

**REGISTERED NUMBER: 02433560 (England and Wales)**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2024  
for**

**BUMPY Limited**

**BUMPY Limited**  
**Index to the Financial Statements**  
**for the Year Ended 31 March 2024**

	Page
Company Information	1
Report of the Trustees	2
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Changes in Equity	11
Notes to the Financial Statements	12

**BUMPY Limited**  
**Company Information**  
**for the Year Ended 31 March 2024**

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

**BUMPY Limited**  
**Report of the Trustees**  
**for the Year Ended 31 March 2024**

The trustees present their annual report together with the financial statements of the charity for the year ended 31<sup>st</sup> March 2024, 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 1<sup>st</sup> April 2023 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 2024**

**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 & On Road**

**Children In Need**

The Wheel Works Programme funded by Children In Need has had numerous benefits to these young people. Being meaningfully engaged has helped them to build skills such as decision making, self-regulation and aspiring to achieve better futures as many have plans to go onto further education. The engagement with the young people has also improved social and emotional wellbeing and reduced crime and reoffending amongst young people. In our final year of Children In Need funding we have delivered to a further 75 young people.

Having a strong partnership network we have had the fantastic opportunity to signpost young people on to the correct professionals to further meet their needs. This has worked in particular where a young person and families have been struggling to obtain diagnoses of ADHD and Autism. These two issues can go undiagnosed throughout a young person's schooling with the individual withdrawing from school and becoming chronic non-attenders. Whilst the issues surrounding the individual have not been dealt with we have witnessed so many breakdowns within school, and families being left feeling alone with no support and young people turning to crime or having suicidal thoughts as a result of there being no structure in place.

Case studies have demonstrated how they value the provision :

J was referred to Bumpy by Police and parents. He was adopted by his now mum and dad around the age of 3. He experienced early childhood trauma as well as experiencing challenges linked with Foetal Alcohol Syndrome Disorder and ADHD. J was not in education and had not attended school since November 2022. His mum did not feel his current school met his needs. The family are currently subject to a Child In Need plan due to the disagreements about school provision and his non-attendance. The parents are also working with a post-adoption social worker to support the family.

J has also previously been recorded as a suspect with regard to two reported criminal offences. Since being engaged in the Bumpy programme J has not come to police attention. There has been some change around this during the course of his attendance at Bumpy. J physically assaulted both Mum and Dad when he was in crisis and this resulted in him being arrested and spending some time in police custody. Following his arrest J continued to engage with Bumpy where conversations took place to reflect on his recent arrest and behaviour within the home. J has continued making some progress and continues to attend his new allocated school. Parents have reported they feel more supported with Bumpy involvement. J started attending Bumpy in September 2023 and has 100% attendance. J has now secured a full-time place at a new school and he will continue to attend Bumpy one day a week to ensure he continues to engage in education. J will complete his accredited course by summer 2024.



**BUMPY Limited**  
**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**4. Achievements, Performance and Financial Review (Cont .....)**  
**Off Road & On Road**

**Community Fund**

In its inaugural year, funding for the Directions Project by the Community Fund provided Bumpy with the opportunity to engage with 45 young people. Through this initiative these young people have undergone a transformative journey, developing resilience and confidence that has enabled them to actively participate in the project. This engagement has proven to be a catalyst for positive change, empowering them to reintegrate into education, overcome social isolation, and mend and strengthen relationships within their families and social circles.

The Directions Project has acted as a supportive platform for these young people, offering them guidance and resources to navigate various challenges they may face. By providing a safe and nurturing environment, Bumpy has helped them to overcome barriers and unlock their potential. This has not only resulted in their personal growth but has also had a positive impact on their broader community. As they reintegrate into education and rebuild relationships, they become role models and ambassadors for positive change, inspiring others to follow in their footsteps. Thus, the impact of the Directions Project extends far beyond the individual participants, creating a ripple effect of empowerment and transformation throughout the community.

We've noted a significant decrease in the involvement of young people in criminal activities. In cases where a young person was previously implicated or suspected, we have observed no further action being taken against them. This reflects their strong commitment to making positive choices, which has extended beyond their involvement in the project and into their social lives. It's encouraging to see these individuals actively choosing paths that promote positive behaviour and contribute to the betterment of their communities. This demonstrates a positive shift in their mindset and highlights their determination to lead productive and law-abiding lives. Their efforts in making positive choices not only benefit themselves but also have a ripple effect on their peers and surroundings, fostering a safer and more supportive environment for everyone involved.

Throughout the year, the attendance of young people has been consistently remarkable, with an average of 99%. This high attendance rate reflects their dedication and commitment to the programme.

Moreover, during their time at Bumpy, these young people have not only improved their understanding of mechanics but have also developed crucial skills in responsible riding and road safety. They have engaged actively in learning sessions, demonstrating a genuine interest in mastering the mechanics of motorcycles while also understanding the importance of safe and responsible riding practices.

This comprehensive learning approach has provided them with valuable knowledge and skills that extend beyond the classroom. By actively participating in these sessions, they are not only enhancing their technical abilities but also developing a deeper understanding of the responsibilities associated with riding and the importance of adhering to road safety regulations.

**Charles Hayward Foundation**

Within the first year the project has supported 40 young girls, 4 over our targeted amount of 36. This was due to siblings joining the sessions following positive outcomes within the families involved. The project has run smoothly meeting the needs of the young girls we have been fortunate enough to work with. In many cases making a difference to the whole family unit, signposting to other services that gave additional support to meet their needs. With feedback that better choices are being made within day to day life and raising aspirations for a better future. Agencies such as detached youth workers, West Yorkshire Police family hubs, and schools have all been very supportive of the young girls who have attended the sessions.

**BUMPY Limited**  
**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**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. 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 23 young people gaining certification. 4 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 targeted work funded by the Kirklees Council on the Safer Streets 4 fund. Groups from the local neighbourhood were targeted to help with the anti-social use of motorcycles in the local community, also funded by the Mayor's Community Fund..

**5. Review of Financial Statements**

**Unrestricted Funds**

Revenue income slightly increased in comparison to the previous year to £385,076 (2023 - £381,215), whilst expenditure, due to a substantial increase in grant funding received in the year, has reduced in comparison to the previous year to £333,010, (2023 - £407,017).

The has left the charity with a surplus for the year of £52,066 (2023 - £25,802 deficit).

BUMPY has clearly therefore had a successful year in meeting its charitable aims and objectives.

With an opening unrestricted designated fund balance of £150,438, a net movement from charitable activities of £52,066 over the year, there is now an unrestricted designated fund surplus of £202,504 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 2024 there was a deficit in income of £7,512. This is added to the opening balance of £39,028 leaving a balance of £31,516 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



**BUMPY Limited**  
**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**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 £111,003 (2023 - £135,672) and £166,505 (2023 - £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 £202,504 (2023 - £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.



**BUMPY Limited**  
**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**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 : 18 November 2024

**BUMPY Limited**  
**Independent Examiner's Report to the Members of**  
**BUMPY Limited for the year ended 31 March 2024**

I report on the accounts of BUMPY Limited for the year ended 31<sup>st</sup> March 2024 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  
West Hill House  
Allerton Hill  
Chapel Allerton  
Leeds LS7 3QB

Dated : 18 November 2024

**BUMPY Limited**  
**Statement of Financial Activities**  
**(including Statement of Comprehensive Income)**  
**for the Year Ended 31 March 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	31.03.2024 Total Funds £	31.03.2023 Total Funds £
<b>Incoming resources</b>						
Incoming resources from generated funds :						
Donations and legacies	2	43,408	-	-	43,408	28,085
Investment income and interest	3	5,687	-	-	5,687	1,037
Incoming resources from charitable activities	4	335,981	162,815	-	498,796	455,146
<b>Total incoming resources</b>		<u>385,076</u>	<u>162,815</u>	<u>-</u>	<u>547,891</u>	<u>484,268</u>
<b>Resources expended</b>						
Charitable activities	5	270,637	170,327	-	440,964	420,210
Governance costs	6	62,373	-	-	62,373	63,962
<b>Total resources expended</b>	7 & 8	<u>333,010</u>	<u>170,327</u>	<u>-</u>	<u>503,337</u>	<u>484,172</u>
Net (outgoing)/incoming resources before transfers and government grants		52,066	(7,512)	-	44,554	96
Transfers between funds		-	-	-	-	-
Net movement in funds for the year		<u>52,066</u>	<u>(7,512)</u>	<u>-</u>	<u>44,554</u>	<u>96</u>
<b>Reconciliation of Funds:</b>						
Total funds brought forward at 1 April 2023		<u>150,438</u>	<u>39,028</u>	<u>-</u>	<u>189,466</u>	<u>189,370</u>
<b>Funds carried forward at 31 March 2024</b>		<u>202,504</u>	<u>31,516</u>	<u>-</u>	<u>234,020</u>	<u>189,466</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 2024**

	Notes	31.03.2024 £	£	31.03.2023 £	£
<b>Fixed Assets :</b>					
Tangible assets	10		97,120		81,155
<b>Current Assets :</b>					
Stock	11	10,098		3,336	
Debtors	12	36,977		43,445	
Cash at bank and in hand		191,293		165,432	
		<u>238,368</u>		<u>212,213</u>	
<b>Creditors :</b>					
Amounts falling due within one year	13	89,237		81,402	
<b>Net Current Assets :</b>			<u>149,131</u>		<u>130,811</u>
<b>Total Assets Less Current Liabilities :</b>			<u>246,251</u>		<u>211,966</u>
<b>Creditors :</b>					
Amounts falling due after more than one year	13		12,231		22,500
<b>Net assets</b>			<u>234,020</u>		<u>189,466</u>
<b>Capital and Reserves:</b>					
Restricted funds	14	31,516		39,028	
Unrestricted funds (designated)	15	202,504		150,438	
		<u>234,020</u>		<u>189,466</u>	

For the financial year ended 31<sup>st</sup> March 2024 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 31<sup>st</sup> March 2024 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 18 November 2024 and signed on its behalf by:

**ON BEHALF OF THE BOARD:**



Mr M Ward  
Chairman



Mr R Seed

**BUMPY Limited**  
**Statement of Changes in Equity**  
**for the Year Ended 31 March 2024**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Equity
	£	£	£	£
<b>Balance at 1 April 2022</b>	176,240	13,130	-	189,370
<b>Changes in equity</b>				
Total comprehensive income	(25,802)	25,898	-	96
<b>Balance at 31 March 2023</b>	<u>150,438</u>	<u>39,028</u>	<u>-</u>	<u>189,466</u>
<b>Changes in equity</b>				
Total comprehensive income	52,066	(7,512)	-	44,554
<b>Balance at 31 March 2024</b>	<u>202,504</u>	<u>31,516</u>	<u>-</u>	<u>234,020</u>

**BUMPY Limited**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**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.



**BUMPY Limited**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**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 £	2024 Total Funds £	2023 Total Funds £
Grants, donations, and sundry income	43,408	-	43,408	28,085
	_____	_____	_____	_____

**3. INVESTMENT INCOME**

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Interest received	5,687	-	5,687	1,037
	_____	_____	_____	_____

**BUMPY Limited**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
On road income	186,900	-	186,900	190,293
Off road income	56,154	-	56,154	53,230
Accredited training	92,927	-	92,927	108,570
Garfield Weston	-	-	-	30,000
Children In Need	-	34,786	34,786	38,553
Charles Hayward	-	21,000	21,000	21,000
One Community Kirklees	-	4,100	4,100	5,900
Kirklees Safer Streets	-	6,000	6,000	-
Mayor's Community	-	7,856	7,856	7,600
National Lottery	-	89,073	89,073	-
2024	335,981	162,815	498,796	
2023	352,093	103,053		455,146

**5. COSTS OF CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
On road cost	145,094	-	145,094	152,771
Off road cost	75,288	-	75,288	131,538
Accredited training	35,050	-	35,050	38,903
Offsite centre costs	15,205	-	15,205	19,843
Big Lottery Capabilities	-	-	-	889
Garfield Weston	-	6,278	6,278	23,722
Children In Need	-	37,786	37,786	34,786
Charles Hayward	-	21,029	21,029	6,890
One Community Kirklees	-	5,585	5,585	4,415
Kirklees Safer Streets	-	6,000	6,000	-
Mayor's Community	-	7,600	7,600	-
National Lottery	-	84,073	84,073	-
Clothworkers Foundation	-	-	-	6,200
Other funds	-	1,976	1,976	253
2024	270,637	170,327	440,964	
2023	343,055	77,155		420,210

**BUMPY Limited**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**6. GOVERNANCE COSTS**

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Salaries	20,236	-	20,236	31,874
Independent examiners fees	3,600	-	3,600	3,500
Other overhead costs	36,615	-	36,615	27,284
Depreciation	1,922	-	1,922	1,304
2024	<u>62,373</u>	<u>-</u>	<u>62,373</u>	
2023	<u>63,962</u>	<u>-</u>		<u>63,962</u>

**7. TOTAL RESOURCES EXPENDED**

	Staff Costs £	Depreciation £	Lease Costs £	Other Costs £	2024 Total £	2023 Total £
Charitable activities	290,856	19,283	7,931	122,894	440,964	420,210
Governance	20,236	1,922	4,461	35,754	62,373	63,962
2024	<u>311,092</u>	<u>21,205</u>	<u>12,392</u>	<u>158,648</u>	<u>503,337</u>	
2023	<u>294,748</u>	<u>14,564</u>	<u>20,075</u>	<u>154,785</u>		<u>484,172</u>

**8. STAFF COSTS**

	2024 £	2023 £
Wages and salaries	294,839	277,965
Social security costs	16,253	16,783
	<u>311,092</u>	<u>294,748</u>

The average number of employees, analysed by function was :

	2024 Number	2023 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 (2023 – none).



**BUMPY Limited**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**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 £
<b>Cost</b>							
1 April 2023	74,091	50,047	112,525	13,725	47,063	105,881	403,332
Additions	-	-	-	-	3,223	34,279	37,502
Disposals	-	-	-	-	-	(3,556)	(3,556)
31 March 2024	<u>74,091</u>	<u>50,047</u>	<u>112,525</u>	<u>13,725</u>	<u>50,286</u>	<u>136,604</u>	<u>437,278</u>
<b>Depreciation</b>							
1 April 2023	68,427	48,410	66,156	13,151	42,403	83,629	322,176
Disposals	-	-	-	-	-	(3,223)	(3,223)
Charge for the year	566	164	4,587	57	1,343	14,488	21,205
31 March 2024	<u>68,993</u>	<u>48,574</u>	<u>70,743</u>	<u>13,208</u>	<u>43,746</u>	<u>94,894</u>	<u>340,158</u>
<b>Net Book Values</b>							
31 March 2024	<u>5,098</u>	<u>1,473</u>	<u>41,782</u>	<u>517</u>	<u>6,540</u>	<u>41,710</u>	<u>97,120</u>
31 March 2023	<u>5,664</u>	<u>1,637</u>	<u>46,369</u>	<u>574</u>	<u>4,660</u>	<u>22,252</u>	<u>81,156</u>

**11. STOCK**

	<b>2024</b> £	<b>2023</b> £
Motorcycle clothing, books, and consumables	<u>10,098</u>	<u>3,336</u>

**BUMPY Limited**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**12. DEBTORS**

	2024 £	2023 £
Amounts falling due within one year		
Trade debtors	22,239	33,264
Prepayments and accrued income	14,738	10,181
	<u>36,977</u>	<u>43,445</u>

**13. CREDITORS**

	2024 £	2023 £
Amounts falling due within one year		
Bank loans and overdrafts	11,043	10,000
Trade creditors	54,292	48,946
Other taxation and social security	16,602	15,100
Accruals	7,300	7,356
	<u>89,237</u>	<u>81,402</u>
Amounts falling due after more than one year		
Bank loans and overdrafts	<u>12,231</u>	<u>22,500</u>

**14. RESTRICTED FUNDS**

	Balance 01.04.23 £	Incoming £	Movements Outgoing £	Transfers £	Balance 31.03.24 £
<b>Income Funds</b>					
Garfield Weston	6,278	-	(6,278)	-	-
Children In Need	3,000	34,786	(37,786)	-	-
Hayward Foundation	14,110	21,000	(21,029)	-	14,081
One Community Kirklees	1,485	4,100	(5,585)	-	-
Mayors Community	7,600	7,856	(7,600)	-	7,856
Kirklees Safer Streets	-	6,000	(6,000)	-	-
National Lottery	-	85,886	(84,073)	-	1,813
<b>Capital Funds</b>					
Haywood Foundation	1,611	-	(161)	-	1,450
City Challenge	582	-	(58)	-	524
W Y Probation Service	37	-	(7)	-	30
Big Lottery Capabilities	3,558	-	(712)	-	2,846
Children In Need	767	-	(383)	-	384
National Lottery	-	3,187	(655)	-	2,532
	<u>39,028</u>	<u>162,815</u>	<u>(170,327)</u>	<u>-</u>	<u>31,516</u>

**BUMPY Limited**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**14. RESTRICTED FUNDS (Cont .....**

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

- 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 Kirklees Safer Streets Grant was established as part of the Home Office Safer Streets Funding 4. The key element is building the resilience of children and young people, engaging them in co-producing solutions to help move them away from crime and anti-social behaviour and improve wellbeing.
- The National Lottery Grant was established to work with young people with challenging behaviour so as to engage in multi-faceted bespoke programmes that support learning, develop new skills, gain qualifications and start to change the direction of their lives.

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 01.04.23	Incoming	Movements Outgoing	Transfers	Balance 31.03.24
	£	£	£	£	£
Property Maintenance	22,566	-	(5,988)	13,798	30,376
Grounds Development	22,566	-	-	7,810	30,376
On/Off Road Equipment	22,566	-	(14,488)	22,298	30,376
Fundraising Projects	22,566	-	(23,987)	31,796	30,375
Business Continuity	60,174	-	-	20,827	81,001
	<u>150,438</u>	<u>-</u>	<u>(44,463)</u>	<u>96,529</u>	<u>202,504</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 £1,906 was spent on site security and £4,082 on property maintenance.

**Grounds Development fund** – the trustees set aside funds that will be used to further develop the off road site. No such costs were incurred during the year.



**BUMPY Limited**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**15. UNRESTRICTED FUNDS (DESIGNATED) (Cont .....**

**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 £34,279. The above charge of £14,488 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.

**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 £23,987 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**

	<b>Tangible Fixed Assets £</b>	<b>Net Assets £</b>	<b>2024 Total £</b>	<b>2023 Total £</b>
Restricted funds	31,516	-	31,516	39,028
Unrestricted funds (designated)	65,604	136,900	202,504	150,438
	<u>97,120</u>	<u>136,900</u>	<u>234,020</u>	<u>189,466</u>

**17. GUARANTEES AND CONTINGENCIES**

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

**18. COMMITMENTS UNDER OPERATING LEASES**

At 31<sup>st</sup> March 2024, the company had annual commitments under non-cancellable operating leases as set out below.

	<b>2024 £</b>	<b>2023 £</b>
Operating leases which expire: After more than five years	20,750	20,750
	<u>          </u>	<u>          </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.