



# **Great Ayton Discovery Centre Limited**

**A Company Charity Limited by Guarantee**

**Charity No: 1147411**

**Registered Company No: 07972012**

## **Annual Report and Financial Statements For the Year Ending**

**31 March 2025**

**Great Ayton Discovery Centre Limited**  
**REPORT OF THE TRUSTEES**

The Trustees are pleased to present their Annual Report together with the unaudited Financial Statements of the Charity for the year ended 31st March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

The Company is governed by a Board of Trustees. Trustees are also Directors of the Company for the purposes of the Companies Act 2006

**Reference and administrative details**

**Directors and Trustees**

Those who served as Directors of the Company and as Trustees during the year ended 31st March 2025 were:

John Dickinson  
Linda King  
Irene MacDonald  
Christine Parker  
Angela Taylor  
Kenneth B Taylor  
Nick Williams

**Registered Company Number 07972012**

**Registered Charity Number 1147411**

**Registered Office Address**

105b High Street  
Great Ayton  
North Yorkshire  
TS9 6NB

**Bankers**

The Co-operative Bank  
PO Box 250  
Skelmersdale  
WN8 6WT

Virgin Money  
Gosforth  
Newcastle upon Tyne  
NE3 4TG

## **Objectives and Activities**

### **Principal Activity**

The Objects of the Charity are:

- i. To promote the benefit of the inhabitants of Great Ayton, to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- ii. To establish, or secure the establishment of, a Community Centre and to maintain and manage the same.
- iii. To promote such other charitable purposes as may from time to time be determined.

The area of benefit shall be Great Ayton and the neighbourhood together defined by Great Ayton, Little Ayton, Easby, Ingleby Greenhow, Battersby and Kildale.

### **Public Benefit**

The Trustees have had due regard to guidance published by the Charities Commission on public benefit.

## **Achievements and Performance**

It is with great pride that we present this year's report for the Great Ayton Discovery Centre. The past year has been one of our most active and successful since we opened in 2012 as we continue to thrive as a library and valued hub for learning, culture, and community engagement in our village.

Despite the challenges facing many public services, we have increased our visitor numbers driven by a wide range of activities, from library reading competitions, new book introductions, themed book events, educational workshops, craft, felt and urban painting workshops, local and heritage exhibitions, health awareness weeks as well as children's events. We have also successfully continued our regular features such as the Chess and Lego Club, Tiny Tunes and Knit and Natter. Of course, our ever-increasing displays of local arts and crafts continue to attract visitors as well as giving us essential revenue. Our visitor centre remains varied and well stocked and always a valuable asset to attract new visitors.

You will all have noticed many new things. We have a new toilet for Centre users, a new staff toilet as well as a new fully equipped kitchen, an energy efficient electric entrance door all thanks to grants submitted and won by Ken Taylor. We have also installed our first Samsung tablet for a young visitors. This was the brainchild of one of young volunteers Fraser Taylor and thanks to his efforts we won another grant with the idea to educate through IT. This coming year will see the introduction of an additional two tablets.

The success of GADC is underpinned by the continued unswerving support of the local Parish Council and without that support we could not survive. Thank you.

It is always too difficult to mention all the names of our dedicated, volunteers, and trustees, whose efforts ensure the Centre remains a vibrant and welcoming space for all. They are essential to us and we are continually grateful.

Finally, Mel Healey's running of the Centre has been as exceptional as ever. Her passion and efficiency spills over to everything we do as well as her constant search for new ideas to keep the Centre relevant. This year she has been supported by Neil as usual, a constant reliable and supportive team member, but also our new member Wendy Kelly. Wendy has brought fresh ideas and is a valued, friendly addition.

What does the coming year hold for us? Certainly more of the same as we believe we have a winning formula, but we will also have a new gable wall, a few decoration projects, a herb garden for us all as well as a continued push to help our village with digital inclusion. Excitingly the Owl sanctuary will be back... always a winner with children and adults alike.

Thank you everyone especially our visitors. Together, we continue to make the Centre a source of pride for Great Ayton.

### **Financial Review**

The Company's Statement of Financial Activities can be seen on pages 7 and 8, together with the notes on subsequent pages.

Our core costs including building, utilities and other operations have continued to rise during the year. However, we experienced a period of six months where our part time staff were reduced from three to two which resulted in a very significant but temporary reduction in staff costs. We were fortunate in being able to recruit a new administrator in October 2024 but special thanks are due to the volunteers and Trustees who stepped up to fill the staffing requirements during the summer.

During the year work was completed refurbishing the kitchen and toilet facilities in the Centre. This was funded thanks to grants from the North Yorkshire Council, Great Ayton Masonic Lodge and the UK Shared Prosperity Fund. Repairs planned to our end wall have necessarily been delayed into the following financial year with both costs and funding being deferred.

The donation from the Parish Council remains fixed, and the full impact of cost increases must be met from our commercial activities, grants and donations. This income has seen modest increases but is still not sufficient to meet the overall rise in costs. However, with the saving in salaries our surplus for the year was £2,927

Our financial stability has been maintained, albeit contingent upon the continued support of the Great Ayton Parish Council which is secured until March 31<sup>st</sup> 2026 at the current levels.

The Directors believe that sufficient reserves are available to carry the company forward and meet the challenges ahead.

### **Plans for Future Periods**

It is the Trustees priority to ensure that, with the resources we have available, we can adapt and expand our role, supporting the people of Great Ayton.

The GADC is fortunate in having the ongoing support of the community, represented by the Great Ayton Parish Council and North Yorkshire County Council, who continue to provide library and technology services, together with grant aid where appropriate. We are always seeking to expand our services to the community and, in 2026, we expect to complete the repair and refurbishment project covering the building structure and will continue to address the needs of this historic building and keep it fit for purpose.

### **Structure, Governance and Management**

#### **Governance**

Great Ayton Discovery Centre Limited is a company limited by guarantee and governed by its Memorandum and Articles of Association.

### **Risk Management**

The Trustees have identified the major risks to which the Charity is exposed, and systems have been established to mitigate those risks.

By Order of the Board

Nick Williams  
Director and Trustee



Date 28/7/2028

## **Great Ayton Discovery Centre Limited**

### **STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES**

The Trustees (who are also Directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then 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;
- prepare the financial statements on the going concern basis unless it is
- inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that 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.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**GREAT AYTON DISCOVERY CENTRE LIMITED**

I report on the accounts of the Company for the year ended 31 March 2025 which are set out on pages 7 to 15.

**Respective responsibilities of Trustees and Examiner**

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an Independent examination is needed.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of Independent Examiner's 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 Directors and Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jon Gresham, FCCA  
Chartered Certified Accountant  
Gresham and Gale Accountants

14 Fountain Street  
Guisborough  
TS14 6PP

Date: 26<sup>th</sup> June 2025

# Great Ayton Discovery Centre Limited

## STATEMENT OF FINANCIAL ACTIVITIES Year to 31 March 2025

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS £	Notes	2024 £
<b>INCOMING AND RECEIPT OF ENDOWMENT</b>					
<i>Income from Donations and legacies</i>					
Donations	26,095		26,095	3	25,395
Grants Receivable	16,789	717	17,506	4	500
<i>Income from Charitable Activities</i>					
Other Activities	10,738		10,738	5	10,122
<i>Income from other Trading Activities</i>					
Fundraising	684		684		1,123
<i>Investment income</i>					
Interest	23		23		13
<b>TOTAL INCOME</b>	<b>54,329</b>	<b>717</b>	<b>55,046</b>		<b>37,153</b>
<b>EXPENDITURE</b>					
<i>Expenditure on Charitable Activities</i>	51,459	0	51,459	6,7	39,463
Other Costs	660	0	660	8	740
<b>TOTAL EXPENDITURE</b>	<b>52,119</b>	<b>0</b>	<b>52,119</b>		<b>40,203</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>	<b>2,210</b>	<b>717</b>	<b>2,927</b>		<b>-3,050</b>
Release of IT costs from restricted grant reserves	80	-80			
<b>NET INCOMING RESOURCES AFTER TRANSFERS</b>	<b>2,290</b>	<b>637</b>	<b>2,927</b>		<b>-3,050</b>
Reserves brought forward	18,103	277,957	296,060		299,110
<b>RESERVES CARRIED FORWARD</b>	<b>£ 20,393</b>	<b>£ 278,594</b>	<b>£ 298,987</b>		<b>£ 296,060</b>

# Great Ayton Discovery Centre Limited

Balance Sheet at 31 March 2025		2024	
	£	£	Notes
<b>FIXED ASSETS</b>			
Freehold building		277,957	277,957
Tangible Assets (after depreciation)		637	9
<b>CURRENT ASSETS</b>			
Stocks	0		0
Debtors	183		10
Cash	36,738		25360
	36,921		25673
<b>LESS CURRENT LIABILITIES</b>			
Creditors	-16,528		11
<b>NET CURRENT ASSETS</b>		20,393	18,103
<b>NET ASSETS</b>		£ 298,987	14 £ 296,060
<b>RESERVES</b>			
Unrestricted		7,590	5,300
Designated future replacement/repairs		12,804	13
		20,394	18,104
Restricted Grant reserve		637	
Revaluation of building on acquisition		277,956	277,956
		278,594	277,956
		£ 298,987	12 £ 296,060

For the year ending 31st March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the Directors and Trustees and authorised for issue on ..... and signed on their behalf by:



Nick Williams  
Director and Trustee



John Dickinson  
Director and Trustee



# Great Ayton Discovery Centre Limited

## Notes to the Accounts for the Year Ending 31 March 2025

### **1 Basis of Preparation**

#### **1.1 General information and basis of preparation**

Great Ayton Discovery Centre Limited is a company limited by guarantee and registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are:

- to continue to operate the Great Ayton library under community management;
- to maintain and develop the services offered; and
- To enhance the position of the Centre as a central hub within the Village.

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

The charity adopted SORP (FRS 102) in the current year but this has not affected the financial position or performance.

## **2 Accounting Policies**

The principle policies adopted in the preparation of the financial statements are set out below. They have remained unchanged from the previous year and have also been consistently applied within the same accounts.

### **2.1. Income**

#### **2.1.1. Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources;
- the Directors and Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **2.1.2. Incoming resources with related expenditure**

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

#### **2.1.3. Grants and donations**

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resources.

#### **2.1.4. Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

#### **2.1.5. Volunteer help**

The value of any voluntary help received is not included in the accounts but is referred to in the Trustees' Annual Report.

#### **2.1.6. Investment Income**

This is included in the accounts when receivable.

### **2.2. Expenditure and Liabilities**

#### **2.2.1. Liability recognition**

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

#### **2.2.2. Trustee Remuneration and Expenses**

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

#### **2.2.3. Inventories**

These are valued at the lower of the cost or net realisable value.

## 2.3. Assets

### 2.3.1. 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 £250. They are valued at cost less depreciation. Depreciation is provided on a straight-line basis at rates to write off the costs, less estimated residual value of each asset

Freehold Land – no depreciation

Freehold Buildings – 2% per annum

Equipment, fixtures and fittings – 20% per annum

Computers and other technology – 33.3% per annum

Where the asset was purchased using a Restricted Grant the depreciation is written off the Restricted Grant value.

## 2.4 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

## 3 Donations

	2025 £	2024 £
Great Ayton Parish Council	25,000	25,000
Other Donations	1,095	395
	<u>£ 26,095</u>	<u>£ 25,395</u>

During the year Great Ayton Parish Council provided the Charity with £25,000 towards operational costs and have committed £25,000 per year for the year ended 31 March 2025

## 4 Grants Received

From	Purpose/Expense	2025 £	2024 £
NYC	Warm Spaces	150	500
Great Ayton Masonic Lodge (received)	Building Repairs	5000	
UK Shared Prosperity Fund (recd)	Building Repairs	11639	
NYC	Technology	717	
		<u>£ 17,506</u>	<u>£ 500</u>

All Grants are one off.

## 5 Income from Charitable Activities

	2025	2024
	£	£
Library Fees & Subscriptions	1085	1108
Computer Fees	1	32
Prints, Copies & Scan	1349	868
Sale of Books	3442	3829
Art & Craft Sales & Rental	2268	2102
Facilities and workshops	1791	1444
Tourist Information	476	517
Sundry Sales	326	222
	<u>£ 10,738</u>	<u>£ 10,122</u>

## 6 Expenditure on Charitable Activities (all unrestricted)

	2025	2024
	£	£
Professional Staff	0	9,546
Administration Staff	20,095	16,026
Utilities	5,836	5,820
Insurance	1,369	1,382
Repairs & Maintenance	1,319	2,759
Building Improvements	18,548	0
ITC Costs	0	0
Communications	534	497
General Administration	1,026	812
Cleaning	1,911	1,693
Entertaining	375	603
Tourist Information and Other Activities	367	325
Depreciation	80	0
	<u>£ 51,459</u>	<u>£ 39,463</u>

## 7 Administration Staff

There are three part time paid members of staff who work a total of 33 hours per week. Their gross salaries may be subject to Employee's and Employer's National Insurance Contributions and taxation, which is deducted and paid to HMRC as necessary. Both the employer and employee contribute to a Workplace Pension where applicable.

## 8 Independent Examiner's and Legal Costs

An accrual has been made for the cost of the Independent Examiner's Fee at £600.

## 9 Tangible Fixed Assets and Depreciation

	Land & Buildings	Equipment, fixtures & fittings	£ Total
<b>Assets at Cost</b>			
Brought forward as at 1 April 2024	277,957	10,249	288,206
Additions in Year	0	717	717
Cost at 31 March 2025	<u>277,957</u>	<u>10,966</u>	<u>288,923</u>
<b>Depreciation</b>			
Brought forward as at 1 April 2024	0	-10,249	-10,249
Charge for Year		-80	-80
Depreciation at 31 March 2025	<u>0</u>	<u>-10,328</u>	<u>-10,329</u>
Net book value at 31 March 2025	<u>£ 277,957</u>	<u>£ 638</u>	<u>£ 278,595</u>
Net book value at 31 March 2024	<u>£ 277,957</u>	<u>£ 0</u>	<u>£ 277,957</u>

The majority of fixed assets brought forward at the beginning of the year was the value of the freehold building and its subsequent development. The contracted building expenditure has been capitalised and the Directors do not consider depreciation to be necessary.

## 10 Debtors and Prepayments

	2025 £	2024 £
Trade Debtors	0	76
Prepayments and Accrued Income	183	237
Total	<u>£ 183</u>	<u>£ 313</u>

## 11 Creditors and Accruals

	2025 £	2024 £
Trade Creditors	918	1377
Accruals and Deferred Income	15,610	6194
Total	<u>£ 16,528</u>	<u>£ 7,571</u>

## 12 Reserves

	2025	2024
	£	£
Unrestricted - general	7,590	5,300
Unrestricted - designated	12,804	12,803
	<u>20,394</u>	<u>18,103</u>
Freehold property reserve	277,956	277,957
Restricted grant reserve	637	0
	<u>278,594</u>	<u>277,958</u>
	<u>£ 298,987</u>	<u>£ 296,060</u>

## 13 Designated Funds

The Charity has amended its policy following the completion of the major development programme. No reserves were transferred to designated funds during the year.

## 14 Analysis of Net Assets between Funds

	2025	2024	
	£	£	
	Unrestricted	Restricted	Total Funds
			£
Fixed Assets		278,595	278,595
Current Assets	36,921		36,921
Current Liabilities	-16,528		-16,528
	<u>£ 20,393</u>	<u>£ 278,595</u>	<u>£ 298,987</u>
			<u>£ 296,060</u>

## 15 Movement in Funds

Year Ended 31 March 2025	B/F	Income	Expenditure	Transfers		C/F
<b>Restricted funds:</b>						
Building Development reserve	127,957	-	-		0	127,957
Freehold Building	149,999	-	-			149,999
Capital Grant Reserve				637		637
<b>Total restricted funds</b>	<b>277,956</b>	<b>0</b>	<b>0</b>	<b>637</b>	<b>0</b>	<b>278,593</b>
<b>Unrestricted funds</b>						
Unrestricted - designated	12,804	0	0	0	0	12,804
Unrestricted - general	5,300	55,046	-52,119	-637	0	7,590
<b>Total unrestricted funds</b>	<b>18,104</b>	<b>55,046</b>	<b>-52,119</b>	<b>-637</b>	<b>0</b>	<b>20,394</b>
<b>Total funds</b>	<b>£ 296,060</b>	<b>£ 55,046</b>	<b>-£ 52,119</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 298,987</b>

  

Year Ended 31 March 2024	B/F	Income	Expenditure	Transfers		C/F
<b>Restricted funds:</b>						
Building Development reserve	127,957	-	-	99,980	0	127,957
Freehold Building	149,999	-	-			149,999
<b>Total restricted funds</b>	<b>277,956</b>	<b>0</b>	<b>0</b>	<b>99,980</b>	<b>0</b>	<b>277,956</b>
<b>Unrestricted funds</b>						
Unrestricted - designated	12,804	0	0	0	0	12,804
Unrestricted - general	8,350	37,153	-40,203	0	0	5,300
<b>Total unrestricted funds</b>	<b>21,154</b>	<b>37,153</b>	<b>-40,203</b>	<b>0</b>	<b>0</b>	<b>18,104</b>
<b>Total funds</b>	<b>£ 299,110</b>	<b>£ 37,153</b>	<b>-£ 40,203</b>	<b>£ 99,980</b>	<b>£ -</b>	<b>£ 296,060</b>

In the year to 31<sup>st</sup> March 2024 the Directors and Trustees recognised that the restricted reserves from NYCC and Lottery fund were utilised in the redevelopment of the centre and were reclassified as the Building development reserve. These reserves are, together with the value of the donated freehold, collectively represented by the building as a whole. The Unrestricted, designated reserves are those set aside for future major repairs.

The Capital Grant Reserve relates to £717 that was received from North Yorkshire Council for the purchase of tablets, less £80 transferred to unrestricted funds in line with depreciation of these assets. It will be released completely over the three year life of the assets, as they are depreciated.