

Charity registration number 1040907 (England and Wales)

Charity registration number SC039897 (Scotland)

Trustees
Rick Hales
John Byng
John Lyons
Derek Dutton
Rose Lockett
Simon Friedman
The Treasurer

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Charity number (England and Wales)
Charity number (Scotland)

Principal address
The Biddowale Centre
Robson Avenue
Urmston
Manchester
M41 7TE

Independent examiner
J. Archer
Unit 32 Lye Edmund Pys
St Asaph Business Park
St Asaph
Gwynedd
LL75 0JA

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rick Hulse
John Byrne
John Lysons
Derek Durham
Ross Lockett
Simon Freedman
Tina Slesser
Kevin Rodgers

Charity number (England and Wales)

1040907

Charity number (Scotland)

SC039897

Principal address

Unit 20, Bridgewater Centre
The Bridgewater Centre
Robson Avenue
Urmston
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Independent examiner

L Archer
Unit 32, Llys Edmund Prys
St Asaph Business Park
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Denbighshire
LL17 0JA

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

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NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes 1 to 12 and comply with the the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

To promote the relief of disabled persons by the supply of information, advice, advocacy and practical assistance relating to motorcycling and in particular by awarding financial grants to help with the cost of special adaptations to motorcycles, motorcycle/sidecar combinations, trikes, and quad-cycles to suit the needs of disabled riders.

Also, to develop new methods of adapting motorcycles, motorcycle/sidecar combinations, trikes, and quad-cycles and to remove any barriers to the freedom and independence of motorcycling for disabled people.

LEARNER/LOANER MOTORCYCLES:

The NABD owns nine 125cc learner-legal motorcycles, each adapted to suit specific disabilities:

- 1 x Honda MSX Grom 125
- 2 x Suzuki GSX 125
- 1 x Yamaha SR125
- 1 x Yamaha Scooter 125
- 4 x Yamaha YBR 125

These motorcycles are loaned to people with disabilities for Compulsory Basic Training (CBT) courses, training and tests. There is no hire charge attached to this service, but a **£150.00** administration fee is charged toward the cost of the delivery and collection of the machines.

During the 2023/24 financial year, adapted Learner/Loaner motorcycles were used by NABD members in Nottingham, Trowbridge, Chelmsford, Croydon, Kent and Scotland.

These motorcycles are also often used to assess the needs and preferences of people with disabilities and occasionally for relicensing assessments requested by the DVLA.

When individual Learner/Loaners are not in use for training or assessments, they often serve to exhibit a range of adaptations on the NABD National Information/Advice Stall at motorcycle events and disability events.

The Learner/Loaner scheme continues to be a vital service provided by the NABD, which enables many more people with disabilities to gain or regain access to the freedom and independence of motorcycling.

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

The 30th You've Been Nabbed Rally:

May 2023 saw the 30th anniversary of the NABD's main annual national fundraising event, the You've Been Nabbed rally, at The Royal Cheshire Showground. This was also the last ever occurrence of this event.

The decision to discontinue this iconic event was not made lightly, and many nights of sleep were lost in agonising over it, but the reality of the situation was that the You've Been Nabbed rally was originally designed to cater for 3,000 people, and had sold-out in advance on many occasions, but the number of people attending had been dropping steadily since 2015 to well below 2,000.

Many of the bikers (particularly those with disabilities) who traditionally attend weekend rallies are now at the stage-of-life where camping is just not pleasurable (or in many cases even practical or possible) and, as The You've Been Nabbed Rally has always been a greenfield camping event with marquee-based entertainment, there simply are not enough younger bikers to replace them.

This issue has been affecting other motorcycle rallies in exactly the same way, so it is not a problem that is specific to this NABD event, though we probably feel it more keenly due to the larger proportion of people with disabilities who have traditionally attended our events.

Also, the You've Been Nabbed rally requires more than 120 volunteer marshals working in shifts throughout the three-days of the event and many of our regular volunteers are also people with disabilities. Over recent years, as regular volunteers have got older and/or their health has deteriorated, it has become increasingly difficult to fill the shift rota. When you add into the equation the fact that at least ten of our most experienced key marshals have died over the previous five years, the decision to end the event with its 30th anniversary is perhaps easier for people to understand.

It was very gratifying for all involved that the final ever You've Been Nabbed Rally proved to be a great success, making a profit of **£28,185.93** (far above the previous year's profit of £12,808.67). Many people made a special effort to give the event the send-off it deserved and I'm sure it will remain a fond memory for all of them for many years to come.

We will be planning some new national events that will hopefully offer alternate accommodations for those who now find camping unfeasible and where the number of necessary volunteer marshals and the level of physical labour involved in setting-up and breaking down the event is significantly reduced.

Can-Am Spyder Trike – NABD Annual Draw:

Tickets had been on sale, for just £1.00 each, at events and online throughout the 2022 event season and the early part of the 2023 event season for a prize draw in which the main prize was a superb 2008 998cc Can-Am Spyder Trike that had been donated by an NABD member, the second prize was £500.00 and the third prize £250.00.

The actual draw of winning tickets was made at the 30th You've Been Nabbed Rally on Saturday, 6th May 2023 and, as luck would have it, the ecstatic winner of this lovely trike was in the 1,500- strong audience at the time of the draw.

This 12-month fundraising project, in which 10,050.00 tickets had been sold, after considering the cost of tickets, MOT tests, maintenance, transporting the trike to events and delivering it to the winner, made a very handsome profit of more than **£9, 750.00**.

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

ADAPTATION GRANTS:

During the fiscal period April 2022 – March 2023, the NABD Management Committee approved **37 Adaptation Grants** to help 37 more disabled people to have their vehicles adapted to suit their needs. This is a decrease of three approved grants compared with the previous fiscal year.

NB. A total of 38 grant applications were submitted to the NABD National Committee. One was refused due to being an application for a second grant that did not meet the criteria required for a second grant to be considered.

The 37 grants awarded totalled **£34,594.00**, which was £808.30 below the total awarded in NABD adaptation grants in the previous financial year.

The geographical breakdown of grants awarded by the NABD National Committee was as follows:

• England (South)	14
• England (North)	11
• England (Midlands)	7
• Scotland	2
• Wales	3
• Republic of Ireland	1

NB. This demographic reflects the geographical spread of grants applied for rather than any form of bias on the part of the NABD. **Northern Ireland, The Isle of Man and the Channel Isles** also fall within the bailiwick of the NABD adaptation grant system, but no valid grant applications were received from these areas during the 2023/24 fiscal year.

These grants helped to fund special adaptations to:

• Solo motorcycles	22
• New motorcycle/trike conversions	4
• Adaptations to existing trikes	11

Many of the adaptations funded by these NABD grants included a broad range of specially designed adapted control kits, in addition to an eclectic range of design and fabrication challenges. These kits included:

• Electronic push-button gear changers	17
• Twin lever handlebar units	6
• Thumb operated Brake lever units	1

NB. Many adaptations also involved bespoke engineering such as, the fitting of reversing mechanisms, throttle adaptations, steering dampers, and the fabrication and fitting of, wheelchair racks, modified handlebars, trike conversions and footplates etc.

In many cases, the adaptation grants awarded to applicants cover the total cost of the adaptation, in those cases where the total cost is not met by the grant awarded, a significant portion of the cost is covered.

It should also be noted that a much greater proportion of adaptations to motorcycles, trikes, motorcycle/sidecar combinations and quadbikes in 2023-2024 were carried out with advice and support from the NABD, where the individuals concerned were able to fund the adaptation work themselves.

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

USE OF DONATIONS:

100% of all general (unspecified) donations made to the NABD go directly to fund the NABD Adaptation Grants made to individuals with disabilities to help with the cost of adapting motorcycles, trikes, motorcycle/sidecar combinations and or quadbikes to suit their needs.

Where donations are specified by the donors as sponsorship of aspects of NABD services, such as the Open House Magazine, the Learner/Loaner motorcycles, the display/assessment trikes, the Information & Advice stall, or the NABD van. 100% of those donations is used specifically for the purpose agreed by the donors/sponsors.

In the case of the regular donations made by the Armed Forces Bikers (AFB) group, these donations go into a 'ring-fenced' fund that is used specifically toward Adaptation Grants for members or ex-members of the UK Armed Forces who require adaptations to motorcycles, trikes, motorcycle/sidecar combinations and or quadbikes to suit their disabilities.

NB. The Armed Forces ring-fenced fund does not cover all of the NABD Adaptation Grants awarded to members or ex-members of the UK Armed Forces, but the support of the AFB continues to be a great asset to the work of the NABD and we are proud to have that support.

The NABD takes nothing from donations to fund core costs. Core costs are covered by our own direct fundraising projects and membership subscriptions.

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The gross income of the Association in the 2023-2024 financial year was **£158,370.40**, a decrease of approximately 23% from the previous year.

This decrease was mainly attributable to their being no income from ticket sales for an NABD annual national rally in May 2024, due to the event being discontinued after the 30th Anniversary event in May 2023.

Traditionally, tickets for the annual national rally had gone on sale on December 1st with the income from ticket sales between December 1st and March 31st contributing to the gross income of the financial year prior to the actual event in May.

NB. The 'financial year' of the NABD runs from April 1st to March 31st of the following calendar year.

The gross expenditure of the Association fell slightly from the previous year to **£194,365.16**, which is a reduction of approximately 2.8%. This figure and is expected to fall significantly in the next financial year due to the absence of the huge expenditure normally relating to the production of the traditional national rally event.

The 30th Anniversary 'You've Been Nabbed' annual national rally in May 2023 made a very handsome profit of **£28,185.93**, which was a 55% increase on the profits of the previous event. This huge increase in the profits from the event were, in the most part, attributable to the large increase in attendance which had been generated by this being widely publicised as the 'last ever' You've Been Nabbed national fundraising rally.

Income from NABD membership subscriptions in the 2022-2023 financial year was **£31,792.00**, which is a fall of just under 2% on the previous year's total.

Despite the significant increases in the cost of utilities, the NABD Office expenditure remained at a similar level as previous years. This was in part due to our Office Manager (the only paid employee of the NABD) working from home 50% of the time but also due to the exceptionally good nature of our landlord, who once again allowed us to renew our lease at no increased cost.

The overall total expenses claimed by National Committee members and other accredited Representatives of the NABD were just **£562.33** for the year. Once again standing testament to the NABD being populated by volunteers of outstanding character.

General donations received in the year totalled **£36,448.28** (including **£2,000.00** donated by the Armed Forces Bikers group, to the ring-fenced fund for adaptation grants for ex-service folk). This was very slightly down on the previous year's total of £36,850.03.

A further **£2,555.09** was donated in sponsorship of specified aspects of the NABD's other services. This was slightly up from the previous year's total of £2,219.49 but still a long way short of the £10,000.00 annual average that the Association received in sponsorship from events pre- pandemic.

Adaptation grants totalling **£34,594.00** were awarded during this financial year, with the remainder of the adaptation fund carried over into the current financial year. which was up by approximately 2.4% on the total awarded in adaptation grants in the previous financial year.

Income from Gift Aid claims was **£1,126.30** which was a significant increase on the £764.36 total of the previous financial year.

NABD VAN:

After 12-years of sterling service the old NABD van was written-off by the insurers in early 2023, after suffering some damage in a minor road traffic accident.

After thoroughly researching all of the options available and discussing all the pros and cons, the National Committee decided to sign-up to a 5-year lease-hire contract with all maintenance costs covered on a Vauxhall Movano 3500 L2 Fwd 2.2 Turbo from a company called Vanarama in March 2023.

Unfortunately, due to a combination of the world-wide shortage of microchips and unforeseen delays in importation, we did not actually receive the van until late August 2023, so we had to suffer the expense of hiring vans as necessary in the interim.

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

NABD WEBSITE: www.nabd.org.uk

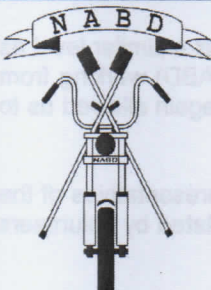
Activity on the main NABD Website has been steady throughout the 2023/24 financial year. Content continues to be updated as required and the site shows fairly healthy traffic for the type of website that it is.

The initial teething-problems with the new system for the flexible payment of membership fees online have been solved and the refurbished online shop has been running smoothly throughout the year.

The next facet of the website that needs to be addressed is the updating of the information sections. The constant developments in assistive technology and sporadic changes in transport legislation, together with occasional changes in the practices of the DVSA, DVLA and motor insurers, require more dynamism in the checking and updating of the information and advice offered on the NABD website than we have previously managed. Unfortunately, the perennial problem of having too few capable volunteers and the often-limited time available to the few proficient volunteers we do have, will ensure that this is another ongoing issue that is unlikely to be overcome anytime soon.

NABD SOCIAL MEDIA:

The NABD social media pages remain a vital source of information for NABD members, affiliates and supporters and an extremely valuable platform for publicising the NABD, its services and its activities, as well as providing an easily accessible way for members and supporters to enjoy social interaction online. The NABD presence within social media also provides a vital link between members and elected officials as well as being a source of much mutual support.



THE NABD ON THE INTERNET

Membership, Merchandise, Adaptation Information, Social Networking, Licensing Issues, Trike Legislation, Insurance Problems, Event Information, Adaptation Kits, VAT Exemptions, Vehicle Tax Exemptions, Learner/Loaner bikes, Event Tickets, Training & Test Advice, it's all available online...

The NABD Website: www.nabd.org.uk

Facebook page: www.facebook.com/TheNABD/

Facebook page for Affiliated Clubs:
www.facebook.com/groups/212678039073921/

Facebook page for NABD Supporters in Northern Ireland:
www.facebook.com/bikers4bikers/

Twitter page: www.twitter.com/TherealNABD

The NABD Online Shop: www.thenabd.co.uk/

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The gross income of the Association in the 2023-2024 financial year was **£159,360.63**, a decrease of approximately 23% from the previous year.

This decrease was mainly attributable to their being no income from ticket sales for an NABD annual national rally in May 2024, due to the event being discontinued after the 30th Anniversary event in May 2023.

Traditionally, tickets for the annual national rally had gone on sale on December 1st with the income from ticket sales between December 1st and March 31st contributing to the gross income of the financial year prior to the actual event in May.

NB. The 'financial year' of the NABD runs from April 1st to March 31st of the following calendar year.

The gross expenditure of the Association fell slightly from the previous year to **£198,471.18**, which is a reduction of approximately 2.8%. This figure and is expected to fall significantly in the next financial year due to the absence of the huge expenditure normally relating to the production of the traditional national rally event.

The 30th Anniversary 'You've Been Nabbed' annual national rally in May 2023 made a very handsome profit of **£28,185.93**, which was a 55% increase on the profits of the previous event. This huge increase in the profits from the event were, in the most part, attributable to the large increase in attendance which had been generated by this being widely publicised as the 'last ever' You've Been Nabbed national fundraising rally.

Income from NABD membership subscriptions in the 2022-2023 financial year was **£31,792.00**, which is a fall of just under 2% on the previous year's total.

Despite the significant increases in the cost of utilities, the NABD Office expenditure remained at a similar level as previous years. This was in part due to our Office Manager (the only paid employee of the NABD) working from home 50% of the time but also due to the exceptionally good nature of our landlord, who once again allowed us to renew our lease at no increased cost.

The overall total expenses claimed by National Committee members and other accredited Representatives of the NABD were just **£562.33** for the year. Once again standing testament to the NABD being populated by volunteers of outstanding character.

BRIEF STATEMENT OF THE CHARITY'S POLICY ON RESERVES:

Thanks to a substantial windfall in back-dated claims for Gift Aid from the HMRC the NABD was able to invest £50,000 in a varied investment portfolio that is being managed free of charge by NABD member and long-time stalwart supporter, Neil Liversidge, at West Riding Personal Financial Solutions Ltd. Neil is a man of great integrity and expertise, and under his diligent management the NABD investment fund will undoubtedly prosper.

The NABD was completely unprepared for the financial effect of the global pandemic in 2020, and it was only by dint of the National Committee making some very tough but necessary decisions that this Association survived as an effective entity.

This new investment fund will now serve the NABD as a substantial 'buffer' against the uncertainties of the future, with the additional bonus of the profits occasionally funding capital projects.

Structure, governance and management

The Charity is an unincorporated charity.

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

DETAILS OF TRUSTEES (Including dates if appointed or retired during the year, along with details of any office held).

Rick Hulse, **Chairman**
chairman@thenabd.org.uk

John Byrne, **Treasurer**
treasurer@thenabd.org.uk

Tina Slesser, **Secretary**
secretary@thenabd.org.uk

John Lysons, **Public Relations**
publicity@thenabd.org.uk

Simon Freedman, **Webmaster**
internet@thenabd.org.uk

Derek Durham, **Research**
research@thenabd.org.uk

Ross Lockett, **Rep's Liaison**
repliaison@thenabd.org.uk

Kevin Rodgers, **Fundraising Coordinator**
fundraising@thenabd.org.uk

NB. Vic Hawkes retired from the post of Open House Editor in December 2023 due to deteriorating health. During his tenure as a Trustee of the NABD over many years, he earned the admiration, respect and thanks of all of the trustees, management committee members and accredited representatives of the NABD, for his sterling and diligent work on behalf of this association and motorcyclists with disabilities in general.

TRUSTEE SELECTION METHODS:

The NABD constitution allows that trustees can be appointed by the National Committee until such time as their position can be ratified by the membership in the election of officers at the annual general meeting. However, where possible, incumbent trustees who are considering retirement are encouraged to remain in their post until an Annual General Meeting (AGM) of the NABD so that any change of post holder can be ratified by the members immediately.

NB. Those positions detailed above are the positions within the National Executive Committee that are filled by Trustees of this charity. Other positions within the National Executive Committee and the National Non-Executive Committee do not require the incumbents to accept the additional responsibilities of being Trustees of this charity.

All members of both the National Executive Committee and the National Non-Executive Committee are members of the Management Committee of the NABD.

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

SUMMARY:

The 2023-2024 financial year was, on-the-whole, a good year for the NABD. With the hard slog of recovering from the issues brought on by the Corona Virus Pandemic mostly behind us, we were able to once again look to the future.

One of the stark lessons the Trustees and other National Committee members learned from managing the NABD throughout those two particularly discomfoting years was that acknowledging and accepting unpleasant truths is not optional, and no amount of optimism will change inexorable realities.

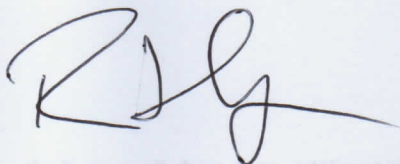
It was with this in mind that we had made the very difficult decision that the 30th Anniversary of our beloved annual You've Been Nabbed Rally would have to be the last. Despite the sadness we felt at this iconic event coming to an end, the 30th event itself was utterly joyous and an outstanding success. It was good for it to go out on such a high!

In hindsight, the 2023-2024 financial year was predominantly one of a return to a form of pre- pandemic reality, as was the case with the wider motorcycling scene in Britain and further afield.

Though some things may never be the same as they were before that dreadful hiatus, this was the year where our view began to look once more into the future rather than the past and, the people who are tasked with managing this wonderful charity being who they are, we determined to look at the future with the optimism befitting a charity that has survived and thrived over 33 years despite the trial and tribulations it has had to navigate.

Most importantly of all, the NABD remains true to its established principals of being a charity that is run by unpaid volunteers, where 100% of all donations go directly on the services they are meant to fund, and that our primary goal continues to be providing and protecting access to the freedom and independence of motorcycling for people with disabilities.

The NABD is the world's leading support group for motorcyclists with disabilities, a fact of which we are rightly very proud!



Rick Hulse
Chairman

17 December 2024



John Byrne
Treasurer

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

I report to the Trustees on my examination of the financial statements of National Association For Bikers With a Disability (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 (the 2011 Act). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

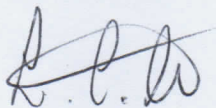
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

L Archer
FCA
Unit 32, Llys Edmund Prys
St Asaph Business Park
St Asaph
Denbighshire
LL17 0JA
Dated: 17 December 2024



NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	159,361	2,000	161,361	208,376	1,181	209,557
Other trading activities	3	2,532	-	2,532	(1,582)	-	(1,582)
Other material income		60	-	60	38	-	38
Total income		161,953	2,000	163,953	206,832	1,181	208,013
Expenditure on:							
Charitable activities	4	196,272	2,200	198,472	201,995	-	201,995
Total expenditure		196,272	2,200	198,472	201,995	-	201,995
Net income/(expenditure) and movement in funds		(34,319)	(200)	(34,519)	4,837	1,181	6,018
Reconciliation of funds:							
Fund balances at 1 April 2023		212,000	1,181	213,181	207,163	-	207,163
Fund balances at 31 March 2024		177,681	981	178,662	212,000	1,181	213,181

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

J. Fisher
FCA
Unit 32, Lys Edmund Park
St Asaph Business Park
St Asaph
Denbighshire
LL17 0JA
Date: 17 December 2024

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

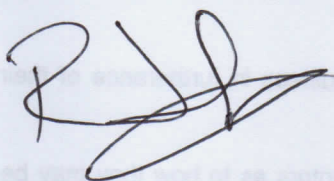
BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		4,417		5,347
Investments	10		57,138		54,606
			<u>61,555</u>		<u>59,953</u>
Current assets					
Stocks		1,500		1,500	
Debtors	12	2,734		2,861	
Cash at bank and in hand		115,230		151,249	
			<u>119,464</u>		<u>155,610</u>
Creditors: amounts falling due within one year	13	(2,357)		(2,382)	
Net current assets			<u>117,107</u>		<u>153,228</u>
Total assets less current liabilities			<u>178,662</u>		<u>213,181</u>
The funds of the Charity					
Restricted income funds	15		981		1,181
Unrestricted funds	16		177,681		212,000
			<u>178,662</u>		<u>213,181</u>

The financial statements were approved by the Trustees on 17 December 2024

Rick Hulse
Chairman



John Byrne
Treasurer



NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

National Association For Bikers With a Disability is a charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Donations and sundry income	38,170	2,000	40,170	40,179
Membership subscriptions	31,792	-	31,792	32,217
Income from fund raising and regalia	89,399	-	89,399	137,161
	<u>159,361</u>	<u>2,000</u>	<u>161,361</u>	<u>209,557</u>
For the year ended 31 March 2023	<u>208,376</u>	<u>1,181</u>	<u>209,557</u>	<u>209,557</u>

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Profit (loss) on investments	2,532	(1,582)

4 Charitable activities

	Unrestricted Funds	Unrestricted Funds
	2024	2023
	£	£
Staff costs	28,138	26,825
Depreciation and impairment	929	1,142
Other costs	140,982	148,390
	<u>170,049</u>	<u>176,357</u>
Grant funding of activities (see note 5)	28,423	25,638
	<u>198,472</u>	<u>201,995</u>
Analysis by fund		
Unrestricted funds	196,272	201,995
Restricted funds	2,200	-
	<u>198,472</u>	<u>201,995</u>

5 Grants payable

	2024	2023
	£	£
Grants to institutions:		
Grants towards the modification of motorcycles	28,423	25,638
	<u>28,423</u>	<u>25,638</u>

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	929	1,142
	<u> </u>	<u> </u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, but there were expenses reimbursed to 3 members for travel, postage and stationery, totalling £562.33

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	1	1
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	27,500	26,225
Other pension costs	638	600
	<u> </u>	<u> </u>
	28,138	26,825
	<u> </u>	<u> </u>

There are no employees who received employee benefits of more that £60,000

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Fixed asset investments

	Listed
	investments
	£
Cost or valuation	
At 1 April 2023 & 31 March 2024	54,606
Carrying amount	
At 31 March 2024	<u>54,606</u>
At 31 March 2023	<u>54,606</u>

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2023	30,336	55,780	86,116
At 31 March 2024	30,336	55,780	86,116
Depreciation and impairment			
At 1 April 2023	26,257	54,513	80,770
Depreciation charged in the year	612	317	929
At 31 March 2024	26,869	54,830	81,699
Carrying amount			
At 31 March 2024	3,467	950	4,417
At 31 March 2023	4,079	1,268	5,347

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	2,734	2,861

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	497	522
Accruals and deferred income	1,860	1,860
	2,357	2,382

14 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	638	600

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	1,181	2,000	(2,200)	981
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
	-	1,181	-	1,181

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	212,000	161,953	(196,272)	177,681
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	207,163	206,832	(201,995)	212,000

17 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	4,417	-	4,417
Investments	57,138	-	57,138
Current assets/(liabilities)	116,126	981	117,107
	177,681	981	178,662

NATIONAL ASSOCIATION FOR BIKERS WITH A DISABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	5,347	-	5,347
Investments	54,606	-	54,606
Current assets/(liabilities)	152,047	1,181	153,228
	<u>212,000</u>	<u>1,181</u>	<u>213,181</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).