by improving road skills of young people in West Yorkshire and reducing the number of serious accidents and deaths.

BUMPY Limited
Report of the Trustees
for the Year Ended 31 March 2023

3. Objectives and Activities (cont)

- d. To advance the education and training of children and young people under the age of 21 years who, or whose parents, are resident in West Yorkshire and who have been convicted of a criminal offence involving a motor vehicle, or whose circumstances may create tendencies in them towards such offences so that they may grow to maturity as individuals and members of society, and become better equipped to take a useful and responsible place in society, and their conditions of life may be improved.
- e. To provide, in the interest of social welfare, facilities for recreation or other leisure time occupation of persons in West Yorkshire who have need of such facilities by reason of their disablement, with the object of improving their conditions of life.
- f. The use of volunteers to help with marshalling to provide a safe environment on the park is paramount over weekends when young people are on site riding their own motorcycles. Volunteer help is also essential in the running of the Young Riders club to aid the teaching of riding skills and techniques. We also enjoy the help of people who for medical reasons have been out of the workplace for a number of years, giving them the opportunity for rehabilitation through park maintenance and other light duties.

We review our aims, objectives and activities each year to ensure they remain focused on our principal objectives. We have referred to the Guidance contained in the Charity Commission's general guidance on public benefit when undertaking this review process.

4. Achievements, Performance and Financial Review
Off Road

Bumpy has had a successful year of delivering off road riding sessions to young people. There has been a significant increase to the referrals received. Over the last year whilst delivering the Wheel works programme we have seen first-hand the effects on the mental health of 72 young people who have been affected over recent years. Many are in a routine of self-isolation. This is having a detrimental effect on the whole family unit, the strain on the relationships of parents and the impact on siblings. Working with the young people we have seen positive impacts made on the young person directly and the whole family unit. From putting a smile upon a face, to allowing a mother to return to work without being in fear for her son's life whilst she was out of the house. To learning how to walk away, when trouble is just around the corner. We have received some very powerful feedback from families, police, social workers and schools showing huge improvements around self-esteem. The attitudes the young people have made in managing their lives, through much improved communication skills and using the help that is on hand from social services and the police to look at school placements or taking up recommendations for much needed additional help. Through our sessions with the young people we have learnt that the transformation of 72 young people in a short space of time has been staggering. The team working with the groups have all been affected by the difficulties surrounding the families and young people, seeing that we can make such a difference has been heart-warming.

Funding through The Charles Haywood Foundation has allowed group sessions for 24 girls. Allowing them to build their confidence and learn to walk away from situations they are not comfortable in. Once again we have received positive feedback from parents.

Feedback from a parent which is in J's words :

S got into trouble at school when she was involved in a fight. I had been really struggling with S due to her medical conditions and feeling the school were not supporting us and I would say making life much more difficult for us as a family. I was first contacted by PC B who attended my home address. I remember at the time opening the door and thinking this is not going to go down well and how the police will make matters worse for us. PC B was so caring and understanding.

PC B was able to give me advice on S's condition and also spoke to me about getting a EHCP. I didn't know I could complete it myself and PC B sent me links to help with starting the EHCP.

As I approached school with all the information PC B gave me they then decided to put loads of things in place. School life for S has become so much easier and prior to this I was at breaking point.

BUMPY Limited
Report of the Trustees
for the Year Ended 31 March 2023

I felt really supported by PC B as she kept in touch and if I had any questions she would respond straight away on emails.

PC B spoke to me about BUMPY. I completed the forms which were really easy to fill in. I think with S's dad being into bikes it helped get S to Bumpy.

Since working with Bumpy, S has been much more focussed and always smiling when at Bumpy. We didn't see her smile often before she joined Bumpy. S used to ask me how do I approach someone just to start a conversation as she has real social anxiety. Whilst at Bumpy seeing how now she makes conversation on her own with instructors and other kids is amazing to see. S has made friends with W who talks about his previous issues and school life which has really helped S. I also think with having a female instructor, E has really helped S with her social anxieties and now she is at a point where she can talk to anyone. I remember one day at the beginning she had a male instructor and she kept constantly calling me asking me when I would be coming to Bumpy. Now S is at a point where she can talk to anyone and it doesn't matter if on the day it's a male or female instructor.

This experience has really changed my view on Police and I am always telling people about how well I've been supported by them.

Last week someone started on S and she came home and told me that she walked away rather than reacting. S has been much more settled.

This intervention has really helped our relationship at home not just with S but also between me and my partner. I keep telling all my friends how much you guys have made a huge difference and I can't thank you enough.

**Report of the Trustees
for the Year Ended 31 March 2023**

4. Achievements, Performance and Financial Review (cont)

On Road

We continue to provide a professional service to the public in DAS and CBT training. Educating people on road safety and the legalities of riding on the road with a motorcycle. Bumpy has seen an increase in demand for On Road services. Seeing the impact on families with the financial struggles, many have taken to two wheels for a cheaper commute. Bumpy continue delivering training to the high standard required by Kawasaki and Honda motorcycle manufacturers.

Accredited Training Projects (Alternative Curriculum Activities)

Delivery of ABC Motor Vehicle Studies Certificate Level 1 qualifications, with others achieving Award and Entry Level 3 qualifications has seen pupils from local schools and PRU attending with 35 young people gaining certification.

Six of the young people attending went on to college to continue their education through further education courses building on their achievements gained here at Bumpy.

Young Riders Club

The Young Riders Club provided recreation facilities for young people in the area of West Yorkshire, with the young people developing their riding skills. These activities were delivered with a small amount of targeted work funded by Kirklees Council Community funds. Groups from the local neighbourhood were targeted to help with the anti-social use of motorcycles in the local community.

5. Review of Financial Statements

Unrestricted Funds

Revenue income substantially reduced in comparison to the previous year to £381,215, mostly due to the end of Covid-19 funding (2022 - £416,565) whilst expenditure increased to £407,017 (2022 - £405,794).

This has left the charity with a deficit for the year of £25,802 (2022 - £10,771 surplus).

Whilst these financial results reflect the challenges faced, BUMPY had a successful year in meeting its charitable aims and objectives.

With an opening unrestricted designated fund balance of £176,240, a net movement from charitable activities of £25,802 over the year, there is now an unrestricted designated fund surplus of £150,438 to carry forward to future years.

Restricted Funds

Restricted funds are created when monies are received either for particular areas or purposes.

In the year to 31 March 2023 there was a surplus in income of £25,898. This is added to the opening balance of £13,130 leaving a balance of £39,028 to be carried forward to future years. These fund balances will reduce annually until the grant funded projects are completed and the assets acquired are fully depreciated, at which time the balances will reduce to zero.

The company's assets are available and adequate to fulfil project obligations

**Report of the Trustees
for the Year Ended 31 March 2023**

6. Statement of Company's Policies

The company's fundamental policy is to maintain and further the aims of the company as stated in Section 2 of this report.

The company is dependent on income from all sources to maintain services at present levels, a significant reduction in which would have an adverse effect on the services provided. The directors, in setting a Reserves policy, have agreed that it would be prudent to have "free reserves" which represent four to six months of the company's expenditure on unrestricted funds, which currently equates to between £135,672 and £203,508. This level of resources would provide the company sufficient time to agree and implement new policies in the event of changes in costs or funding. The level of 'free reserves' at the year-end is £150,438, with the directors having taken the decision to allocate them all to specific designated, but unrestricted funds (see note 15 to the financial statements).

7. Plans for Future Periods

There will be continued focus on securing additional funding sources to support our charitable aims along with development of service opportunities to the community.

BUMPY will continue to increase public awareness to encourage off road use and help educate local young people in their responsibilities around anti-social behaviour and dangers surrounding the illegal riding of motorcycles.

Further, we will again be looking for all opportunities to increase commercial and industry awareness to support both the use of and funding of our facilities.

8. General

The directors wish to thank all those Corporate bodies, individuals and volunteers who in any way, either directly or indirectly, have contributed funds, support or assistance to BUMPY during the last 12 months. The Board would also like to thank all the members of the BUMPY staff for their continued support and commitment.

9. Statement of Responsibilities of the Trustees/Directors

The charity trustees (who are also the directors for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each year. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing the financial statements, the members of the management committee are required to:

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

**Report of the Trustees
for the Year Ended 31 March 2023**

9. Statement of Responsibilities of the Trustees/Directors (cont)

The members of the Management Committee/Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and that enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. The trustees also confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance on public benefit published by the Charity Commission.

Signed on behalf of the trustees



Mr M Ward
Chairman

Dated : 10th October 2023

**Independent Examiner's Report to the Members of
BUMPY Limited**

I report on the accounts of BUMPY Limited for the year ended 31st March 2023 which are set out on pages 9 to 19.

Respective Responsibilities of Trustees and Examiner

The trustees (who are also directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 or under Part 16 of the Companies Act 2006 and that an independent examination is needed. The charity is required by law to prepare accrued accounts and I am qualified to undertake the examination by being a member of The Association of Chartered Certified Accountants.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and also to prepare accounts in accordance with the Charities SORP (FRS 102) and with the methods and principles set out in Charities SORP (FRS 102) have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew Wilkinson FCA
Independent Examiner
West Hill House
Allerton Hill
Chapel Allerton
Leeds LS7 3QB

Dated : 10th October 2023

BUMPY Limited

Statement of Financial Activities
(including Statement of Comprehensive Income)
for the Year Ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	31.03.2023 Total Funds £	31.03.2022 Total Funds £
Incoming resources						
Incoming resources from generated funds :						
Donations and legacies	2	28,085	-	-	28,085	23,849
Investment income and interest	3	1,037	-	-	1,037	-
Incoming resources from charitable activities	4	352,093	103,053	-	455,146	347,498
Total incoming resources		<u>381,215</u>	<u>103,053</u>	<u>-</u>	<u>484,268</u>	<u>371,347</u>
Resources expended						
Charitable activities	5	343,055	77,155	-	420,210	344,053
Governance costs	6	63,962	-	-	63,962	68,104
Total resources expended	7 & 8	<u>407,017</u>	<u>77,155</u>	<u>-</u>	<u>484,172</u>	<u>412,157</u>
Net (outgoing)/incoming resources before transfers and government grants		(25,802)	25,898	-	96	(40,810)
Government grants		-	-	-	-	45,218
Transfers between funds		-	-	-	-	-
Net movement in funds for the year		<u>(25,802)</u>	<u>25,898</u>	<u>-</u>	<u>96</u>	<u>4,408</u>
Reconciliation of Funds:						
Total funds brought forward at 1 April 2022		<u>176,240</u>	<u>13,130</u>	<u>-</u>	<u>189,370</u>	<u>184,962</u>
Funds carried forward at 31 March 2023		<u>150,438</u>	<u>39,028</u>	<u>-</u>	<u>189,466</u>	<u>189,370</u>

All of the above results are derived from continuing activities and there have been no acquisitions during the year.

BUMPY Limited**Balance Sheet (Registered number 02433560)
31 March 2023**

	Notes	31.03.2023 £	£	31.03.2022 £	£
Fixed Assets :					
Tangible assets	10		81,155		81,591
Current Assets :					
Stock	11	3,336		3,926	
Debtors	12	43,445		37,710	
Cash at bank and in hand		165,432		176,085	
		<u>212,213</u>		<u>217,721</u>	
Creditors :					
Amounts falling due within one year	13	81,402		77,442	
Net Current Assets :			<u>130,811</u>		<u>140,279</u>
Total Assets Less Current Liabilities :			<u>211,966</u>		<u>221,870</u>
Creditors :					
Amounts falling due after more than one year	13		22,500		32,500
Net assets			<u>189,466</u>		<u>189,370</u>
Capital and Reserves:					
Restricted funds	14		39,028		13,130
Unrestricted funds (designated)	15		150,438		176,240
			<u>189,466</u>		<u>189,370</u>

For the financial year ended 31st March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year ended 31st March 2023 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and constitute the annual accounts required by the Companies Act 2006 and are for circularisation to members of the company.

The financial statements were approved by the board of directors on and signed on its behalf by:

ON BEHALF OF THE BOARD:


Mr M Ward
Chairman



Mr R Seed

**Statement of Changes in Equity
for the Year Ended 31 March 2023**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Equity
	£	£	£	£
Balance at 1 April 2021	165,469	19,493	-	184,962
Changes in equity				
Total comprehensive income	10,771	(6,363)	-	4,408
Balance at 31 March 2022	<u>176,240</u>	<u>13,130</u>	<u>-</u>	<u>189,370</u>
Changes in equity				
Total comprehensive income	(25,802)	25,898	-	96
Balance at 31 March 2023	<u>150,438</u>	<u>39,028</u>	<u>-</u>	<u>189,466</u>

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements 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), the Charities SORP (FRS 102), the Companies Act 2006 and the Charities Act 2011.

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

The company has availed itself of paragraph 3(3) of Schedule 4 of the Companies Act formats to reflect the special nature of the company's activities.

Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the company's ability to continue.

Company and Charitable Status

BUMPY Limited is a company limited by guarantee, the liability of each member of the company not exceeding £1, and a charity registered under the Charities Act.

Leasing Commitments

Rentals paid under operating leases are charged in the Statement of Financial Activities.

Fund Accounting

Funds held by the company are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Unrestricted designated funds – these are funds which, whilst unrestricted, have been allocated to certain projects.

Restricted funds – these are funds that can only be used for particular restricted purposes specified by donors of the funds.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Incoming Resources

Incoming resources comprises all incoming resources becoming available to the company during the year and includes income from all sources regardless of its source or of the purpose to which it is applied. Where applicable income is recognised where all conditions for receipt have been met and there is reasonable assurance of receipt.

All income is reported gross with no setting off of costs or expenses.

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES (CONT...)**Resources Expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to specific activities or categories. Costs of charitable activities comprise all expenditure directly relating to the objects of the charity including costs incurred in supporting charitable activities and projects.

Governance costs comprise costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Where appropriate costs are apportioned between charitable activities and governance expenditure by the trustees on a reasonable and consistent basis.

Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation.

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Workshops and garage	- 10% reducing balance method
Site roads and training area	- 10% reducing balance method
Portacabin	- 20% reducing balance method
	- over 24 years
Motor Vehicles	- 33 1/3% straight line method
Equipment	- 33 1/3% straight line method
	- 33 1/3% reducing balance method
	- 10% straight line method

Stock

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

Deferred Income

Deferred income represents sales invoiced in advance.

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Grants, donations, and sundry income	28,085	-	28,085	23,849
	<hr/>	<hr/>	<hr/>	<hr/>

3. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Interest received	1,037	-	1,037	-
	<hr/>	<hr/>	<hr/>	<hr/>

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
On road income	190,293	-	190,293	213,561
Off road income	53,230	-	53,230	46,717
Garfield Weston	-	30,000	30,000	-
Children In Need	-	38,553	38,553	-
Charles Hayward	-	21,000	21,000	-
One Community Kirklees	-	5,900	5,900	-
Mayors Community	-	7,600	7,600	-
Accredited training income	108,570	-	108,570	87,220
2023	352,093	103,053	455,146	
2022	347,498	-		347,498

5. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
On road cost	152,771	-	152,771	173,328
Off road cost	131,538	-	131,538	106,998
Accredited training costs	38,903	-	38,903	39,331
Offsite centre costs	19,843	-	19,843	18,033
Big Lottery Capabilities	-	889	889	1,112
The People's Project	-	-	-	1,557
Garfield Weston	-	23,722	23,722	3,412
Children In Need	-	34,786	34,786	-
Charles Hayward	-	6,890	6,890	-
One Community Kirklees	-	4,415	4,415	-
Clothworkers Foundation	-	6,200	6,200	-
Other funds	-	253	253	282
2023	343,055	77,155	420,210	
2022	337,690	6,363		344,053

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

6. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Salaries	31,874	-	31,874	22,782
Independent examiners fees	3,500	-	3,500	3,950
Other overhead costs	27,284	-	27,284	40,642
Depreciation	1,304	-	1,304	730
2023	<u>63,962</u>	<u>-</u>	<u>63,962</u>	
2022	<u>68,104</u>	<u>-</u>		<u>68,104</u>

7. TOTAL RESOURCES EXPENDED

	Staff Costs £	Depreciation £	Lease Costs £	Other Costs £	2023 Total £	2022 Total £
Charitable activities	262,874	13,260	12,848	131,228	420,210	344,053
Governance	31,874	1,304	7,227	23,557	63,962	68,104
2023	<u>294,748</u>	<u>14,564</u>	<u>20,075</u>	<u>154,785</u>	<u>484,172</u>	
2022	<u>237,943</u>	<u>13,658</u>	<u>28,854</u>	<u>131,702</u>		<u>412,157</u>

8. STAFF COSTS

	2023 £	2022 £
Wages and salaries	277,965	221,346
Social security costs	16,783	16,597
	<u>294,748</u>	<u>237,943</u>

The average number of employees, analysed by function was:

	2023 Number	2022 Number
Management and administration	3	3
Activity and recreation	7	7
	<u>10</u>	<u>10</u>

No employees received remuneration in excess of £60,000 per annum (2022 – none).

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

9. TAXATION

The company is a registered charity and under the provision of the Corporation Taxes Act 2010 is exempt from taxation.

10. TANGIBLE FIXED ASSETS

	Work- Shop and Garage £	Site Roads & Training Area £	Portacabin £	Youth Riders Club Workshop £	Equipment £	Motor Vehicles (inc Bikes) £	Total £
Cost							
1 April 2022	74,091	50,047	112,525	13,725	45,693	97,957	394,038
Additions	-	-	-	-	1,370	12,758	14,128
Disposals	-	-	-	-	-	(4,834)	(4,834)
31.March 2023	74,091	50,047	112,525	13,725	47,063	105,881	403,332
Depreciation							
1 April 2022	67,798	48,228	61,570	13,087	41,563	80,201	312,447
Disposals	-	-	-	-	-	(4,834)	(4,834)
Charge for the year	629	182	4,586	64	840	8,263	14,564
31 March 2023	68,427	48,410	66,156	13,151	42,403	83,629	322,176
Net Book Values							
31 March 2023	5,664	1,637	46,369	574	4,660	22,252	81,156
31 March 2022	6,293	1,819	50,955	638	4,130	17,756	81,591

11. STOCK

	2023 £	2022 £
Motorcycle clothing, books, and consumables	3,336	3,926

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

12. DEBTORS

	2023	2022
	£	£
Amounts falling due within one year		
Trade debtors	33,264	20,767
Prepayments and accrued income	10,181	16,943
	<u>43,445</u>	<u>37,710</u>

13. CREDITORS

	2023	2022
	£	£
Amounts falling due within one year		
Bank loans and overdrafts	10,000	10,000
Trade creditors	48,946	39,334
Other taxation and social security	15,100	24,160
Accruals	7,356	3,948
	<u>81,402</u>	<u>77,442</u>
	2023	2022
	£	£
Amounts falling due after more than one year		
Bank loans and overdrafts	22,500	32,500

14. RESTRICTED FUNDS

	Balance 01.04.22	Incoming	Movements Outgoing	Transfers	Balance 31.03.23
	£	£	£	£	£
Income Funds					
Garfield Weston	-	30,000	(23,722)	-	6,278
Children In Need	-	37,403	(34,403)	-	3,000
Hayward Foundation	-	21,000	(6,890)	-	14,110
One Community Kirklees	-	5,900	(4,415)	-	1,485
Mayors Community	-	7,600	-	-	7,600
Clothworkers Foundation	6,200	-	(6,200)	-	-
Capital Funds					
Haywood Foundation	1,790	-	(179)	-	1,611
City Challenge	647	-	(65)	-	582
W Y Probation Service	46	-	(9)	-	37
Big Lottery Capabilities	4,447	-	(889)	-	3,558
Children In Need	-	1,150	(383)	-	767
	<u>13,130</u>	<u>103,053</u>	<u>(77,155)</u>	<u>-</u>	<u>39,028</u>

The income restricted funds represent income that the charity has received which is earmarked for specific projects. These include :

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

14. RESTRICTED FUNDS (CONT...)

- The Garfield Weston Grant was established to help towards the core activity running costs of Bumpy and also with the transition from Covid back to normal day to day activities.
- The Children In Need Grant was established to work with young people who are suffering with mental health conditions following the Covid lockdown.
- The Hayward Foundation Grant was established to work with groups of girls who would otherwise become involved in exploitation or gang related crimes.
- The One Community Kirklees Grant was established to provide motorcycle activities to young people in our local communities during the school holidays.
- The Mayors Community Grant was established to deliver early intervention sessions by teaching the legalities and road safety surrounding motorcycle anti-social behaviour within North Kirklees.
- The Clothworkers Foundation Grant was established to fund the refurbishment of the site buildings and the improvement of the off-road space.

The capital restricted funds represent capital grants that the charity has received to finance the acquisition and enhancement of tangible fixed assets which are subject to depreciation. The grants are released in line with depreciation charges, and the balances on these accounts thus represent the extent to which the capital grants have not been written back.

15. UNRESTRICTED FUNDS (DESIGNATED)

	Balance 01.04.22	Incoming	Movements Outgoing	Transfers	Balance 31.03.23
	£	£	£	£	£
Property Maintenance	26,436	-	(4,399)	529	22,566
Grounds Development	26,436	-	(4,496)	626	22,566
On/Off Road Equipment	26,436	-	(8,263)	4,393	22,566
Fundraising Projects	26,436	-	(10,123)	6,253	22,566
Business Continuity	70,496	-	-	(10,322)	60,174
	<u>176,240</u>	<u>-</u>	<u>(27,281)</u>	<u>1,479</u>	<u>150,438</u>

Property Maintenance fund – the trustees set aside funds to keep the existing site workshop, garage and office buildings maintained to an acceptable standard for a number of years to come and also potentially replace, when needed, or add, additional buildings to the site. This year £1,878 was spent on site security and £2,521 on property maintenance.

Grounds Development fund – the trustees set aside funds that will be used to keep the grounds maintained to an acceptable standard to enable it to operate on a day to day basis. After allowing for grant funding, £4,496 was spent on grounds development and maintenance in the year.

On/Off Road Equipment fund – in earlier years the trustees set aside funds deemed necessary to replace existing, ageing, on and off road vehicles and ancillary equipment held by the charity. This year has seen on and off road vehicle investment totalling £12,758. The above charge of £8,263 represents the depreciation charged in the year on these investments plus that charged to assets already held at the beginning and end of the charity's financial year.

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

15. UNRESTRICTED FUNDS (DESIGNATED) (CONT...)

Fundraising Projects fund – with the never-ending requirement for new restricted funding from independent sources, the funds required to cover the cost of these specialist fund acquiring services have again been set aside this year. After allocating a substantial amount of grant funding received, a balancing amount of £10,123 was spent on these services this year.

Business Continuity fund – the charity is dependent on income from all sources to maintain services at present levels with any reduction in such income having a significantly adverse effect. The trustees, in setting a reserves policy, have agreed that it would be prudent to have all unrestricted funds designated to protect against this risk. This level of resources would provide the charity sufficient time to agree and implement new policies in the event of adverse fluctuations in either costs or funding.

It has also been deemed necessary by the trustees to allocate a fixed percentage of the total unrestricted designated funds held by the charity at the year end to each fund balance. These apportionments are 15% for each of the property, grounds development, on/off road equipment and fundraising projects funds and 40% for the business continuity fund.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Assets £	2023 Total £	2022 Total £
Restricted funds	39,028	-	39,028	13,130
Unrestricted funds (designated)	42,127	108,311	150,438	176,240
	<u>81,155</u>	<u>108,311</u>	<u>189,466</u>	<u>189,370</u>

17. GUARANTEES AND CONTINGENCIES

There were no known contingent liabilities at the balance sheet date.

18. COMMITMENTS UNDER OPERATING LEASES

At 31st March 2023, the company had annual commitments under non-cancellable operating leases as set out below.

	2023	2022
	£	£
Operating leases which expire:		
After more than five years	20,750	20,750
	<u>20,750</u>	<u>20,750</u>

19. RELATED PARTIES

The trustees/directors of the company are related parties. There are no related party transactions in the reporting period that require disclosing.

No trustees received any remuneration or have been reimbursed for any expenses during the year.