

Company Registration Number: 04481253

Charity Registration Number: 1098666

# **The Mashamshire Community Office**

(A company limited by guarantee)

Annual Report and Financial Statements

For the Year Ended 31 March 2023

Amended 18 October 2024

# **The Mashamshire Community Office**

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## **The Mashamshire Community Office**

### **Reference and Administrative Details**

<b>Trustees</b>	P F Theakston (Chairman) D Marr T D I Klemz S J Briggs P Keigwin J Fuller S Palin (Treasurer) G Pearson M-C Brummel H Wade
<b>Company Secretary</b>	H E Jackson
<b>Information Officer</b>	A N McIntosh
<b>Principal Office</b>	7 Little Market Place Masham Ripon North Yorkshire HG4 4DY
<b>Registered Office</b>	7 Little Market Place Masham Ripon North Yorkshire HG4 4DY
<b>Company Reg No.</b>	4481253
<b>Charity Reg No.</b>	1098666
<b>Independent Examiner</b>	Clarksons Thornborough Hall Moor Road Leyburn North Yorkshire DL8 5AB

# **The Mashamshire Community Office**

## **Structure, Governance and Management**

### **Governing Document**

The Mashamshire Community Office is a Company limited by guarantee governed by its Memorandum and Articles of Association dated 20<sup>th</sup> May 2002. It is registered as a Charity with the Charity Commission. Members undertake to contribute £10 to the Company's assets should it be wound up.

### **Appointment of Trustees**

The Trustees are appointed by the members in accordance with the terms of the Company's Articles of Association. One third of the Trustees automatically retire at each Annual General Meeting and are available for reappointment if they so wish.

### **Trustee Qualification**

Trustees are chosen from individuals with appropriate experience and who possess a good knowledge of the areas of support covered by the Charity's objectives.

### **Organisation**

The Board of Trustees, which shall not be less than two members, administers the Charity. The Board of Trustees meet at least 6 times per year and hold an annual AGM. A steering group meets monthly to progress initiatives and a manager is appointed by the Trustees to manage the day-to-day operations of the Charity.

# **The Mashamshire Community Office**

## **Trustees' Report**

### **OVERVIEW**

The Trustees of Mashamshire Community Office, who are directors for the purposes of company law, present the annual report of the company, together with the financial statements and independent examiners report of the company, for the year ended 31<sup>st</sup> March 2023.

The purpose of the Mashamshire Community Office (MCO) is to promote and deliver a broad range of services and activities that further the interests of both Masham and the wider Mashamshire community.

### **Our Goals:**

MCO was established to further the community's economic prosperity, quality of life and access to appropriate services by:

- Partnering with others to provide our community, residents, and local businesses with easy access to information and the services they need.
- Promoting Mashamshire - its location, its businesses, and its facilities, by providing information and services to visitors and potential visitors.
- Maintaining a stable financial position and sustainable future for Mashamshire Community Office.

### **Our Objectives:**

- To develop the skills and capabilities of our trustees, staff, and volunteers to ensure our services are the best they can be.
- To maintain a welcoming "hub" for both visitors and residents or businesses in our rural community to access the services and information they need.
- To ensure our digital resources i.e., data, website, and social media, are maximized to the benefit of our community.
- To make connections with people, partners, and organisations, locally and in the wider area, to work together to benefit our community.
- To ensure through good governance, a secure and sustainable future for our organisation.

### **MCO ACHIEVEMENTS & PERFORMANCE**

We continue to be at the heart of our community, supporting more than 80 community groups, over 110 businesses, responding to over 9,000 visitor enquiries and 6,000 local resident enquiries each year, from our accessible base at the centre of Masham.

In early 2022 Trustees learned that the North Yorkshire Police, Fire and Crime Commissioner, MCO's landlord, wished to sell our building which had been leased from them since 2003. MCO was offered the opportunity to purchase. Following a period of research and strategic planning, in June 2022, a public meeting was held to launch MCO's funding strategy to enable us to raise the funds to purchase the building by the deadline given by North Yorkshire Police of August 2023. The support from across our community, from residents to businesses, other community groups and partners, was overwhelming.

Though it required much effort from staff and volunteers to be redirected to fundraising, this unexpected and urgent challenge strengthened our relationships and connections with stakeholders and raised the profile of MCO and its work. It enabled MCO to promote its achievements and raise awareness of the value of its core and potential services to our community.

At the same time, throughout this reporting period, we have continued to seek partnerships, and reached out to other groups and organisations in our community to found “Masham Futures”. This is a regular meeting of up to 11 community stakeholder organisations, with the aim of building relationships, keeping everyone informed and connected and encouraging collaborative working and ideas for the future.

Our post-Covid role as a Community Support Organisation (appointed by NYCC) has continued through this period. This has provided continuity of a vital funding source and ensured we were well positioned in the run up to the launch of the new Unitary North Yorkshire Council in April 2023. We have participated in consultations by the new authority, regarding future local needs and how these might be met. MCO has represented our community at a strategic level, at a time when community wellbeing has been brought into much sharper focus. Our objective was to be recognised as a professional, informed, and well-connected participant in the provision of services to support our community, and we have succeeded in this aim.

All these activities have been possible thanks to our dedicated staff and the many volunteers who have contributed enthusiastically and professionally to the challenges presented during this period.

MCO continues to be best placed to provide our whole community with information, support and referrals as needed through the activities outlined below.

### **Our Core Activities**

#### *Mashamshire Community:*

- All our core activities are enabled by volunteers. Providing vital opportunities for people to connect with their community by volunteering, means MCO can achieve more. Our objective is to make this a positive and fulfilling experience, by giving all the training and support needed for our volunteers to make a positive and useful contribution.
- Providing a one-stop access hub where information about local services provided by North Yorkshire Council and Masham Parish Council is readily available to everyone in our community, and Tourism Information is readily available to visitors.
- Providing a point of contact and physical base for North Yorkshire Police and the Police Community Support Officers.
- Keeping our local community connected to up-to-date information, both by being a physical hub at the heart of Masham, and by developing our online and digital communication channels. We have sent 58 e-newsletters to more than 770 recipients with over 60% of recipients opening the email. Our digital and social media channels have also seen increased engagement with over 1,400 followers of our community Facebook Page and 1,050 Instagram followers.
- Providing information and signposting for anyone requiring wellbeing support. MCO hosts specialist support services that provide 1:1 support for anyone in need. These include access to help from Citizens Advice, MIND and JustB. Nearly 30 hours of staff and volunteer time has been invested in wellbeing support for the benefit of 89 people during this period.
- We have continued to organise weekly wellbeing walks. “Masham Strollers” is organised by MCO and supported by trained volunteers. During this period 50 walks have taken place and 319 strollers have benefited.
- The need for support with shopping and prescription collections has very much reduced during this period although it has still been provided on 6 occasions and shall continue where required.

- Our office staff and volunteers continued to provide access to our jigsaw and book exchange. There remains a high demand, with over 270 jigsaws borrowed and the service continues to provide invaluable activities for our community.
- Providing a home for, and supervising the recruitment and operation of volunteers, to run the Masham Community Library. Our volunteers provided access to library lending services to nearly 200 borrowers and facilitated initiatives such as the Summer Reading Challenge encouraging young readers. We enabled over 3,400 library visits during this period.
- Continuing to support the development of important skills for our community and for businesses. Our volunteers have provided over 30 hours of 1:1 digital support for over 70 people struggling with technology. In addition, over 40 people have benefited from training events MCO has organised in First Aid and Tackling Loneliness.
- Providing a central point for information and feedback regarding public transport and local transport options in our rural area – enabling our community to stay connected.

#### *Mashamshire Economy:*

- Continuing to promote Mashamshire, its businesses and community groups, via the Mashamshire Community Office Directory, delivered to 1,500+ residents and via VisitMasham.com which attracts an average of 4,700 users per month. Regular posts promoting Mashamshire and local businesses on the Visit Masham Facebook page which has over 3,600 followers.
- Supporting the marketing and promotion of over local 140 events via all digital and social media channels, enabling access to Masham Town Hall venue booking for over 440 bookings, providing box office services, and selling tickets for 30 local events.
- Continuing to grow Masham Connections business network meetings, with two meetings facilitated for 23 attendees, which continues to develop a mutually supportive environment for cross communication and collaboration.

#### *Progress Through Partnerships:*

- We seek to support the initiatives of others within our community however we can. During this period, we have collaborated with other community groups to initiate projects or support events as needed. These include the Jubilee Celebrations, Bone Cancer Research Trust Fundraising, Neighbourhood Plan Consultations, Masham Show and the Mashamshire Community Orchard, Masham Sheep Fair and Masham Steam Rally.
- During this period MCO established “Masham Futures”, a regular meeting of up to 11 other community stakeholder organisations, with the aim of building relationships, keeping everyone informed and connected and encouraging collaborative working and ideas for the future.
- We continue to reach out to and liaise with a wide range of other organisations both within Mashamshire and outside, across a range sectors, where the interests of our community can be promoted.
- Supporting the provision of preschool childcare in Masham by providing a low-cost home for Acorns Preschool setting.
- Providing local artists and craftspeople with an opportunity to showcase and sell their work and reach new audiences by partnering and providing a venue for Fleece Artists’ Cooperative.

## **Our Fundraising Activities**

The necessity to raise the funds needed to purchase our building has required an increased focus on fundraising. During this period, MCO initiated:

- The production of a fundraising strategy to include local community fundraising, corporate and business support, and applications to trusts and grant giving foundations.
- The creation of a volunteer led fundraising committee to plan a programme of community fundraising events and activities including family fun days, garden parties, Open Gardens, a black-tie dinner, auctions, raffles, and quizzes.
- Approaches to larger local businesses for sponsorship and support. A total of 57 business and organisational sponsors came forward with offers of fundraising activities or financial pledges. We are grateful in particular to four local businesses pledging significant support.
- A local campaign for individual donations and support was initiated with regular monthly updates via our e-newsletter and social media channels.
- A fundraising concert at Masham Town Hall – “The Great American Songbook” took place in August 2022, with proceeds split with the Bone Cancer Research Trust.
- The launch of a 100 Club draw with 170 members committing to a year’s participation in December 2022.
- The White Bear New Year’s Pub Quiz in January 2023.
- Planning and preparation of grant applications to suitable grant giving bodies. Two applications (Jack Brunton Trust, Liz and Terry Bramall Foundation) were successful during this reporting period.

## **MCO VOLUNTEERS**

MCO relies on the dedication, passion and skills of our volunteers and we are so grateful for their continued support.

During this financial year, volunteers have contributed almost 7,500 voluntary unpaid hours, the equivalent of 4 FTE posts, to support MCO activities. These activities include:

- Office support including front desk information and visitor signposting, administration and building maintenance.
- Community support including general information and signposting, digital support, business support, event support, wellbeing signposting and supporting health and wellbeing initiatives.
- Library support including general library cover, meetings, and activity planning.
- Communications including website content, email newsletter production, PR and items for local print media, social media content production, posters, leaflets, and general marketing.
- Leaflet and directory deliveries and poster distribution.
- Induction training and ongoing volunteer knowledge and skills development.
- Organisation and strategic support including financial management, strategic planning, recruitment, HR and performance management, marketing and systems and board meetings.
- Fundraising activities including strategy, event planning and support, 100 club management, sponsorship meetings, grant application planning and writing.

We want to continue to provide valuable, supported and rewarding opportunities for people to volunteer in the future. New volunteers are always welcome.



## **FINANCIAL REVIEW**

The Trustees have maintained funding levels to enable our charitable activities to continue and are grateful for the support from Harrogate Borough Council, North Yorkshire County Council and Masham Parish Council.

MCO continues to rely heavily on generating additional income to support our work, from booking services provided to Masham Town Hall, community gallery commissions, sales of merchandise, and support through subscriptions to the Visit Masham website and Masham Directory. Combined with CSO funding, donations and local business support, alongside close management of our expenditure, we have succeeded in maintaining a strong financial position overall.

During this period, we have continued to use available reserves to build our capacity, extend our charitable activities and plan for the future. At the same time, we have also ensured that we have designated funds from our reserves to the purchase of the building.

### **MCO Reserves Policy**

In accordance with the Charity Commissions guidelines the trustees have considered the reserve needs of the charity. As at 31 March 2023 the charitable company's funds of £96,646 were unrestricted. The Trustees have reviewed the reserves policy which considers the current situation. The Trustees' objective is for the charitable company to have reserves that are equal to at least six months budgeted expenditure.

The policy of MCO is to hold reserves of £40,000 covering six months expenditure plus contractual liabilities. The balance held as unrestricted funds of £96,646 provides significantly more than this amount, Trustees believe this greater level of cover is needed in changing times. Within the unrestricted funds of £96,646, there is an amount of £50,000 designated to cover:

- The funds for the purchase of the freehold of the building by the deadline of August 2023.
- Investment in additional MCO staff capacity to assist with the workload associated with the building purchase and the production of grant applications.
- Investment in additional MCO staff capacity for volunteer recruitment, management and training.

## **MCO FUTURE PLANS**

Mashamshire Community Office's physical base, at the heart of our community, is what enables its work in this rural community, for the benefit of residents, businesses, and its visitors. Securing its building and therefore, the vital services it provides, is the top priority for 2023-24. The purchase of the building will secure it as an asset for the people of Masham in perpetuity. Once secured, it cannot be sold privately unless the entire proceeds benefit other Masham charities.

MCO plans to execute its fundraising plans and meet the purchase deadline of August 2023.

In addition, the Board will ensure our core services are not impacted by this challenge. We will continue to develop partnerships during this period and will ensure we are aware of changes, risks and new opportunities presented by the new Unitary Authority and the voluntary sector.

Alongside this, we are acutely aware of the current economic challenges facing our community with the cost-of-living crisis continuing to intensify into the next financial year. We strive to be the glue that strengthens our community and with the support of our dedicated staff, volunteers, partners, and stakeholders we will continue to keep residents, businesses and visitors connected and supported as we move through the coming year.

## **APPROVAL**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies by order of the Trustees.

The annual report was approved by the trustees of the charity on 28 November 2023 and as amended on 18 October 2024. Signed on its behalf by:

*Sue Palin*

18 Oct 2024

.....  
S Palin

Treasurer and Trustee

## **The Mashamshire Community Office Statement of Trustees' Responsibilities**

The trustees (who are also the directors of The Mashamshire Community Office for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 28 November 2023 and as amended on 18 October 2024. Signed on its behalf by:



25 Oct 2024

.....  
P F Theakston  
Chairman and Trustee

## **The Mashamshire Community Office**

### **Independent Examiner's Report to the trustees of The Mashamshire Community Office**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 11 to 20.

#### **Respective Responsibilities of Trustees and Examiner**

As the charity's trustees of The Mashamshire Community Office (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

#### **Independent Examiner's Statement**

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

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

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

*Dawn Clarkson*

18 October 2024

.....  
Dawn Clarkson  
Clarksons  
Thornborough Hall  
Leyburn  
North Yorkshire  
DL8 5AB

**The Mashamshire Community Office**  
**Statement of Financial Activities for the Year Ended 31 March 2023**  
(Including Income and Expenditure Account and Statement of Total Recognised  
Gains and Losses)

		Unrestricted funds £	Restricted funds £	Total 2023 £
	<b>Note</b>			
<b>Income and Endowments from:</b>				
Donations Grants and Legacies	3	43,887	80,853	124,739
Charitable Activities	4	22,452	0	22,452
Other trading activities	5	25,972	0	25,972
Investment Income	6	621	0	621
<b>Total Income</b>		<b>92,932</b>	<b>80,853</b>	<b>173,784</b>
<b>Expenditure on:</b>				
Raising funds	7	18,792	0	18,792
Charitable Activities	8	80,626	583	81,209
<b>Total Expenditure</b>		<b>99,417</b>	<b>583</b>	<b>100,000</b>
Net (expenditure)/income		-6,486	80,270	73,784
Designated Funds Purchase of Building		50,000	-50,000	0
Net movement in funds		43,514	30,270	73,784
<b>Reconciliation of funds</b>				
Total funds brought forward		53,132	50,583	103,715
Total funds carried forward	16	96,646	80,853	177,499
		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>
	<b>Note</b>			
<b>Income and Endowments from:</b>				
Donations Grants and Legacies	3	53,369	0	53,369
Charitable Activities	4	15,129	0	15,129
Other trading activities	5	23,050	0	23,050
Investment Income	6	479	0	479
<b>Total Income</b>		<b>92,027</b>	<b>0</b>	<b>92,027</b>
<b>Expenditure on:</b>				
Raising funds	7	17,218	0	17,218
Charitable Activities	8	71,277	12,286	83,563
<b>Total Expenditure</b>		<b>88,495</b>	<b>12,286</b>	<b>100,781</b>
Net (expenditure)/income		3,532	-12,286	-8,754
Designated Funds Purchase of Building		-50,000	50,000	0
Net movement in funds		-46,468	37,714	-8,754
<b>Reconciliation of funds</b>				
Total funds brought forward		99,600	12,869	112,469
Total funds carried forward		53,132	50,583	103,715

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 16.

**The Mashamshire Community Office**  
**(Registration Number 04481253)**  
**Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	11	2,429	3,501
<b>Current assets</b>			
Stocks	12	1,357	1,511
Debtors	13	970	1,769
Cash at bank and in hand		177,677	102,984
		<u>180,004</u>	<u>106,264</u>
<b>Creditors: Amounts falling due within one year</b>	14	-4,935	-6,051
<b>Net current assets (liabilities)</b>		<u>175,069</u>	<u>100,213</u>
<b>Total assets less current liabilities</b>		177,499	103,714
<b>Creditors: Amounts falling due after more than one year</b>	15	0	0
<b>Net assets</b>		<u><u>177,499</u></u>	<u><u>103,714</u></u>
<b>Funds of the charity:</b>			
Restricted funds		80,853	50,583
Unrestricted funds		96,646	53,132
<b>Total funds</b>	16	<u><u>177,499</u></u>	<u><u>103,715</u></u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities**

The members have not required the charity to obtain an audit of its accounts for the the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 13 to 20 were approved by the trustees, and authorised for issue on 28 November 2023 and as amended on 18 October 2024. Signed on their behalf by:



25 Oct 2024

.....  
**P F Theakston**  
Chairman and Trustee

**The Mashamshire Community Office**  
**Notes to the Financial Statements for the Year Ended 31 March 2023**

**1 Charity status**

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of the registered office is:

7 Little Market Place  
Masham  
Ripon  
North Yorkshire  
HG4 4DY

The principal place of business is:

7 Little Market Place  
Masham  
Ripon  
North Yorkshire  
HG4 4DY

These financial statements were authorised for issue by the trustees on 28th November 2023 and as amended on 18 October 2024

**2 Accounting policies**

**Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). They also comply with the Companies Act 2006 and Charities Act 2011.

**Basis of preparation**

The Mashamshire Community Office meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

**Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

**Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

**The Mashamshire Community Office**  
**Notes to the Financial Statements for the Year Ended 31 March 2023**

**Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

**Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

**Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas or per capita, staff costs by the time spent and other costs by their usage.

**Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

**Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.



**The Mashamshire Community Office**  
**Notes to the Financial Statements for the Year Ended 31 March 2023**

**Tangible Fixed Assets**

Individual Fixed Assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation and Amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Leasehold Property	5% straight line basis over the lease of 20 years
Fixtures, Fittings and Equipment	20% reducing balance basis

**Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Fund structure**

Unrestricted funds of £96,646 are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity. Within the unrestricted funds there is an amount of £50,000 designated to cover the purchase of the freehold building.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**The Mashamshire Community Office**  
**Notes to the Financial Statements for the Year Ended 31 March 2023**

**3 Income from Donations**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;			0	
North Yorkshire Police Authority			0	7,150
General	7,912	80,186	88,098	1,106
Grants, including capital grants;			0	
NYCC	22,475	667	23,142	4,000
Harrogate Borough Council	10,000		10,000	9,500
Masham Parish Council	3,500		3,500	3,500
Government Grants - Covid support			0	28,113
	<b>43,887</b>	<b>80,853</b>	<b>124,739</b>	<b>53,369</b>

**4 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Project Grants	22,452		22,452	15,090
Statutory Sick/Maternity Pay Refund			0	39
	<b>22,452</b>	<b>0</b>	<b>22,452</b>	<b>15,129</b>

**5 Income from other trading activities**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Rent, sales and other income	25,972		25,972	23,050

**6 Investment income**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable	621		621	479

**The Mashamshire Community Office**  
**Notes to the Financial Statements for the Year Ended 31 March 2023**

**7 Expenditure on raising funds**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Costs of Raising Funds	18,792	0	18,792	17,218
	<u>18,792</u>	<u>0</u>	<u>18,792</u>	<u>17,218</u>

**8 Expenditure on charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Governance costs	80,626	583	81,209	83,563
	<u>80,626</u>	<u>583</u>	<u>81,209</u>	<u>83,563</u>

*£71,277 (2021 - £61,895) of the above expenditure was attributable to unrestricted funds and £12,286 (2021 - £12,190) to restricted funds.*

**9 Analysis of governance and support costs**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations	0	0	0	0
Accountancy fees	3,487	0	3,487	2,455
Legal fees	0	0	0	13
Marketing and publicity	5,651	0	5,651	3,692
Employment Costs	52,370	0	52,370	44,477
Rent	0	0	0	7,150
R & R Grant	479	0	479	1,092
Liftshare scheme	0	0	0	310
Other governance costs	18,639	583	19,222	24,374
	<u>80,626</u>	<u>583</u>	<u>81,209</u>	<u>83,563</u>

*The average number of employees during the year totalled 4 (2021 - 4). These staff undertook administrative duties.*

**10 Taxation**

The charity is a registered charity and is therefore exempt from taxation

**11 Tangible Fixed Assets**

	Short leasehold property £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 April 2022	158,598	14,859	173,457
Additions	0	272	272
Disposals	0	0	0
At 31 March 2023	<u>158,598</u>	<u>15,131</u>	<u>173,729</u>
<b>Depreciation</b>			
At 1 April 2022	157,861	12,094	169,955
Charge for the year	737	607	1,344
Disposals		0	0
At 31 March 2023	<u>158,598</u>	<u>12,702</u>	<u>171,300</u>
<b>Net book value</b>			
At 31 March 2023	<u>0</u>	<u>2,429</u>	<u>2,429</u>
At 31 March 2022	<u>737</u>	<u>2,765</u>	<u>3,502</u>

**The Mashamshire Community Office**  
**Notes to the Financial Statements for the Year Ended 31 March 2023 continued**

12 Stocks	Total 2023 £	Total 2022 £
Stocks	1,357	1,511

**13 Debtors**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Trade debtors	712		712	1,298
Other debtors	258		258	471
	970	0	970	1,769

**14 Creditors: amounts falling due within one year**

	Total 2023 £	Total 2022 £
Trade creditors	666	433
Accruals and deferred income	4,142	2,395
Other creditors	126	3,223
	4,935	6,051

**15 Creditors: amounts falling due after one year**

	Total 2023 £	Total 2022 £
Other creditors	0	0
Deferred Income	0	0
	0	0

**16 Funds**

	Balance at 01-Apr-22 £	Incoming Resources £	Designated Funds Purchase of Building	Resources expended £	Balance at 31-Mar-23 £
Unrestricted funds	53,132	92,932	50,000	-99,417	96,646
Restricted funds	50,583	80,853	-50,000	-583	80,853
Total funds	103,715	173,784	0	-100,000	177,499

	Balance at 01-Apr-21 £	Incoming Resources £	Designated Funds Purchase of Building	Resources expended £	Balance at 31-Mar-22 £
Unrestricted funds	99,600	92,027	-50,000	-88,495	53,132
Restricted funds	12,869	0	50,000	-12,286	50,583
Total funds	112,469	92,027	0	-100,781	103,715

**17 Analysis of net assets between funds**

	Unrestricted Funds General £	Total funds £
Tangible fixed assets	2,429	2,429
Current assets	180,004	180,004
Current liabilities	-4,935	-4,935
	177,498	177,498

**18 Analysis of net funds**

	At 1 April 2022 £	Cash flow £	At 31 March 2023 £
Cash at bank and in hand	102,984	74,693	177,677
Net debt	102,984	74,693	177,677

**The Mashamshire Community Office**  
**Detailed Statement of Financial Activities for the Year Ended 31 March 2023**

**Income**

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Income and endowments from:</b>				
Donations and legacies	43,887	80,853	124,739	53,369
Charitable activities	22,452	0	22,452	15,129
Other trading activities	25,972	0	25,972	23,050
Investment income	621	0	621	479
<b>Total income</b>	<b>92,932</b>	<b>80,853</b>	<b>173,784</b>	<b>92,027</b>
<b>Expenditure on:</b>				
Raising funds	18,792	0	18,792	17,218
Charitable activities	80,626	583	81,209	83,563
<b>Total expenditure</b>	<b>99,417</b>	<b>583</b>	<b>100,000</b>	<b>100,781</b>
<b>Net expenditure/income</b>	<b>-6,486</b>	<b>80,270</b>	<b>73,784</b>	<b>-8,754</b>
Designated Funds Purchase of Building	50,000	-50,000	0	0
<b>Net movement in funds</b>	<b>43,514</b>	<b>30,270</b>	<b>73,784</b>	<b>-8,754</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	53,132	50,583	103,715	112,469
<b>Total funds carried forward</b>	<b>96,646</b>	<b>80,853</b>	<b>177,499</b>	<b>103,715</b>

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Donations and legacies</b>				
Donations	7,912	80,186	88,098	8,256
Government Grants - Covid support	0		0	28,113
Grants from other organisations	35,975	667	36,642	17,000
	<b>43,887</b>	<b>80,853</b>	<b>124,739</b>	<b>53,369</b>

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Charitable activities</b>				
Charitable activities	22,452	0	22,452	15,129
	<b>22,452</b>	<b>0</b>	<b>22,452</b>	<b>15,129</b>

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Other trading activities</b>				
Rent, sales and other income	25,972	0	25,972	23,050
	<b>25,972</b>	<b>0</b>	<b>25,972</b>	<b>23,050</b>

**The Mashamshire Community Office**  
**Detailed Statement of Financial Activities for the Year Ended 31 March 2023 continued**

**Income continued..**

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Investment income</b>				
Interest receivable	621	0	621	479
	<u>621</u>	<u>0</u>	<u>621</u>	<u>479</u>

**Expenditure**

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Raising funds</b>				
Goods for resale	18,792	0	18,792	17,218
	<u>18,792</u>	<u>0</u>	<u>18,792</u>	<u>17,218</u>

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Charitable activities</b>				
Wages and national insurance	50,351		50,351	42,709
Staff pensions	2,020		2,020	1,768
Staff training and welfare	237		237	405
Courses and event expenditure	982		982	1,359
Rent			0	7,150
Light and heat	5,904		5,904	3,516
Rates and water	614		614	691
Insurance	807		807	731
Repairs and maintenance	4,989		4,989	5,541
Telephone and internet	1,632		1,632	1,651
Printing, postage and stationery	2,768		2,768	2,210
Marketing	376		376	752
General expenses	637		637	272
Rent of equipment	0		0	0
Website cost	2,883		2,883	1,481
Depreciation of short leasehold property	737		737	7,930
Depreciation of fixtures, fittings & equipment	607	583	1,190	691
Profit (Loss) on disposal of assets	0		0	0
Liftshare scheme cost	0		0	310
R&R Grant expenditure	479		479	1,092
Library Expenses	27		27	165
Legal fees	0		0	13
Accountancy and bookkeeping	3,487		3,487	2,455
Card machine charges	1,090		1,090	670
Bad debt written off	0		0	0
	<u>80,626</u>	<u>583</u>	<u>81,209</u>	<u>83,562</u>



**Issuer**                      Clarksons

**Document generated**    Fri, 18th Oct 2024 13:33:20 BST

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**Parties involved with this document**

Document processed	Party + Fingerprint
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Fri, 18th Oct 2024 14:08:44 BST	Ms Susan Jane Palin - Signer (15a1649bd0568587112ecacf664061de)
Fri, 25th Oct 2024 20:36:22 BST	Mr Paul Francis Theakston - Signer (ebd325857c03d7180385a88634d43de7)
Fri, 25th Oct 2024 20:36:22 BST	Ms Gaynor Ellen Pearson - Copied In (b91470a0a40058741c0792e524262252)
Fri, 25th Oct 2024 20:36:22 BST	Mrs Hayley Elizabeth Jackson - Copied In (527a5e4375579cfbf9606c4e93a73bc6)

**Audit history log**

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