

COMPANY REGISTRATION NUMBER: 01822908
CHARITY REGISTRATION NUMBER: 515384

The Yorkshire Dales Society
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

Windle & Bowker Limited
Chartered Accountant
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

The Yorkshire Dales Society

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	13
Statement of financial activities (including income and expenditure account)	14
Statement of financial position	15
Notes to the financial statements	16

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2023

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 2023.

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

Mr Kevin Armstrong
Ms Scarlett Armstrong
Mr Kyle Blue
Ms Rachael Caton (Appointed 8 June 2022)
Mr Wilf Fenten
Dr Ian Harrison
Mr Ken Humphris
Dr Bruce McLeod
Mr Ian McPherson
Ms Nancy Stedman (Appointed 24 September 2022)
Mrs Marion Temple

Executive Director Ms A Shadrake

Independent examiner
Steven Briggs FCA
Windle & Bowker Limited
Croft House
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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 2023

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 2023 there were 1321 members across all categories (1343 previous year).

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 Board. The members of the Board are elected at the Annual General Meeting. Between Annual General Meetings, the Board has power to co-opt new trustees who will be eligible for election at the Annual General Meeting next following their co-option. The Board 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. Board 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 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. Trustees are encouraged to participate in continued training in order to engage with current good practice.

Organisation

The Board 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.

Friends of the Dales has a Memorandum of Understanding (MoU) 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 2023

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 an 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'.

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2023

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 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

Under our vision for the charity 'to be the leading voice campaigning for a sustainable future for the Dales' we have focused our activities around 6 key themes:

1. Campaigns

i) Single-use plastics

After the success of our coordinated press release endorsed by CNP and 11/12 national park societies we were disappointed that the campaign was not registered in the media nationally. The relative lack of substantive change in the industry was evident at a second plastic tree guard conference organised by YDMT in Leeds. However, in part due to our sustained pressure the tide has turned for good against the use of plastic. A digital talk, Plastic Free Woodlands, in Feb 2023 was co-hosted by Mark Corner, VP and Mike Appleton, YDMT. The talk dovetailed nicely with a reorientation of our campaign to emphasise a more holistic, systemic approach. The campaign was 'rebranded' Living Woodlands to emphasise responsible and sustainable woodland management. With Friends of the South Downs we have begun to relaunch the national campaign, urging CNP to join UK Woodland Assurance Standard (UKWAS). While maintaining our call for a ban on plastic in the national park, we are also committed to ensuring landowners collect and recycle redundant guards.

ii) Roadside verges

All activities in this area, now under the banner of Living Verges, have continued right through the year, led by Dr Anne Readshaw, volunteer, supported by Nancy Stedman, trustee, and Wilf Fenten, trustee and chair of the Policy & Planning Committee. We held what was felt to be a successful online meeting in June 2020 with North Yorkshire County Council's highways team, representatives from Plantlife (our national campaign partner) and YDNPA which 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. At the time we had reasons to hope that those responsible for cutting verges, including NYCC, would use these practical guidelines to adapt their cutting contracts.

However, no progress was made during this year. Most damaging was a very early cut (one of

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

three in 2021, an expensive mistake). Even after the agreed 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, these were cut in the same way as the rest of the verges. It was a setback which makes future discussions difficult. However, we shall continue with our partners to achieve better results in future.

The start of the new unitary authority of North Yorkshire Council on 1st April 2023 may open opportunities for new contact points which we will explore.

iii) Peatlands

We continue to press our messages about the need for more responsible moorland management, to deliver a wide range of public benefits. For example, we set out how we want our moorlands to be capturing carbon and providing a haven for wildlife in our response to a letter in the Craven Herald that promoted the use of burning and cutting in moorland management.

Working with the Yorkshire Peat Partnership on their 'Eyes on the Bog' citizen science project, two trustees have now set up long-term monitoring sites, one on a moorland near Grassington, the other on Stags Fell above Hawes.

A well-attended event, a 'Peat and poetry walk', was held on Ilkley Moor in May, with Jody Vallance from 'Moors for the Future' providing information on the peat restoration work that was viewed on the route.

iv) Capturing the Past

The project continues to expand and develop under the guidance of John Cuthbert, Project Officer. Volunteers continue to contribute a wide range of material to the website, with 33 collections now featuring on the archive viewable at www.dalescommunityarchives.org.uk/

John continues to make contact with local historians and groups to identify vulnerable collections. In particular he has worked with the Bordley, Cracoe, Hetton & Rylstone Local History Group about archiving their substantial material, as the group is now folding. He has also worked with the Upper Wharfedale Arts & Literature Society about uploading the panels they prepared on their local history. Time has also been spent on troubleshooting and making improvements to the website.

In addition to regularly changing the home page feature on the website, John has prepared articles for, amongst others, the Craven Herald and our own Review. In December John gave a presentation by Zoom to members of the charity and others, which attracted a large audience and received positive feedback for an interesting and informative talk. This can now be viewed on the charity's YouTube channel.

In October 2022 a successful open day was held at Austwick Village Hall, ably organised by the Austwick History Group. Their volunteers assessed and scanned material that was brought in, and provided a welcoming atmosphere, with refreshments. This revealed some valuable local historical material to add to the archive.

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

A final claim was made for the last available funds from the National Heritage Lottery Fund; the project is now fully funded by the charity. The application for grant aid from Historic England under their 'Everyday Heritage Grants' scheme was unsuccessful, but the team continues to look for other sources of support and funding to expand the archive.

To assist with tackling several large collections of material which, for various reasons cannot be managed by volunteers, a part-time freelance Assistant Project Officer was recruited in late March, for a start date in April 2023. Leigh Weston, who is based in Malham, will assist John with holding open days, supporting and training new volunteers as well as digitising, cataloguing and uploading selected vulnerable archives.

Trustees have made a financial commitment from reserves to support the continuation of the Capturing the Past project with contracts for the freelance roles until March 2025. This means that substantial work can be achieved in developing the archive, making yet more historic material freely available, and raising the profile of the project over the next two years. All this will help to broaden and deepen understanding of the landscape, history and cultural life of the Dales.

2. Membership and Supporters

A sub group of the Events, Communications & Membership (ECM) committee, comprising both staff and trustees, was tasked with developing a recruitment strategy with the aim of increasing membership. The first recommendation, subsequently approved by the Board, was to combine members of the previous business and affiliate categories into 'Community Supporters', with a revised list of member benefits. Membership of this group shows they are part of a growing group of environmentally-conscious organisations supporting a sustainable future for the Yorkshire Dales and emphasising support for our environmental campaigning. For this category of membership a voluntary donation is requested in place of a fixed cost of membership, and the scheme is being rolled out during 2023.

During the year, despite the continuing impact of the pandemic and the financial crisis, we maintained regular communication with our members. We also continued with promotional campaigns which generated 114 new members. This gain of members helped to offset membership losses which are largely outside our control (sadly the main reasons are death, moving into care, no longer being able to visit the Dales, or financial constraints). At the year-end we had 1246 individual members (single, joint, life and honorary categories). This represents a net loss of 18 individual members compared to the previous financial year (1264) which, considering the significant economic impacts on people during the year, is a considerable achievement. At the year-end, there were also 10 affiliate members (11 previous year) and 65 business members (68 previous year) on the database but we suspect that some business members will unfortunately have ceased trading as a result of continuing effects of the pandemic and the financial crisis. A small number of business members took the option to make a voluntary donation in place of subscription.

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. Another successful recruitment activity was the From Peat to Paddling conference.

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

3. Communications

During the year we published four high-quality 24-page editions of the Yorkshire Dales Review. Each edition had a theme - Open Access, Creating Change, Regeneration and Water Matters - and these continue to attract positive feedback from members. Each issue has a wide range of contributions from topic experts, members, trustees and young people and features regular updates on campaigns and planning matters as well as more general items celebrating some aspect of Dales life.

The monthly e-news grows apace. It is available to all members and supporters, with topical items and links to more detailed reports and features. By the end of March this had over 1250 regular subscribers, many of whom are not members, and a very good rate of retention.

Aided by the excellent photographs shared by trustees and staff, 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. Press coverage has also grown substantially thanks to the work of our Membership & Events Officer and to new relationships with local newspapers and magazines, giving greater publicity to our campaigns.

The website content continues to be improved, with more content and a very succinct home page which aids navigation around the site. Credit card subscriptions are now being paid through the website as well as over the phone and any visitor to the site can use a "donate" button to make a donation. All our comments on planning applications within the YDNPA feature soon afterwards on the website.

4. Actions and Events

Public events continued during the year, with seven guided walks (including joint events with Yorkshire Wildlife Trust) and a very well supported AGM and From Peat to Paddling conference. This attracted over 170 delegates who heard presentations from six highly regarded speakers on the health of rivers in the Yorkshire Dales. The event received extensive press coverage and provided another excellent recruitment channel.

The series of monthly Zoom presentations presented by trustees and other experts and open to members and non members, which began in 2021, continue to be well attended and a further nine events were held during the year. The talks are recorded and edited, and by the end of the financial year 16 presentations, in addition to the six from the September conference, were available to view via the Friends of the Dales YouTube channel. Here they can be, and are, watched by more people and present another useful recruitment opportunity.

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 & Planning Committee, chaired by trustee Wilf Fenten. 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. In November David Butterworth, CEO of the Yorkshire Dales National Park Authority, gave an informative address to

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

members which prompted a lively discussion.

Over recent years we have developed 12 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.

We are carrying out a review of our 12 policy statements to ensure that they address sustainability and the climate breakdown, and that the messages are consistent with each other. A policy statement on tourism was drafted for consideration by the Policy & Planning Committee.

Throughout the year we continued to comment on a number of consultations, in particular those relating to the development of a new Local Plan for the National Park, expressing concern about housing targets, outstanding completions and the continuing flow of applications for barn conversions.

A particularly important role of the Policy & Planning Committee is to review and, where appropriate, provide comment on planning applications submitted to the YDNPA. We continue to monitor all planning applications received by YDNPA by checking the weekly list. Issues that have given particular concern over the past year include an increasing number of proposals for camping pods/cabins; communications masts in prominent locations; barn conversions in isolated locations; and subsequent extensions once approved.

This year we formally responded to 19 planning applications within or close to the National Park (a decrease on the previous year's total of 28) of which 16 (previous year 21) contained objections to all or part of the application, 3 (previous year 7) were comments and suggestions on various aspects, and 1 was in support (previous year none) - this is less a reflection of the number of good examples of positive development but more of our capacity to respond as frequently as we would like. We also submitted one letter with additional objections to a refused application going to appeal, and one letter in response to a conservation area consultation.

We welcome the fact that all our comments on planning applications are now put on the planning portal so that they can be seen by all.

6. Partnerships

Friends of the Dales has built on our excellent relationships with the national park authority, other national park societies and CNP, setting in place mechanisms for dialogue whether that be submitting blogs to CNP's Viewpoints, attending webinars and liaisons, or inviting others to write for our Review. Our attendance at the annual NPS conference hosted by NPS Cymdeithas Eryri/Snowdonia Society led to an initiative to work more closely with Friends of the Lake District.

While we continue to build on existing collaborations, including with Yorkshire Peat Partnership through the Eyes on the Bog project, and the Broughton Road Women's Group, we've also initiated a different relationship with YDMT (whilst retaining our Memorandum of Understanding with them) with a goal to seek funding for possible future projects. With our growing links to CNP Ambassadors, and support for their projects, we plan to build into our charity a permanent presence of younger people and their interests.

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2023

Dales and Bowland Community Interest Company

Dales and Bowland Community Interest Company (D&BCIC) is a social enterprise wholly owned by Friends of the Dales. The company has its own independent board of directors who are all unpaid volunteers working alongside commercial bus operators, community transport operators, user groups, local attractions, businesses and local authorities.

In 2022-23 the number of passenger journeys totalled 41,731 for the year - an increase of 45% over 2021-22, with numbers boosted ahead of forecast by the national £2 single fare cap offer. This is the highest number of passenger journeys on services managed by D&BCIC since 2015.

On a like-for-like basis, fare-paying passenger numbers recovered to match pre-pandemic levels whilst England National Concessionary Travel Scheme (ENCTS) journeys were down 11% leaving overall passenger journeys 5% lower.

D&BCIC were very grateful for all the passengers, volunteers, sponsors and donors who made it possible for them to promote and operate services for the Dales during a continuing challenging period for the transport industry as a whole.

Personnel and Operations

We were pleased to confirm the trustee appointments of Rachael Caton and Nancy Stedman at our AGM in September. Nancy is a former trustee who we are very pleased to welcome back for a further term following a short break. As a farmer within the National Park, Rachael brings extensive knowledge and expertise of the challenges faced by the agricultural sector in the area.

Learning from our experiences during Covid, we have maintained our practice of holding 'blended' face-to-face and online Board and Committee meetings. Our AGM held in Grassington was combined with our highly successful From Peat to Paddling conference, a concept we may well consider again for the future.

Our small team have now, post-Covid, been able to revert to normal operations in our Gargrave office. Led by our Executive Director, Ann Shadrake, the team have provided a highly productive and valuable output in support of the organisation. Victoria Benn, our Membership & Events Officer, has continued to expand our social media presence whilst running a very successful programme of events and other activities, and our Administration Assistant, Penny Lowe, has very effectively maintained our membership records and kept our membership communications running smoothly throughout the year.

Trustees greatly appreciate the contribution of our numerous volunteers. We benefitted from the 'remote' input of many volunteers across a wide range of tasks associated with preparation of our quarterly Yorkshire Dales Review, our policy and planning work, our Capturing the Past project, and our events programme.. We estimate that volunteers across all areas of our work contributed over 2,500 hours of unpaid work. The unpaid contribution of our volunteers really makes a positive impact upon our ability to promote and progress our charity's objects: thank you!

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2023

Financial review

1. Unrestricted Funds

Total Unrestricted income for the year was £50,689 (2021/2 £217,011) and total expenditure from Unrestricted funds was £113,085 (2021/2 £95,930), generating a net operating loss of Unrestricted funds of £62,396 (2021/2 gain £125,081). The absence of any material legacy income during the year compared to 2021/2 was the primary reason for the reduction in income. Unrestricted costs increased as the charity sought to utilise the unrestricted reserves in pursuit of the organisation's objectives.

The principal sources of Unrestricted funding are membership subscriptions, legacies and donations. Individual membership subscriptions were £26,358, a decrease of £974 compared to the previous year as membership renewals continued to be affected by the pandemic. Business membership subscriptions declined to a negligible £320, prompting a major review of this category of membership during the year and a refocus on Community Supporters. Donations were £11,237, an increase of £3,739 on the previous year. Legacies are an important source of income but are, by their nature, unpredictable. Although one legacy of £1,025 was received during the year, significant legacies in previous years have enabled a significant build up of reserves (2021/2 £172,151). Additional income during the year included Gift Aid income of £7,811 (2021/2 £6,007) and interest from deposit accounts of £3,936 (2021/2 £1,526).

The principal categories of Unrestricted expenditure were: staff costs of £58,542, an increase of £3,800 from the previous year; £14,118 for the production of the quarterly Review (2021/2 £14,025); office costs of £15,942, a reduction of £3,988 from the previous year, which included office equipment upgrades; and governance costs of £6,305, an increase of £5,985 from the previous year when the pandemic severely curtailed routine meetings and travel. As trustees sought to make use of the Unrestricted reserves, a grant of £10,000 was made to D&BCIC (2021/2 £2,000) and ECM expenses increased to £5,819 (2021/2 £1,417) as the charity extended its events programme and broadened its communications to promote our campaigns.

At the end of the year total Unrestricted reserves were £374,057 (2021/2 £436,453). Plans to utilise these reserves in support of the aims and objectives of the organisation are regularly reviewed by the Board. Current plans include maintaining an annual grant to D&BCIC, extending the Capturing the Past project, support for the charity's main campaigns and the conversion of the MEO's contract from a fixed term to permanent. Expenditure on events, communications and membership recruitment will also increase.

2. Restricted Funds

D&BCIC funds: During the year no Restricted funds in support of D&BCIC activities were received (2021/2 £3,000). At their request, a transfer of £7,000 was made to D&BCIC from the Restricted funds balance. The balance of Restricted funds for use by D&BCIC at the year-end was £26,000.

Capturing the Past funds: During the year the project received two further tranches of Heritage Lottery Funding totalling £2,381. £3,492 was spent on the project, including the salary and expenses of a freelance project manager, leaving a balance at the year-end of £1,619. This will contribute to the planned continuation of the project, with additional funds to be provided from the charity's Unrestricted reserves.

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2023

Financial review *(continued)*

3. Reserves Policy

The charity's reserves are held in bank deposit accounts. The trustees endeavour to obtain the best rates available and, where practical, will endeavour to use banks with ethical strategies consistent with the charity's objectives.

The Reserves Policy is reviewed annually. The charity holds reserves sufficient to cover the excess of its operational expenditure over its income together with the cost of any exceptional items approved by trustees at a level which would allow the charity to continue to operate for a further five years. Currently the charity aims to restrict the net annual underlying operating deficit to £35,000.

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2023

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 6 September 2023 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 2023

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 2023.

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

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The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
Income and endowments	Note				
Donations and legacies	5	12,262	–	12,262	182,649
Investment income	6	3,938	–	3,938	3,407
Other income	7	34,489	2,381	36,870	34,955
Total income		<u>50,689</u>	<u>2,381</u>	<u>53,070</u>	<u>221,011</u>
Expenditure					
Expenditure on charitable activities	8,9	113,085	10,491	123,576	95,930
Total expenditure		<u>113,085</u>	<u>10,491</u>	<u>123,576</u>	<u>95,930</u>
Net (expenditure)/income and net movement in funds		<u>(62,396)</u>	<u>(8,110)</u>	<u>(70,506)</u>	<u>125,081</u>
Reconciliation of funds					
Total funds brought forward		436,453	35,981	472,434	347,353
Total funds carried forward		<u>374,057</u>	<u>27,871</u>	<u>401,928</u>	<u>472,434</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 16 to 26 form part of these financial statements.

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	2,893	3,857
Current assets			
Debtors	16	6,257	6,257
Cash at bank and in hand		393,048	462,590
		<u>399,305</u>	<u>468,847</u>
Creditors: amounts falling due within one year	17	<u>270</u>	<u>270</u>
Net current assets		399,035	468,577
Total assets less current liabilities		<u>401,928</u>	<u>472,434</u>
Net assets		<u>401,928</u>	<u>472,434</u>
Funds of the charity			
Restricted funds		27,871	35,981
Unrestricted funds		<u>374,057</u>	<u>436,453</u>
Total charity funds	18	<u>401,928</u>	<u>472,434</u>

For the year ending 31 March 2023 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 6 September 2023, and are signed on behalf of the board by:


Dr Bruce McLeod
Trustee


Dr Ian Harrison
Trustee

The notes on pages 16 to 26 form part of these financial statements.

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

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 2023

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 2023

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.

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.

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	11,237	–	11,237
Legacies			
Legacies	1,025	–	1,025
	<u>12,262</u>	<u>–</u>	<u>12,262</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	7,498	3,000	10,498
Legacies			
Legacies	172,151	–	172,151
	<u>179,649</u>	<u>3,000</u>	<u>182,649</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Investment Income	<u>3,938</u>	<u>3,938</u>	<u>3,407</u>	<u>3,407</u>

7. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Membership Income	26,678	–	26,678
Gift Aid Tax Recoverable	7,811	–	7,811
Project Income	–	2,381	2,381
	<u>34,489</u>	<u>2,381</u>	<u>36,870</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Membership Income	28,306	–	28,306
Gift Aid Tax Recoverable	5,755	251	6,006
Project Income	–	643	643
	<u>34,061</u>	<u>894</u>	<u>34,955</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Membership & Promotion	33,850	1,047	34,897
Objectives & Activities	40,240	8,222	48,462
Support costs	38,995	1,222	40,217
	<u>113,085</u>	<u>10,491</u>	<u>123,576</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Membership & Promotion	28,175	845	29,020
Objectives & Activities	28,959	986	29,945
Support costs	35,980	985	36,965
	<u>93,114</u>	<u>2,816</u>	<u>95,930</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Membership & Promotion	34,897	16,288	51,185	44,223
Objectives & Activities	48,462	23,929	72,391	51,707
	<u>83,359</u>	<u>40,217</u>	<u>123,576</u>	<u>95,930</u>

10. Analysis of support costs

	Membership & Promotion £	Objectives & Activities £	Total 2023 £	Total 2022 £
Governance costs	4,724	6,939	11,663	10,719
Support costs	11,564	16,990	28,554	26,246
	<u>16,288</u>	<u>23,929</u>	<u>40,217</u>	<u>36,965</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	964	1,285

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	280	280
Other financial services	2,114	1,610
	<u>2,394</u>	<u>1,890</u>

13. Staff costs

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

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

£166 of expenses were reimbursed to trustees during the year. No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022 and 31 March 2023	<u>14,032</u>
Depreciation	
At 1 April 2022	10,175
Charge for the year	964
At 31 March 2023	<u>11,139</u>
Carrying amount	
At 31 March 2023	<u>2,893</u>
At 31 March 2022	<u>3,857</u>

16. Debtors

	2023 £	2022 £
Other debtors	<u>6,257</u>	<u>6,257</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>270</u>	<u>270</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>436,453</u>	<u>50,689</u>	<u>(113,085)</u>	<u>374,057</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>312,450</u>	<u>217,117</u>	<u>(93,114)</u>	<u>436,453</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Dales & Bowland CIC	33,251	–	(7,000)	26,251
Capturing the Past Project	<u>2,730</u>	<u>2,381</u>	<u>(3,491)</u>	<u>1,620</u>
	<u>35,981</u>	<u>2,381</u>	<u>(10,491)</u>	<u>27,871</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Dales & Bowland CIC	30,000	3,251	–	33,251
Capturing the Past Project	<u>4,903</u>	<u>643</u>	<u>(2,816)</u>	<u>2,730</u>
	<u>34,903</u>	<u>3,894</u>	<u>(2,816)</u>	<u>35,981</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	2,892	–	2,892
Current assets	371,435	27,871	399,306
Creditors less than 1 year	<u>(270)</u>	<u>–</u>	<u>(270)</u>
Net assets	<u>374,057</u>	<u>27,871</u>	<u>401,928</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,857	–	3,857
Current assets	432,866	35,981	468,847
Creditors less than 1 year	<u>(270)</u>	<u>–</u>	<u>(270)</u>
Net assets	<u>436,453</u>	<u>35,981</u>	<u>472,434</u>

20. Related parties

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

There was a grant of £7,000 paid from restricted funds and £10,000 paid from unrestricted funds to Dales & Bowland Community Interest Company (a company limited by guarantee) which is associated with The Yorkshire Dales Society.

The gross remuneration for the Key Management Personnel totalled £27,751.