

YORKSHIRE AND THE HUMBER ECOLOGICAL DATA TRUST

ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF THE
YORKSHIRE & HUMBER ECOLOGICAL DATA TRUST**

I report on the accounts of the Trust for the year ended 31 March 2022, which are annexed.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act), and that an independent examination is needed.

It is my responsibility to:

1. Examine the Trust's accounts under section 145 of the 2011 Act,
2. To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
3. To state whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence required in an audit, and consequently we do not present an audit opinion on the view given in the accounts.

Independent examiners' statement

I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records: or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and I 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.

Stephen Morrell
Jones & Co. Chartered Certified Accountants
Wellington House
Aviator Court
Clifton Moor
York
YO30 4UZ



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	04	2021		31	03	2022

Section A Reference and administration details

Charity name Yorkshire and Humber Ecological Data Trust

Other names charity is known by North and East Yorkshire Ecological Data Centre
(Primary Operating Function)

Registered charity number (if any) 1075999

Charity's principal address Unit 7, Hassacarr Close

Dunnington

York

Postcode

YO19 5SN

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Tony Kelham	Chairman	01/04/2021 – 31/12/2022	Trustees
2	Jeff Lunn	Chairman	01/01/2022 – 31/03/2022	Trustees
3	Andrew Barker			Trustees
4	Philip Butler			Trustees
5	Helen Wright			Trustees
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				

1				
9				
2				
0				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Chris Howson	Morrell Middleton, Wellington House, Aviator Court, Clifton Moor, York, YO30 4UZ
Solicitor	Richard Watson	Crombie Wilkinson, 17-19 Clifford St, York YO1 9RJ

Name of chief executive or names of senior staff members (Optional information)

Simon John Pickles

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

How the charity is constituted
(eg. trust, association, company)

Trustee selection methods
(eg. appointed by, elected by)

Trust Deed made 1st August 1998 and amended 18rd January 2006.

Trust

Trustees are appointed by the existing Trustees.

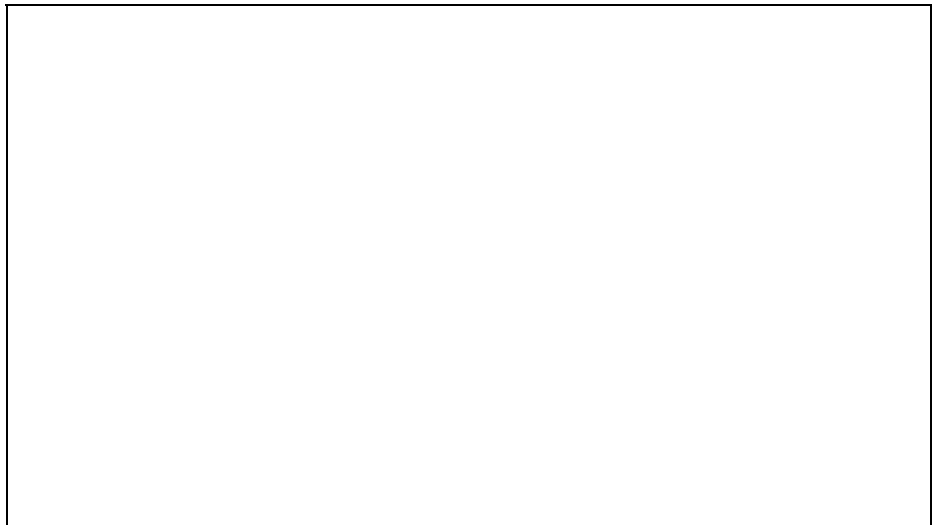
Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system

Major organisational risks are a standing item at each Trustees' meeting. All risks brought to the meetings are discussed, assessed and entered into the Trust's Risk Register. Where appropriate for acute risks, mitigating measures are actioned and minuted for review at the subsequent Trustees' meeting. Once each year, at a designated Trustees' meeting, the Risk Register is reviewed in its entirety and all risks re-assessed in the light of the prevailing operational environment. Systemic or chronic risks are targeted for reduction, control or elimination through the strategic planning process.

and procedures to manage them.



Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the education of the public by producing a database of ecological information in North and East Yorkshire.

To facilitate the study and research of ecological matters by the supply of such information.

AND in furtherance of the same

To raise funds of a capital nature from local authorities, government bodies, companies, partnerships, sole traders and individuals to

enable the Trust to achieve its aims, namely:

- To gather, collect and assemble data of an ecological, biological, geographical or geological nature and record the same in records, archives on computers or otherwise and to employ persons to affect this purpose;
- To make such records, archives and, computerised records available to interested parties by way of examination, copy or print out with or without charge.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Trustees of the Yorkshire and Humber Ecological Data Trust (YHEDT) direct the work of the Trust and its operating functions through the Trust's Strategic Plan, which is reviewed and revised in line with a five-year rolling programme of meetings and reports. In developing and enacting the plan and in any related decision-making activities, the Trustees give due regard to the guidance on public interest issued by the Charity Commission.

<https://www.gov.uk/government/collections/charitable-purposes-and-public-benefit>

The primary activities of the Trust are achieved through its operating function, the North and East Yorkshire Ecological Data Centre (NEYEDC). NEYEDC is a Local Environmental Records Centre (LERC) covering North Yorkshire, East Riding of Yorkshire, the cities of York and Hull, and the North York Moors and Yorkshire Dales National Parks.

The Centre has a mission, "*to improve decision making in conservation, environmental management and sustainable development through the collection, collation, management, analysis and dissemination of ecological and related data*".

NEYEDC is an accredited LERC under the Defra approved Association of Local Environmental Records Centres (ALERC) accreditation scheme

and is a constituent member of the National Biodiversity Network. The Centre provides data to all parties with a stakeholder interest in the environment including, but not limited to, statutory bodies, local authorities, NGOs, commercial organisations, the general public and organisations and individuals within educational and academic organisations. Data is disseminated with due regard to the interests of data donors with respect to intellectual property and the requirements of the Data Protection Act 2018. NEYEDC is registered with the Information Commissioner's Office (ICO).

In addition to this, the Trust, through operating functions where appropriate, promotes, instigates and undertakes a range of time constrained projects that address the following issues and activities that have bearing on its charitable functions:

- Facilitate surveys which fill gaps in the existing ecological evidence base for North and East Yorkshire through commercial surveys, the work of voluntary experts and Citizen Science activities;
- Develop, promote and popularise new and novel ecological data capture techniques through partnership working with statutory bodies, academic institutions, commercial organisations and the amateur naturalist community;
- Collaborate on, pilot and promote new methods for the analysis of environmental data through partnership working with statutory bodies, commercial organisations and academic bodies;
- Develop new and improved techniques and protocols for environmental data management and dissemination in partnership with other LERCs through the Association of Local Environmental Records Centres (ALERC);
- Deliver training and knowledge transfer activities related to any of the issues listed above and;
- Undertake outreach activities to inform and empower the general public to participate in environmental decision making through an understanding of how ecological data can help to underpin good decisions to the benefit of the environment, people and the economy.

The Trust raises funds to support the activities listed above through commercial undertakings and from charitable and grant giving organisations.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The Trust is not currently a grant giving organisation, though may, from time-to-time, contribute to field work or other activities that help to establish the need for a grant funded project.

The Trust has a policy to review any surplus funds that are not necessary for the operation of the Trust or its operating functions once a year and record decisions relating to any appropriate investment made at that time. The Trust does not currently have sufficient surplus funds to make such investments.

The Trust is small and operates in a dynamic working environment. It values its volunteers and usually recruits volunteers for prolonged periods of time (longer than 1 year at between 0.6 and 1 full time equivalent). These opportunities are often framed in the context of an internship, which may result in a subsequent paid contract. The Trust rarely benefits from more than one direct volunteer at any one time as this allows core staff the necessary time to invest in supporting the volunteer and developing their knowledge and skills. The Trust does however benefit from volunteers who operate within partner organisations that generate significant amounts of environmental and ecological data.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

2021 – 2022 was once again dominated by the global COVID 19 pandemic. Having successfully pivoted to exploit alternative funding streams and opportunities during the previous financial year, it was necessary to return to core activities as COVID 19 measures eased. In particular, the much-awaited Environment Act gained royal assent in 2021 and preparing to support the work of clients and partner organisations in responding to the Act became a key focus of NEYEDC activity. This will require an expansion in the current role of the Centre and creates opportunities to develop new products and services as well as undertake research and development activity.

During the COVID 19 pandemic, NEYEDC benefitted from some of the work on organisational resilience undertaken as part of the National Lottery Heritage Fund Sustainable Heritage project NatureHack, which allowed the Centre to react more quickly than would previously have been possible.

The YHEDT strategic plan 2020 – 2025 can be summarised by the following strategic aims:

1. Alter and expand the role and scope of NEYEDC, co-ordinate this with the Local Environmental Records Centre (LERC) community through the Association of Local Environmental Records Centres (ALERC);
2. Develop an assertive communications strategy to support the expansion of NEYEDC;
3. Embed the ideas of ‘spring forward’ and ‘fall back’ resilience, link to further diversified funding streams and key target funders;
4. Develop and expand the human resource available to the Centre.

Core Local Environmental Record Centre Activity

The core function of NEYEDC is to support decision-making in conservation, land management and sustainable development through the provision of rigorous biodiversity evidence. This work is funded by a handling charge levied on commercial organisations for undertaking data searches on their behalf. Such work is undertaken on an at-cost basis, so there is no surplus to fund other activities. The Centre continues to service requests for data from the general public, education, academia and the volunteer naturalist community free of charge, in pursuit of its charitable functions.

NEYEDC handled 853 data searches during the 2021-2022 financial year; a 21% increase on the previous year's total (2020-2021), which itself was 15% higher than 2019-2020. This demonstrates that despite COVID 19 the demand for biodiversity data is increasing. This continues to reverse the recognised regional and national trends that had seen the demand for data searches fall significantly between 2015 and 2019.

Of the 853 searches completed in 2021-2022, 70 were undertaken free of charge. Only 5 of these were carried out to support scholarship, indicating that enquiries from academic institutions has not recovered to pre-COVID 19 levels. The majority of the rest were linked to Data Exchange Agreements in relation to tree planting initiatives.

NEYEDC Data Management Systems

In 2021-2022 work continued on the adoption of the ORCA data management system, developed by the Welsh network of LERCs using funding from the Welsh Government, which was reported last year. This tranche of work enabled clients to order standard data requests online through a secure bespoke website. This administrative improvement delivered a significant time saving, releasing NEYEDC staff to undertake other work.

Partnership Working Between NEYEDC and Local Authorities

NEYEDC now has formal Memoranda of Agreements (MoA) with 10 of the 11 local authorities in North and East Yorkshire. These MoAs provide the framework for grant funding, which supports the core accredited work of the Centre, as well as facilitating other work of a survey, research or development nature.

Significant work was done by the Centre to facilitate Local Wildlife Site (LWS) re-surveys in both Richmondshire and Selby Districts.

Partnership Working Between NEYEDC and Statutory Bodies

The Centre continues to enjoy support from the Environment Agency, with the continuation of the four-year national funding agreement and further collaborative working.

The Centre continues to work on the review of the National Ancient Woodland Inventory (AWI) and is considering an invitation to carry out phases 3-5 of the review for North and East Yorkshire, which will include accessing historical records and completing field surveys.

NEYEDC has continued to provide data to Natural England including Great Crested Newt Data to support District Level Licencing in North and

East Yorkshire and wading bird data to support habitat suitability modelling around the Humber Estuary and surrounding areas.

Partnership Working Between NEYEDC and other Local / Regional Groups

NEYEDC continues to develop partnership working with local, regional and national groups and organisations that share synergistic aims.

NEYEDC recently partnered with the Woodland Trust, setting up a Data Exchange Agreement to support their northern outreach and tree officers in completing woodland planting and grant scheme applications. A similar data exchange agreement has been developed with the Dales Rivers Trust and with Nidderdale Area of Outstanding Natural Beauty to support their respective work programmes.

In a departure from normal activities, the Trust supported, both financially and in kind, the Art and Ecology Lab initiative in Doncaster and played a significant role in the development and staging of the Artbomb 2022 festival “Alternative Ecologies” in partnership with Doncaster Creates.

YHEDT Supported Survey Work

NEYEDC manages and facilitates the Local Wildlife Site survey programmes in North and East Yorkshire and in the City of York, though active survey activity was limited to Richmondshire and Selby Districts of North Yorkshire and East Yorkshire during the 2021 field season.

In addition, NEYEDC undertook Unmanned Aerial Vehicle (UAV) surveys on behalf of partners across the region as part of the ongoing monitoring of developing nature reserves at High Batts, Nosterfield, Thornborough Henges as well as sites managed by the Woodmeadow Trust, furthering the collaborative network of organisations developed through the NatureHack project.

NEYEDC also undertook repeat UAV surveillance at the Sheffield and Rotherham Wildlife Trust site at Blackamoor NNR.

YHEDT Supported Research and Development

NEYEDC staff devised a research question and supported a York University MSc intern to undertake a research project that combined the use of remote sensing using a UAV and field sampling and subsequent laboratory analysis to create water quality maps of bodies of fresh water at Nosterfield Nature Reserve. The resulting dissertation was awarded a distinction grade and it is expected to lead to publications in the academic literature.

NEYEDC entered into a joint venture with the consultancy eCountability and other LERCs across the country to develop novel collection and management workflows for data captured using the new UK Habitat classification typology. This is the required typology for use with the soon to become mandatory Biodiversity Net Gain valuation tool, developed by Defra.

NEYEDC is a partner in the NERC funded DECIDE project, which is developing novel approaches to species occupancy modelling and to adaptive sampling. The resultant tool focuses survey effort on sites where data will have the greatest impact on improving the existing models. With other partners including the Centre for Ecology and Hydrology,

Section D	Achievements and performance
	<p>Stockholm Environment Institute at York University, Warwick University, the Open University and Butterfly Conservation.</p> <p>NEYEDC Training, Knowledge Transfer and Outreach</p> <p>The Trust continues to act in support of the volunteer and amateur ecological data community by providing the Yorkshire Naturalists' Union (YNU) with registered office facilities, library space and material resources. NEYEDC continues to fulfil the role of YNU Membership and Publication Secretary and associated administration functions. This strengthens the relationship between the two charities and it is anticipated that this agreement will continue into the future.</p> <p>NEYEDC continued to support the YNU with a series of talks and events using the Zoom platform, which included delivering a presentation on the changing technologies used in biological recording.</p> <p>NEYEDC took part in the Caring for God's Acre "Churches Count" initiative through biological recording events at St John's Church, Sharrow.</p>

Section E	Financial review
<p>Brief statement of the charity's policy on reserves</p>	<p>YHEDT has a policy to maintain a reserve fund which is sufficient to meet all statutory liabilities in the event that the Trustees are of the opinion that the charity is no longer sustainable nor able to deliver its charitable functions and should be wound down.</p> <p>In addition, the Trust maintains a ring-fenced sum which is sufficient to recapitalise IT infrastructure in the event of a catastrophic technical failure, including replacing the servers on which NEYEDC store and manage the ecological datasets that constitute the Trust's main asset.</p>
<p>Details of any funds materially in deficit</p>	<p>The Charity Currently has no funds in deficit.</p>

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

YHEDT is funded in approximately equal thirds through donations from partner organisations, principally local authorities, grants from various sources and through commercial work linked to the activities of the Trust's primary operating function, the North and East Yorkshire Ecological Data Centre.

The majority of YHEDT expenditure is to cover staff salaries and office facilities. The Trust has a low level of capital assets and owns no property nor investments. The funding allows NEYEDC to fulfil all the functions of an accredited Local Environmental Records Centre. All other funds are capitated to specific time-limited projects in pursuit of the Trust's charitable functions.

The Trust has no investments at the current time.

Section F Other optional information

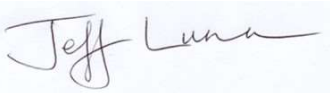
Other YHEDT Operating Functions: The Humber Environmental Data Centre (HEDC), the Trust's second operating function, has suspended activity pending the emergence of policies and initiatives from local strategic partnerships, principally the Economic, Nature and Health and Wellbeing partnerships, which are likely to provide the chief focus for work in this area going forward.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Jeff Lunn	
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Position (eg Secretary,
Chair, etc)

Chair	
-------	--

Date

08/12/2022



CHARITY COMMISSION
FOR ENGLAND AND WALES

Yorkshire & Humber Ecological Data Trust		Charity No (if any)	1075999	
Annual accounts for the period				
Period start date	1st April 2021	To	Period end date 31st March 2022	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	127,997	-	-	127,997	184,631
Charitable activities	S02	84,306	35,057	-	119,363	124,709
Other trading activities	S03	7,106	-	-	7,106	7,438
Investments	S04	20	-	-	20	105
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	219,429	35,057	-	254,486	316,883
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	197,026	33,766	-	230,792	230,969
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	197,026	33,766	-	230,792	230,969
Net income/(expenditure) before investment gains/(losses)						
	S13	22,403	1,291	-	23,694	85,914
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	22,403	1,291	-	23,694	85,914
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	- 4,000	4,000	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	18,403	5,291	-	23,694	85,914
Reconciliation of funds:						
Total funds brought forward	S21	127,531	122,327	-	249,858	163,944
Total funds carried forward	S22	145,934	127,618	-	273,552	249,858

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	14,611	-	-	14,611	19,933
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	14,611	-	-	14,611	19,933
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	24,513	-	-	24,513	52,852
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	119,355	122,327	-	241,682	187,336
Total current assets		B10	143,868	122,327	-	266,195	240,188
Creditors: amounts falling due within one year	(Note 20)	B11	7,254	-	-	7,254	10,263
Net current assets/(liabilities)		B12	136,614	122,327	-	258,941	229,925
Total assets less current liabilities		B13	151,225	122,327	-	273,552	249,858
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	151,225	122,327	-	273,552	249,858
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		127,618		127,618	122,327
Unrestricted funds		B19	145,934		-	145,934	127,531
Revaluation reserve		B20				-	-
Total funds		B21	145,934	127,618	-	273,552	249,858
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	N/A
Disclosure of any uncertainties that make the going concern assumption doubtful;	N/A
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the change in accounting policy;	N/A
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	N/A
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	N/A
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	N/A
(iii) where practicable, the effect of the change in one or more future periods.	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	N/A
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	N/A
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	N/A

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

N/A

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

	benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£500		
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	Analysis				£	£
Donations and legacies:	Donations and gifts	105,654	-	-	105,654	98,611
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	22,343	-	-	22,343	86,020
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	127,997	-	-	127,997	184,631
Charitable activities:	Data Search Sales	77,567	1,291	-	78,858	80,374
	ANC Income - Seconded Staff	-	33,766	-	33,766	33,084
	SLA - Non Data Search	3,939	-	-	3,939	1,250
	Research & Development	2,800	-	-	2,800	10,000
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	84,306	35,057	-	119,363	124,708
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	7,106	-	-	7,106	7,438
	Total	7,106	-	-	7,106	7,438
Income from investments:	Interest income	20	-	-	20	105
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	20	-	-	20	105
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		219,429	35,057	-	254,486	316,882

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	<i>Coronavirus Micro Business Support Grant</i>	-	5,000
Government grant 2	<i>N/A</i>	-	-
Government grant 3	<i>N/A</i>	-	-
Other	<i>N/A</i>	-	-
	Total	-	5,000

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

N/A

Please give details of other forms of government assistance from which the charity has directly benefited.

N/A

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

N/A

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

N/A

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

N/A

Note 6 Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis				£	£
Expenditure on raising funds:					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities					
MOA Expenses	216	-	-	216	312
Salaries & NIC and Expenses	140,247	33,766	-	174,013	169,222
Pension Contributions	6,530	-	-	6,530	4,099
Training Costs	1,785	-	-	1,785	500
Membership Fees	1,284	-	-	1,284	2,756
Consultancy & Professional Fees	9,822	-	-	9,822	12,282
Small Purchases & Repairs	2,343	-	-	2,343	-
Printing Postage & Stationary	720	-	-	720	338
Telephone	963	-	-	963	758
Software & Internet Costs	6,768	-	-	6,768	6,519
Conferences & Seminars	78	-	-	78	30
Rent	10,567	-	-	10,567	15,220
Donations	-	-	-	-	1,650
Insurance	6,187	-	-	6,187	5,463
Accountancy Fees	2,620	-	-	2,620	2,610
Advertising	1,548	-	-	1,548	-
Bad Debts	-	-	-	-	1,873
Depreciation	5,323	-	-	5,323	7,320
Sundry Expenses	25	-	-	25	16
Total expenditure on charitable activities	197,026	33,766	-	230,792	230,969
Separate material item of expense					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	197,026	33,766	-	230,792	230,969

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

--

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
Doncaster MBC		2,709	1,821	2,709	1,821	-	-
Rotherham MBC		2,709	1,821	2,709	1,821	-	-
Barnsley MBC		1,375	-		-	1,375	-
Sheffield City Council		2,709	1,821	458	1,821	2,251	-
West Yorkshire Ecology Services		2,709	1,821	458	1,821	2,251	-
Total		12,211	7,284	6,334	7,284	5,877	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
640	640
1980	1970

Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
162,544	158,656
10,057	8,567
6,530	4,099
-	-
179,131	171,322

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Income of £33,766 (2021 - £33,084) was received from ALERC towards the following hosted staff expenses: Staff Salary £33,766 (2021 - £33,084)

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

As director of the Trust, Mr Simon Pickles was paid a Gross Salary of £36,901, Employer's NIC of £3,872, and Employer Pension Contributions of £1,599 for the year.

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	6	6
Governance	-	-
Other	-	-
Total	6	6

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Any Restricted funds are held for any liabilities resulting from the cessation of charitable activities. As the Trust is considered to be a Going Concern, all pension scheme contributions and liabilities have been allocated to the Unrestricted Fund.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

N/A

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

N/A

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

N/A

N/A

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

<i>Yes</i>	<i>Please provide details of charity's URL.</i>
<i>No</i>	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C **Notes to the accounts** **(cont)**

Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	38,338	48,093	86,431
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	38,338	48,093	86,431

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	RB	RB	RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate			25%	33%		
At beginning of the year	-	-	22,645	43,853	66,498	
Disposals	-	-	-	-	-	
Depreciation	-	-	3,923	1,399	5,322	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	26,568	45,252	71,820	

14.3 Net book value

Net book value at the beginning of the year	-	-	15,693	4,240	19,933
Net book value at the end of the year	-	-	11,770	2,841	14,611

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

N/A

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

<i>the effective date of the revaluation</i>	N/A
<i>the name of independent valuer, if applicable</i>	N/A
<i>the methods applied and significant assumptions</i>	N/A
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	N/A

14.6 Other disclosures

<i>(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.</i>	N/A
<i>(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.</i>	N/A
<i>(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.</i>	N/A

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
23,547	49,775
966	446
-	2,631
24,513	52,852

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	616	9,466	-	-
Taxation and social security	5,415	-	-	-
Other creditors	1,223	797	-	-
Total	7,254	10,263	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

N/A

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

N/A

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

N/A

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
241,682	187,336
-	-
241,682	187,336

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; a, U - unrestricted funds and CR - Capital replacement fund*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR	General Finance Of The Trust's charitable activities	127,531	219,429	- 197,026	- 4,000	-	145,934
ANC Fund	R	Funding for the expenses incurred by hosted Staff	-	33,766	- 33,766		-	-
Redundancy Fund	R	Ring-fenced funding for the provision of staff redundancy costs and administration costs should the Trust cease to operate.	65,000	-	-	10,000	-	75,000
Sick Pay Fund	CR	Ring-fenced funding for the provision of staff Sick Pay costs and administration costs.	20,000	-	-		-	20,000
IT Equipment Fund	CR	Ring-fenced funding for the provision of new and replacement of IT Equipment	20,000	-	-		-	20,000
Surveillance & Monitoring Fund	CR	Ring-fenced funding for the provision of Surveillance & Monitoring equipment	10,000	-	-	- 6,000	-	4,000
Survey Fund	CR	Ring-fenced income for the resurvey of Local Wildlife sites	7,327	1,291	-	-	-	8,618
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			249,858	254,486	- 230,792	-	-	273,552

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR	General Finance Of The Trust's charitable activities	48,944	282,120	- 197,885	- 5,648	-	127,531
ANC Fund	R	Funding for the expenses incurred by Seconded Staff	-	33,085	- 33,085	-	-	-
Redundancy Fund	R	Ring-fenced funding for the provision of staff redundancy costs and administration costs should the Trust cease to operate.	65,000	-	-	-	-	65,000
Sick Pay Fund	CR	Ring-fenced funding for the provision of staff Sick Pay costs and administration costs.	20,000	-	-	-	-	20,000
IT Equipment Fund	CR	Ring-fenced funding for the provision of new and replacement of IT Equipment	20,000	-	-	-	-	20,000
Surveillance & Monitoring Fund	CR	Ring-fenced funding for the provision of Surveillance & Monitoring equipment	10,000	-	-	-	-	10,000
Survey Fund	CR	Ring-fenced income for the resurvey of Local Wildlife sites	-	1,679	-	5,648	-	7,327
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			163,944	316,884	- 230,970	-	-	249,858

Note 27

Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	<i>Release of funds to cover purchase of survey Drone and increase to Redundancy fund</i>	4,000
Between endowment and restricted funds	<i>N/A</i>	
Between endowment and unrestricted funds	<i>N/A</i>	

27.4 Designated funds

Planned use	Purpose of the designation	Amount
ANC Fund	<i>ALERC has a commitment to cover all expenses related to the seconded staff placement. Any expenses are matched the the incoming funding, however there may be a timing difference between the expenditure being incurred and the monies received.</i>	-
Redundancy Fund	<i>Ring-fenced funding for the provision of staff redundancy costs and administration costs should the Trust cease to operate.</i>	75,000
Sick Pay Fund	<i>Ring-fenced funding for the provision of staff Sick Pay costs and</i>	20,000
IT Equipment Fund	<i>Ring-fenced funding for the provision of new and replacement of IT</i>	20,000
Surveillance & Monitoring Fund	<i>Ring-fenced funding for the provision of Surveillance & Monitoring equipment</i>	10,000
Survey Fund	<i>Ring-fenced income for the resurvey of Local Wildlife Sites</i>	8,618

Section C **Notes to the accounts** **(cont)**

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Mark Wills	Employee	The Trust received funding of £33,084 from the Association Of Local Environmental Record Centres (ALERC) or which Mark Wills is a Director. This is to compensate the trust for the expenses incurred by a seconded member of staff.	33,766	0	0	33,766
Mark Wills	Employee	£800 was paid by the Trust towards the ALERC annual membership fee and a £50 conference fee was paid to ALERC for staff to attend the 2020	850			850

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

N/A

For any related party, please provide details of any guarantees given or received.

Mark Wills has stated that his directorship of ALERC is an unpaid position and whilst sitting on the board of ALERC he is not representing the Y&HEDT.

Section C	Notes to the accounts	(cont)
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Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

N/A