

# **Open Country**

(A Company Charity limited by guarantee)

## **Annual Report & Financial Statements for the year ended**

**31st March 2021**

(Registered Charity Number: 1107331)  
(Registered Company Number: 05155859)

# **outsourc**

Charity accounts preparation & independent examination  
service

# **Open Country**

(A Company Charity limited by guarantee)

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# Trustees' Annual Report

From: 1st April 2020

To: 31st March 2021

The Board of Trustees, who are also Directors of the charity for the purpose of the Companies Act 2006, present their annual report and financial statements for the year ended 31st March 2021. The financial statements comply with the Companies Act 2006 and Accounting and Reporting by Charities, Statement of Recommended Practice (SORP 2015).

Charity's full name Open Country

Registered Company number 5155859

Registered Charity number 1107331

## Objectives and activities

### Summary of the purposes of the charity set out in its governing document

(a) To promote and protect the physical and mental health of disabled people and their carers without distinction of sex, sexual orientation, race or of political or religious or other opinions by facilitating such persons to have access to the countryside with the objects of improving the conditions of life of such persons.

(b) To promote education and research into the treatment and care of disabled people, in particular but not exclusively focusing on disabled access to the countryside.

### 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

Open Country is a Yorkshire-based organisation that seeks to enable anyone with any disability to access and enjoy the countryside. This is achieved through a variety of countryside activities and the provision of information and advice. Our four nature conservation work parties give people with learning disabilities and mental health issues a chance to get involved in helping improve the environment throughout the local area. Four walking groups operate throughout the year, with walks ranging from two to ten miles. There are regular countryside outings to a variety of wheelchair accessible locations, including nature reserves and country houses. We have five tandem clubs, between them covering Harrogate & Knaresborough, Ripon, Wakefield, Wetherby and York. Other groups are 'Wild Things' (a nature study group) and the 'Adventure Club' (specialising in outdoor pursuits). The 'Care in the Countryside' group targets people with disabilities and their family carers. 'Wild about Wetherby', is a project for Aspire CBC, offering day services to people from the Wetherby area. The 'Wild about Wakefield' project still offers inspiring activities in the West Yorkshire cathedral city. Our 'Countryside Advice Service' continues to offer information and advice on aspects of countryside access for all to a wide range of individuals, statutory agencies and countryside organisations. We evaluate our activities carefully and there is clear evidence of the physical and mental benefits to our service users, in the form of improving overall health, combating social isolation and forming strong and lasting friendships.

Despite the undoubted funding challenges facing our sector, we are expanding the service we offer, offering our skills to a wider community of disabled people and carers.

The trustees consider that they have complied with their duties to have due regard to the public benefit guidance published by the Charity Commission.

### **Additional details of objectives and activities**

Contribution made by volunteers - Open Country continues to rely heavily on around 125 volunteers, without whom the activities offered to users would be severely restricted.

Other - In 2021/22 we will:

Improve the efficiency and sustainability of our organisation through implementing Year One of our new Five-Year Business Plan.

Seek to ensure our financial sustainability through creating extra Fundraising and Marketing capacity within our staff team.

Further develop our 'Wild about Wakefield' outreach project.

Offer an exciting and stimulating range of face-to-face activities, complemented by digital activities where appropriate, as the UK continues to climb out of Lockdown.

## **Achievements and performance**

**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.**

Our activities were unquestionably affected by the global pandemic this year but we still managed to work with a creditable 219 different people on a mixture of face-to-face and virtual activities. Some highlights were our virtual offer, which grew from nothing in response to the pandemic. Zoom-based activities included yoga, boogie bounce, capoeira and wildlife study. Elsewhere, where the national lockdowns allowed, our work continued to embrace a wide variety of face-to-face activities, including developing our allotment, launching a new wildflower growing project and holding regular picnics in a local park.

Despite the severe operating difficulties, we were delighted that most of our Business Plan targets were achieved. For example, income was healthy, business and community support increased and we took steps to strengthen our Governance.

## **Financial review**

### **Results for the year.**

As set out in the Statement of Financial activities on page 7, total income for the year was £276,957 (2020: £341,281) Net income for the year was £10,257 (2020: £73,779)

During the Year we received invaluable financial and in-kind support from the following organisations and individuals: See appendix

### **Statement explaining the policy for holding reserves stating why they are held**

Reserves are required to bridge the gap between expenditure and income, to cover unplanned emergency expenditure and to develop new services.

Total funds as at 31 March 2021 amounted to £391,100 of which £330,521 was unrestricted. However, the unrestricted funds at 31 March 2021 include functional fixed assets (eg minibuses and other equipment required for the Charity's activities) of £67,766 that are essential for the Charity's activities and are therefore excluded from free reserves.

Total funds at 31 March 2020 amounted to £380,843 of which £237,895 was unrestricted. Restricted reserves amounted to £142,948 at that date of which £41,553 was represented by tangible fixed assets which have since been transferred to unrestricted reserves as the restrictions placed on them have been met.

Therefore, the Charity's reserves freely available to spend at 31 March 2021 were £262,755 (2020: £237,895).

The Charity seeks to achieve sufficient reserves to cover six months' expenditure on charitable activities (£165,000) plus the estimated costs of meeting all commitments on a winding-up of the organisation (£65,000); a total of £230,000. The trustees note that reserves freely available to spend increased during the year ended 31 March 2021, notwithstanding the impact of the pandemic. In part this reflects the fact that most activities were suspended and staff furloughed as a result of which some of the funding received could not be spent until activities, largely, resumed after the year end. The Charity was in a good financial position prior to the pandemic and remains so. There will however be expenditure required over the next two years for asset replacement and to fund the development of services and activities, some of which will need to be financed from new funds. Although reserves freely available to spend at 31 March 2021 were above the level required to satisfy our reserves policy at that date, the trustees consider this to be necessary to ensure that the Charity can continue to maintain and expand its services for the benefit of service users.

The reserves policy is reviewed annually.

## Structure, governance and management

### Description of the charity's trusts

#### Type of governing document

Memorandum and Articles of Association form its governing document

#### How the charity is constituted

Company limited by guarantee

#### 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

Trustees are appointed by the existing trustee body

## Reference and administration details

#### Charity's full name

Open Country

#### Charity's principal address

Community House  
46 East Parade  
Harrogate

Postcode HG1 5LT

**Names of the 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
Giles Blessed	Health & Safety		
Richard Firth	Chair		
Ian Brotherton			
Stephen Constable			
Margaret-Ann de Courcey-Bayley	Chair	Until 01/12/20	
Tracey Jackson			
Molly Lawson			
David Robinson	Treasurer		
Therese Smallbone		Until 21/04/20	

**Name of Company Secretary**

Name	Dates acted if not for whole year
David Shaftoe	

**Name of chief executive or names of senior staff members**

David Shaftoe (Chief Officer)

**Trustee responsibilities in relation to financial statements**

Company law requires the directors (trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for the year. In preparing those financial statements, the directors (trustees) are required to:

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

The directors (trustees) are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Trustees, who are Directors for the purpose of company law, and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 4.

**Disclosure of information**

In so far as the Trustees are aware:

- There is no relevant information of which the Charity's Independent Examiner is unaware;
- The Trustees have taken the necessary steps to be aware of the information, which would be relevant for independent examination purposes and have communicated them to the Independent Examiner.

**Exemptions**

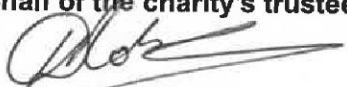
The trustees have taken advantage of the exemption available to small companies, including the audit exemption (as detailed on the balance sheet).

**Declaration**

The trustees declare that they have approved the Trustees Annual Report and Accounts

Signed on behalf of the charity's trustees

Signature



Full Name

David Robinson

Position

Treasurer and trustee

Date

22 September 2021

## Appendix

Age Partnership Charity  
Alchemy Foundation  
Anna Baldwin  
ASDA  
Aspire Community Benefit Company Ltd.  
Aviva Community Fund  
Baily Thomas Charitable Fund  
Bettys & Taylors Group Ltd  
Bettys  
Boston Spa Parish Council  
Catherine Barber  
Chris & Rebecca Hunter  
CLA Charitable Trust  
Community Foundation for Leeds  
David & Julie Turner  
Department for Transport  
Dottie Renwick  
Education & Skills Funding Agency  
Ella Dixon, Bel Ashton & Ruth Hargreaves  
Engage Interactive  
European Social Fund  
G & P Hartley's Hillards Charitable Trust  
Groundwork UK  
HMRC  
HM Young Offenders Institution Wetherby  
Huby Tennis Club  
J.J & M Burton Charitable settlement  
Live Well Wakefield Small Grants  
Lower Ure Conservation Trust  
Margaret Sutcliffe  
National Lottery Community Fund  
NHS South West Yorkshire Partnership  
Nigel Scaife  
Northern Powergrid  
North Yorkshire County Council  
North Yorkshire County Councillor Geoff Webber  
Nova Wakefield District  
One Family Foundation  
Phillip Robinson  
Primary Club  
Richard Doherty  
Ripon Activity Project  
Rotary Club of Harrogate  
Sally Weatherill  
Scotton Council  
Sharron & Harvey Smith  
Skinny Designs  
St James's Place Charitable Foundation  
TCV/OVO  
The Alchemy Foundation  
The Bostock Foundation  
The Edward Gostling Foundation  
The Scurrah Wainwright Charity  
Tom & Julie Leggett  
Toyota Parasport  
Waitrose Limited  
Co-op Local Community Fund  
Wakefield Council  
Wendy Potter  
West Yorkshire Health & Care  
Woodland Trust  
W.W. Spooner Charitable Trust.  
Yorkshire Sport Foundation



**Independent examiner's report to the trustees of Open Country**

I report on the accounts of: **Open Country**  
for the year ended: **31st March 2021** which are set out on pages 7 to 18.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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 Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 386 of the Act; or
- 2 the accounts do not accord with those records
- 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.

*K Wood*

**Karen Wood (ACMA)**  
Outsource independent examination  
service  
The Hiscox Building  
Peasholme Green  
York YO1 7PR

*1/10/2021*

**Date:**

## Open Country

### Statement of Financial Activities for the year ended: 31st March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income and endowments from:</b>					
Donations and legacies	3.1	68,432	79,300	147,732	202,259
Charitable activities	3.2	72,144	-	72,144	137,746
Investments	3.3	1,105	-	1,105	962
Other income	3.4	55,976	-	55,976	314
<b>Total income</b>	<b>3</b>	<b>197,657</b>	<b>79,300</b>	<b>276,957</b>	<b>341,281</b>
<b>Expenditure on:</b>					
Charitable activities	4.1	171,413	95,287	266,700	267,502
<b>Total expenditure</b>	<b>4</b>	<b>171,413</b>	<b>95,287</b>	<b>266,700</b>	<b>267,502</b>
<b>Net income/(expenditure)</b>		<b>26,244</b>	<b>(15,987)</b>	<b>10,257</b>	<b>73,779</b>
<b>Gross transfers between funds</b>		66,382	(66,382 )	-	-
<b>Net movement in funds</b>		<b>92,626</b>	<b>(82,369)</b>	<b>10,257</b>	<b>73,779</b>
<b>Total funds brought forward</b>		237,895	142,948	380,843	307,064
<b>Total funds carried forward</b>		<b>330,521</b>	<b>60,579</b>	<b>391,100</b>	<b>380,843</b>

# Open Country

## Balance Sheet as at:

31st March 2021

	Note	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible assets	8	67,766	41,553
<b>Total Fixed Assets</b>			
<b>Current Assets</b>			
Cash at bank and in hand	7	307,618	305,369
Debtors & prepayments	9	17,752	43,898
<b>Total Current Assets</b>		325,370	349,267
<b>Current Liabilities: Amounts falling due within one year</b>			
Creditors and accruals	10	(2,036)	(9,977)
<b>Net current assets</b>		323,334	339,290
<b>Total assets less current liabilities</b>		391,100	380,843
<b>Funds of the Charity</b>			
Unrestricted Funds (General)	11	330,521	237,895
Restricted Funds	11	60,579	142,948
<b>Total Funds Carried Forward 11 &amp; 12</b>		391,100	380,843

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors (trustees) acknowledge their responsibilities for:

- ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the 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 (Charities SORP (FRS 102)).

The financial statements were approved by the trustees on 22 September 2021 and signed on their behalf by:



David Robinson  
Trustee

# Open Country

## Statement of Cash Flows for the year ended:

31st March 2021

	Total 2021 £	Total 2020 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure) for the year	10,257	73,779
Add: Depreciation for the year	23,707	20,084
	<u>33,964</u>	<u>93,863</u>
<b>Working capital changes</b>		
Decrease/(increase) in debtors	26,146	(26,335 )
(Decrease)/increase in creditors	(7,941 )	895
	<u>52,169</u>	<u>68,423</u>
<b>Net cash provided by operating activities</b>		
<b>Cash flows used in investing activities</b>		
Purchase of fixed assets	<u>(49,920)</u>	<u>-</u>
<b>Change in cash and cash equivalents in the year</b>	2,249	68,423
Cash and cash equivalents at 1 April 2020	305,369	236,946
<b>Cash and cash equivalents at 31 March 2021</b>	<u><u>307,618</u></u>	<u><u>305,369</u></u>

## Open Country

Notes to the accounts for the year ended:

31st March 2021

### 1 Basis of preparation

#### 1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and the 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 (Charities SORP (FRS 102)).

#### 1.2 Change of basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

#### 1.3 Change to previous accounts

No changes have been made to accounts for previous years.

### 2 Accounting policies

#### Income and endowments

##### Recognition of income

Income is recognised in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- receipt is probable; and
- the monetary value can be measured with sufficient reliability.

##### Incoming resources with related expenditure

Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

##### Grants and donations

Grants and donations are only included in the SoFA when the charity has evidence of entitlement to the resources and receipt is probable.

##### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### Expenditure and Liabilities

##### Expenditure

##### Raising funds

Cost of raising funds comprise those costs associated with attracting voluntary income.

##### Charitable activities

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

## **Assets**

### **Tangible fixed assets for use by the charity**

These are capitalised if they can be used for more than one year and cost at least £2,000. They are valued at cost or, if gifted, at the value to the charity on receipt, less depreciation.

### **Fund accounting**

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

## Open Country

Notes to the accounts for the year ended: 31 March 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>3.1 Donations and legacies</b>						
Grants	34,087	77,930	112,017	13,995	34,285	48,280
Donations and legacies	32,510	1,370	33,880	66,794	81,104	147,898
Gift Aid	1,835	-	1,835	6,081	-	6,081
	<b>68,432</b>	<b>79,300</b>	<b>147,732</b>	<b>86,870</b>	<b>115,389</b>	<b>202,259</b>
<b>3.2 Charitable activities</b>						
Wild About Wetherby project	32,425	-	32,425	32,425	-	32,425
NYCC social services	391	-	391	-	-	-
Self funders	34,628	-	34,628	74,764	-	74,764
Transport contributions	-	-	-	9,629	-	9,629
Trips income	76	-	76	6,711	-	6,711
Tandem income	-	-	-	3,920	-	3,920
Bus Service Operators' Grant	1,995	-	1,995	2,045	-	2,045
Work party income	2,629	-	2,629	8,252	-	8,252
	<b>72,144</b>	<b>-</b>	<b>72,144</b>	<b>137,746</b>	<b>-</b>	<b>137,746</b>
<b>3.3 Investments</b>						
Interest received	1,105	-	1,105	962	-	962
	<b>1,105</b>	<b>-</b>	<b>1,105</b>	<b>962</b>	<b>-</b>	<b>962</b>
<b>3.4 Other income</b>						
JRS Grant	39,341	-	39,341	-	-	-
Head office recharges	16,635	-	16,635	-	-	-
Sundry income	-	-	-	314	-	314
	<b>55,976</b>	<b>-</b>	<b>55,976</b>	<b>314</b>	<b>-</b>	<b>314</b>
<b>Total income</b>	<b>197,657</b>	<b>79,300</b>	<b>276,957</b>	<b>225,892</b>	<b>115,389</b>	<b>341,281</b>

## Open Country

### Notes to the accounts for the year ended: 31 March 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>4.1 Charitable activities</b>						
Staff:						
- salaries and pensions	117,107	45,889	162,996	131,957	30,959	162,916
- training	2,718	352	3,070	2,356	-	2,356
- subsistence	5	-	5	251	-	251
- travel expenses	49	-	49	245	-	245
- recruitment costs	-	-	-	337	-	337
- uniform & protective equip.	164	-	164	2,193	-	2,193
Volunteer's expenses	29	-	29	789	-	789
Activity expenses:	-					
- activity fees and costs	676	12,685	13,361	5,853	2,049	7,902
- tandem costs	297	150	447	1,180	8,884	10,064
- allotment	570	-	570	117	-	117
- insurance	2,054	-	2,054	1,884	-	1,884
Project costs:						
- Conservation materials	1,022	1,448	2,470	2,704	1,384	4,088
- Wild About Wetherby	16	-	16	78	-	78
Vehicles:						
- fuel and oil	1,532	-	1,532	7,359	1,000	8,359
- repairs and servicing	3,063	-	3,063	4,482	-	4,482
- insurance	3,061	-	3,061	2,551	-	2,551
Small equipment and tools	197	520	717	1,615	940	2,555
Mower & trailer maintenance	56	-	56	230	-	230



Administration expenses:						-
- rent	6,255	-	6,255	6,185	-	6,185
- cleaning and maintenance	246	-	246	334	-	334
- health and safety	2,302		2,302	-	-	-
- advertising and PR	347	-	347	1,949	-	1,949
- printing and stationery	2,213	710	2,923	2,216	-	2,216
- postage and telephone	1,104	159	1,263	1,813	-	1,813
- IT and internet	973	294	1,267	780	917	1,697
- subscriptions	367	-	367	637	-	637
- other	292	-	292	1,121	-	1,121
- payroll bureau fees	764	-	764	684	-	684
Depreciation	-	23,707	23,707	-	20,084	20,084
Legal & professional fees	16,165	295	16,460	18,999	-	18,999
Bank charges	212	-	212	386	-	386
Head office recharges	7,557	9,078	16,635	386		
	<b>171,413</b>	<b>95,287</b>	<b>266,700</b>	<b>201,285</b>	<b>66,217</b>	<b>267,502</b>
<b>Total expenditure</b>	<b>171,413</b>	<b>95,287</b>	<b>266,700</b>	<b>201,285</b>	<b>66,217</b>	<b>267,502</b>

## Open Country

Notes to the accounts for the year ended: **31st March 2021**

### 5 Trustee expenses & examination fees

#### 5.1 Trustee expenses

No trustees received a remuneration for services rendered during the year, nor were any trustees' out of pocket expenses reimbursed.

	2021 £	2020 £
<b>5.2 Fees for examination of the accounts</b>		
Independent Examiner's fees for reporting on the accounts	<u>660</u>	<u>660</u>
Other fees paid to the Independent Examiner (accountancy etc)	<u>80</u>	<u>80</u>

### 6 Staff costs and emoluments

	2021 £	2020 £
Gross wages, salaries and benefits in kind	151,325	150,971
Employers National Insurance	8,507	8,977
Employers pension contributions	3,164	2,968
	<u>162,996</u>	<u>162,916</u>
Average number of employees	<u>6</u>	<u>6</u>

### 7 Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Current bank account	17,508	60,579	78,087	160,932
Deposit bank account	59,279	-	59,279	59,279
Charity bank	85,000	-	85,000	85,000
Shawbrook bank	85,000	-	85,000	-
Cash in hand	252	-	252	158
	<u>247,039</u>	<u>60,579</u>	<u>307,618</u>	<u>305,369</u>

## 8 Fixed assets

### 8.1 Tangible fixed assets

#### Cost or valuation

	Vehicles £	Equipment £	Total £
At 1st April 2020	114,431	12,510	126,941
Additions in year	42,132	7,788	49,920
Disposals in year	-	-	-
At 31st March 2021	<u>156,563</u>	<u>20,298</u>	<u>176,861</u>

#### Depreciation

	£	£	£
At 1st April 2020	76,703	8,685	85,388
Charge for the year	19,882	3,825	23,707
Disposals	-	-	-
At 31st March 2021	<u>96,585</u>	<u>12,510</u>	<u>109,095</u>

#### Net Book Value

	£	£	£
At 31st March 2021	<u>59,978</u>	<u>7,788</u>	<u>67,766</u>
At 31st March 2020	<u>37,728</u>	<u>3,825</u>	<u>41,553</u>

## 9 Debtors and prepayments

	2021 £	2020 £
Amounts falling due within one year		
Debtors	11,028	21,580
Prepayments and accrued income	6,724	22,318
	<u>17,752</u>	<u>43,898</u>

## 10 Creditors and accruals

	2021 £	2020 £
Amounts falling due within one year		
Accruals	2,036	9,977
	<u>2,036</u>	<u>9,977</u>

## 11 Movement of funds

### 11.1 Movement of major funds

#### 2021

Fund Name	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
<b>Unrestricted Funds</b>					
General funds	205,534	183,562	159,423	100,848	330,521
Designated	32,361	14,095	11,990	(34,466)	-
	<u>237,895</u>	<u>197,657</u>	<u>171,413</u>	<u>66,382</u>	<u>330,521</u>
<b>Restricted Funds</b>					
Minibuses	78,476	-	19,882	(58,594)	-
Tandem	150	-	150	-	-
H Catley	2,837	-	-	-	2,837
Wheelchair	8,825	3,050	3,825	(7,788)	262
WAW	26,532	68,337	53,380	-	41,489
Awards for All	9,429	-	-	-	9,429
York tandem	1,950	-	1,950	-	-
Harrogate tandem	2,862	-	-	-	2,862
Mower	3,500	-	-	-	3,500
Conservation activities	5,292	3,500	8,592	-	200
Residential	2,500	-	2,500	-	-
Misc funds	595	4,413	5,008	-	-
	<u>142,948</u>	<u>79,300</u>	<u>95,287</u>	<u>(66,382)</u>	<u>60,579</u>
<b>Total Funds</b>	<b><u>380,843</u></b>	<b><u>276,957</u></b>	<b><u>266,700</u></b>	<b><u>-</u></b>	<b><u>391,100</u></b>

#### 2020

Fund Name	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
<b>Unrestricted Funds</b>					
General funds	187,623	194,718	176,807	-	205,534
Designated	25,665	31,174	24,478	-	32,361
	<u>213,288</u>	<u>225,892</u>	<u>201,285</u>	<u>-</u>	<u>237,895</u>
<b>Restricted Funds</b>					
Minibuses	74,227	10,000	16,259	10,508	78,476
Tandem	-	6,950	6,800	-	150
H Catley	2,997	100	260	-	2,837
Wheelchair	12,650	-	3,825	-	8,825
WAW	2,652	69,004	34,616	(10,508)	26,532
Awards for All	1,250	9,054	875	-	9,429
York Tandem	-	2,950	1,000	-	1,950
Harrogate Tandem	-	2,862	-	-	2,862
Mower	-	3,500	-	-	3,500
Conservation activities	-	7,336	2,044	-	5,292
Residential	-	2,500	-	-	2,500
Misc funds	-	1,133	538	-	595
	<u>93,776</u>	<u>115,389</u>	<u>66,217</u>	<u>-</u>	<u>142,948</u>
<b>Total Funds</b>	<b><u>307,064</u></b>	<b><u>341,281</u></b>	<b><u>267,502</u></b>	<b><u>-</u></b>	<b><u>380,843</u></b>

### **11.2 Transfer between funds**

As permitted by the Charity SORP (FRS102), tangible fixed assets with a net book value of £66,382 have been transferred from restricted to unrestricted funds. These assets were purchased from grants or donations which were restricted funds but are now held for a general and not a restricted purpose.

The designated Outreach fund became undesignated as at 31st March 2021 and has been transferred into general unrestricted funds.

### **11.3 Details of Funds Held**

#### **Unrestricted Funds General**

The general fund is unrestricted and available for general purposes.

#### **Unrestricted Funds Designated**

An unrestricted fund designated by the trustees to develop and operate our 'Wild about Wakefield' outreach project. As the pilot project has been completed the trustees no longer consider the designated fund to be necessary and the fund balance has been added to the general fund.

#### **Restricted Funds**

The restricted funds are only available for the purposes specified for each fund, which are:

##### **Minibuses**

A fund representing the net book value of minibuses acquired. All minibuses are held for general purposes and the balance on the fund has been transferred to the general fund.

##### **Tandem**

A fund for the purchase and maintenance of tandems

##### **H Catley**

A fund to finance or subsidise breaks

##### **Wheelchair**

A fund for the purchase and maintenance of wheelchair tandems

##### **Wild about Wakefield**

To fund a project officer and activities in Wakefield

##### **Awards for All**

Big Lottery funding towards 'adventure' weekend trips

##### **York Tandem**

Contributions towards running costs of the York Tandem Club

##### **Harrogate Tandem**

A grant from Two Ridings Community Foundation to cover the running costs of the Harrogate Tandem Club

##### **Mower**

Contributions towards the purchase of a new BCS mower, delivered after the balance sheet date.

##### **Conservation activities**

Grants from Sovereign Health, Betty's Trees for Life and Two Ridings Community Foundation to contribute towards the costs of conservation work in Lower Wharfedale.

##### **Residentials**

Grant from Charles and Elsie Sykes Trust to contribute to the overall costs of residential

##### **Misc funds**

Miscellaneous restricted funds less than £2,000

## 12 Net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
<b>Balances at 31st March 2021</b>			
Fixed assets	67,766	-	67,766
Current assets	264,791	60,579	325,370
Current liabilities	(2,036)	-	(2,036)
	<b>330,521</b>	<b>60,579</b>	<b>391,100</b>
	Funds £	Funds £	2020 £
<b>Balances at 31st March 2020</b>			
Fixed assets	-	41,553	41,553
Current assets	246,717	102,550	349,267
Current liabilities	(8,822)	(1,155)	(9,977)
	<b>237,895</b>	<b>142,948</b>	<b>380,843</b>