

COMPANY REGISTRATION NUMBER: 01822908
CHARITY REGISTRATION NUMBER: 515384

The Yorkshire Dales Society
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

Windle and Bowker Limited

Chartered Accountants
Windle and Bowker Limited
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

The Yorkshire Dales Society

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	11
Statement of financial activities (including income and expenditure account)	12
Statement of financial position	13
Notes to the financial statements	14

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	The Yorkshire Dales Society
Charity registration number	515384
Company registration number	01822908
Principal office and registered office	Canal Wharf Eshton Road Gargrave North Yorkshire BD23 3PN

The trustees

Ms Scarlett Armstrong	(Appointed 9 December 2020)
Mrs Hilary Baker	(Resigned 9 December 2020)
Mr Jon Beavan	(Resigned 1 September 2020)
Mr Kyle Blue	
Mr Antony Bradley	
Mr Mark Corner	
Mrs Ann Cryer	(Resigned 19 September 2020)
Mr Wilf Fenten	
Dr Ian Harrison	
Mr Chris Hartley	(Resigned 19 September 2020)
Mr Ken Humphris	(Appointed 9 September 2020)
Ms Julie Martin	
Dr Bruce McLeod	
Mr Dilip Mysorekar	(Appointed 9 September 2020)
Dr Malcolm Petyt	
Dr Tony Smith	
Ms Nancy Stedman	
Mr Mike Stephenson	
Mrs Marion Temple	

Executive Director Ms A Shadrake

Independent examiner Steven Briggs FCA
Windle and Bowker Limited
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The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

Governing Document

Friends of the Dales is a charitable company limited by guarantee, incorporated (as Yorkshire Dales Society) on 7th June 1984 and registered as a charity on 12th July 1984. The charity was established under a Memorandum and Articles of Association, which lists the objects and powers of the company and is governed under its Articles of Association. New Articles of Association were adopted at the 2015 AGM. In the event of the charity being wound up, members are required to contribute an amount not exceeding £1. At 31st March 2021 there were 1381 members of all categories.

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Council. The members of the Council are elected at the Annual General Meeting. Between Annual General Meetings, the Council has power to co-opt new trustees who will be eligible for election at the Annual General Meeting next following their co-option. The Council seeks to ensure that the needs of the charity are appropriately reflected in the diversity of its trustees and looks towards enhancing its pool of trustees through appropriate means. Council uses a 'Skills Matrix' to record the experiences and interests of trustees and to help identify any skills gaps. The process for finding and appointing trustees is detailed in the 'Appointing a New Trustee' rule.

Trustee Induction and Training

New trustees are provided with a 'Welcome Pack' which includes: the Charity Commission's 'The Essential Trustee' guidance, governance documents, the organisational structure, the history of the charity, the latest version of the annual report and accounts, and minutes of recent meetings.

Organisation

The Council meets at least four times a year. It is responsible for the strategic direction and policy of the charity. It also has powers to set up committees and other groups, as necessary. Currently, three such committees exist; Finance & Governance, Policy & Planning, and Events, Communication & Membership.

Relationships with Related Parties

The Society is the sole member of the Dales & Bowland Community Interest Company (D&BCIC). The company is a volunteer-run, not-for-profit Community Interest Company (CIC) established in 2007, limited by guarantee with Company Registration number 6130470. The main activity of D&BCIC is the management of the DalesBus network of bus services in the Yorkshire Dales area, running mainly on Sundays and Bank Holidays throughout the year, utilising grant funding from numerous organisations. D&BCIC has its own Board of Directors (volunteers), on which Friends of the Dales has one seat (vacant at the Year End).

Friends of the Dales has a Memorandum of Understanding with the Yorkshire Dales Millennium Trust (YDMT) which was updated in January 2019. YDMT is an organisation with broadly similar charitable objects that enables and delivers its objects through fundraising, advisory work and project management.

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Friends of the Dales is a member of the Campaign for National Parks (CNP). CNP is the national charity dedicated to campaigning to protect and promote all of the National Parks of England and Wales. We have a representative on the Council of the CNP.

We have a Memorandum of Understanding (MoU) with the local experts who were the delivery team of the original Capturing the Past project. As reported last year, the initial project, which was funded through Stories in Stone, has concluded. Friends of the Dales has now assumed responsibility for the project and is continuing the work under our direct management. The MoU has been retained to support our continuing project work.

Risk Management

The Council has a process for reviewing the organisation's major risks and has reasonable confidence that they are being managed appropriately.

Objectives and activities

The charity's purposes are:

1. To promote for the benefit of the public the conservation of the landscape, biodiversity and cultural heritage of the Yorkshire Dales National Park and adjacent areas, and the social and economic well-being of its local communities; and to encourage others to engage with, understand, enjoy and protect these areas.
2. In pursuance of the above, to advance the education of the public.

We seek to be the leading voice campaigning for a sustainable future for the Dales through the pursuit of the following key activities:

- The identification of issues justifying a campaign approach and the orchestration of these campaigns.
- The organisation and delivery of events for the enjoyment and education of our members and the general public.
- The identification of issues requiring a policy position and the involvement of subject matter experts in our Planning & Policy Committee meetings to help us develop these policies.
- The oversight of planning applications to the Yorkshire Dales National Park Authority (YDNPA) and on significant applications in adjacent planning authorities, and the submission of objections or supportive comments as appropriate, consistent with our objects and policies.
- The publication of the Yorkshire Dales Review and development of our webpage and social media activity.
- The identification and delivery of projects that can help the charity further its purposes.
- Working with like-minded organisations.
- Oversight of the Dales and Bowland Community Interest Company (D&BCIC).
- Working with volunteers to deliver these purposes.

We summarise these activities as 'Campaign-Protect-Enjoy'

Public Benefit

The trustees are aware of the guidance on public benefit published by the Charity Commission and have complied with their duty to have due regard to this guidance when exercising any powers or duties to which the guidance is relevant. Examples of what we have done during the year to carry out our public

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

benefit charitable purposes include the advancement of public knowledge and appreciation of the social history and the physical and cultural heritage and beauty of the Yorkshire Dales through informative talks at our events; publication of the Yorkshire Dales Review; and the progress of our 'Capturing the Past' digital community archiving project. Our scrutiny of planning applications, development of policies, and campaigning activities all contribute to our conservation purposes on behalf of the public. Significant public benefit continues to be delivered through the work of the D&BCIC, enabling access by the general public to and within the Dales on Sundays and Bank Holidays.

Achievements and performance

The period covered by this Report has been significantly affected by the uncertainty and the effects of the continuing COVID-19 pandemic. As a result, trustees and staff have had to be flexible, amending our planned activities for the year in order to achieve comparable outcomes by rather different routes to earlier years.

As reported last year, we have conducted a refresh of our strategic objectives and priorities. These were approved by Council in June 2020. Under our new vision for the charity 'to be the leading voice campaigning for a sustainable future for the Dales' we have refocused our activities under 6 key themes:

1. Campaigns

i) Single-use plastics

The year was spent attempting to build support for our campaign to eliminate the use of plastic tree guards in the Dales, learning about alternatives to plastic tree guards and continuing to raise awareness. Articles about the campaign appeared in Dalesman, The Yorkshire Post, and The Guardian. The Chair contacted over 30 organisations, individuals, and manufacturers in connection with our campaign. Our campaign gained the support of 11 of these organisations, including Plantlife, Campaign to Protect Rural England - North Yorkshire, A Plastic Planet, Clean up Britain, and Butterfly Conservation.

ii) Roadside verges

Activities and events to support the Verges Campaign were necessarily curtailed during the year because of lockdown restrictions, but work continued behind the scenes, led by Dr Anne Readshaw, volunteer, supported by Nancy Stedman, trustee. An online meeting was held in June 2020 with North Yorkshire County Council's highways team, representatives from Plantlife (our national campaign partner) and YDNPA. This enabled us to prepare a set of simple guidelines on when to avoid cutting, when to cut, how to control invasive weeds and how to ensure road safety is taken into account. We hope that those responsible for cutting verges, including NYCC, will use these practical guidelines to adapt their cutting contracts. These guidelines were publicised in the Yorkshire Dales Review Winter 2021, together with information about another outcome of the meeting, namely the identification of approximately 8 miles of trial 'Special Interest Verges', where NYCC would commit to amending their cutting regime in order better to promote biodiversity and which Friends of the Dales would endeavour to monitor.

iii) Capturing the Past

Over the year volunteers have continued to add a rich variety of additional material to the archive website from a wide range of sources and periods, ranging from the Settle Court Records from the period of Edward VI through a collection of 17th century wills from Clapham to a diary compiled by a couple who spent their honeymoon camping and cycling in Ribblesdale in the 1930s.

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Over the life of the project more than 20,000 items of local historical material have been rescued from obscurity and made freely available to researchers on the searchable website, helping to broaden and deepen understanding of the long human and landscape history of the Dales.

To maintain momentum on the project and broaden its scope the decision was taken during the year to recruit a part-time freelance project leader. The 2-year appointment will be largely funded by Friends of the Dales. Matt Brown was appointed in January 2021 with a remit to identify further vulnerable collections, train more volunteers to expand the archive beyond the original Ingleborough area, and to raise the profile of the project. Although COVID-19 restrictions have inevitably curtailed the planned activities, progress has been made with training and preparing articles for publication.

An article on the project was published in Issue 7 of the Yorkshire Archaeological and Historical Society's Briefing.

There are now 27 collections in the archive, viewable at www.dalescommunityarchives.org.uk/

2 Communications

Despite COVID-19 restrictions and the requirement for home working for part of the year, four high-quality editions of the Yorkshire Dales Review were published. Our design and print partners at Briggs Bros of Cononley ably supported us through very challenging times for their business. They also took on the task of timely dispatch of the postal magazines and separate letters updating members on the evolving situation.

Over the year we explored many topics including: our core plastic tree guard and grass verge campaigns; our contributions to the national debate about the future of England's national parks (prompted by the Glover Review); features highlighting the particular importance of the most recently designated areas of the national park; the contributions of trustees retiring or moving on from key roles; welcoming our new trustees; sustainable transport and in particular the role of our own social enterprise D&BCIC; and our continued work on policies and planning applications.

Of particular significance was the Yorkshire Dales Review Spring 2020 edition. Before the full impact of the pandemic was apparent, the decision had been taken to focus this issue on the contributions of younger writers, illustrators and photographers as an appropriate way to celebrate the 150th publication. Additional copies were printed with the intention of providing free copies to all schools, colleges and other organisations and these remain available.

During the financial year our volunteer Editor, Sasha Heseltine, stood back from the role after several years. We would like to thank her for her contribution. Prue Harrison has taken over the role, supported by a restructured Editorial Team comprising our Chair, Executive Director, Chair of Events, Membership & Communications Committee, and our volunteer Sub-Editor, Lynn Leadbetter.

We continued to publish a monthly e-news, available to all members and supporters, with topical items and links to more detailed reports and features. By the end of March this had in the region of 650 regular subscribers, with a very good rate of retention. Aided by the excellent photographs shared by trustees and staff, and in particular by Mark Corner, we continued to grow our social media presence with the aim of attracting new members and encouraging more people to visit, value and enjoy the Dales.

The website content was updated and managed, with our volunteer Ruth Garrett assisting with loading and organising our planning comments.

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

We have made progress in establishing relationships with local media and our campaigning efforts have been helped by good coverage in local news outlets.

3 Membership and Supporters

During the year, despite the difficulties of the pandemic, we maintained regular communication with our members and were pleased and grateful to see high levels of individual membership retention. At the year end, we had 1303 individual and joint members, 67 business members and 11 group members, giving a total of 1381 members. We updated and re-issued the membership recruitment leaflet, and again took an opportunity to insert this in a postal mailing of the Dalesman magazine, with positive results. Because of the impact of the pandemic a decision was taken in the first part of the year to defer individual membership subscriptions and to extend this deferral for our business members throughout the year as many businesses, including Dales-based, continued to be adversely affected.

Trustees took the decision to maintain membership fees at the same level as the previous year (£25 Individual; £35 Joint; and £40 Affiliate / Group and Business).

4 Actions and Events

With the continuing restrictions on live events, all public events planned from April 2020 to July 2020 were cancelled. The AGM was held on 19 September 2020 as a full online event. A series of monthly Zoom presentations on relevant topics was arranged, presented by trustees and other experts. These were held in January, February and March 2021 and were well attended (average attendance c50). Because of the success of these online events, which are open to members and non-members, we are planning to extend the programme into 2021-2022, regardless of the pandemic situation.

5 Voice/View

As an organisation, Friends of the Dales has evolved as a credible and respected voice on public issues affecting the Yorkshire Dales. One of our key activities is to use this voice to contribute to the public debate on issues that impact the region. Much of this work is coordinated by our Policy Committee, chaired by trustee Malcolm Petyt. The primary purpose of this Committee is to expand our knowledge of, and formulate our position on, a wide range of issues concerning the Dales. The Committee meets formally every quarter and, between meetings, is supported by regular interactions with the wider membership and our supporters.

Over recent years we have developed 10 Policy Statements on topics as varied as Wildlife and Biodiversity, Transport, and Minerals and Energy (copies of all our policy positions can be found on our website at www.friendsofthedales.org.uk/policies). These policies are reviewed and updated periodically.

In the light of the sad fact that more and more chapels (and to a lesser extent churches) are closing because of changes in population, travel and religious practice, we felt it important to develop our views on the conversion of such buildings for other uses. We therefore inserted appropriate statements into our Built Heritage policy, and have already used these in our response to planning applications. We also made minor changes to our policies on Biodiversity. But most significant was the development of a new policy statement on Sustainable Development, for which particular thanks are due to Vice Chair Wilf Fenten, who led our debate on this increasingly crucial subject.

During the year we commented on a number of consultations, in particular those relating to the development of a new Local Plan for the National Park. This is especially important because it will apply to the whole of the extended Park, thus replacing in the newly-designated areas the Local Plans of

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Eden, South Lakeland and Lancashire which have to continue to apply until there have been full public consultations on a new Plan.

A particularly important role of the Policy Committee is to review and, where appropriate, provide comment on planning applications submitted to the YDNPA. As the Planning Authority, the YDNPA publishes a weekly list of new applications; the total number of applications in 2020-21 was 769 (previous year 655). Many of the applications were for minor modifications, which were determined in accordance with published policies. But each week a few applications demand a more detailed scrutiny and, among these, a number provoke internal debate and ultimately an agreed response from Friends of the Dales to the Authority.

This year we formally responded to 33 planning applications within or close to the YDNPA (an increase of the previous year's total of 25) of which 18 (previous year 19) contained objections to all or part of the application, 11 (previous year 5) were comments and suggestions on various aspects, and 11 (previous year 1) were an expression of support, the latter reflecting our positive decision to identify and publicly support good examples of development wherever possible.

We have expressed our concerns to the YDNPA about the continuing flow of applications to convert barns, often in open countryside, and have lodged objections where we consider the proposal does not fit with policy and would have a detrimental impact on the local landscape. We have also participated in the process of reviewing the Local Plan on this issue, seeking a tightening of the parameters for permitting conversions.

6 Partnerships

In October 2020, with North Craven Heritage Trust, we co-organised a successful on-line conference: 'A Green New Dales: Year One of the Climate Emergency', which was attended by over 100 people. Based on the outcomes from the conference, we issued 'The Challenges', a set of proposals and actions sent out to national and local government at all levels, to farmers, businesses, statutory and voluntary sector organisations, visitors and individuals.

Friends of the Dales maintains a close working relationship with the YDNPA. Although COVID-19 restrictions prevented face-to-face meetings, regular dialogue was maintained virtually. We contributed to the YDNPA's consultation programme on housing as a part of the Local Plan.

We continued to work closely on shared areas of concern and expertise with CNP and our colleagues in other national park societies. This included input to CNP's National Parks and the Climate Emergency.

Under the umbrella of our plastic tree guards campaign, we supported YDMT's, Plastic Free Woodland project, and submitted evidence to DEFRA on Tree Planting and Woodlands (focusing on plastic tree guards).

Dales and Bowland Community Interest Company

We continue to campaign for improved public transport access into and around the Dales, as well as taking a practical approach by managing much of the weekend DalesBus network and promoting public transport in the area through our volunteer-run not-for-profit subsidiary company, D&BCIC. The DalesBus services provided by D&BCIC were severely reduced throughout the year as a result of the COVID-19 pandemic and the consequent government restrictions on non-essential travel. The Wensleydale Flyer service was however maintained all year to enable local residents to make essential journeys, and a limited service was also provided in the Wharfedale area for much of the year. Overall,

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

3,547 journeys were made on services managed by D&BCIC in 2020-21 (down from the 33,391 journeys made the previous year).

D&BCIC directors worked hard to plan for the resumption of services when Government guidelines permitted in Spring 2021, and hope to be able to provide an improved level of service in 2021 compared to 2019, albeit with a slightly later start date for some seasonal services. Friends of the Dales has agreed to increase its grant to D&BCIC from 2021-22 onwards to help support the DalesBus network. We would also like to thank the many other organisations, businesses and individuals who have pledged financial or practical support. Nevertheless raising funds to finance the services remains a major challenge, although it is hoped that the implementation of the recently-announced National Bus Strategy 'Bus Back Better' in 2022 will improve public transport provision throughout the Dales every day of the week.

Personnel and Operations

During the year four trustees retired: Hilary Baker, Jon Beavan, Ann Cryer and Chris Hartley. All four are long-standing members who have shown considerable commitment as volunteers and trustees over many years. We are very grateful for their contribution from which Friends of the Dales has greatly benefitted.

We were pleased to confirm the trustee appointments of Ken Humphris and Dilip Mysorekar at our AGM in September and in December 2020 we welcomed Scarlett Armstrong as a co-opted trustee.

In January 2021 we commenced the recruitment process for a part-time Membership & Events Officer. This is a new role designed to provide us with additional capacity in support of the delivery of our revised objectives. We were very pleased to confirm the appointment of Victoria Benn to the role, with effect from April 2021.

COVID-19 restrictions meant that for the period through to August our two permanent staff members were unable to access the office. However, they were able successfully to maintain our operations by working from home. From August the two staff transferred back to our Gargrave office. Taking advantage of the fact that we now have two separate office rooms, and following a detailed risk assessment supported by clear COVID-19 working protocols, the two staff members were able to continue working in the office for the remainder of the financial year.

Trustees would like to give particular recognition and thanks to our permanent staff members, Ann Shadrake, Executive Director, and Penny Lowe, Admin Assistant, for successfully maintaining our operations through such difficult and challenging times.

Because of the COVID-19 restrictions, trustees and volunteers were also unable to access the office for most of the year. By taking full advantage of on-line meeting facilities, trustees maintained their active engagement with the organisation, which included conducting routine Council and Committee meetings remotely. The decision was also taken to hold our AGM in September 2020 on line via Zoom.

We welcome and are immensely grateful for the support provided by our many volunteers and supporters. Despite the challenges of the year, we estimate that, by working from home, our volunteers still contributed in the region of 2,000 hours of unpaid work to help deliver the charity's objects. This included work on policy and planning applications; content, production and editing the Yorkshire Dales Review; and planning our digital events.

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

Unrestricted Funds

Total Unrestricted income for the year was £93,551 (2020 £182,573) and total Unrestricted expenditure was £71,894 (2020 £64,940), generating a net operating surplus of Unrestricted funds of £21,657 (2020 £117,633). The reduction in income was primarily attributable to the fact that in 2020 the charity was the beneficiary of £139,627 of legacy income, compared to £32,396 in 2021. An increase in quarterly Review production costs and the cost of the second office in Gargrave were the primary drivers of the increase in Unrestricted costs of £5,106.

The principal sources of Unrestricted funding are membership subscriptions, legacies and donations. Individual membership subscriptions were £29,574, an increase of £1,863 on the previous year, despite the suspension of membership renewals during the first months of the pandemic. Business membership subscriptions at £653 were down £2,485 on the previous year. This was attributable to the decision not to require businesses to renew subscriptions during the pandemic. Donations were significantly affected by the pandemic and were £1,925 - a reduction of £4,172 compared to the previous year. Legacies are an important source of income. Two significant legacies were received during the year, totalling £32,396. This compares to legacy income in the previous year of £139,627 when the charity benefited from a major legacy from the estate of Dr John Disney. Additional income during the year included £7,336 Gift Aid (2020 £5,191) and a business support grant of £20,000.

The principal categories of Unrestricted expenditure were staff costs of £33,591 (2020 £32,672), office costs of £13,959 (2020 £10,767) and production of the quarterly Review of £16,339 (2020 £10,214).

At the end of the year total Unrestricted reserves were £312,450. Plans were agreed with Council to draw down these reserves in support of the aims and objectives of the organisation. These included the recruitment of a third member of staff to increase the capacity of the charity and the employment of a freelance project manager to continue the work of the Capturing the Past project.

Restricted Funds

D&BCIC funds: During the year £5,912 of income was received. Transfers to the organisation totalled £7,231 leaving a year end Restricted fund balance of £30,000 which will be transferred to D&BCIC at the rate of £6,000pa at the request of D&BCIC.

Capturing the Past funds: During the year the project received £2,354 which included the last tranche of funding from the Heritage Lottery Fund, and expended £536. The year-end balance of £4,903 will contribute to the planned continuation of the project for a further two years.

Reserves Policy

The charity's reserves are held in bank deposits. The directors endeavour to obtain the best rates available whilst maintaining a balance of short-term access and longer-term deposits. The Reserves Policy is reviewed annually. The charity aims to hold reserves which would, at the current rate of expenditure, enable it to continue to operate as it does for a further five years. The charity aims to restrict the net use of reserves to a maximum of £17,000 pa. To the extent that total reserves exceed this figure, the charity will actively reduce surplus reserves in support of the charity's aims and objectives.

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking the reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 16 August 2021 and signed on behalf of the board of trustees by:



Dr Bruce McLeod
Trustee

The Yorkshire Dales Society

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Yorkshire Dales Society

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of The Yorkshire Dales Society ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 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 section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Steven Briggs FCA
Independent Examiner

Windle and Bowker Limited
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

26 August 2021.

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	54,321	5,912	60,232	189,291
Investment income	6	1,667	–	1,667	1,709
Other income	7	37,563	2,354	39,917	38,917
Total income		<u>93,551</u>	<u>8,266</u>	<u>101,816</u>	<u>229,917</u>
Expenditure					
Expenditure on charitable activities	8,9	71,894	7,767	79,659	93,551
Total expenditure		<u>71,894</u>	<u>7,767</u>	<u>79,659</u>	<u>93,551</u>
Net income and net movement in funds		<u>21,657</u>	<u>499</u>	<u>22,157</u>	<u>136,366</u>
Reconciliation of funds					
Total funds brought forward		290,793	34,404	325,197	188,831
Total funds carried forward		<u>312,450</u>	<u>34,903</u>	<u>347,353</u>	<u>325,197</u>

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

The notes on pages 14 to 23 form part of these financial statements.

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	16	137	183
Current assets			
Debtors	17	6,258	6,704
Cash at bank and in hand		343,424	319,438
		<u>349,682</u>	<u>326,142</u>
Creditors: amounts falling due within one year	18	<u>2,466</u>	<u>1,128</u>
Net current assets		<u>347,216</u>	<u>325,014</u>
Total assets less current liabilities		<u>347,353</u>	<u>325,197</u>
Net assets		<u>347,353</u>	<u>325,197</u>
Funds of the charity			
Restricted funds		34,903	34,404
Unrestricted funds		312,450	290,793
Total charity funds	20	<u>347,353</u>	<u>325,197</u>


For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

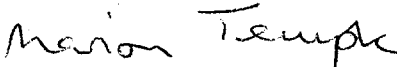
Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 16 August 2021, and are signed on behalf of the board by:


Dr Bruce McLeod
Trustee


Mrs Marion Temple
Trustee

The notes on pages 14 to 23 form part of these financial statements.

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Canal Wharf, Eshton Road, Gargrave, North Yorkshire, BD23 3PN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The organisation is a company limited by guarantee and has no share capital. The liability of each member, in the event of a winding up, is limited to £1.

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies

The restricted donations received were later paid out to Dales & Bowland Community Interest Company (a company limited by guarantee).

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	1,925	5,912	7,836
Legacies			
Legacies	32,396	–	32,396
Grants			
Government grant income	20,000	–	20,000
	<u>54,321</u>	<u>5,912</u>	<u>60,232</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	6,096	43,568	49,664
Legacies			
Legacies	139,627	–	139,627
Grants			
Government grant income	–	–	–
	<u>145,723</u>	<u>43,568</u>	<u>189,291</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Investment Income	<u>1,667</u>	<u>1,667</u>	<u>1,709</u>	<u>1,709</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Membership Income	30,227	–	30,227
Gift Aid Tax Recoverable	7,336	–	7,336
Project Income	–	2,354	2,354
Overhead contributions	–	–	–
	<u>37,563</u>	<u>2,354</u>	<u>39,917</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Membership Income	30,877	–	30,877
Gift Aid Tax Recoverable	5,191	875	6,066
Project Income	–	1,474	1,474
Overhead contributions	500	–	500
	<u>36,568</u>	<u>2,349</u>	<u>38,917</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Membership & Promotion	23,951	161	24,112
Objectives & Activities	21,460	7,418	28,878
Support costs	26,483	188	26,669
	<u>71,894</u>	<u>7,767</u>	<u>79,659</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Membership & Promotion	19,687	488	20,175
Objectives & Activities	23,976	26,682	50,658
Support costs	22,346	372	22,718
	<u>66,009</u>	<u>27,542</u>	<u>93,551</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Membership & Promotion	24,112	11,059	35,171	29,667
Objectives & Activities	28,878	15,610	44,488	63,884
	<u>52,990</u>	<u>26,669</u>	<u>79,659</u>	<u>93,551</u>

10. Analysis of support costs

	Membership & Promotion £	Objectives & Activities £	Total 2021 £	Total 2020 £
Governance costs	3,206	4,528	7,734	6,588
Support costs	7,853	11,082	18,935	16,130
	<u>11,059</u>	<u>15,610</u>	<u>26,669</u>	<u>22,718</u>

11. Analysis of grants

During the year there were grants made to Dales & Bowland CIC of £nil (2020 £2,000).

12. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>46</u>	<u>61</u>

13. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	280	280
Other financial services	1,579	1,808
	<u>1,859</u>	<u>2,088</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	<u>33,591</u>	<u>32,672</u>

The Staff costs for both part time staff include salary, pension costs and social security costs.

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Staff costs *(continued)*

The average head count of employees during the year was 2 (2020: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	1	1

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Two trustees have claimed expenses or had their expenses met by the charity which amounted to £382 to cover travel costs incurred.

16. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2020 and 31 March 2021	9,027
Depreciation	
At 1 April 2020	8,844
Charge for the year	46
At 31 March 2021	8,890
Carrying amount	
At 31 March 2021	137
At 31 March 2020	183

17. Debtors

	2021 £	2020 £
Other debtors	6,258	6,704

18. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,466	1,128

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	20,000	–

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Transfer between funds £	Income £	Expenditure £	At 31 March 2021 £
General funds	290,752	41	93,551	(71,894)	312,450
Ken Willson Fund	41	(41)	–	–	–
	<u>290,793</u>	<u>–</u>	<u>93,551</u>	<u>(71,894)</u>	<u>312,450</u>

	At 1 April 2019 £	Transfer between funds £	Income £	Expenditure £	At 31 March 2020 £
General funds	170,361	–	184,000	(63,609)	290,752
Ken Willson Fund	2,441	–	–	(2,400)	41
	<u>172,802</u>	<u>–</u>	<u>184,000</u>	<u>(66,009)</u>	<u>290,793</u>

Restricted funds

	At 1 April 2020 £	Transfer between funds £	Income £	Expenditure £	At 31 March 2021 £
Dales & Bowland CIC	31,319	–	5,912	(7,231)	30,000
Capturing the Past Project	3,085	–	2,354	(536)	4,903
	<u>34,404</u>	<u>–</u>	<u>8,266</u>	<u>(7,767)</u>	<u>34,903</u>

	At 1 April 2019 £	Transfer between funds £	Income £	Expenditure £	At 31 March 2020 £
Dales & Bowland CIC	11,313	–	44,443	(24,438)	31,318
Capturing the Past Project	4,716	–	1,474	(3,104)	3,086
	<u>16,029</u>	<u>–</u>	<u>45,917</u>	<u>(27,542)</u>	<u>34,404</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	137	–	137
Current assets	314,779	34,903	349,682
Creditors less than 1 year	(2,466)	–	(2,466)
Net assets	<u>312,450</u>	<u>34,903</u>	<u>347,353</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	183	–	183
Current assets	291,738	34,404	326,142
Creditors less than 1 year	(1,128)	–	(1,128)
Net assets	<u>290,793</u>	<u>34,404</u>	<u>325,197</u>

22. Related parties

During the year the following transactions took place with related parties.

There were donations made of £7,231 to Dales & Bowland Community Interest Company (a company limited by guarantee) which is associated with The Yorkshire Dales Society.

There were also expenses paid of £nil on behalf of Dales & Bowland Community Interest Company (a company limited by guarantee) which were reimbursed later. At the end of the year there was a balance due to the Company of £nil (2020 £nil).

Two trustees were reimbursed expenses of £382 to cover travel costs incurred.

The gross remuneration for the Key Management Personnel totalled £25,107.