

**COMPANY REGISTRATION NUMBER: 01822908**  
**CHARITY REGISTRATION NUMBER: 515384**

**The Yorkshire Dales Society**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2024**

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

# **The Yorkshire Dales Society**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2024**

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# The Yorkshire Dales Society

## Company Limited by Guarantee

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

Year ended 31 March 2024

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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 2024.

#### 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	(Retired 23 September 2023)
Ms Rachael Caton	
Mr Mohammed Dhalech	(Appointed 7 June 2023)
Mr Wilf Fenten	(Deceased 7 August 2023)
Dr Ian Harrison	
Mr Ken Humphris	
Dr Bruce McLeod	
Mr Ian McPherson	
Mr Jonathan Riley	(Appointed 7 July 2023)
Ms Nancy Stedman	
Mrs Marion Temple	(Retired 23 September 2023)

**Executive Director** Ms A Shadrake

**Independent examiner** Steven Briggs FCA  
Windle & Bowker Limited  
Croft House  
Station Road  
Barnoldswick  
Lancashire  
BB18 5NA

# **The Yorkshire Dales Society**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

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#### **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 2024 there were 1231 members across all categories (1321 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 two seats.

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 2024

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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. The initial project, which was funded through Stories in Stone concluded two years ago. 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'.

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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 2024

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#### 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

A strategic refresh regarding our campaigns led us to conclude that we wanted to stress a more holistic, integrated approach, emphasising scale and scope, as well as a vision for a truly sustainable future. We agreed that it is important to underline the inter-connectedness of each issue and locale. To that end we decided to "rebrand" our various campaigns under the rubric of Living Dales. Our anti single use plastics campaign, which has targeted plastic tree guards, has become Living Woodland; our verges campaign Living Verges; our peatland campaign Living Waters; Capturing the Past has become Living History; and our involvement with Dalesbus and the issues of equality and ease of access to the national park has become Living Access. Our hope is that a more unified and systematic messaging will garner new energy, focus and engagement.

##### i) Living Woodland

Despite a lack of response to our call, along with 11 other national park societies and backed by CNP, for a ban on planting with plastic tree guards in the national parks, the campaign continued to be active on a number of fronts. A "team bonding" day in the autumn of 2023 in Mark Corner's woodland near Settle collecting redundant guards was a satisfying albeit decidedly soggy affair. These guards, along with another couple of hundred collected in Otterburn by Bruce McLeod, were dispensed through the YDMT-organized collection hub. Efforts to engage DEFRA, and have a representative come talk to us, petered out but ongoing conversations with the Forestry Commission did result in a request for Friends of the Dales to stress that plastic guards shouldn't be used in exposed upland areas or in riparian zones. Friends of the Dales, in conjunction with Foggy Outlines (formerly Ideostone), are working on a short animated video about plastic tree guards. The animation is the initiative of our volunteer Richard Boothman and will engage members of the British Asian community in Skipton. It is hoped that the video will then become a tool and calling card to widen our campaign.

# The Yorkshire Dales Society

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Achievements and performance *(continued)*

ii) Living Verges

Our volunteers Kyle Blue and Anne Readshaw, and trustee Nancy Stedman continue to try to establish a closer working relationship with those responsible for managing verge cutting at the new North Yorkshire Council. Despite this, we were disappointed to hear of verges being cut very early in June, affecting orchids, melancholy thistle and meadow cranesbill. However, Local Working Agreements are now offered by the Council and we are encouraging Parish councils to take them up and to manage their verges following Plantlife guidance. We have also put the Cumbria Highways brochure on our website, as another source of good advice. A stakeholder meeting held by the Council in December was very positive, and we will continue engaging with them to influence the cutting programme. We continued to identify species rich verges, and to monitor cutting regimes, and in this we seek the help of our members and Parish councils by acting as our 'eyes' locally and taking photographs.

iii) Living Waters

Living waters is the new name for our campaign for clean and healthy water courses. This now includes our previous 'Peatlands' campaign. Our aim is to encourage moorlands to be managed in such a way that they actively capture carbon, hold rainwater and provide a haven for wildlife. Moorlands managed in this way have a number of social benefits - they contribute to slowing the flow of rainfall off the moors, thus reducing flood impacts downstream, and the water is cleaner as peat erosion is minimised, thus reducing both peat loss and the costs of treatment. This message is now part of our wider campaign which aims for all moors, rivers, streams, lakes and ponds to be in healthy condition, free of pollution and supporting a rich biodiversity.

We continue to promote these messages as and where appropriate. We help to highlight the work of charities including Yorkshire Dales Rivers Trust, the Ribble Rivers Trust and the Aire Rivers Trust which run projects to monitor water quality, clean up rivers and improve the quality of riparian habitats. Such works enhance natural flood management and improve biodiversity. We encouraged our supporters to sign the 'Rescue our Rivers' petition run by River Action UK, and helped Yorkshire Dales Rivers Trust find volunteers to assist with sampling river water.

In May we held a third day for volunteers to train them in monitoring moorland techniques at Kingsdale Head. Two moorland sites continue to be monitored for long term changes, under the 'Eyes on the Bog' citizen science project run by the Yorkshire Peat Partnership.

iv) Capturing the Past (Living History)

The project continues to expand under the guidance of John Cuthbert, Project Officer, along with Leigh Weston who has been in post as Project Assistant since April 2023.

This additional help has resulted in further collections being made freely available to view on the website: [www.dalescommunityarchives.org.uk](http://www.dalescommunityarchives.org.uk)

# The Yorkshire Dales Society

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Achievements and performance *(continued)*

Significant completions include the Alison Armstrong archive, a collection of hundreds of photos and drawings of vernacular Dales buildings, and the Bill Mitchell walks. A notable contribution to the website was the records from Nancy Dawson on the Blea Moor railway disaster; this included a sensitive interview with Nancy carried out by John. John continued working with the Bordley, Cracoe, Hetton and Rylstone Local History Group to upload their material, while further progress was made with the Upper Wharfedale Arts & Literature Society. The profile of the project continues to be raised, with contacts made with Keld Heritage Centre, Ingleton pantomime and other groups.

Leigh Weston completed the uploading of the Selside collection, including the battle to register the village green as a Common; the Horton in Ribblesdale school collection; and worked on the millennium photos from the Malhamdale History Society.

A successful open day was held at Hellified in July, with many local people attending and bringing material for scanning and uploading. From this, one volunteer was given training, bringing the total for the year to 6 volunteers who were trained to scan, catalogue and upload material on to the website.

John kept the website up to date by regularly changing the front page featured collections, as well as providing the Craven Herald with articles every 3 months, along with parish magazine articles.

Issues addressed by the project team during the year included seeking clarification on copyright legislation, determining boundaries between archives and 'story-telling', and lone working practices.

There is now a commitment to fund this project from the charity's funds until the end of March 2025, and the contracts for both freelance project staff are now aligned to that date. Having two people working together on identifying vulnerable archives, supporting local volunteers and expanding the website has significantly strengthened the archive.

#### v) Transport (Living Access)

After the very welcome publication of a statement on public transport by YDNPA we decided to embark on a campaign for the delivery of a sustainable public transport network for the Yorkshire Dales. This has been working in conjunction with our subsidiary D&BCIC (DalesBus) with a twin strategy to make the case in the short to medium term to get funding for buses on a more sustainable footing and then the wider case for better transport.

Through a number of press articles we have highlighted the transport deficiencies across the Dales and how that results in loss of opportunity for people to live, work, study and visit the Yorkshire Dales, notably young people. In promoting how successful has DalesBus been since its foundation to fill the gap in weekend bus services left by funding cuts we have also argued that those local authorities with transport responsibility should take responsibility in providing the necessary transport services.

Our voice was heard, in support of YDNPA, and by the end of the year it was clear that North Yorkshire Council was preparing to provide much greater support to the DalesBus network and begin conversations about a more sustainable approach for the future. The campaign will



# The Yorkshire Dales Society

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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#### Achievements and performance *(continued)*

continue with focus toward the new Management Plan and pressing the Partnership to address the policy areas which transport is an essential part.

#### 2. Membership and Supporters

Following a review of recruitment strategy members of the previous business and affiliate categories were combined into 'Community Supporters', with a revised list of member benefits.

During the first year of the scheme, which recruited 20 members, the scheme was reviewed. The £40 minimum annual donation has been retained, and for this members of the scheme receive 12 months membership from the date of joining; a linked logo on our website; a bi-monthly Community Supporters e newsletter; use of the Community Supporters logo and copies of the Yorkshire Dales Review.

We ran one insert membership advertising campaign in The Dalesman in November 2023, which had less success than previous campaigns in this publication. We therefore experimented with a new membership recruitment model, Friends 4 Friends (in March 2024) - a social event to which members were invited to bring along non member friends for a fun quiz, lunch and a social walk. The format for this inaugural event was successful and although attracting only a small number of new members it is a model we will incorporate into our schedule of events.

Additionally our event, Making Space for Nature in July 2023, run in collaboration with Addingham Environment Group (AEG) was marketed to current and aspiring rural environment groups offering an opportunity to see the nature positive actions taken to create, improve and restore habitats, support clean water and increase biodiversity. These included a review of hedge planting, wildflower and pollinator plantations, pond building, riparian planting, hide building, bog garden creation and Riverfly sampling. An inspiring day, this also directly achieved three new memberships.

Significant efforts to increase awareness of Friends of the Dales and its activities attracted 62 new members during the year, but this was not enough to offset those leaving, and paid membership declined over the year by about 4% to 1193 individual members.

The decision was made to increase subscriptions, with both individual and joint membership increasing by £5 (to £30 and £40 respectively) with effect from April 1st 2024.

#### 3. Communications

A further four high-quality 24 page editions of the Yorkshire Dales Review were produced - with themes of Building Environment, Healthy Habitats, Positive Action and Protection - and they continue to attract positive feedback from members. The wide range of contributions from experts, members, Trustees, and young people help to keep members up to date with our campaigns, as well as YDNPA planning matters and other aspects of Dales life.

The monthly e news continues to grow in popularity and now has 1600 members.

# The Yorkshire Dales Society

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Achievements and performance *(continued)*

Our social media presence is also expanding. Facebook now has 9.6K followers; Instagram 2.9K followers; and X (Twitter) 3.3K followers. YouTube continues to grow, supporting 28 videos of our bespoke online talks with 178 subscribers. LinkedIn, which we joined in 2023 is growing steadily with 160 followers.

Press coverage continues to be strong with a regular presence in the Craven Herald; Yorkshire Post - Country Post; Aspire and most of the Yorkshire Dales parish magazines. We have also achieved two features in county magazine, Yorkshire Life, plus a new column in the new quarterly lifestyle magazine, Live the Dales - with the first column published in March 2024. Press coverage has also grown substantially thanks to new relationships with local newspapers and magazines, giving greater publicity to our campaigns.

The website continues to provide an excellent resource for campaigns, events, planning matters and our principal policies.

#### 4. Actions and Events

Public events continued during the year, with seven guided walks (including joint events with Yorkshire Wildlife Trust, Yorkshire Dales Rivers Trust and YDNPA) and a well supported AGM on 23rd September 2023 in Long Preston.

The monthly Zoom presentations by trustees and other experts, open to members and non members, continue to be well attended and a further 8 events were held during the year. The talks are recorded and edited, and by the end of the financial year 28 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 main areas of focus is to use this voice to contribute to the public debate on issues that impact the national park and wider region. Much of this work is coordinated by our Policy & Planning Committee, chaired by trustee Jonathan Riley. 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 thus also ensuring that our campaigns and events reflect the policies and priorities. The committee meets formally every quarter and, between meetings, is supported by regular interactions with the wider membership and our supporters.

During this year we have reviewed all of the Policy Statements with some revisions notably on Transport which has been substantially updated reflecting the new Transport Statement of YDNPA. There are now 12 on topics as varied as Wildlife and Biodiversity, Countryside Access and Sustainable Socio-Economic Development. Copies of all our policy positions can be found on our website at [www.friendsofthedales.org.uk/policies](http://www.friendsofthedales.org.uk/policies)

Throughout the year we continued to comment on a number of consultations; after the adoption of the new Local Plan last year the main focus has been on the draft Nature Recovery Plan published by YDNPA in September 2023. We commended the work to conclude the draft plan and highlighted areas where we feel it needs to be strengthened and to support the National Park Authority work

# The Yorkshire Dales Society

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Achievements and performance *(continued)*

to overcome the nature and climate crisis in the Dales, despite funding cuts. In early 2024 the process commenced for the new Yorkshire Dales National Park Management Plan on which we have engaged earnestly as we remain very concerned at the state of nature as highlighted in progress with the current plan.

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. Issues that have given particular concern over the past year include an increasing number of proposals for communications masts in prominent locations; barn conversions in isolated locations, and subsequent extensions once applications have been approved.

Over the year we responded to 26 (19 last year) planning applications within or close to the YDNPA. Of these, 19 (16 last year) were objections, mostly to telecommunications masts in prominent locations and conversion of isolated barns. We submitted comments on 7 other applications. We also contributed to the Local Plan consultation on areas suitable for housing development.

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 continued to build on excellent existing relationships with the national park authority, other national park societies and CNP. We have worked closely with the authority, especially on applications for telecommunications masts and PROW funding. We attended the annual NPS conference hosted by Friends of the Lake District in Kendal where, with 15 attendees, including some of our Creative Campaigners, we were probably the largest contingent rivalling that of the organisers. While our collaborations with Yorkshire Peat Partnership, through the Eyes on the Bog project, the Broughton Road Women's Group, and Dalesbus continue, a greater focus this year was on our Creative Campaigners who are now fully integrated into the charity.

##### i) Creative Campaigners

Early in 2023 we initiated a new volunteering group aimed at stakeholders in the broad age range of 20-30 years. We have identified this demographic as core to our ambitions to bring different voices into our campaigns and to influence our work. We chose to focus on young people who live in/near the Dales and have a keen interest a sustainable future for the Dales – whether that be nature, people or landscape. We developed the concept by working with two young people who are volunteer Ambassadors for CNP – Saima Bibi and Ruth Garrett. Following their guidance, and with co-promotion by colleagues in Yorkshire Dales Millennium Trust and Yorkshire Dales National Park Authority, we designed a Creative Campaigners launch event at the end of July at Hill Top Farm, Malham.

Hosted by Neil Heseltine and Leigh Weston, this full day of activities and discussion was attended by eight young people. Between them, these young people have talents and passions in music, art, photography, graphic design, content creation and filmmaking. The issues that stir them include sustainable transport, climate breakdown, biodiversity crisis, affordable housing and, naturally, careers options for young people living in/near the Dales.

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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 2024

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#### Achievements and performance *(continued)*

This first year of engagement with Creative Campaigners has focussed on building bonds between group members and staff and Trustees, pursued through evening and weekend meetings and activities. In October, four Creative Campaigners secured bursaries from CNP to enable them to attend on a fully residential basis the annual conference of national park societies hosted by Friends of the Lake District in Kendal. This gave them the chance to network with peers from other national parks, and meet top profile speakers such as our own President, Dr Amy-Jane Beer. Creative Campaigners have engaged with our campaigns for sustainable transport, joining Trustee (and Director of D&BCIC) Jonathan Riley on a bus trip to Grassington to discuss issues face to face. Members will have noticed regular contributions from Creative Campaigners in our quarterly magazine.

Early in 2024, the group identified a campaign theme for their first public event – the biodiversity crisis, encapsulated in the catastrophic loss of breeding curlew in the UK. This well loved wader is a Priority Species in the YDNPA Nature Recovery Plan. Exploring the issues around its decline shines a light on familiar issues such as habitat loss, farming changes, disturbance and predation. Working with a Dales based artist, Lesley Knevitt, and other stakeholders, the group made 16 life sized wire curlew sculptures. Original research from the group was used by other group members to design of a set of campaign posters and an online quiz. These were installed at a field at Malham in early April for a one day event, timed just before World Curlew Day to maximise social media promotion. Over 200 people engaged with Creative Campaigners, staff and volunteers, leading to many conversations and awareness raising. A further 100+ people completed the quiz and shared their thoughts on conservation. The pack was then repackaged for loan to groups stage their own events.

We have learnt much about adapting our working practices and viewpoints by working with Creative Campaigners in this first year. All of the young people who attended the original launch event are still engaged with the group and we look forward to closer collaborations in our campaigns over the next year.

#### 7. Dales and Bowland Community Interest Company

Dales and Bowland Community Interest Company (D&BCIC) is a not-for-profit 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 to help improve sustainable transport into and around the Dales.

D&BCIC manages much of the weekend DalesBus network comprising during Summer 2023 two Saturday and fourteen Sunday and Bank Holiday public bus services into and around the Yorkshire Dales National Park and Nidderdale National Landscape. Two Saturday and five Sunday services continued through the Winter period including the first Winter Sunday bus service to Malham for many years.

# The Yorkshire Dales Society

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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##### **Achievements and performance *(continued)***

These services provide access to the Dales for those without a car, relieve social isolation, encourage healthy exercise, reduce congestion and pollution from excessive car transport and expand markets for local businesses.

In 2023-24 53,388 passenger journeys were made on bus services managed by D&BCIC, an increase of 28% over the 41,731 journeys made the previous year. This exceeded the objective set in D&BCIC's 2021-2024 Business Plan to facilitate at least 50,000 passenger journeys in 2023-24.

Using the standard Department for Transport appraisal guidelines which factor in benefits such as reduced isolation, reduced congestion and environmental impacts, the overall social benefit of services managed by D&BCIC in 2023-24 was estimated at around £5 per passenger trip, an overall total benefit of over £250,000.

D&BCIC is very grateful for all the passengers, service operators, volunteers, sponsors and donors who all made the promotion and operation of DalesBus services possible. Following campaigning activity with Friends of the Dales, D&BCIC was pleased to receive the offer of a substantial contribution via North Yorkshire Council from BSIP Phase 3 Network North funding, which will help support the continuation and development of the DalesBus network during 2024-25.

A new D&BCIC Business Plan is in preparation to set the objectives for the next three years in which it is hoped to secure the long-term funding commitments that are much needed from the National Park Authority, North Yorkshire Council, the new York and North Yorkshire Combined Authority and the surrounding local authorities to secure and develop public transport provision in the area, promote sustainable tourism, and recognise the importance of Sunday bus services to the mental, physical, social and economic wellbeing of residents.

D&BCIC is currently seeking additional volunteers to help achieve these objectives – anyone who may be interested is requested to please contact the Chair, Chris Nash, at [chair@dalesandbowland.com](mailto:chair@dalesandbowland.com) or via the Friends of the Dales office.

#### 8. Personnel and Operations

We were pleased to confirm the trustee appointments of Jonathan Riley and Mohammed Dhalech at our AGM in September. Jonathan has extensive experience in the transport sector and has already begun working closely with D&BCIC and helping to develop our transport policy. Mohammed is an Equality, Diversity and Inclusion (EDI) Manager who has been advising leading national and policymaking organisations and working with various outdoor organisations on their EDI strategies.

Trustees Kyle Blue and Marion Temple retired at our 2023 AGM, both having served 6 year terms. We would like to thank them both for their valuable contributions to Friends of the Dales.

We are however sad to report the untimely death in August of Wilf Fenten, Trustee and Vice Chair of Friends of the Dales. Wilf was a passionate supporter of national parks, and the Yorkshire Dales. He brought extensive knowledge and experience, particularly in the areas of sustainable development, to our organisation. He will be very much missed by his very many friends and colleagues.

# **The Yorkshire Dales Society**

**Company Limited by Guarantee**

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

**Year ended 31 March 2024**

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## **Achievements and performance *(continued)***

The Board of Trustees meets on a quarterly basis, and is supported by 3 committees: Finance & Governance; Policy and Planning; and Events, Communications and Membership, all of which also meet 4 times a year. Our AGM was held in Long Preston in September and was combined with a much appreciated social walk around the area.

The operational activities of the organisation are managed by our 3 part time staff, led by our very experienced and knowledgeable Executive Director, Ann Shadrake. The team provide 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. Whilst 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 2024

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#### Financial review

##### Unrestricted Funds

Total Unrestricted income for the year was £63,224, (2022/3 £50,689) and expenditure from Unrestricted funds was £127,448, (2022/3 £113,085), generating a net operating deficit of Unrestricted funds of £64,224 (2022/3 £62,396). The increase in income was primarily attributable to the charity being the beneficiary of £17,962 of legacy income, compared to £1,025 of legacy income in 2022/3, offset by a reduction in donations of £7,986. The increase in expenditure largely reflected Trustee's decision to grant £10,000 to the CTP project and an increase in staff costs of £5,083.

The principal sources of Unrestricted funding are membership subscriptions, legacies and donations. Individual membership subscriptions were £26,243, a decrease of £115 compared to the previous year. The rebranding of our Business membership to Community supporter has been less successful than hoped, and resulted in a modest increase of £417 to £737. Donations were £3,251, a significant reduction from the previous year's £11,237. Legacies are a highly variable, but valuable source of income for the charity. A total of £17,962 legacy income was received during the year, compared to legacy income in the previous year of £1,025. Additional income during the year included Gift Aid income of £4,950, (2022/3 £7,811) and interest from deposit accounts of £10,081 (2022/3 £3,938) as the charity's deposit accounts benefited from the higher interest rates.

The principal categories of Unrestricted expenditure were: staff costs of £63,625, (including travel and training costs) an increase of £5,083 from the previous year, attributable in part to a one-off bank holiday compensation payment; £13,941 for the production of the quarterly *Review* (2022/3 £14,118); and office costs of £15,685 (2022/3 £15,942). A grant of £10,000 (the second of 3 grants was made to D&BCIC and £10,000 was transferred to the Capturing the Past project as part of an agreement by trustees to support the project over the next years.

At the end of the year total Unrestricted reserves were £309,833 (2022/3 £374,057). Plans to utilise these reserves in support of the aims and objectives of the organisation are regularly reviewed by Council. Current plans include grants to D&BCIC, an extension to the Capturing the Past project, support for the charity's main campaigns and funding of the MEO's contract.

##### Restricted Funds

D&BCIC funds: During the year a donation of £75 was received (2022/3 £0) and £7,075 was transferred to D&BCIC. The balance of Restricted funds for use by D&BCIC at the year-end was £19,251. At their request, a programme to transfer these funds in stages over the next few years has been agreed with D&BCIC.

Capturing the Past funds: During the year the project received a final balance of the Heritage Lottery Funding of £576. The project also received £10,000 funding from the charity's unrestricted funds. £8,460 was spent on the project, including the salary and expenses of two freelance project staff, leaving a balance at the year-end of £3,736.

# **The Yorkshire Dales Society**

**Company Limited by Guarantee**

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

**Year ended 31 March 2024**

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## **Financial review *(continued)***

### Reserves Policy

The Reserves Policy is reviewed annually. The latest update approved by the Board was in June 2024.

The charity holds reserves sufficient reserves to allow the organisation to continue to operate for at least two years on the basis of its underlying current costs and anticipated membership income alone, and excluding items discretionary items funded by exceptional income from other sources such as legacies. The level of reserves required to meet this criterion is currently £110,000, which would also be more than sufficient to cover the costs of an unplanned closure of the organisation.

The charity's reserves are held in bank deposit accounts. The Directors 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 Yorkshire Dales Society

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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##### 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:

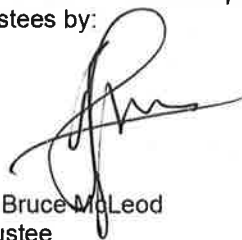
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed 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 18 September 2024 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 2024

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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 2024.

#### 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 & Bowker Limited  
Croft House  
Station Road  
Barnoldswick  
Lancashire  
BB18 5NA

15 OCTOBER 2024

# The Yorkshire Dales Society

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds	£	£
		£	£		
<b>Income and endowments</b>					
Donations and legacies	5	21,213	75	21,288	12,262
Investment income	6	10,081	—	10,081	3,938
Other income	7	31,930	10,576	42,506	36,870
<b>Total income</b>		<u>63,224</u>	<u>10,651</u>	<u>73,875</u>	<u>53,070</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	127,448	15,535	142,983	123,576
<b>Total expenditure</b>		<u>127,448</u>	<u>15,535</u>	<u>142,983</u>	<u>123,576</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(64,224)</u>	<u>(4,884)</u>	<u>(69,108)</u>	<u>(70,506)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		374,057	27,871	401,928	472,434
<b>Total funds carried forward</b>		<u>309,833</u>	<u>22,987</u>	<u>332,820</u>	<u>401,928</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 19 to 27 form part of these financial statements.

# The Yorkshire Dales Society

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	15	2,169	2,893
<b>Current assets</b>			
Debtors	16	5,674	6,257
Cash at bank and in hand		325,247	393,048
		<u>330,921</u>	<u>399,305</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>270</u>	<u>270</u>
<b>Net current assets</b>		<u>330,651</u>	<u>399,035</u>
<b>Total assets less current liabilities</b>		<u>332,820</u>	<u>401,928</u>
<b>Net assets</b>		<u>332,820</u>	<u>401,928</u>
<b>Funds of the charity</b>			
Restricted funds		22,987	27,871
Unrestricted funds		309,833	374,057
<b>Total charity funds</b>	18	<u>332,820</u>	<u>401,928</u>

For the year ending 31 March 2024 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 18 September 2024, and are signed on behalf of the board by:

  
Dr Bruce McLeod  
Trustee

  
Dr Ian Harrison  
Trustee

The notes on pages 19 to 27 form part of these financial statements.

# **The Yorkshire Dales Society**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2024**

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#### **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 2024

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#### 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.

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# The Yorkshire Dales Society

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 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 2024

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#### 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 2024 £
<b>Donations</b>			
Donations	3,251	75	3,326
<b>Legacies</b>			
Legacies	17,962	—	17,962
	<u>21,213</u>	<u>75</u>	<u>21,288</u>

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# The Yorkshire Dales Society

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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##### 5. Donations and legacies *(continued)*

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

##### 6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Investment Income	<u>10,081</u>	<u>10,081</u>	<u>3,938</u>	<u>3,938</u>

##### 7. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Membership Income	26,980	—	26,980
Gift Aid Tax Recoverable	4,950	—	4,950
Project Income	—	10,576	10,576
	<u>31,930</u>	<u>10,576</u>	<u>42,506</u>

	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>

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# The Yorkshire Dales Society

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Membership & Promotion	34,304	2,538	36,841
Objectives & Activities	51,675	10,036	61,711
Support costs	41,469	2,961	44,431
	<u>127,448</u>	<u>15,535</u>	<u>142,983</u>

	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>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Membership & Promotion	36,841	17,932	54,773	51,185
Objectives & Activities	61,711	26,499	88,210	72,931
	<u>98,552</u>	<u>44,431</u>	<u>142,983</u>	<u>123,576</u>

#### 10. Analysis of support costs

	Membership & Promotion £	Objectives & Activities £	Total 2024 £	Total 2023 £
Governance costs	5,200	7,689	12,889	11,663
Support costs	12,732	18,810	31,542	28,554
	<u>17,932</u>	<u>26,499</u>	<u>44,431</u>	<u>40,217</u>

#### 11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):		
	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>724</u>	<u>964</u>

# The Yorkshire Dales Society

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	280	280
Other financial services	<u>2,000</u>	<u>2,114</u>
	<u>2,280</u>	<u>2,394</u>

#### 13. Staff costs

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

	2024	2023
	£	£
Wages and salaries	<u>61,984</u>	<u>56,711</u>

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 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 14. Trustee remuneration and expenses

£1,417 of expenses were paid to trustees during the year. No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 15. Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2023 and 31 March 2024	<u>14,032</u>
<b>Depreciation</b>	
At 1 April 2023	11,139
Charge for the year	724
<b>At 31 March 2024</b>	<u>11,863</u>
<b>Carrying amount</b>	
At 31 March 2024	<u>2,169</u>
At 31 March 2023	<u>2,893</u>

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# The Yorkshire Dales Society

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 16. Debtors

	2024 £	2023 £
Other debtors	<u>5,674</u>	<u>6,257</u>

#### 17. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>270</u>	<u>270</u>

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>374,057</u>	<u>63,224</u>	<u>(127,448)</u>	<u>309,833</u>

	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>

##### Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Dales & Bowland CIC	26,251	75	(7,075)	19,251
Capturing the Past Project	1,620	10,576	(8,460)	3,736
	<u>27,871</u>	<u>10,651</u>	<u>(15,535)</u>	<u>22,987</u>

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

# The Yorkshire Dales Society

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

---

#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,169	–	2,169
Current assets	307,934	22,987	330,921
Creditors less than 1 year	(270)	–	(270)
<b>Net assets</b>	<b>309,833</b>	<b>22,987</b>	<b>332,820</b>

	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	(270)	–	(270)
<b>Net assets</b>	<b>374,057</b>	<b>27,871</b>	<b>401,928</b>

#### 20. Related parties

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

There were Donations of £17,075 (2022/23 £17,000), £7,075 from Restricted funds and £10,000 from Unrestricted funds paid 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 £29,104.