

YORKSHIRE AND THE HUMBER ECOLOGICAL DATA TRUST

ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024



Trustees' Annual Report for the period 2023-2024

From: 01/04/2023

To: 31/03/2024

Charity name: Yorkshire and Humber Ecological Data Trust

Charity registration number: 1075999

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>To advance the education of the public by producing a database of ecological information in North and East Yorkshire.</p> <p>To facilitate the study and research of ecological matters by the supply of such information.</p> <p>AND in furtherance of the same</p> <p>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:</p> <ul style="list-style-type: none">• 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 in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The primary activities of the Trust are achieved through its operating function, the North and East Yorkshire Ecological Data Centre (NEYEDC), the 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.</p> <p>NEYEDC has a mission, "<i>to improve decision making in conservation, environmental management and sustainable development through the collection, collation, management, analysis and dissemination of ecological and related data</i>".</p> <p>NEYEDC is an accredited LERC under the Defra approved Association of Local Environmental Records Centres (ALERC) accreditation scheme and 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</p>

		<p>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).</p> <p>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:</p> <ul style="list-style-type: none"> • Facilitate surveys which fill gaps in the existing ecological evidence base for 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 field 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 organisation within the sector locally and the national LERC community; • 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. <p>The Trust raises funds to support the activities listed above through commercial undertakings and from charitable and grant giving organisations.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>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 at:</p> <p>https://www.gov.uk/government/collections/charitable-purposes-and-public-benefit</p>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The Trust is not currently a grant giving organisation, though may, from time-to-time,

		contribute to activities that help to establish the need for a grant funded project.
Policy on social investment including program related investment	Para 1.38	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.
Contribution made by volunteers	Para 1.38	The Trust is small and values its volunteers. Volunteers are usually recruited for prolonged periods (longer than 1 year) at between 0.2 and 1 full time equivalent. These opportunities can be 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 and also help in the collation and management of data, publications and archives.
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>In the 2023-2024 financial year the NEYEDC operational landscape was dominated by sectoral changes devolving from the Environment Act 2021 and local government reorganisation linked devolution processes. The Centre increased staffing over the period to respond to an increased demand for core NEYEDC services from partners and the availability of pilot and project funding.</p> <p>Data Delivery</p> <p>The core function of NEYEDC is to support decision-making in conservation, land management and sustainable development through the provision of ecological information. This work is funded by a handling charge levied on commercial organisations for carrying out ecological data searches on their behalf. This is undertaken on an at-cost basis, so there is no surplus to fund other activities. Requests for data from the general public, education, academia and the volunteer naturalist community are completed free of charge, in pursuit of YHEDT's charitable functions.</p> <p>NEYEDC handled 889 ecological data searches during the 2023-2024 financial year; a 4% increase on the previous year's total. 58 of the ecological data searches were undertaken free of charge, benefitting local interest group,</p>

		<p>student projects and national recording schemes</p> <p>NEYEDC Data Management Systems</p> <p>In 2023 – 2024 NEYEDC completed the implementation of the ORCA ecological data management system, allowing the automation of both requests for and dissemination of ecological data to Centre users. This has delivered the anticipated efficiency benefits and have allowed resources to be shifted to respond</p> <p>Partnership Working Between NEYEDC and Local Authorities</p> <p>Local government reorganisation has necessitated changes in the way in which NEYEDC works with Local Government partners with longstanding Memoranda of Agreement being replaced by Service Level Agreements. This change was informed by new assessments on the part of our partners of the quality and value of the services that NEYEDC is able to provide, based on its ecological data collection, collation and management activities.</p> <p>The service level agreements specify the products and services provided by NEYEDC in support of the partners' statutory functions and there is a mandate to co-develop new ones.</p> <p>As a result of legislative changes, discussions have progressed during the year linked to reviewing the Local Wildlife Site system, which NEYEDC manages on behalf of local authority partners to ensure that it continues to be fit for purpose and in addition, meets future needs.</p> <p>With the decision to initiate a 10-year rolling programme of survey taken by partners in October 2023, NEYEDC were able to recruit a dedicated LWS officer, who has been working to establish the rolling programme, complete landowner liaison, organise surveys, digitise results and work on streamlining the process. Successful recruitment of Seebra into this role in November 2023 has allowed NEYEDC to start to prepare for the first surveys of the rolling programme in 2024. Streamlining of processes such as habitat map generation, landowner letter writing and citation production has begun, as well as tasks such as the revision of survey methodology documents and establishment of relationships with new landowners and recruitment of new surveyors.</p> <p>Perhaps the most significant focus of co-working with partner organisations has been around making preparations for the development of Local Nature Recovery Strategies, began in October.</p> <p>NEYEDC led the mapping of the Areas of Particular Importance for Biodiversity (APIBs) and supported the development of a working description of the biodiversity assets of LNRs in both Hull and East Yorkshire and North Yorkshire and York, which has helped to provide context for strategy development. Our</p>
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		<p>staff also contributed to the identification of priority habitats and species and opportunities to make habitats bigger, better, more numerous and more joined up. NEYEDC staff also have helped to facilitate LNRS workshops around North and East Yorkshire, which have provided one of the major mechanisms through which stakeholders have participated in building the strategy from the ground up.</p> <p>It is anticipated that this will be a major focus of work in the 2024 – 2025 financial year.</p> <p>Partnership Working Between NEYEDC and Statutory Bodies</p> <p>The Centre continues to enjoy support from the Environment Agency, with the continuation of the four-year national funding agreement and further collaborative working.</p> <p>The Centre continues to work on the review of the National Ancient Woodland Inventory (AWI), working on quality control of the outputs from stage 2 of the process; the development of the longstanding woodland layer and beginning to work on stages 3 – 5, which includes working on archival material and undertaking ground truthing, before compiling a new version of the AWI.</p> <p>The Centre worked with Natural England to pilot a methodology for the identification of priority species, linked to the developing Local Nature Recovery Strategy process.</p> <p>Partnership Working Between NEYEDC and other Local / Regional Groups</p> <p>NEYEDC continues to develop partnership working with local, regional and national groups and organisations that share synergistic aims.</p> <p>We have started a process of establishing or re-establishing relationships with local groups, including wildlife community groups, field naturalist groups, and nature reserves. One such example is Molescroft Wildlife Network, a parish-based group who contacted us after receiving funding for a 'Hedgehog Highways' project. We have been able to support them by helping establish their organisation on iNaturalist, mapping new and existing hedgehog records, and providing resources. We also assisted them at their launch event, presenting to parish residents about the work of NEYEDC and data collection in their area. In return, NEYEDC has access to records collected as part of their hedgehog project and wider recording activity, which includes a number of experienced naturalists. We have also taken the opportunity to re-engage with larger and more established natural history groups, such as Scarborough Field Naturalists and Hull Natural History Society. We hope to use these experiences to build a standard offer of support to extend to this network, increasing data uptake as well as fulfilling our charitable</p>
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		<p>aims of supporting recorders throughout the region.</p> <p>In April 2023, NEYEDC led the organisation of the first ever Hull 'City Nature Challenge' (CNC), which ran from 28th April – 1st May 2023. The CNC is a global bioblitz event which takes place in hundreds of 'cities' throughout the world, across one weekend in April. The goal is to record as much wild flora and fauna as possible, engaging the public with biological recording and partaking in a bit of friendly competition with neighbouring (and faraway) cities. NEYEDC acted as the lead organiser for the challenge's inaugural year in Hull, with an aim to focus mainly on the collection of high-quality data that could be utilised beyond the CNC. Working alongside organisations such as Yorkshire Wildlife Trust, the University of Hull, and Hull City Council, we delivered the event through a combination of encouraging independent recording from the public and experienced naturalists, and organising events at parks and green spaces around the city. We recorded a total of 4,170 observations via our iNaturalist project in Hull over the recording weekend. This number represented 836 different species, collected by 66 different observers. Prior to the event, our data holdings for Hull were fairly poor, with low density of records and patchy coverage across the city. After the event's verification period, we were able to add properly licensed and verified data to our database, which has given us a better picture of species distributions in Hull. The response to the event from attendees and partners was overwhelmingly positive, with an appetite to continue hosting the event annually.</p> <p>NEYEDC Supported Survey Work</p> <p>As a Local Environmental Records Centre, one of NEYEDC's aims is to support existing and engage with new biological recorders. We are always on the lookout for opportunities and projects that will allow this to happen, especially with under-recorded, or difficult to identify taxa.</p> <p>Work NEYEDC has been doing since autumn 2022 to identify Important Grassland Fungi Sites in North and East Yorkshire is one such example. This project has reached out to both casual recorders and more experienced volunteers through a blend of citizen science and traditional site survey. NEYEDC Supported Research and Development</p> <p>NEYEDC has continued to support the moth recorder network, developed through the CEH DECIDE project, and delivered training in moth trap construction and moth identification to a new, post-DECIDE project cohort. The newsletters and WhatsApp group continue to be popular.</p> <p>NEYEDC Supported Projects and Grants</p> <p>NEYEDC undertook species distribution mapping of key farmland bird species, including</p>
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		<p>Turtle Dove, Yellowhammer, Song thrush, and Redstart in the North York Moors National Park as baseline for the developing Birds on the Edge project.</p> <p>Work was also completed in 2023 with local Swift groups to record and map the arrival time and activity of swifts during the summer of 2022. This ongoing project collates the records from local groups with those from the national Swift Mapper database to provide the local recording groups with hotspots of swift activity and identify gaps where further information could be recorded.</p> <p>NEYEDC Training, Knowledge Transfer and Outreach</p> <p>The Trust, through NEYEDC, 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>In the summer of 2023, an opportunity arose for NEYEDC to be involved in a somewhat different type of community outreach project – running a day-long workshop at Alderman Kneeshaw Park, Hull as part of an ecology coding summer school that Bilton Grange Muslim Community Association were running for their secondary school-age members. NEYEDC jumped at the chance to work with a community that is underrepresented in the ecology and environment sector, hoping that by learning about different organisations and roles, the children may have a broader sense of what is possible for their careers later in life. As well as introducing the 'Four W's' of biological recording we also had lots of fun introducing them to some of our equipment and giving them the chance to work with different technologies. We used phones and sound recorders to collect data and software such as Scratch, Makey-Makey and Raspberry Pi to process and present the data.</p> <p>In contrast, NEYEDC were also invited to Market Weighton Infant School, East Yorkshire to talk to the very youngest of their pupils in the pre-school and reception classes who were learning about different jobs. We took the opportunity to put two of our portable bucket moth traps out the night before to show the children the different moths that use their school wildlife garden at night – and the moths didn't disappoint! After talking about nocturnal animals, the life cycle of butterflies and moths and camouflage, we looked at some of the moths found including the stunning Elephant hawk-moth and the wonderful camouflage of Scalloped Oak and Willow Beauty.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Total funds held to be carried forward at the end of the period: £385,135 This includes: Restricted funds: £85,000 Unrestricted funds: £221,192 Capital replacement funds: £78,943
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	YHEDT has a policy to maintain a reserve fund which is sufficient to meet all statutory liabilities if the charity is no longer sustainable nor able to deliver its charitable functions and should be shut down. 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.
Amount of reserves held	Para 1.22	Shut down reserve £85,000 Sick pay reserve £29,000 IT capital replacement reserve £20,000
Reasons for holding zero reserves	Para 1.22	YHEDT does not hold zero reserves
Details of fund materially in deficit	Para 1.24	YHEDT currently has no funds in deficit.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no uncertainties about YHEDT continuing as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	YHEDT is funded in approximately equal thirds through service level agreements from partner organisations, (local authorities) where the activities of the Centre wholly or partially meets a statutory duty of that partner, grants from various sources in connection with projects that directly relate to the charitable functions of the organisations and through commercial work linked to the activities of the Trust's operating function NEYEDC.
Investment policy and objectives including any social investment policy adopted	Para 1.46	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.
A description of the principal risks facing the charity	Para 1.46	YHEDT maintains a Risk Register. Risks to the charity may be identified and added to the

		<p>register at any time; a formal review of the risks is undertaken by the Trustees annually.</p> <ul style="list-style-type: none"> • Staffing levels are not sufficient to deliver NEYEDC services. • Loss of major funding stream. Risk increased following the devolution to North Yorkshire Council.
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed made 1 st August 1998 and amended 18 th January 2006.
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are identified, selected and appointed by the existing board of Trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Yorkshire and Humber Ecological Data Trust
Other name the charity uses	North and East Yorkshire Ecological Data Centre
Registered charity number	1075999
Charity's principal address	Unit 7 Hassacarr Close Dunnington York 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	Jeff Lunn	Chair		
2	Andrew Barker			
3	Philip Butler			
4	Helen Wright			
5	Anthony Kelham			

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	None
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	None

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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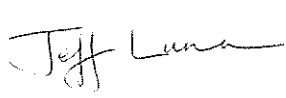
Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Jeff Lunn	
Position (eg Secretary, Chair, etc)	Chair	
Date	23/01/2025	

**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 2024, 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



Yorkshire & Humber Ecological Data Trust			Charity No (if any)	1075999
Annual accounts for the period				
Period start date	1st April 2023	To	Period end date	31st March 2024

Section A Statement of financial activities

Guidance Notes

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Resources expended (Note 6)

Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	118,309	-	-	118,309	128,007
S02	218,144	2,393	-	220,537	116,197
S03	51,926	-	-	51,926	20,569
S04	2,907	-	-	2,907	519
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	391,286	2,393	-	393,679	265,292
S08	-	-	-	-	-
S09	290,251	5,435	-	295,686	251,702
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	290,251	5,435	-	295,686	251,702
S13	101,035	- 3,042	-	97,993	13,590
S14	-	-	-	-	-
S15	101,035	- 3,042	-	97,993	13,590
S16	-	-	-	-	-
S17	- 29,367	29,367	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	71,668	26,325	-	97,993	13,590
S21	149,524	137,618	-	287,142	273,552
S22	221,192	163,943	-	385,135	287,142

Section B Balance sheet

	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£ F01	£ F02	£ F03	£ F04	£ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	11,275	-	-	11,275	11,590
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	11,275	-	-	11,275	11,590
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	83,058	-	-	83,058	27,048
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	161,183	163,943	-	325,126	252,161
Total current assets	B10	244,241	163,943	-	408,184	279,209
Creditors: amounts falling due within one year (Note 20)	B11	34,327	-	-	34,327	3,657
Net current assets/(liabilities)	B12	209,914	163,943	-	373,857	275,552
Total assets less current liabilities	B13	221,189	163,943	-	385,132	287,142
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	221,189	163,943	-	385,132	287,142
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	163,943	-	163,943	137,618
Unrestricted funds	B19	221,192	-	-	221,192	149,524
Revaluation reserve	B20	-	-	-	-	-
Total funds	B21	221,192	163,943	-	385,135	287,142
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval dd/mm/yyyy
		Jef Lunn		Jef Lunn		23/01/2025

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*

☒

No*

☐

* -Tick as appropriate

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*

☒

No*

☐

* -Tick as appropriate

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*

☒

No*

☐

* -Tick as appropriate

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 type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a												
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a												
<input type="checkbox"/>	<input 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 type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a												
<input type="checkbox"/>	<input 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 type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a												
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a												
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Donated services and facilities	<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> <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 type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a												
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a												
<input type="checkbox"/>	<input 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 type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a												
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a												
<input type="checkbox"/>	<input 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
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

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
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
	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
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
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically must the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
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
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

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	Yes	No	N/a
	They are valued at cost.	Yes	No	N/a
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	Yes	No	N/a
	They are valued at cost.	Yes	No	N/a
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
	They are valued at cost.	Yes	No	N/a
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
	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
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
	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
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
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	<p>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.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<p>They are valued at fair value except where they qualify as basic financial instruments.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

Section C

Notes to the accounts

(cont)

Note 3

Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	17,001	-	-	17,001	122,387
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	101,308	-	-	101,308	5,620
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	118,309	-	-	118,309	128,007
Charitable activities:	Data Search Sales	97,185	-	-	97,185	87,750
	ANC Income - Seconded Staff	-	2,393	-	2,393	24,390
	SLA - Non Data Search	120,959	-	-	120,959	4,057
	Research & Development	-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	218,144	2,393	-	220,537	116,197
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	51,926	-	-	51,926	20,569
	Total	51,926	-	-	51,926	20,569
Income from investments:	Interest income	2,907	-	-	2,907	519
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	2,907	-	-	2,907	519
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		391,286	2,393	-	393,679	265,292

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	N/A	-	-
Government grant 2	N/A	-	-
Government grant 3	N/A	-	-
Other	N/A	-	-
	Total	-	-

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

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

Note 6 **Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	Analysis				£	£
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred 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	1,104	-	-	1,104	367
	Salaries & NIC and Expenses	221,150	5,435	-	226,585	176,780
	Pension Contributions	9,714	-	-	9,714	8,071
	Training Costs	1,539	-	-	1,539	1,120
	Membership Fees	2,335	-	-	2,335	1,250
	Consultancy & Professional Fees	10,509	-	-	10,509	22,894
	Small Purchases & Repairs	887	-	-	887	2,518
	Printing Postage & Stationary	849	-	-	849	1,006
	Telephone	940	-	-	940	471
	Software & Internet Costs	10,786	-	-	10,786	6,037
	Conferences & Seminars	282	-	-	282	276
	Rent	16,800	-	-	16,800	14,251
	Rates	-	-	-	-	12
	Insurance	4,142	-	-	4,142	5,599
	Accountancy Fees	3,665	-	-	3,665	2,972
	Advertising	-	-	-	-	104
	Heat and Light	-	-	-	-	643
	Legal fees	250	-	-	250	1,050
	Depreciation	4,479	-	-	4,479	4,303
	Sundry Expenses	820	-	-	820	1,978
	Total expenditure on charitable activities	290,251	5,435	-	295,686	251,702
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		290,251	5,435	-	295,686	251,702

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)

Section C
Notes to the accounts
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		3,263	2,318	3,263	2,318	-	-
Rotherham MBC		3,263	2,318	3,263	2,318	-	-
Wakefield Council		-	-	-	-	-	-
Barnsley MBC		2,069	1,160	2,069	1,160	-	1,375
Sheffield City Council		3,263	2,318	3,263	4,818	-	250
West Yorkshire Ecology Services		5,888	2,318	5,888	4,818	-	250
Total		17,746	10,432	17,746	15,432	-	875

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	-	-

Section C **Notes to the accounts****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
3025	2332

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	194,278	143,153
Social security costs	13,221	11,139
Pension costs (defined contribution scheme)	9,714	8,071
Other employee benefits	-	-
Total staff costs	217,213	162,363

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

Income of nil (2023 - £24,390) was received from ALERC towards the following hosted staff expenses: Staff Salary nil (2023 - £24,390)

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 £42,230, Employer's NIC of £4,572, and Employer Pension Contributions of £2,112 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	9	6
Governance	-	-
Other	-	-
Total	9	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>Please provide details of charity's URL.</i>
No	<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	49,374	87,712
Additions	-	-	172	3,992	4,164
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	38,510	53,366	91,876

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	-	-	29,510	46,612	76,122	
Disposals	-	-	-	-	-	
Depreciation	-	-	2,250	2,229	4,479	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	31,760	48,841	80,601	

14.3 Net book value

Net book value at the beginning of the year	-	-	8,828	2,762	11,590
Net book value at the end of the year	-	-	6,750	4,525	11,275

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:

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

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	N/A
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	N/A
(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.	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
£	£
-	-
78,248	24,900
4,810	2,129
-	19
83,058	27,048

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

Total

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

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	3,075	2,580	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	29,577	-	-	-
Other creditors	1,675	1,077	-	-
Total	34,327	3,657	-	-

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 £
-	-
-	-
325,126	252,161
-	-
325,126	252,161

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 - expendible 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	149,524	391,286	290,251	29,367	-	221,192
ANC Fund	R	Funding for the expenses incurred by hosted Staff	-	2,393	5,435	3,042	-	-
Redundancy Fund	R	Ring-fenced funding for the provision of staff redundancy costs and administration costs should the Trust cease to operate.	80,000	-	-	5,000	-	85,000
Sick Pay Fund	CR	Ring-fenced funding for the provision of staff Sick Pay costs and administration costs.	24,000	-	-	5,000	-	29,000
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	5,000	-	-	5,000	-	10,000
Survey Fund	CR	Ring-fenced income for the resurvey of Local Wildlife sites	8,618	-	-	11,325	-	19,943
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			287,142	393,679	295,686	-	-	385,135

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 - expendable 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	145,934	240,902	- 227,312	10,000	-	149,524
ANC Fund	R	Funding for the expenses incurred by Seconded Staff	-	24,390	- 24,390	-	-	-
Redundancy Fund	R	Ring-fenced funding for the provision of staff redundancy costs and administration costs should the Trust cease to operate.	75,000	-	-	5,000	-	80,000
Sick Pay Fund	CR	Ring-fenced funding for the provision of staff Sick Pay costs and administration costs.	20,000	-	-	4,000	-	24,000
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	4,000	-	-	1,000	-	5,000
Survey Fund	CR	Ring-fenced income for the resurvey of Local Wildlife sites	8,618	-	-	-	-	8,618
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			273,552	265,292	- 251,702	-	-	287,142

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	N/A	
Between endowment and restricted funds	N/A	
Between endowment and unrestricted funds	N/A	

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>	85,000
Sick Pay Fund	<i>Ring-fenced funding for the provision of staff Sick Pay costs and</i>	29,000
IT Equipment Fund	<i>Ring-fenced funding for the provision of new and replacement of</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>	19,943

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 nil from the Association Of Local Environmental Rcord 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.	0	0	0	0

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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<p>Note 29</p> <p>Additional Disclosures</p> <p>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.</p>
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<p>N/A</p>
