

The Yorkshire Dales Society
Company Limited by Guarantee
Unaudited Financial Statements and Trustees
Report
31 March 2026

Windle and 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 2026

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

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2026

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 2026.

Reference and administrative details

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

The trustees

Ms Nancy Stedman	(Resigned 27 September 2025)
Dr Bruce McLeod	(Resigned 27 September 2025)
Dr Ian Harrison	(Resigned 27 September 2025)
Mr Kevin Armstrong	
Mr Ian McPherson	
Ms Rachael Caton	
Mr Mohammed Dhalech	
Mr Jonathan Riley	
Dr Penelope Smart	
Mr Matthew Pollitt	(Appointed 25 June 2025)
Mr Alexander Welsh	(Appointed 12 August 2025)
Mrs Anna Burke	(Appointed 12 August 2025)
Prof Simon Croft	(Appointed 12 August 2025)

Executive Director Ms A Shadrake (Resigned 30 April 2026)

Independent examiner Steven Briggs FCA
Windle and 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 2026

Structure, governance and management

Governing Document

Friends of the Dales is a charitable company limited by guarantee, incorporated (as The Yorkshire Dales Society) on 7 June 1984 and registered as a charity on 12 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 31 March 2026 there were 1,065 members across all categories (1,124 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. The 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, two such committees are active: Finance & Governance and Policy & Planning.

Relationships with Related Parties

The Society is the sole member of the Dales and 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), which currently includes two directors who are also trustees for Friends of the Dales.

Friends of the Dales maintains relationships with the Yorkshire Dales Millennium Trust (YDMT), and a range of other organisations whose charitable purposes overlap with our own, including those involved in conservation, access, heritage and public engagement in the Yorkshire Dales. Friends of the Dales is a Council member of Campaign for National Parks (CNP), participating in CNP's wider network of organisations working to protect and promote National Parks in England and Wales.

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2026

Risk Management

The Board 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 D&BCIC.
- Working with volunteers to deliver these purposes.

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

Public Benefit

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

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2026

Achievements and performance

The year in summary

During 2025/26 Friends of the Dales continued to deliver its core charitable work while also undertaking an important transition in its campaigning, governance and operating model. The year saw the launch of the Eyes on the Skies campaign, the transfer of Capturing the Past to North Craven Building Preservation Trust, continued growth in wider supporter engagement, and further development of DalesBus services through D&BCIC. Trustees also began preparing for a leadership transition following the Executive Director's decision to step down after 15 years' service.

1. Campaigning and policy voice

a. Eyes on the Skies

As part of the Business Model Review undertaken by trustees and staff during 2024 and early 2025, it was decided to focus campaigning on issues that were most critical for the Yorkshire Dales and that reflected the strength of public concern. Campaign options were assessed against a framework which considered whether they met our charitable objectives, suited Friends of the Dales' distinctive campaigning voice, and could help grow the charity's support base and capacity to campaign on further issues in the future. The illegal persecution of birds of prey, and the evidence that the Yorkshire Dales is an area of particular concern for such crime, meant this was a strong choice against the criteria, especially as agencies such as the Yorkshire Dales National Park Authority, RSPB and the police National Wildlife Crime Unit had all been working hard to change things.

Eyes on the Skies was selected as the campaign title, with the aims being:

To shine a light on the Yorkshire Dales as an area of concern for the illegal killing of birds of prey.

To raise awareness about birds of prey, their majesty and their plight, including what to look out for and how to report a possible occurrence.

To ask the government for three key reforms to better protect these species:

i Creation of a National Wildlife Crime Database and making wildlife crime a notifiable offence, to ensure consistent reporting, better intelligence sharing, and targeted enforcement.

ii. Introduction of sentencing guidelines and the strengthening of penalties for offenders, resulting in more meaningful fines and the effective use of custodial sentences or community orders to deter continued offending.

iii. Introduction of regulation and licensing of the gamebird-shooting industry, as robust oversight is vital in areas - such as the Yorkshire Dales - where most confirmed persecution cases occur.

The campaign is being run as an integrated programme of activities. A petition provided a clear public call to action linked to the three requested reforms, while activities, press releases, e-newsletters, social media, partner blogs and the Yorkshire Dales Review were used to explain the issue, encourage reporting of suspected offences and build support. Trustees and staff took care to ground the campaign in publicly available evidence, to focus on illegal persecution rather than to attribute blame to any community or sector, and to frame the campaign around practical reforms that would support better reporting, enforcement and accountability.

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2026

Events were deliberately used as part of the campaign. Online talks included Saving Our Precious Sky Dancers with Hen Harrier Action, a session on UK wildlife crime policing, and a campaign launch event with RSPB. In-person activities included Birding for Beginners, support for Ground Nest Fest, and other events to view birds of prey in their natural habitats. These gave supporters and members of the public opportunities to learn about birds of prey, understand wildlife crime reporting, and connect the campaign to the wider experience of the Dales landscape.

Communications during the year were heavily shaped by Eyes on the Skies. The campaign featured in e-newsletters, social media and media pitches, and developed collaborative relationships with organisations including Raptor Persecution UK and Hen Harrier Action, enabling campaign messages to be shared through their newsletters and blogs. Regional press coverage achieved during 2025/26 included notable pieces in several publications, including Yorkshire Post, Yorkshire Life and The Dalesman, and the campaign also attracted national attention through national media and social media.

The campaign has attracted strong support from our members and the wider public, with campaign-related online talks being oversubscribed and more people signing up to support us, including by donating to help us campaign. Donations for Eyes on the Skies campaign-related online talks have been particularly noteworthy, with individual events raising in the region of £500 each through the TryBooking.com events system, which prompts attendees to consider making a voluntary donation.

Sadly, there have continued to be reported incidents across the UK, including a conviction relating to planned persecution of a hen harrier in North Yorkshire. The campaign has enabled the charity to learn about this type of campaigning. The trustees will review the success of the campaign after the first 12 months next year to inform how we move forward with this and other campaigns.

b. Policy and planning

Friends of the Dales continued to use its policy and planning work to contribute to public debate on issues affecting the Yorkshire Dales National Park and the wider region. Much of this work is coordinated by our Policy & Planning Committee, chaired on an interim basis by our Chair, Jonathan Riley. The primary purpose of this committee is to expand our knowledge of, and formulate our position on, a wide range of policy issues, national and local, concerning the Yorkshire Dales, thus also ensuring that our campaigns and events reflect our policies and priorities. The committee meets formally every quarter and, between meetings, is supported by regular interactions with the wider membership and our supporters.

This committee reviews and expands the suite of Policy Statements as necessary. Twelve are currently published on the charity's website and can be viewed at www.friendsofthedales.org.uk/policies.

2. Heritage and community memory

Capturing the Past (Living History)

Capturing the Past began in March 2016 as part of the 'Stories of Stone' landscape partnership programme. It developed into a searchable digital community archive, with volunteers and project staff helping to identify, digitise and make freely available vulnerable collections of local history material. By 2025/26 the archive contained 38 collections.

After external funding ended in 2022, Friends of the Dales continued to fund the project. During the year, the Board reviewed the charity's capacity to manage the project and archive in the long term and decided to seek another organisation to take over responsibility for it and develop its potential as a valuable local history resource.

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2026

This resulted in a successful agreement with North Craven Building Preservation Trust (The Folly), and a Memorandum of Understanding concerning the transfer of the project was signed early in 2026. This will enable much more promotion and interpretation to be carried out using the expertise of NCBPT, which has the necessary heritage interpretation skills and experience in archiving and local history. As of 31 March 2026, physical assets and the website at www.dalescommunityarchives.org.uk had been transferred to NCBPT.

3. Access, inclusion and younger voices

Friends of the Dales continued to build on strong relationships with the Yorkshire Dales National Park Authority, other National Park societies and Campaign for National Parks, including through collaborative work on access, inclusion, younger voices and campaigning.

Events during 2025/26 were, as in previous years, a mix of online talks during the winter months and in-person events during spring and summer. Alongside the campaign events described above, a significant strand of the events programme focused on access, inclusion and the future of National Parks.

This included an accessible walk around Aysgarth Falls with Access the Dales, designed as a leisurely, stile-free route suitable for many electric wheelchairs and for people wanting less arduous access to the countryside, with Tramper wheelchairs available through the Access the Dales hub and public transport access via DalesBus service 156. It also included a walk exploring West Yorkshire's Urban National Nature Reserve, led by Mohammed Dhalech, which helped connect the charity's access and inclusion work with communities beyond the National Park boundary.

We also partnered with Campaign for National Parks to support a Future Leaders residential in Malham for young people aged 20 to 30 interested in leadership and campaigning for National Parks. The residential brought together young campaigners, National Park staff and emerging environmental leaders for walks, workshops and discussion rooted in the Yorkshire Dales landscape. Sessions included local farming, landscape, social justice, youth governance and campaigning, with participants developing campaign ideas on issues including National Park governance, modernising National Park purposes, public transport in the Yorkshire Dales and wider protected landscape reform. The programme reflected our commitment to ensuring that younger and more diverse voices are heard in shaping the future of the Dales.

The Summer 2025 edition of the Yorkshire Dales Review, themed New Voices, reflected this wider commitment to younger and more diverse perspectives. It included contributions from young people and Future Leaders participants on the future of National Parks, belonging, access, landscape, creativity and leadership. This built on the charity's Creative Campaigners work and reinforced the importance of creating practical routes for younger people to influence the future of protected landscapes.

We continued to work closely with Creative Campaigners, our flexible volunteering group for young people aged between 20 and 30 years who live in or near the Yorkshire Dales and have a keen interest in a sustainable future for the Dales - whether that be nature, people or landscape. We have learnt much about adapting our working practices and viewpoints by working with Creative Campaigners in this second year. Most of the young people who attended the original launch event - and the subsequent three-day residential hosted in partnership with CNP - are still engaged with our charity. Three members attended a reception at the Palace of Westminster hosted by CNP in December 2025 that brought to life the views of young people and how they have engaged with National Parks and their future.

As part of the charity's Business Model Review, this work was extended to invite members of Creative Campaigners to attend Board meetings and workshops. This led to three young people taking up the opportunity for more detailed discussions about becoming Aspiring Trustees and undertaking Pathways

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2026

to Trusteeship.

4. Membership, communications and support

While membership has continued to decline slowly, other indications of support for the charity's work, including donations and engagement through social media platforms continued to rise. Our combined membership, e-newsletter and social media audience grew from 18,504 to 19,296 over the year - a net increase of 792. This is not a count of unique individuals, as some people may engage with us across more than one channel, but it gives a useful indication of the growth in our support. The Eyes on the Skies petition and associated communications were a significant part of this, alongside ongoing engagement through events, social media and the monthly e-newsletter.

Social media platforms regularly used include Facebook, Instagram, LinkedIn and Bluesky. X is used intermittently and YouTube is promoted when new content is uploaded.

The charity's external communications - in addition to maintaining and updating its website - include regular posting on social media platforms, creation of a monthly e-newsletter for its 1,500 subscribers, and press coverage achieved through issuing press releases and pitching features. During 2025/26 much of this communications capacity was directed towards Eyes on the Skies, as described above, while routine communications with members and supporters continued throughout the year.

We also continue to share our news releases and messages with other publications around the region, such as parish council newsletters and environmental group newsletters.

We publish the Friends of the Dales membership magazine four times a year, exclusively for members. This high-quality publication endeavours to keep members up to date with the charity's own news and events, as well as shining a light on other pertinent Yorkshire Dales environmental initiatives and stories.

5. Public transport and sustainable access: Dales and Bowland Community Interest Company

Dales and Bowland Community Interest Company (D&BCIC) is a volunteer-run, not-for-profit social enterprise wholly owned by Friends of the Dales. It aims to improve people's lives by increasing the availability and use of public transport in and around the Yorkshire Dales. This includes managing the weekend DalesBus network and promoting other public transport in the area.

During summer 2025, D&BCIC managed three Saturday and 18 Sunday and Bank Holiday public bus services into and around the Yorkshire Dales National Park and Nidderdale National Landscape. Two Saturday and five Sunday bus services continued through the winter period.

DalesBus 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. DalesBus serves a wide range of communities across the North of England, including West Yorkshire and the Tees Valley as well as North Yorkshire and the City of York. Although primarily designed to enable urban communities to access the countryside, DalesBus also provides a much-valued service for local communities within the Dales who otherwise would have no public transport on Saturdays, Sundays and Bank Holidays.

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.

61,186 passenger journeys were made on DalesBus services in 2025/26, an increase of 9% over the 56,001 journeys made the previous year. This achieved the objective set in D&BCIC's 2024-2026 Business Plan to grow to facilitate at least 61,100 passengers in a year.

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2026

The continuation and development of the DalesBus network during 2025/26 was enabled by substantial support provided by York & North Yorkshire Combined Authority - via North Yorkshire Council - alongside other valuable contributions. With appropriate financial support in the period ahead, D&BCIC can help the York & North Yorkshire Combined Authority, Yorkshire Dales National Park and neighbouring protected landscapes achieve many of their aims and objectives, and in doing so deliver significant economic, social and environmental benefits.

D&BCIC is very grateful to all the passengers, service operators, volunteers, sponsors and donors who make the operation and promotion of DalesBus services possible. The board is currently seeking additional volunteers to help with various key tasks. Anyone who may be interested is requested to contact the Vice-Chair, Kevin Armstrong, at kevin@dalesandbowland.com or via the Friends of the Dales office.

Personnel, governance and operations

Our AGM was held in Bolton Abbey in September 2025 and was combined with an afternoon of keynote speakers.

We were pleased to confirm the trustee appointments of Anna Burke, Simon Croft, Matthew Pollitt (Treasurer) and Alex Welsh at the AGM. Trustees Dr Ian Harrison and Dr Bruce McLeod retired after completing two consecutive three-year terms of office, and Ms Nancy Stedman retired after completing three terms. All three have been appointed Vice Presidents.

The Board of Trustees meets on a quarterly basis and is supported by two active committees. Finance & Governance Committee and Policy & Planning Committee each meet four times a year.

The operational activities of the organisation are managed by our three part-time staff, led by an experienced and knowledgeable Executive Director. After 15 years' service to the charity, the Executive Director gave formal notice on 1 February 2026 and her resignation became effective at the end of April 2026. Trustees began planning for the leadership transition before the year end, with arrangements to ensure continuity of essential operations and governance.

The team provide a highly productive and valuable output in support of the organisation. Our Membership & Events Officer has continued to expand our social media presence whilst running a very successful programme of events and other activities and launching the Eyes on the Skies petition. Our Administration Assistant has very effectively managed our membership records and kept our membership communications running smoothly throughout the year. All three staff have been closely involved in the workshops and development leading towards the new campaign strategy.

Trustees greatly appreciate the contribution of our numerous volunteers. We benefited from the input of volunteers across a wide range of tasks, including preparation of the quarterly Yorkshire Dales Review, policy and planning work, Capturing the Past, and the events programme. We estimate that volunteers contributed over 2,500 hours of unpaid work during the year. This contribution makes a significant difference to our ability to promote and progress the charity's objects. Thank you.

Looking ahead

In 2026/27 trustees will focus on managing the senior leadership transition, reviewing the first year of the Eyes on the Skies campaign, continuing to implement the outcomes of the Business Model Review, continuing to strengthen governance and financial sustainability, and supporting D&BCIC in

The Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2026

seeking to secure the future of DalesBus services. Trustees will seek to preserve the charity's established strengths while ensuring that its work remains relevant, inclusive and financially sustainable.

Financial review

The charity recorded total income of £159,529 and total expenditure of £126,134, resulting in a net increase in funds of £33,395 for the year. Total funds at 31 March 2026 were £386,226, comprising £366,727 unrestricted funds and £19,499 restricted funds. The surplus arose principally because of legacy income received during the year. Legacies remain a valuable but variable source of income. The Board continues to monitor the charity's underlying recurring income, including membership subscriptions, donations and investment income, as this remains below the level required to support the full range of activities without drawing on reserves. Restricted funds at the year-end related to D&BCIC. During the year, the remaining restricted funds for Capturing the Past were fully used, with a transfer of £717 from unrestricted funds to meet final project expenditure.

Reserves Policy

The Reserves Policy is reviewed annually and was last updated by the Board in June 2025. The charity's policy is to hold reserves sufficient to allow it to continue operating for at least two years based on underlying current costs and anticipated membership income alone, excluding discretionary items funded by exceptional income such as legacies. The level of reserves required to meet this policy is currently £110,000. At 31 March 2026, unrestricted reserves were £366,727. The trustees consider this level of reserves sufficient to meet the policy and to provide protection against an unplanned closure or a significant reduction in income. The charity's reserves are held in bank deposit accounts. The trustees seek to obtain appropriate rates of return and, where practical, to use banks with ethical strategies consistent with the charity's objectives.

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 Yorkshire Dales Society

Company Limited by Guarantee

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

Year ended 31 March 2026

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 and signed on behalf of the board of trustees by:

Mr Jonathan Riley
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 2026

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 2026.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Steven Briggs FCA
Independent Examiner

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

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2026

			2026		2025
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	108,609	12,170	120,779	97,581
Investment income	6	13,064	–	13,064	17,038
Other income	7	25,686	–	25,686	41,455
Total income		<u>147,359</u>	<u>12,170</u>	<u>159,529</u>	<u>156,074</u>
Expenditure					
Expenditure on charitable activities	8,9	113,613	12,521	126,134	136,063
Total expenditure		<u>113,613</u>	<u>12,521</u>	<u>126,134</u>	<u>136,063</u>
Net income		<u>33,746</u>	<u>(351)</u>	<u>33,395</u>	<u>20,011</u>
Transfers between funds		(717)	717	–	–
Net movement in funds		<u>33,029</u>	<u>366</u>	<u>33,395</u>	<u>20,011</u>
Reconciliation of funds					
Total funds brought forward		333,698	19,133	352,831	332,820
Total funds carried forward		<u>366,727</u>	<u>19,499</u>	<u>386,226</u>	<u>352,831</u>

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

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

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Position

31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	15	987	1,552
Current assets			
Debtors	16	—	6,992
Cash at bank and in hand		385,509	344,557
		<u>385,509</u>	<u>351,549</u>
Creditors: amounts falling due within one year	17	<u>270</u>	<u>270</u>
Net current assets		385,239	351,279
Total assets less current liabilities		<u>386,226</u>	<u>352,831</u>
Net assets		<u>386,226</u>	<u>352,831</u>
Funds of the charity			
Restricted funds		19,499	19,133
Unrestricted funds		<u>366,727</u>	<u>333,698</u>
Total charity funds	18	<u>386,226</u>	<u>352,831</u>

For the year ending 31 March 2026 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, and are signed on behalf of the board by:

Mr Jonathan Riley
Trustee

Mr Matthew Pollitt
Trustee

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

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2026

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 2026

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 2026

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 2026

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 2026 £
Donations			
Donations	5,687	12,170	17,857
Legacies			
Legacies	102,922	–	102,922
	<u>108,609</u>	<u>12,170</u>	<u>120,779</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	4,246	12,097	16,343
Legacies			
Legacies	81,238	—	81,238
	<u>85,484</u>	<u>12,097</u>	<u>97,581</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Investment Income	<u>13,064</u>	<u>13,064</u>	<u>17,038</u>	<u>17,038</u>

7. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Membership Income	25,686	—	25,686
Gift Aid Tax Recoverable	—	—	—
Project Income	—	—	—
	<u>25,686</u>	<u>—</u>	<u>25,686</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Membership Income	29,463	—	29,463
Gift Aid Tax Recoverable	6,992	—	6,992
Project Income	—	5,000	5,000
	<u>36,455</u>	<u>5,000</u>	<u>41,455</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Membership & Promotion	35,253	255	35,508
Objectives & Activities	35,366	11,968	47,334
Support costs	42,994	298	43,292
	<u>113,613</u>	<u>12,521</u>	<u>126,134</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Membership & Promotion	30,941	2,581	33,522
Objectives & Activities	44,539	15,108	59,647
Support costs	39,883	3,011	42,894
	<u>115,363</u>	<u>20,700</u>	<u>136,063</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2026 £	Total fund 2025 £
Membership & Promotion	35,508	17,491	52,999	50,999
Objectives & Activities	47,334	25,801	73,135	85,064
	<u>82,842</u>	<u>43,292</u>	<u>126,134</u>	<u>136,063</u>

10. Analysis of support costs

	Membership & Promotion £	Objectives & Activities £	Total 2026 £	Total 2025 £
Governance costs	5,073	5,918	10,991	12,441
Support costs	12,419	14,488	26,907	30,456
	<u>17,492</u>	<u>20,406</u>	<u>37,898</u>	<u>42,897</u>

11. Net income

Net income is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets	<u>565</u>	<u>617</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

12. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	280	280
Other financial services	<u>2,294</u>	<u>2,114</u>
	<u>2,574</u>	<u>2,394</u>

13. Staff costs

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

	2026	2025
	£	£
Wages and salaries	<u>67,240</u>	<u>59,223</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 (2025: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2026	2025
	No.	No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

14. Trustee remuneration and expenses

During the year £1516 of expenses were reimbursed to trustees. 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
	£
Cost	
At 1 April 2025 and 31 March 2026	<u>14,032</u>
Depreciation	
At 1 April 2025	12,480
Charge for the year	565
At 31 March 2026	<u>13,045</u>
Carrying amount	
At 31 March 2026	<u>987</u>
At 31 March 2025	<u>1,552</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

16. Debtors

	2026	2025
	£	£
Other debtors	—	6,992
	<u>—</u>	<u>6,992</u>

17. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	270	270
	<u>270</u>	<u>270</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025	Income	Expenditure	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	333,698	147,359	(113,613)	(717)	366,727
	<u>333,698</u>	<u>147,359</u>	<u>(113,613)</u>	<u>(717)</u>	<u>366,727</u>

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	310,084	138,977	(115,363)	—	333,698
	<u>310,084</u>	<u>138,977</u>	<u>(115,363)</u>	<u>—</u>	<u>333,698</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
Dales & Bowland CIC	19,000	12,170	(11,671)	–	19,499
Capturing the Past Project	133	–	(850)	717	–
	<u>19,133</u>	<u>12,170</u>	<u>(12,521)</u>	<u>717</u>	<u>19,499</u>

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Dales & Bowland CIC	19,000	12,097	(12,097)	–	19,000
Capturing the Past Project	3,736	5,000	(8,603)	–	133
	<u>22,736</u>	<u>17,097</u>	<u>(20,700)</u>	<u>–</u>	<u>19,133</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Tangible fixed assets	987	–	987
Current assets	366,010	19,499	385,509
Creditors less than 1 year	(270)	–	(270)
Net assets	<u>366,727</u>	<u>19,499</u>	<u>386,226</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	1,552	–	1,552
Current assets	332,416	19,133	351,549
Creditors less than 1 year	(270)	–	(270)
Net assets	<u>333,698</u>	<u>19,133</u>	<u>352,831</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

20. Related parties

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

There were donations of £11,671 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 £32,519.