

# NORTH YORK MOORS NATIONAL PARK TRUST

England & Wales · Charity number 1170387

## Details

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|                |                                                         |
|----------------|---------------------------------------------------------|
| Other names    | NYMNPT                                                  |
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">09861371</a>                                |
| Registered     | 2016-11-25                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

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|         |                                                                                          |
|---------|------------------------------------------------------------------------------------------|
| Address | North York Moors National Park Trust<br>The Old Vicarage<br>Bondgate<br>York<br>YO62 5BP |
| Phone   | 01439772700                                                                              |
| Email   | <a href="mailto:enquiries@northyorkmoorstrust.uk">enquiries@northyorkmoorstrust.uk</a>   |
| Website | <a href="http://www.northyorkmoorstrust.uk">www.northyorkmoorstrust.uk</a>               |

## Activities

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**Objects:** 1. To promote for the benefit of the public the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment of the area known as the North York Moors, including its landscape and wildlife, in particular but not exclusively by:(a) the carrying out of work to improve the landscape, built heritage and environment(b) recording local traditions and customs, supporting traditional skills and promoting all arts inspired by the North York Moors(c) supporting community groups and facilities which help achieve these aims.2. To advance the education of the public in the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment of the North York Moors.3. To enhance the health and wellbeing of the public through facilitating their connection with nature and the landscape, wildlife, heritage and traditions of the North York Moors.

**Activities:** We protect the natural environment of the North York Moors and wildlife it supports.We build resilience in people and nature. We enhance health and wellbeing by connecting people and communities in the North York Moors and surrounding areas with nature and each other. We keep local tradition and heritage

alive. We host projects, work in partnership, and provide grants and awards.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Environment/conservation/heritage, Recreation
- **Who:** The General Public/mankind

## Geography

- North Yorkshire
- Redcar And Cleveland

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-11-05 | £149,701 | £184,811    | -      | -         |
| 2023-11-05 | £107,691 | £130,484    | -      | -         |
| 2022-11-05 | £141,747 | £178,326    | -      | -         |
| 2021-11-05 | £107,071 | £103,423    | -      | -         |
| 2020-11-05 | £26,602  | £32,608     | -      | -         |

## Trustees

| Name                      | Role | Appointed  |
|---------------------------|------|------------|
| Colin William Williamson  |      | 2022-09-22 |
| Dr Rebecca Claire Buckley |      | 2022-09-22 |
| Elizabeth Kate Smith      |      | 2022-09-22 |
| Janet Waggott             |      | 2025-12-11 |
| Mark Swallow              |      | 2021-01-21 |
| Philippa Rae Greensmith   |      | 2022-09-22 |
| Thomas Hind               |      | 2020-09-28 |

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# Accounts

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**REGISTERED COMPANY NUMBER: 09861371 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1170387**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 November 2024  
for  
North York Moors National Park Trust

Asquith Accountants Ltd  
Rowan House  
7 West Bank  
SCARBOROUGH  
North Yorkshire  
YO12 4DX

Contents of the Financial Statements  
for the Year Ended 30 November 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objects of North York Moors National Park Trust are to

1. Promote for the benefit of the public the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment of the area known as the North York Moors, including its landscape and wildlife, in particular but not exclusively by:

- a) the carrying out of work to improve the landscape, built heritage and environment
- b) recording local traditions and customs, supporting traditional skills and promoting all arts inspired by the North York Moors
- c) supporting community groups and facilities which help achieve these aims.

2. To advance the education of the public in the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment of the North York Moors.

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

Between 1st December 2023 and 30th November 2024, the Trust carried out the following main activities for public benefit.

- Developed Stepping Stones to Nature, a programme designed to support children in the most disadvantaged communities surrounding the North York Moors National Park to grow up well through nature and delivered the pilot phase April-December 2024 in Redcar and Cleveland.

Stepping Stones to Nature is a programme designed to support children to grow up well with nature. Through a tailored programme of sensory, nature-based and curriculum-enhancing activities the programme connects children from the most deprived communities with nature to promote good health and wellbeing, spark creativity, support development and learning, and boost confidence, communication and concentration. We secured £6,509 from Ryedale and Whitby NFU Mutual to fund the delivery of the pilot.

In 2023/2024 we developed and began a pilot phase delivering the following outcomes and outputs:

80 children and 9 members of teaching staff engaged with the programme from 2 primary schools

56 day sessions delivered

90% of children felt more confident in themselves and nature

79% reported improved wellbeing; 73% felt calmer

69% said it helped their lesson performance

84% of parents saw their children spending more time outdoors

84% enjoyed hands-on activities that boosted personal growth

- Delivered conservation, education and engagement activities through the Birds on the Edge project.

- Completed the first year of Trust Treks programme, supporting men's health and wellbeing, improving access to the North York Moors National Park, and promoting pro-environmental behaviours.

- Hosted the Esk and Coastal Streams Catchment Partnership.

- Released a series of videos about the pressures facing wildlife and habitat on the Yorkshire Coast and promoting the benefits of nature recovery in partnership with the Yorkshire Marine Nature Partnership.

- Hosted the Minds and Miles Bike Ride promoting participation in physical activity and the health benefits of nature in the North York Moors National Park in partnership with the North York Moors National Park Authority.

- Provided match funding to the Championing National Park For Everyone programme.

-Undertook a governance review to ensure that the charity's purposes and governance arrangements were updated and appropriate.

### **Public benefit**

All Trustees have been issued with;

PB1 - The Public Benefit Requirement

PB2 - The Public Benefit of Running a Charity

PB3 - Reporting

CC3 - The Essential Trustee

CC20 - Charity Fundraising

and have had regard to the guidance on public benefit contained therein.

The charity has referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future objectives.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Charitable activities**

Stepping Stones to Nature  
Birds on the Edge

Birds on the Edge is four-year National Lottery Heritage Funded project dedicated to helping nature and people thrive through conservation, education and recreation.

In 2023/2024 we continued the delivery of the project with outcomes and outputs including:

- Conservation: Created and restored 10 ponds and drinking pools and 4.2 hectares of feeding and nesting habitat to support bird species such as the critically endangered Turtle Dove and other wildlife
- Education: 294 children from 10 primary schools participated in the Harry Spotters Bird Watch Challenge
- Engagement: 37 young people connected with nature and the project through 24 practitioner or artist-led conservation and creative sessions, supporting health, wellbeing, and development, and providing an opportunity to develop new skills and harness talents. 14 people took part in the overnight Dawn Chorus family residential
- Art: 1 public exhibition delivered between July and September 2024 with over 13,000 visitors
- Volunteering: 734 volunteer hours were recorded for conservation and bird surveying
- Funding: Secured £5,500 generated in additional funding from the Woodsmith Foundation to continue to engage young people with the project.

### **Trust Treks**

Trust Treks is a programme of monthly guided wellness walks connecting people from Teesside with nature and the North York Moors National Park to boost health and wellbeing, improve access to the National Park, and promote pro-environmental behaviour.

In 2023/2024 we delivered the first funded programme delivering the following outcomes and outputs:

- Engaged 10 men aged 21-72 from Andy's Man Clubs on Teesside in the programme
- Delivered 9 monthly wellbeing and nature connection walks across Teesside and the North York Moors National Park
- Participants felt a stronger connection with nature after the walks than before.
- Participants believed time spent in nature had benefited both their physical and mental health, with some tapering of medication with GPs, returning to employment and education and spending more time being physically and social active
- Secured £7,500 from Tees Foundation, You've Got This and Everyone Active to fund delivery.

### **Nature Prescriptions for North Yorkshire**

We developed and delivered the first Nature Prescription for North Yorkshire, a calendar of localised nature activities to improve mental and physical health and wellbeing, working in partnership with the North York Moors National Park, Yorkshire Dales National Park, and RSPB.

In 2023/2024 we delivered the following outcomes and outputs:

- Co-designed a regionalised nature prescription calendar with GPs and social prescribers
- Trained over upwards of 100 GPs, social prescribers and other healthcare professionals
- Distributed over 1,000 nature prescription calendars

### **Esk and Coastal Streams Catchment Partnership**

We hosted the catchment partnership, a multi-organisation partnership aiming create a pristine river catchment of national significance that sustains thriving nature and communities.

In 2023/2023 we delivered the following outcomes and outputs:

Report of the Trustees  
for the Year Ended 30 November 2024

- Worked with public, private, and community stakeholders to update the catchment management plan focusing on the following aims between 2025-2035: refresh water quality, restore natural functions, revive key habitat and species, and reconnect people and place in the Esk and Coastal Streams Catchment area.
- Supported the application process for REConnect a £1 million pound project funded by the National Lottery Community Fund to connect people with the catchment through citizen science, art and heritage.
- Secured £15,000 in funding from the Environment Agency through the Water Environment Improvement Fund.

Corporate Partnerships

In 2023/24, we secured two corporate partnerships with Whitby Distillery and Rounton Coffee Roasters, whose support contributed directly to the development and delivery of our projects, including staffing and resources. This reflects the Trust delivering on its plan to diversify and raise sustainable, unrestricted income.

**FINANCIAL REVIEW**

**Financial position**

At 30 November 2024, the Trust's total reserves were £352,353 (2023: £349,259), of which £24,287 were restricted funds.

Between 1 December 2023 and 30 November 2024, the Trust received £149,701 in funding, grants, donations and other income. The Trust spent £184,811 on charitable and related activities. The charity reported a revaluation gain on its investments of £38,202. This left a net profit of £3,093.

The total amount of reserves designated by trustees were £190,500. Designated reserves will fund future Trust projects including the Stepping Stones to Nature Project in 2024-2025, and fund the Trust's community grant award and match funding scheme.

Leaving a balance of £134,232 as general reserves as of 30 November 2024, of which £20,340.00 or equivalent of six months operational costs shall be held as a minimum.

As seen from the balance sheet, the reserves remain broadly consistent with the Trust's reserves policy updated on 29th July 2024..

Trustees consider the principal risk to the charity is raising sustainable long-term unrestricted income to support the Trust's ambition to cover staffing costs and to scale up operations and delivery of projects. The Trust aims to manage this risk by seeking to scale up funding from a broader range of sources, including nurturing and developing corporate sponsorships, securing commissioning for projects and developing and delivering a range of innovative and evidenced investment-ready projects.

## **FINANCIAL REVIEW**

### **Reserves policy**

#### **1. Introduction**

1.1. The purpose of this policy is to set out the principles, responsibilities, and processes for maintaining and managing the financial reserves of the North York Moors National Park Trust ("North York Moors Trust").

#### **2. Purpose of Reserves**

2.1. Reserves are funds held in reserve that are available to spend on the charity's objects. The purpose of holding reserves is to ensure the North York Moors Trust can:

- " Invest in opportunities that support the charity's aims and objectives.
- " Meet its obligations in the event of unforeseen expenditure.
- " Manage financial risks and uncertainties.
- " Maintain stability and continuity of operations during periods of income fluctuation or economic downturn.

2.2. This policy explains the purpose of the funds designated and how they fulfil the North York Moors Trust's charitable aims and align with the Charity Commission for England and Wales' guidance for exclusion from the Trust's final reserves total.

Section 3.1 of the Charity Commission for England and Wales' guidance, Charity Reserves: Building Resilience (June 2023) outlines the definition of a charity's reserves, both those 'freely available to spend' and 'items that should be excluded from reserves'.

Free reserves: unrestricted funds that a charity is freely available to spend, and which a charity's final reserves figure should derive.

Designated funds: funds set aside by the Board of Trustees to meet essential future spending, such as funding projects, activities, or grants that could not be met from future income and which charities should exclude from final reserves total.

2.3. The reserves policy provides clarity for funders and stakeholders of the structure of the North York Moors Trust's reserves, demonstrate commitment to sound financial stewardship and transparency, and inspire confidence in the delivery of charitable aims and objectives.

2.4. The reserves policy shall be reviewed annually, and amendments made where appropriate. They will be published in our end of year financial accounts.

#### **3. Charitable Aims and Objectives**

3.1. The Charity's objects ('Objects') are as follows:

1. To promote for the benefit of the public the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment of the area known as the North York Moors, including its landscape and wildlife, in particular but not exclusively by:

- (a) the carrying out of work to improve the landscape, built heritage and environment
- (b) recording local traditions and customs, supporting traditional skills and promoting all arts inspired by the North York Moors
- (c) supporting community groups and facilities which help achieve these aims.

2. To advance the education of the public in the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment of the North York Moors.

#### **4. Designated Funds**

4.1. This section outlines the North York Moors Trust's total designated reserves, their purpose and where appropriate committed spend or projected costings, as of 30th November 2023.

## **FINANCIAL REVIEW**

|                              |          |
|------------------------------|----------|
| Total Designated             |          |
| Community Engagement Project | £26,000  |
| Community Grant Awards       | £44,500  |
| Match Funding Scheme         | £120,000 |
| Total                        | £190,500 |

4.2. Funds have been designated by the Board of Trustees to fulfil our charitable aims and objectives which cannot be guaranteed to be met by future income, and as such have been excluded from the free reserves total in accordance with guidance provided by the Charity Commission for England and Wales as of June 2023.

### 4.3. Designated Community Engagement Project

The North York Moors Trust is committed to funding an engagement project through 2023-2025.

The Stepping Stones to Nature project has been designed and commissioned will initially take place between April and December 2024.

The purpose of the project is to reengage the charity with local communities, strengthen the connection between children and nature to boost health, wellbeing, and development, and promote the conservation, protection, and enhancement of our natural environment.

The project meets the North York Moors Trust's charitable aims and objectives and will help build data, evidence, and community need required to secure sustainable funding for the project and charity. Trustees approved spend on a pilot of the project in March 2024, with the figure outline reflective of what delivery may cost in its entirety for a full year of expanded delivery. The cost cannot currently be met by future income.

### 4.4. Designated Community Grant Awards

The North York Moors Trust is committed to providing financial support to local communities, groups, and organisations to facilitate projects or activities that deliver or promote the importance of conserving, enhancing, and connecting with nature and cultural heritage in the North York Moors National Park and surrounding areas.

In 2023 the North York Moors Trust allocated grant funding for the following activities:

" Provided £3,500 to fund eight local young people to attend and represent the North York Moors National Park at the 50th annual EUOPARC Conference.

" Provided £2,000 to the Ryedale Folk Museum to rescue and relocate a milking parlour of local historical importance to the museum for restoration and public.

Projects and activities must meet the North York Moors Trust's charitable aims and objectives.

### 4.5. Designated Match Funding Scheme

The North York Moors Trust is committed to match funding projects.

The purpose of the scheme is to provide match funding that encourages and leverages additional funding to empower the Trust and local communities, groups or organisations to deliver projects and activities that promote the importance of conserving, enhancing, and connecting with nature and cultural heritage in the North York Moors and surrounding areas.

In 2023 the North York Moors Trust allocated match funding for the following activities:

" Agreed to provide £5,427 in match funding to Championing National Parks for Everyone, a project developed by Peak District Mosaic and to be delivered by a cross-section of national organisations including the North York Moors National Park Authority, to reduce barriers communities and individuals face to accessing nature and protected landscapes and the training of community champions in underserved communities.

## **FINANCIAL REVIEW**

" Agreed to provide £9,000 in match funding between 2024 and 2029 for REConnect, a project developed by the North York Moors National Park Authority and delivered in local and regional organisations to support nature recovery in the Esk river catchment, connect people and groups in surrounding communities with the river catchment, and run artistic, cultural, and recreational engagement opportunities.

Projects and activities must meet the North York Moors Trust's charitable aims and objectives.

### **5. Free Reserves**

5.1. This section outlines the total free unrestricted, undesignated reserves available to the North York Moors Trust as of 30th November 2023.

Total Free Reserves (£)

Total £143,699.00

5.2. Of the free reserves, the North York Moors Trust must hold a minimum level equivalent to six months of the charity's operational expenditure of £20,340.00.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

North York Moors National Park Trust was incorporated as a company limited by guarantee on 6 November 2015 and registered as a charity on 25 November 2016. The charitable company is governed by its memorandum and articles of association.

The administration is controlled and directed by the charity's trustees. The maximum number of trustees is 9 and the trustees who are not drawn from North York Moors National Park Authority shall at all times be in the majority solely by one.

New trustees are appointed by current trustees in accordance with the relevant provisions in the Articles of association. All new trustees are supplied with relevant Charity Commission guidance and this has been discussed at trustee meetings as appropriate.

The charity undertook a governance review to ensure that its objects and wider governance arrangements remained fit for purpose. Trustees recommended making changes to the objects of the charity to reflect its activities relating to health and wellbeing. They also recommended changes to the governance arrangements set out in the charity's articles of association to broaden the expertise brought by independent trustees and strengthen the charity's independent governance arrangements with regard to its closest partner, the North York Moors National Park Authority.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

09861371 (England and Wales)

### **Registered Charity number**

1170387

### **Registered office**

The Old Vicarage  
Bondgate  
Helmsley  
North Yorkshire  
YO62 5BP

North York Moors National Park Trust

Report of the Trustees  
for the Year Ended 30 November 2024

**Trustees**

Dr R C Buckley Trustee  
M F Swallow Trustee  
Mrs K E Smith Trustee  
Mrs P R Greensmith Trustee  
T Hind Trustee  
R B Asquith Trustee  
Ms C E Robertson Trustee  
C Williamson Trustee  
C Pearson

**Independent Examiner**

Asquith Accountants Ltd  
Rowan House  
7 West Bank  
SCARBOROUGH  
North Yorkshire  
YO12 4DX

**Trust Executive Director**

J Metcalfe

Approved by order of the board of trustees on 21 July 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Dr R C Buckley', with a large, stylized flourish at the end.

Dr R C Buckley - Trustee

**Independent examiner's report to the trustees of North York Moors National Park Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2024.

**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 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 Company 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.

Mrs Samantha Wassall ACA

Asquith Accountants Ltd  
Rowan House  
7 West Bank  
SCARBOROUGH  
North Yorkshire  
YO12 4DX

21 July 2025

North York Moors National Park Trust

Statement of Financial Activities  
for the Year Ended 30 November 2024

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 30.11.24<br>Total<br>funds<br>£ | 30.11.23<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                         |                                 |                                 |
| Donations and legacies             |       | 6,321                     | (1)                     | 6,320                           | 14,369                          |
| <b>Charitable activities</b>       |       |                           |                         |                                 |                                 |
| Activities undertaken directly     |       | -                         | 137,883                 | 137,883                         | 85,080                          |
| Other trading activities           | 2     | 5,000                     | -                       | 5,000                           | 60                              |
| Investment income                  | 3     | 498                       | -                       | 498                             | 8,182                           |
| <b>Total</b>                       |       | <u>11,819</u>             | <u>137,882</u>          | <u>149,701</u>                  | <u>107,691</u>                  |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                                 |                                 |
| Raising funds                      |       | 301                       | -                       | 301                             | 1,429                           |
| <b>Charitable activities</b>       |       |                           |                         |                                 |                                 |
| Activities undertaken directly     |       | 52,915                    | 128,656                 | 181,571                         | 124,883                         |
| Support costs                      |       | <u>2,939</u>              | <u>-</u>                | <u>2,939</u>                    | <u>4,172</u>                    |
| <b>Total</b>                       |       | <u>56,155</u>             | <u>128,656</u>          | <u>184,811</u>                  | <u>130,484</u>                  |
| Net gains on investments           |       | <u>38,202</u>             | <u>-</u>                | <u>38,202</u>                   | <u>4,782</u>                    |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <u>(6,134)</u>            | <u>9,226</u>            | <u>3,092</u>                    | <u>(18,011)</u>                 |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                                 |                                 |
| Total funds brought forward        |       | 334,199                   | 15,061                  | 349,260                         | 367,271                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>328,065</u></u>     | <u><u>24,287</u></u>    | <u><u>352,352</u></u>           | <u><u>349,260</u></u>           |

The notes form part of these financial statements

North York Moors National Park Trust

Balance Sheet

30 November 2024

|                                              | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 30.11.24<br>Total<br>funds<br>£ | 30.11.23<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|---------------------------|-------------------------|---------------------------------|---------------------------------|
| <b>FIXED ASSETS</b>                          |       |                           |                         |                                 |                                 |
| Investments                                  | 7     | 314,022                   | -                       | 314,022                         | 310,820                         |
| <b>CURRENT ASSETS</b>                        |       |                           |                         |                                 |                                 |
| Debtors                                      | 8     | 10,194                    | -                       | 10,194                          | 5,470                           |
| Investments                                  | 9     | 5,633                     | 787                     | 6,420                           | 35,923                          |
| Cash at bank                                 |       | 3,333                     | 23,500                  | 26,833                          | 3,672                           |
|                                              |       | <hr/> 19,160              | <hr/> 24,287            | <hr/> 43,447                    | <hr/> 45,065                    |
| <b>CREDITORS</b>                             |       |                           |                         |                                 |                                 |
| Amounts falling due within one year          | 10    | (5,117)                   | -                       | (5,117)                         | (6,625)                         |
| <b>NET CURRENT ASSETS</b>                    |       | <hr/> 14,043              | <hr/> 24,287            | <hr/> 38,330                    | <hr/> 38,440                    |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <hr/> 328,065             | <hr/> 24,287            | <hr/> 352,352                   | <hr/> 349,260                   |
| <b>NET ASSETS</b>                            |       | <hr/> <hr/> 328,065       | <hr/> <hr/> 24,287      | <hr/> <hr/> 352,352             | <hr/> <hr/> 349,260             |
| <b>FUNDS</b>                                 | 11    |                           |                         |                                 |                                 |
| Unrestricted funds                           |       |                           |                         | 328,065                         | 334,199                         |
| Restricted funds                             |       |                           |                         | 24,287                          | 15,061                          |
| <b>TOTAL FUNDS</b>                           |       |                           |                         | <hr/> <hr/> 352,352             | <hr/> <hr/> 349,260             |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit 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 charitable company.

The notes form part of these financial statements

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 July 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R C Buckley', with a large, stylized loop at the end.

R C Buckley - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

### **Income**

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

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### **Investment income receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

### **Investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted mid-market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. Current asset investments are measured in the same way as fixed asset investments.

### **Recognised gains and losses**

All gains and losses are taken to the statement of financial activities as they arise. The gain or loss is the revaluation at each year end.

### **Going concern**

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2024

**1. ACCOUNTING POLICIES - continued**

**Investment income receivable**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In their view the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. OTHER TRADING ACTIVITIES**

|              | 30.11.24     | 30.11.23  |
|--------------|--------------|-----------|
|              | £            | £         |
| Sponsorships | 5,000        | -         |
| Tree sales   | -            | 60        |
|              | <u>5,000</u> | <u>60</u> |

**3. INVESTMENT INCOME**

|                                | 30.11.24   | 30.11.23     |
|--------------------------------|------------|--------------|
|                                | £          | £            |
| Other fixed asset invest - FII | -          | 7,259        |
| Deposit account interest       | 498        | 923          |
|                                | <u>498</u> | <u>8,182</u> |

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 November 2024 nor for the year ended 30 November 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 November 2024 nor for the year ended 30 November 2023.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

|          | 30.11.24 | 30.11.23 |
|----------|----------|----------|
| Director | <u>1</u> | <u>1</u> |

Key management personnel is the director with a total salary of £43,330. There were no employees with a salary of over £60,000.

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2024

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£   |
|------------------------------------|---------------------------|-------------------------|-----------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |                         |                       |
| Donations and legacies             | 4,369                     | 10,000                  | 14,369                |
| <b>Charitable activities</b>       |                           |                         |                       |
| Activities undertaken directly     | -                         | 85,080                  | 85,080                |
| Other trading activities           | 60                        | -                       | 60                    |
| Investment income                  | 8,182                     | -                       | 8,182                 |
| <b>Total</b>                       | <u>12,611</u>             | <u>95,080</u>           | <u>107,691</u>        |
| <b>EXPENDITURE ON</b>              |                           |                         |                       |
| Raising funds                      | 1,429                     | -                       | 1,429                 |
| <b>Charitable activities</b>       |                           |                         |                       |
| Activities undertaken directly     | 34,943                    | 89,940                  | 124,883               |
| Support costs                      | 4,172                     | -                       | 4,172                 |
| <b>Total</b>                       | <u>40,544</u>             | <u>89,940</u>           | <u>130,484</u>        |
| Net gains on investments           | <u>4,782</u>              | <u>-</u>                | <u>4,782</u>          |
| <b>NET INCOME/(EXPENDITURE)</b>    | <u>(23,151)</u>           | <u>5,140</u>            | <u>(18,011)</u>       |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                         |                       |
| Total funds brought forward        | 357,350                   | 9,921                   | 367,271               |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>334,199</u></u>     | <u><u>15,061</u></u>    | <u><u>349,260</u></u> |

**7. FIXED ASSET INVESTMENTS**

|                       | Listed<br>investments<br>£ |
|-----------------------|----------------------------|
| <b>MARKET VALUE</b>   |                            |
| At 1 December 2023    | 310,820                    |
| Disposals             | (35,000)                   |
| Revaluations          | 38,202                     |
| At 30 November 2024   | <u>314,022</u>             |
| <b>NET BOOK VALUE</b> |                            |
| At 30 November 2024   | <u><u>314,022</u></u>      |
| At 30 November 2023   | <u><u>310,820</u></u>      |

There were no investment assets outside the UK.

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2024

7. **FIXED ASSET INVESTMENTS - continued**

8. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 30.11.24          | 30.11.23          |
|---------------|-------------------|-------------------|
|               | £                 | £                 |
| Other debtors | 10,194            | 5,470             |
|               | <u>          </u> | <u>          </u> |

9. **CURRENT ASSET INVESTMENTS**

|                      | 30.11.24          | 30.11.23          |
|----------------------|-------------------|-------------------|
|                      | £                 | £                 |
| CCLA deposit account | 6,420             | 35,923            |
|                      | <u>          </u> | <u>          </u> |

10. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 30.11.24          | 30.11.23          |
|---------------------------------|-------------------|-------------------|
|                                 | £                 | £                 |
| Trade creditors                 | -                 | 2,160             |
| Social security and other taxes | 1,246             | 1,301             |
| Other creditors                 | 255               | 249               |
| Accrued expenses                | 3,616             | 2,915             |
|                                 | <u>          </u> | <u>          </u> |
|                                 | 5,117             | 6,625             |
|                                 | <u>          </u> | <u>          </u> |

11. **MOVEMENT IN FUNDS**

|                           | At<br>1.12.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>30.11.24<br>£ |
|---------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                    |                                  |                     |
| General fund              | 334,199            | (6,134)                          | 328,065             |
| <b>Restricted funds</b>   |                    |                                  |                     |
| Restricted funds          | 15,061             | 9,226                            | 24,287              |
|                           | <u>          </u>  | <u>          </u>                | <u>          </u>   |
| <b>TOTAL FUNDS</b>        | 349,260            | 3,092                            | 352,352             |
|                           | <u>          </u>  | <u>          </u>                | <u>          </u>   |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 11,819                     | (56,155)                   | 38,202                   | (6,134)                   |
| <b>Restricted funds</b>   |                            |                            |                          |                           |
| Restricted funds          | 137,882                    | (128,656)                  | -                        | 9,226                     |
|                           | <u>          </u>          | <u>          </u>          | <u>          </u>        | <u>          </u>         |
| <b>TOTAL FUNDS</b>        | 149,701                    | (184,811)                  | 38,202                   | 3,092                     |
|                           | <u>          </u>          | <u>          </u>          | <u>          </u>        | <u>          </u>         |

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2024

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At<br>1.12.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>30.11.23<br>£ |
|---------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                    |                                  |                     |
| General fund              | 357,350            | (23,151)                         | 334,199             |
| <b>Restricted funds</b>   |                    |                                  |                     |
| Restricted funds          | 9,921              | 5,140                            | 15,061              |
| <b>TOTAL FUNDS</b>        | <u>367,271</u>     | <u>(18,011)</u>                  | <u>349,260</u>      |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 12,611                     | (40,544)                   | 4,782                    | (23,151)                  |
| <b>Restricted funds</b>   |                            |                            |                          |                           |
| Restricted funds          | 95,080                     | (89,940)                   | -                        | 5,140                     |
| <b>TOTAL FUNDS</b>        | <u>107,691</u>             | <u>(130,484)</u>           | <u>4,782</u>             | <u>(18,011)</u>           |

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At<br>1.12.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>30.11.24<br>£ |
|---------------------------|--------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                    |                                  |                     |
| General fund              | 357,350            | (29,285)                         | 328,065             |
| <b>Restricted funds</b>   |                    |                                  |                     |
| Restricted funds          | 9,921              | 14,366                           | 24,287              |
| <b>TOTAL FUNDS</b>        | <u>367,271</u>     | <u>(14,919)</u>                  | <u>352,352</u>      |

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2024

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 24,430                     | (96,699)                   | 42,984                   | (29,285)                  |
| <b>Restricted funds</b>   |                            |                            |                          |                           |
| Restricted funds          | 232,962                    | (218,596)                  | -                        | 14,366                    |
| <b>TOTAL FUNDS</b>        | <u>257,392</u>             | <u>(315,295)</u>           | <u>42,984</u>            | <u>(14,919)</u>           |

**12. RELATED PARTY DISCLOSURES**

The North York Moors Trust has a Memorandum of Understanding with the North York Moors National Park Authority, a closely connected public body. Under this agreement, the Authority provides in-kind support to the Trust, including access to office space, ad hoc administrative assistance, and the equivalent of one day per week of staff time from a Funding Manager which is provided to assist the Trust in delivering its charitable objectives and National Park management plan objectives. The Trust also works in partnership with the Authority on several jointly delivered projects.

North York Moors National Park Trust

Detailed Statement of Financial Activities  
for the Year Ended 30 November 2024

|                                       | 30.11.24<br>£ | 30.11.23<br>£ |
|---------------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>          |               |               |
| <b>Donations and legacies</b>         |               |               |
| Donations                             | 6,320         | 14,369        |
| <b>Other trading activities</b>       |               |               |
| Sponsorships                          | 5,000         | -             |
| Tree sales                            | -             | 60            |
|                                       | <hr/> 5,000   | <hr/> 60      |
| <b>Investment income</b>              |               |               |
| Other fixed asset invest - FII        | -             | 7,259         |
| Deposit account interest              | 498           | 923           |
|                                       | <hr/> 498     | <hr/> 8,182   |
| <b>Charitable activities</b>          |               |               |
| Grants                                | 137,883       | 85,080        |
|                                       | <hr/> 137,883 | <hr/> 85,080  |
| <b>Total incoming resources</b>       | <hr/> 149,701 | <hr/> 107,691 |
| <b>EXPENDITURE</b>                    |               |               |
| <b>Raising donations and legacies</b> |               |               |
| Online donation fees                  | 301           | 212           |
| Collection boxes                      | -             | 1,217         |
|                                       | <hr/> 301     | <hr/> 1,429   |
| <b>Charitable activities</b>          |               |               |
| Wages                                 | 43,483        | 34,963        |
| Pensions                              | 1,297         | 1,260         |
| Advertising                           | -             | 491           |
| Project costs                         | 135,862       | 85,955        |
| Travel and subsistence                | 435           | 502           |
| Office costs                          | -             | 1,017         |
| Miscellaneous expenses                | 35            | 35            |
|                                       | <hr/> 181,112 | <hr/> 124,223 |
| <b>Support costs</b>                  |               |               |
| <b>Management</b>                     |               |               |
| Advertising                           | -             | 660           |
| <b>Governance costs</b>               |               |               |
| Insurance                             | 459           | 157           |
| Carried forward                       | 459           | 157           |

This page does not form part of the statutory financial statements

North York Moors National Park Trust

Detailed Statement of Financial Activities  
for the Year Ended 30 November 2024

|                                                    | 30.11.24<br>£ | 30.11.23<br>£ |
|----------------------------------------------------|---------------|---------------|
| <b>Governance costs</b>                            |               |               |
| Brought forward                                    | 459           | 157           |
| Accountancy fees                                   | 2,560         | 3,670         |
| Legal fees                                         | 360           | -             |
| Bank charges                                       | 19            | 345           |
|                                                    | <hr/>         | <hr/>         |
|                                                    | 3,398         | 4,172         |
|                                                    | <hr/>         | <hr/>         |
| Total resources expended                           | 184,811       | 130,484       |
|                                                    | <hr/>         | <hr/>         |
| Net expenditure before gains and losses            | (35,110)      | (22,793)      |
|                                                    | <hr/>         | <hr/>         |
| <b>Realised recognised gains and losses</b>        |               |               |
| Realised gains/(losses) on fixed asset investments | 38,202        | 4,782         |
|                                                    | <hr/>         | <hr/>         |
| Net income/(expenditure)                           | 3,092         | (18,011)      |
|                                                    | <hr/>         | <hr/>         |

This page does not form part of the statutory financial statements

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# Accounts

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## **North York Moors National Park Trust**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended

30 November 2023

**Registered Company Number: 09861371**  
**Registered Charity Number: 1170387**

**Ashby Berry Coulsons**

Chartered Accountants  
*Two Belgrave Crescent*  
*Scarborough*

# **North York Moors National Park Trust**

## **Contents of the Financial Statements for the Year Ended 30 November 2023**

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## **North York Moors National Park Trust**

### **Reference and Administrative Details for the Year Ended 30 November 2023**

|                                  |                                                                                                                                    |                                           |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| <b>Trustees</b>                  | T Hind<br>C G Pearson<br>M F Swallow<br>R B Asquith<br>R C Buckley<br>P R Greensmith<br>C Robertson<br>E K Smith<br>C W Williamson |                                           |
| <b>Trust Director</b>            | J Metcalfe<br>S Osborne                                                                                                            | Appointed May 2023<br>Resigned April 2023 |
| <b>Registered office</b>         | The Old Vicarage<br>Bondgate<br>Helmsley<br>York<br>YO62 5BP                                                                       |                                           |
| <b>Registered company number</b> | 09861371 (England and Wales)                                                                                                       |                                           |
| <b>Registered charity number</b> | 1170387                                                                                                                            |                                           |
| <b>Independent examiner</b>      | Ashby Berry Coulsons<br>2 Belgrave Crescent<br>Scarborough<br>North Yorkshire<br>YO11 1UB                                          |                                           |
| <b>Bankers</b>                   | Barclays Bank<br>193 High Street<br>Northallerton<br>DL7 8LJ                                                                       |                                           |

## **North York Moors National Park Trust**

### **Report of the Trustees for the Year Ended 30 November 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

This report includes the directors' report required by company law.

#### **Objectives and activities**

The objects of North York Moors National Park Trust are to both promote the benefit of and advance the education of the public in the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment the North York Moors including its landscape and wildlife. This will include; connecting people with nature; protecting and reviving nature; recording local traditions and customs, supporting traditional skills, championing our cherish communities, promoting all arts inspired by the North York Moors, and supporting community groups and facilities which help achieve these aims.

Between 1 December 2022 and 30 November 2023, the Trust carried out the following activities for public benefit:

- Delivered conservation, education, and engagement activities during the inaugural year of the Birds on the Edge project.
- Developed and delivered Trust Treks, a project to boost health and wellbeing, improve access to the North York Moors National Park, and promote pro-environmental behaviours.
- Hosted the Esk and Coastal Streams Catchment Partnership.
- Developed a marine nature recovery strategy for the Yorkshire coast in partnership with the Yorkshire Marine Nature Partnership.
- Maintained Anya and Alan's Wood in partnership with the North York Moors National Park Authority.
- Hosted the Hearts and Minds Ride Together promoting participation in physical activity in the North York Moors National Park in partnership with the British Heart Foundation, Tom Parson Trust, and the North York Moors National Park Authority.
- Provided community grant funding to support local organisations and groups in the North York Moors National Park.

All Trustees have been issued with;

- PB1 - The Public Benefit Requirement
- PB2 - The Public Benefit of Running a Charity
- PB3 - Reporting
- CC3 - The Essential Trustee
- CC20 - Charity Fundraising

and have had regard to the guidance on public benefit contained therein.

## **North York Moors National Park Trust**

### **Report of the Trustees for the Year Ended 30 November 2023**

#### **Achievement and performance**

Between 1 December 2022 and 30 November 2023, the Trust carried out the following activities for public benefit:

- Delivered the inaugural year of the Birds on the Edge project, which included:
  - Conservation - creation and restoration of 12 ponds or drinking pools creating essential habitat for birds and other species such as great crested newts.
  - Education - 184 primary school took part in the Harry Spotters Bird Watch Challenge.
  - Engagement and Health and Wellbeing - 16 students from Scarborough Pupil Referral Unit connected with nature and the project's core conservation themes through practical conservation tasks with outdoor educators and creative sessions with renowned artists. This work supported their health, wellbeing, and development, and provided an invaluable opportunity to learn or harness new skills and talents.
- Developed and began delivery of Trust Treks, a project connecting people from Teesside with nature and the North York Moors National Park through wellbeing walks to boost health and wellbeing, improve access to the National Park, and promote pro-environmental behaviour.
- Secured funding from Beyondly to develop the first Nature Prescription for North Yorkshire, working in partnership with the North York Moors National Park, Yorkshire Dales National Park, and RSPB. A calendar of localised nature activities will be developed to be prescribed by GPs and social prescribers to patients to improve mental and physical health and wellbeing in 2024.
- Hosted the Esk and Coastal Streams Catchment Partnership and worked with public, private, and community stakeholders to begin updating the Catchment Management Plan to refresh water quality, restore natural functions, revive key habitat and species, and reconnect people and place in the Esk and Coastal Streams Catchment area.
- Secured funding from the Environment Agency to begin development of a marine nature recovery strategy for the Yorkshire coast and engagement tools to empower the public to champion the regional marine environment in partnership with the Yorkshire Marine Nature Partnership.
- Hosted the Hearts and Minds Ride Together charity bike ride in partnership with the British Heart Foundation, Tom Parson Trust, and the North York Moors National Park Authority to promote the benefits of conducting physical activity in the North York Moors National Park to support or improve health and wellbeing.
- Community grant funding committed/approved for:
  - Ryedale Folk Museum to rescue and relocate a milking parlour of local historical importance to the museum for restoration and public display in 2025.
  - North York Moors Youth Voice to support local young people to attend and represent the North York Moors National Park at the 50th EUROPARC Conference in the Netherlands in October 2023, as well as provide networking, learning, and development opportunities.
- Maintained Anya and Alan's Wood in partnership with the North York Moors National Park Authority.

#### **Financial review**

At 30 November 2023, the Trust's total reserves were £349,260 (2022: £367,271), of which £15,061 were restricted funds.

Between 1 December 2022 and 30 November 2023, the Trust received £107,691 in funding, donations and other income. The Trust spent £130,484 on charitable and related activities. The deficit of £18,011 was covered by reserves.

## **North York Moors National Park Trust**

### **Report of the Trustees for the Year Ended 30 November 2023**

#### **Financial review – continued**

The trustees have reviewed and updated the reserves policy established in June 2023. The purposes of the designated funds have been clarified and the amounts set aside have been adjusted as shown in Note 19.

The total amount of reserves designated by trustees as at the year end is £190,500. Designated reserves will fund both future Trust projects, including the Stepping Stones to Nature Project in 2024-2025 and the Trust's community grant awards and match funding scheme.

This leaves a balance of £143,699 as general reserves, of which £20,340 or equivalent of six months operational costs shall be held as a minimum.

As seen from the balance sheet, the reserves remain broadly consistent with the Trust's reserves policy established on 13th June 2023 (updated July 2024).

Trustees consider the principal risk to the charity is raising sustainable long-term unrestricted income to support the Trust's ambition to cover staffing costs and to scale up operations and delivery of projects and outcomes. The Trust aims to manage this risk by seeking funding from a broader range of sources, including nurturing and developing corporate sponsorships, and developing and delivering a range of innovative, costed, and evidenced investment-ready projects.

#### **Structure, governance and management**

North York Moors National Park Trust was incorporated as a company limited by guarantee on 6 November 2015 and registered as a charity on 25 November 2016. The charitable company is governed by its memorandum and articles of association.

The administration is controlled and directed by the charity's trustees. The maximum number of Trustees is nine and the Trustees who are not drawn from the membership of the North York Moors National Park Authority (including the Chief Executive) shall at all times be in the majority solely by one. New Trustees are appointed by current trustees in accordance with the relevant provisions in the articles of association. All new Trustees are supplied with relevant Charity Commission guidance and this has been discussed at Trustee meetings as appropriate.

There is a relationship with the North York Moors National Park Authority in terms of the Authority's CEO also being the Chair of the Trust and donation of limited financial resources and staff time by the authority to the Trust.

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 (FRS 102) issued in October 2019.

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

Approved by order of the board of trustees on 30 July 2024 and signed on its behalf by:

.....  
C W Williamson - Trustee

# North York Moors National Park Trust

## Reserves Policy Approved on 29 July 2024

### 1. Introduction

- 1.1. The purpose of this policy is to set out the principles, responsibilities, and processes for maintaining and managing the financial reserves of the North York Moors National Park Trust (“North York Moors Trust”).

### 2. Purpose of Reserves

- 2.1. Reserves are funds held in reserve that are available to spend on the charity's objects. The purpose of holding reserves is to ensure the North York Moors Trust can:

- Invest in opportunities that support the charity's aims and objectives.
- Meet its obligations in the event of unforeseen expenditure.
- Manage financial risks and uncertainties.
- Maintain stability and continuity of operations during periods of income fluctuation or economic downturn.

- 2.2. This policy explains the purpose of the funds designated and how they fulfil the North York Moors Trust's charitable aims and align with the Charity Commission for England and Wales' guidance for exclusion from the Trust's final reserves total.

[Section 3.1 of the Charity Commission for England and Wales' guidance, Charity Reserves: Building Resilience \(June 2023\)](#) outlines the definition of a charity's reserves, both those ‘freely available to spend’ and ‘items that should be excluded from reserves’.

Free reserves: unrestricted funds that a charity is freely available to spend, and which a charity's final reserves figure should derive.

Designated funds: funds set aside by the Board of Trustees to meet essential future spending, such as funding projects, activities, or grants that could not be met from future income and which charities should exclude from final reserves total.

- 2.3. The reserves policy provides clarity for funders and stakeholders of the structure of the North York Moors Trust's reserves, demonstrate commitment to sound financial stewardship and transparency, and inspire confidence in the delivery of charitable aims and objectives.
- 2.4. The reserves policy shall be reviewed annually, and amendments made where appropriate. They will be published in our end of year financial accounts.

### 3. Charitable Aims and Objectives

- 3.1. The Charity's objects (‘Objects’) are as follows:

1. To promote for the benefit of the public the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment of the area known as the North York Moors, including its landscape and wildlife, in particular but not exclusively by:
  - (a) the carrying out of work to improve the landscape, built heritage and environment
  - (b) recording local traditions and customs, supporting traditional skills and promoting all arts inspired by the North York Moors
  - (c) supporting community groups and facilities which help achieve these aims.
2. To advance the education of the public in the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment of the North York Moors.

## North York Moors National Park Trust

### Reserves Policy Approved on 29 July 2024

#### 4. Designated Funds

- 4.1. This section outlines the North York Moors Trust's total designated reserves, their purpose and where appropriate committed spend or projected costings, as of 30 November 2023.

| Total Designated             |          |
|------------------------------|----------|
| Community Engagement Project | £ 26,000 |
| Community Grant Awards       | £ 44,500 |
| Match Funding Scheme         | £120,000 |
| Total                        | £190,500 |

- 4.2. Funds have been designated by the Board of Trustees to fulfil our charitable aims and objectives which cannot be guaranteed to be met by future income, and as such have been excluded from the from free reserves total in accordance with guidance provided by the Charity Commission for England and Wales as of June 2023.

#### 4.3. Designated Community Engagement Project

The North York Moors Trust is committed to funding an engagement project through 2023-2025.

The Stepping Stones to Nature project has been designed and commissioned will initially take place between April and December 2024.

The purpose of the project is to reengage the charity with local communities, strengthen the connection between children and nature to boost health, wellbeing, and development, and promote the conservation, protection, and enhancement of our natural environment.

The project meets the North York Moors Trust's charitable aims and objectives and will help build data, evidence, and community need required to secure sustainable funding for the project and charity. Trustees approved spend on a pilot of the project in March 2024, with the figure outline reflective of what delivery may cost in its entirety for a full year of expanded delivery. The cost cannot currently be met by future income.

#### 4.4. Designated Community Grant Awards

The North York Moors Trust is committed to providing financial support to local communities, groups, and organisations to facilitate projects or activities that deliver or promote the importance of conserving, enhancing, and connecting with nature and cultural heritage in the North York Moors National Park and surrounding areas.

During the year ended 30 November 2023, the North York Moors Trust allocated grant funding for the following activities taking place in 2023/24:

- £3,500 to fund eight local young people to attend and represent the North York Moors National Park at the 50<sup>th</sup> annual EUROPARC Conference.
- £2,000 to the Ryedale Folk Museum to rescue and relocate a milking parlour of local historical importance to the museum for restoration and public.
- Projects and activities must meet the North York Moors Trust's charitable aims and objectives.

#### 4.5. Designated Match Funding Scheme

The North York Moors Trust is committed to match funding projects.

The purpose of the scheme is to provide match funding that encourages and leverages additional funding to empower the Trust and local communities, groups or organisations to deliver projects and activities that promote the importance of conserving, enhancing, and connecting with nature and cultural heritage in the North York Moors and surrounding areas.

## North York Moors National Park Trust

### Reserves Policy Approved on 29 July 2024

In 2023 the North York Moors Trust allocated match funding for the following activities:

- Agreed to provide £5,427 in match funding to Championing National Parks for Everyone, a project developed by Peak District Mosaic and to be delivered from 2024 by a cross-section of national organisations including the North York Moors National Park Authority, to reduce barriers communities and individuals face to accessing nature and protected landscapes and the training of community champions in underserved communities.
- Agreed to provide £9,000 in match funding between 2024 and 2029 for REConnect, a project developed by the North York Moors National Park Authority and delivered in local and regional organisations to support nature recovery in the Esk river catchment, connect people and groups in surrounding communities with the river catchment, and run artistic, cultural, and recreational engagement opportunities.

Projects and activities must meet the North York Moors Trust's charitable aims and objectives.

#### 5. Free Reserves

- 5.1. This section outlines the total free unrestricted, undesignated reserves available to the North York Moors Trust as of 30<sup>th</sup> November 2023.

| Total Free Reserves (£) |             |
|-------------------------|-------------|
| Total                   | £143.699.00 |

- 5.2. Of the free reserves, the North York Moors Trust must hold a minimum level equivalent to six months of the charity's operational expenditure of £20,340.00.

**Independent Examiner's Report to the Trustees of  
North York Moors National Park Trust**

**Independent examiner's report to the trustees of North York Moors National Park Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2023.

**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 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 Company 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.

Anne Mead BSc FCA

Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: 31 July 2024

**North York Moors National Park Trust**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 30 November 2023**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>Income and endowments from</b>  |       |                            |                         |                             |                             |
| Donations and legacies             | 2     | 4,369                      | 10,000                  | 14,369                      | 7,698                       |
| <b>Charitable activities</b>       | 5     |                            |                         |                             |                             |
| Core activities                    |       | -                          | 85,080                  | 85,080                      | 126,636                     |
| Other trading activities           | 3     | 60                         | -                       | 60                          | 1,148                       |
| Investment income                  | 4     | <u>8,182</u>               | <u>-</u>                | <u>8,182</u>                | <u>6,265</u>                |
| <b>Total</b>                       |       | <u>12,611</u>              | <u>95,080</u>           | <u>107,691</u>              | <u>141,747</u>              |
| <b>Expenditure on</b>              |       |                            |                         |                             |                             |
| Raising funds                      | 6     | 1,429                      | -                       | 1,429                       | 216                         |
| <b>Charitable activities</b>       | 7     |                            |                         |                             |                             |
| Core activities                    |       | <u>39,115</u>              | <u>89,940</u>           | <u>129,055</u>              | <u>178,110</u>              |
| <b>Total</b>                       |       | <u>40,544</u>              | <u>89,940</u>           | <u>130,484</u>              | <u>178,326</u>              |
| Net gains/(losses) on investments  |       | <u>4,782</u>               | <u>-</u>                | <u>4,782</u>                | <u>(23,025)</u>             |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>(23,151)</b>            | <b>5,140</b>            | <b>(18,011)</b>             | <b>(59,604)</b>             |
| <b>Reconciliation of funds</b>     |       |                            |                         |                             |                             |
| Total funds brought forward        |       | <u>357,350</u>             | <u>9,921</u>            | <u>367,271</u>              | <u>426,875</u>              |
| <b>Total funds carried forward</b> |       | <u><b>334,199</b></u>      | <u><b>15,061</b></u>    | <u><b>349,260</b></u>       | <u><b>367,271</b></u>       |

The notes form part of these financial statements

**North York Moors National Park Trust (Registered number: 09861371)**

**Balance Sheet  
30 November 2023**

|                                              | Notes | 2023<br>£      | 2022<br>£      |
|----------------------------------------------|-------|----------------|----------------|
| <b>Fixed assets</b>                          |       |                |                |
| Investments                                  | 14    | 310,820        | 348,779        |
| <b>Current assets</b>                        |       |                |                |
| Debtors                                      | 15    | 5,470          | 4,930          |
| Investments                                  | 16    | 35,923         | -              |
| Cash at bank                                 |       | <u>3,672</u>   | <u>16,085</u>  |
|                                              |       | 45,065         | 21,015         |
| <b>Creditors</b>                             |       |                |                |
| Amounts falling due within one year          | 17    | (6,625)        | (2,523)        |
| <b>Net current assets</b>                    |       | <u>38,440</u>  | <u>18,492</u>  |
| <b>Total assets less current liabilities</b> |       | <u>349,260</u> | <u>367,271</u> |
| <b>NET ASSETS</b>                            |       | <u>349,260</u> | <u>367,271</u> |
| <b>Funds</b>                                 | 19    |                |                |
| Designated funds:                            |       |                |                |
| Community Engagement Project                 |       | 26,000         | -              |
| Community Grant Awards                       |       | 44,500         | -              |
| Match Funding scheme                         |       | 120,000        | -              |
| Commitment                                   |       | -              | 200,000        |
| Contingency                                  |       | -              | 65,000         |
| Unrestricted funds:                          |       |                |                |
| General fund (2022: Conservation Fund)       |       | <u>143,699</u> | <u>92,350</u>  |
| Total unrestricted funds                     |       | <u>334,199</u> | <u>357,350</u> |
| Restricted funds                             |       | <u>15,061</u>  | <u>9,921</u>   |
| <b>Total funds</b>                           |       | <u>349,260</u> | <u>367,271</u> |

The notes form part of these financial statements

**North York Moors National Park Trust (Registered number: 09861371)**

**Balance Sheet - continued**  
**30 November 2023**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 July 2024 and were signed on its behalf by:

.....  
C W Williamson - Trustee

## **North York Moors National Park Trust**

### **Notes to the Financial Statements for the Year Ended 30 November 2023**

#### **1. Accounting policies**

##### **General information**

North York Moors National Park Trust is a charitable company limited by guarantee registered in England / Wales. 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 1 of these financial statements. The nature of the charity's operations and principal activities are to promote, and advance the education of the public in, the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment of the North York Moors.

##### **Basis of preparing the financial statements**

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 in October 2019, 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.

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.

##### **Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### **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. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

## **North York Moors National Park Trust**

### **Notes to the Financial Statements - continued for the Year Ended 30 November 2023**

#### **1. Accounting policies - continued**

##### **Income - continued**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

##### **Donated services and facilities**

Donated services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### **Investment income receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

## **North York Moors National Park Trust**

### **Notes to the Financial Statements - continued for the Year Ended 30 November 2023**

#### **1. Accounting policies - continued**

##### **Expenditure - continued**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **Recognised gains and losses**

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the statement of financial activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted mid-market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Current asset investments are measured in the same way as fixed asset investments.

##### **Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

## North York Moors National Park Trust

### Notes to the Financial Statements - continued for the Year Ended 30 November 2023

#### 1. Accounting policies - continued

##### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In their view the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### 2. Donations and legacies

|           | 2023          | 2022         |
|-----------|---------------|--------------|
|           | £             | £            |
| Donations | <u>14,369</u> | <u>7,698</u> |

£10,000 of the above income was attributable to restricted funds (2022: £2,768) and £4,369 (2022: £4,930) to unrestricted funds.

The North York Moors National Park Authority has also donated staff time to the Trust, primarily in respect of project development work. The value of this time is not quantifiable for the current or preceding year.

#### 3. Other trading activities

|            | 2023      | 2022         |
|------------|-----------|--------------|
|            | £         | £            |
| Tree sales | <u>60</u> | <u>1,148</u> |

All the above income for the current and preceding year was attributable to unrestricted funds.

#### 4. Investment income

|                          | 2023         | 2022         |
|--------------------------|--------------|--------------|
|                          | £            | £            |
| Investment income        | 7,259        | 6,264        |
| Deposit account interest | <u>923</u>   | <u>1</u>     |
|                          | <u>8,182</u> | <u>6,265</u> |

All the above income for the current and preceding year was attributable to unrestricted funds.

# North York Moors National Park Trust

## Notes to the Financial Statements - continued for the Year Ended 30 November 2023

### 5. Income from charitable activities

|                         | 2023<br>£            | 2022<br>£             |
|-------------------------|----------------------|-----------------------|
| Art Award entrance fees | -                    | 794                   |
| Grants                  | <u>85,080</u>        | <u>125,842</u>        |
|                         | <u><u>85,080</u></u> | <u><u>126,636</u></u> |

All the above income for the current year was attributable to restricted funds (2022: £125,842 to restricted and £794 to unrestricted funds). There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 30 November 2023.

Grants received, included in the above, are as follows:

|                                 | 2023<br>£            | 2022<br>£             |
|---------------------------------|----------------------|-----------------------|
| Catchment Partnership Support   | 15,000               | 30,000                |
| Birds on the Edge project       | 55,560               | -                     |
| Championing Coastal Change      | 7,106                | -                     |
| Beyond Social                   | 6,914                | -                     |
| Transport for Young Ranger days | 500                  | -                     |
| Woodland Restoration Team       | -                    | 68,335                |
| Connecting the Dots             | -                    | 27,508                |
|                                 | <u><u>85,080</u></u> | <u><u>125,843</u></u> |

### 6. Raising funds

#### Raising donations and legacies

|                      | 2023<br>£           | 2022<br>£         |
|----------------------|---------------------|-------------------|
| Online donation fees | 212                 | 216               |
| Collection boxes     | <u>1,217</u>        | -                 |
|                      | <u><u>1,429</u></u> | <u><u>216</u></u> |

### 7. Charitable activities costs

|                                              | Direct<br>Costs<br>£ | Grant<br>funding of<br>activities<br>(see note 7)<br>£ | Support<br>costs (see<br>note 9)<br>£ | Totals<br>£    |
|----------------------------------------------|----------------------|--------------------------------------------------------|---------------------------------------|----------------|
| Core activities                              | <u>124,568</u>       | <u>-</u>                                               | <u>4,487</u>                          | <u>129,055</u> |
| Comparatives for charitable activities costs |                      |                                                        |                                       |                |
| Core activities                              | <u>174,823</u>       | <u>1,500</u>                                           | <u>1,787</u>                          | <u>178,110</u> |

£89,940 of the total costs for the current year was attributable to restricted funds (2022: £138,839) and £39,115 (2022: £39,271) to unrestricted funds.

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2023**

**8. Grants payable**

|                 | <b>2023</b> | 2022         |
|-----------------|-------------|--------------|
|                 | £           | £            |
| Core activities | <u>-</u>    | <u>1,500</u> |

**9. Support costs**

|                 | Management | Governance   | Totals       |
|-----------------|------------|--------------|--------------|
|                 | £          | costs<br>£   | £            |
| Core activities | <u>660</u> | <u>3,827</u> | <u>4,487</u> |

Comparatives for support costs

|                 | Management | Governance   | Totals       |
|-----------------|------------|--------------|--------------|
|                 | £          | costs<br>£   | £            |
| Core activities | <u>600</u> | <u>1,187</u> | <u>1,787</u> |

Support costs, included in the above, are as follows:

**Management**

|             | <b>2023</b>             | 2022                     |
|-------------|-------------------------|--------------------------|
|             | Core<br>activities<br>£ | Total<br>activities<br>£ |
| Advertising | <u>660</u>              | <u>600</u>               |

**Governance costs**

|                                     | <b>2023</b>             | 2022                     |
|-------------------------------------|-------------------------|--------------------------|
|                                     | Core<br>activities<br>£ | Total<br>activities<br>£ |
| Independent Examiner's remuneration | <b>3,670</b>            | <b>1,030</b>             |
| Trustees' indemnity insurance       | <u>157</u>              | <u>157</u>               |
|                                     | <u><b>3,827</b></u>     | <u><b>1,187</b></u>      |

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2023**

**10. Net income/(expenditure)**

Net income/(expenditure) is stated after charging/(crediting):

|                                         | 2023         | 2022      |
|-----------------------------------------|--------------|-----------|
|                                         | £            | £         |
| Independent examination - current year  | 2,000        | 990       |
| Independent examination - previous year | <u>1,670</u> | <u>40</u> |

**11. Trustees' remuneration and benefits**

No remuneration was paid to any of the trustees (2022- £Nil).

**Trustees' expenses**

No trustee had any expenses reimbursed (2022 £Nil).

**12. Staff costs**

|                       | 2023          | 2022          |
|-----------------------|---------------|---------------|
|                       | £             | £             |
| Wages and salaries    | 34,963        | 30,919        |
| Social security costs | -             | 216           |
| Other pension costs   | <u>1,260</u>  | <u>1,929</u>  |
|                       | <u>36,223</u> | <u>33,064</u> |

The average monthly number of employees during the year was as follows:

|           | 2023     | 2022     |
|-----------|----------|----------|
|           | <u>1</u> | <u>2</u> |
| Part time |          |          |

No employees received emoluments in excess of £60,000.

The full time equivalent number of staff was 0.7 (2022: 0.8)

The total remuneration of key management personnel amounted to £35,681.

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2023**

**13. Comparatives for the statement of financial activities**

|                                        | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£   |
|----------------------------------------|----------------------------|-------------------------|-----------------------|
| <b>Income and endowments from</b>      |                            |                         |                       |
| Donations and legacies                 | 4,930                      | 2,768                   | 7,698                 |
| <b>Charitable activities</b>           |                            |                         |                       |
| Core activities                        | 794                        | 125,842                 | 126,636               |
| Other trading activities               | 1,148                      | -                       | 1,148                 |
| Investment income                      | <u>6,265</u>               | <u>-</u>                | <u>6,265</u>          |
| <b>Total</b>                           | <u>13,137</u>              | <u>128,610</u>          | <u>141,747</u>        |
| <br><b>Expenditure on</b>              |                            |                         |                       |
| Raising funds                          | 216                        | -                       | 216                   |
| <b>Charitable activities</b>           |                            |                         |                       |
| Core activities                        | <u>39,271</u>              | <u>138,839</u>          | <u>178,110</u>        |
| <b>Total</b>                           | <u>39,487</u>              | <u>138,839</u>          | <u>178,326</u>        |
| <br>Net gains/(losses) on investments  | <u>(23,025)</u>            | <u>-</u>                | <u>(23,025)</u>       |
| <br><b>NET INCOME/(EXPENDITURE)</b>    | <b>(49,375)</b>            | <b>(10,229)</b>         | <b>(59,604)</b>       |
| <br><b>Reconciliation of funds</b>     |                            |                         |                       |
| Total funds brought forward            | <u>406,725</u>             | <u>20,150</u>           | <u>426,875</u>        |
| <br><b>Total funds carried forward</b> | <u><u>357,350</u></u>      | <u><u>9,921</u></u>     | <u><u>367,271</u></u> |

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2023**

**14. Fixed asset investments**

|                     | Listed<br>investments<br>£ |
|---------------------|----------------------------|
| <b>Market value</b> |                            |
| At 1 December 2022  | 348,779                    |
| Additions           | 7,259                      |
| Disposals           | (50,873)                   |
| Revaluations        | <u>5,655</u>               |
| At 30 November 2023 | <u>310,820</u>             |
| <b>Cost</b>         |                            |
| At 30 November 2023 | <u>261,473</u>             |
| At 30 November 2022 | <u>297,715</u>             |

**15. Debtors: amounts falling due within one year**

|               | 2023<br>£    | 2022<br>£    |
|---------------|--------------|--------------|
| Other debtors | <u>5,470</u> | <u>4,930</u> |

**16. Current asset investments**

|                      | 2023<br>£     | 2022<br>£ |
|----------------------|---------------|-----------|
| CCLA deposit account | <u>35,923</u> | <u>-</u>  |

**17. Creditors: amounts falling due within one year**

|                                 | 2023<br>£    | 2022<br>£    |
|---------------------------------|--------------|--------------|
| Trade creditors                 | 2,160        | 601          |
| Social security and other taxes | 1,301        | 751          |
| Other creditors                 | 249          | 181          |
| Accrued expenses                | <u>2,915</u> | <u>990</u>   |
|                                 | <u>6,625</u> | <u>2,523</u> |

**18. Analysis of net assets between funds**

|                     | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|---------------------|----------------------------|-------------------------|-----------------------------|-----------------------------|
| Investments         | 310,820                    | -                       | 310,820                     | 348,779                     |
| Current assets      | 30,004                     | 15,061                  | 45,065                      | 21,015                      |
| Current liabilities | <u>(6,625)</u>             | <u>-</u>                | <u>(6,625)</u>              | <u>(2,523)</u>              |
|                     | <u>334,199</u>             | <u>15,061</u>           | <u>349,260</u>              | <u>367,271</u>              |

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2023**

**18. Analysis of net assets between funds - continued**

Comparatives for analysis of net assets between funds

|                     | Unrestricted<br>Fund<br>£ | Restricted<br>Fund<br>£ | 2022<br>Total Funds<br>£ |
|---------------------|---------------------------|-------------------------|--------------------------|
| Investments         | 348,779                   | -                       | 348,779                  |
| Current Assets      | 11,094                    | 9,921                   | 21,015                   |
| Current Liabilities | (2,523)                   | -                       | (2,523)                  |
|                     | <u>357,350</u>            | <u>9,921</u>            | <u>367,271</u>           |

**19. Movement in funds**

|                                                           | Brought<br>forward<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Investment<br>gains/<br>(losses)<br>£ | Transfers<br>£  | Carried<br>forward<br>£ |
|-----------------------------------------------------------|-------------------------|----------------------------|----------------------------|---------------------------------------|-----------------|-------------------------|
| <b>Unrestricted funds</b>                                 |                         |                            |                            |                                       |                 |                         |
| <u>Designated funds</u>                                   |                         |                            |                            |                                       |                 |                         |
| Community Engagement Project                              | -                       | -                          | -                          | -                                     | 26,000          | 26,000                  |
| Community Grants Awards                                   | -                       | -                          | -                          | -                                     | 44,500          | 44,500                  |
| Match Funding scheme                                      | -                       | -                          | -                          | -                                     | 120,000         | 120,000                 |
| Designated – Commitment                                   | 200,000                 | -                          | -                          | -                                     | (200,000)       | -                       |
| Designated – Contingency                                  | 65,000                  | -                          | -                          | -                                     | (65,000)        | -                       |
| <u>Unrestricted funds</u>                                 |                         |                            |                            |                                       |                 |                         |
| General Fund                                              | 92,350                  | 12,611                     | (40,544)                   | 4,782                                 | 74,500          | 143,699                 |
| (2022: Conservation Fund)                                 | <u>357,350</u>          | <u>12,611</u>              | <u>(40,544)</u>            | <u>4,782</u>                          | <u>-</u>        | <u>334,199</u>          |
|                                                           | <u><u>357,350</u></u>   | <u><u>12,611</u></u>       | <u><u>(40,544)</u></u>     | <u><u>4,782</u></u>                   | <u><u>-</u></u> | <u><u>334,199</u></u>   |
| <b>Restricted funds</b>                                   |                         |                            |                            |                                       |                 |                         |
| Birds on the Edge                                         |                         |                            |                            |                                       |                 |                         |
| Heritage Lottery Fund                                     | -                       | 33,960                     | (33,960)                   | -                                     | -               | -                       |
| NYC AONB                                                  | -                       | 3,000                      | (3,000)                    | -                                     | -               | -                       |
| Yorkshire Water                                           | -                       | 17,600                     | (17,600)                   | -                                     | -               | -                       |
| Forestry England                                          | -                       | 1,000                      | (1,000)                    | -                                     | -               | -                       |
| Donation for pond                                         | -                       | 10,000                     | (10,000)                   | -                                     | -               | -                       |
| Turtle Dove Project                                       | 8,147                   | -                          | -                          | -                                     | -               | 8,147                   |
| CaBA – Catchment Partnership<br>Support                   | 1,774                   | 15,000                     | (16,774)                   | -                                     | -               | -                       |
| EA Championing Coastal Change -<br>Marine nature recovery | -                       | 7,106                      | (7,106)                    | -                                     | -               | -                       |
| Beyond Social                                             | -                       | 6,914                      | -                          | -                                     | -               | 6,914                   |
| Alpkit Foundation –<br>Transport for Young Ranger Days    | -                       | 500                        | (500)                      | -                                     | -               | -                       |
|                                                           | <u>9,921</u>            | <u>95,080</u>              | <u>(89,940)</u>            | <u>-</u>                              | <u>-</u>        | <u>15,061</u>           |
|                                                           | <u><u>9,921</u></u>     | <u><u>95,080</u></u>       | <u><u>(89,940)</u></u>     | <u><u>-</u></u>                       | <u><u>-</u></u> | <u><u>15,061</u></u>    |

The CaBA grant is for improving the habitat in the catchment of the River Esk.

# North York Moors National Park Trust

## Notes to the Financial Statements - continued for the Year Ended 30 November 2023

### 19. Movement in funds - continued

Comparatives

|                              | Brought forward<br>£  | Incoming resources<br>£ | Resources expended<br>£ | Investment gains/<br>(losses)<br>£ | Transfers<br>£  | Carried forward<br>£  |
|------------------------------|-----------------------|-------------------------|-------------------------|------------------------------------|-----------------|-----------------------|
| <b>Unrestricted funds</b>    |                       |                         |                         |                                    |                 |                       |
| Designated – Commitment      | -                     | -                       | -                       | -                                  | 200,000         | 200,000               |
| Designated – Contingency     | -                     | -                       | -                       | -                                  | 65,000          | 65,000                |
| Unrestricted – Conservation  | 406,725               | 13,137                  | (39,487)                | (23,025)                           | (265,000)       | 92,350                |
|                              | <u>406,725</u>        | <u>13,137</u>           | <u>(39,487)</u>         | <u>(23,025)</u>                    | <u>-</u>        | <u>357,350</u>        |
|                              | <u><u>406,725</u></u> | <u><u>13,137</u></u>    | <u><u>(39,487)</u></u>  | <u><u>(23,025)</u></u>             | <u><u>-</u></u> | <u><u>357,350</u></u> |
| <b>Restricted funds</b>      |                       |                         |                         |                                    |                 |                       |
| Heritage Lottery Fund:       |                       |                         |                         |                                    |                 |                       |
| Woodland Restoration Team    | 5,235                 | 68,335                  | (73,570)                | -                                  | -               | -                     |
| Catchment Partnership Grant: |                       |                         |                         |                                    |                 |                       |
| Esk & Coast Catchment        | 9,067                 | 30,000                  | (37,293)                | -                                  | -               | 1,774                 |
| Connecting the Dots          | -                     | 27,508                  | (27,508)                | -                                  | -               | -                     |
| Turtle Dove Project          | 5,848                 | 2,767                   | (468)                   | -                                  | -               | 8,147                 |
|                              | <u>20,150</u>         | <u>128,610</u>          | <u>(138,839)</u>        | <u>-</u>                           | <u>-</u>        | <u>9,921</u>          |
|                              | <u><u>20,150</u></u>  | <u><u>128,610</u></u>   | <u><u>(138,839)</u></u> | <u><u>-</u></u>                    | <u><u>-</u></u> | <u><u>9,921</u></u>   |

Further information about the designated and unrestricted funds can be found on Page 5.

### 20. Related party disclosures

The Trust has a relationship with the North York Moors National Park Authority, which donates limited financial resources, staff time and office accommodation and supplies. Three trustees are also current members of the Authority, the Chair of the Trust being the Chief Executive of the Authority. Both the Trust and the Authority are aware of the need to maintain and safeguard the independence of the Trust.

**NORTH YORK MOORS NATIONAL PARK TRUST**

England & Wales - Charity number 1170387

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# Accounts

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## **North York Moors National Park Trust**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended

30 November 2022

**Registered Company Number: 09861371**  
**Registered Charity Number: 1170387**

**Ashby Berry Coulsons**

Chartered Accountants  
*Two Belgrave Crescent*  
*Scarborough*

# **North York Moors National Park Trust**

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## **North York Moors National Park Trust**

### **Reference and Administrative Details for the Year Ended 30 November 2022**

|                                  |                                                                                           |                           |
|----------------------------------|-------------------------------------------------------------------------------------------|---------------------------|
| <b>Trustees</b>                  | T Hind                                                                                    |                           |
|                                  | J J Cornish                                                                               | Resigned 7 November 2022  |
|                                  | D U Fairburn                                                                              | Resigned 7 November 2022  |
|                                  | M L Bowes                                                                                 | Resigned 7 November 2022  |
|                                  | S L Palmer                                                                                | Resigned 7 November 2022  |
|                                  | C G Pearson                                                                               |                           |
|                                  | D A Trebilco                                                                              | Resigned 7 November 2022  |
|                                  | M F Swallow                                                                               |                           |
|                                  | R B Asquith                                                                               | Appointed 22 October 2022 |
|                                  | R C Buckley                                                                               | Appointed 22 October 2022 |
|                                  | P R Greensmith                                                                            | Appointed 22 October 2022 |
|                                  | C Robertson                                                                               | Appointed 22 October 2022 |
|                                  | E K Smith                                                                                 | Appointed 22 October 2022 |
|                                  | C W Williamson                                                                            | Appointed 22 October 2022 |
| <b>Trust Director</b>            | S Osborne                                                                                 | Appointed 7 March 2022    |
|                                  |                                                                                           | Resigned 18 April 2023    |
|                                  | J Metcalfe                                                                                | Appointed 10 May 2023     |
| <b>Registered office</b>         | The Old Vicarage<br>Bondgate<br>Helmsley<br>York<br>YO62 5BP                              |                           |
| <b>Registered company number</b> | 09861371 (England and Wales)                                                              |                           |
| <b>Registered charity number</b> | 1170387                                                                                   |                           |
| <b>Independent examiner</b>      | Ashby Berry Coulsons<br>2 Belgrave Crescent<br>Scarborough<br>North Yorkshire<br>YO11 1UB |                           |
| <b>Bankers</b>                   | Barclays Bank<br>193 High Street<br>Northallerton<br>DL7 8LJ                              |                           |

## **North York Moors National Park Trust**

### **Report of the Trustees for the Year Ended 30 November 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

This report includes the directors' report required by company law.

#### **Objectives and activities**

The objects of North York Moors National Park Trust are to both promote the benefit of and advance the education of the public in the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment the North York Moors including its landscape and wildlife. This will include; improvement of the built heritage and environment; recording local traditions and customs, supporting traditional skills, promoting all arts inspired by the North York Moors and supporting community groups and facilities which help achieve these aims.

An Executive Director for the Trust was successfully appointed in March 2022. In addition, the Trust carried out the following activities for public benefit:

- Submission of a bid and award of funding from the National Heritage Lottery Fund for the Birds on the Edge project.
- Delivery of the 2022 Art Award exhibition themed 'past, present, future'
- Further funding secured to continue to host the Esk and Coastal Streams Catchment Based Approach
- Ongoing work in partnership with the National Park Authority to maintain Anya and Alan's Wood
- Working in partnership with the Yorkshire Marine Nature Partnership to support the Connecting the Dots project to bring together marine and coastal experts from different organisations

All Trustees have been issued with:

- PB1 - The Public Benefit Requirement
- PB2 - The Public Benefit of Running a Charity
- PB3 - Reporting
- CC3 - The Essential Trustee
- CC20 - Charity Fundraising

and have had regard to the guidance on public benefit contained therein.

## **North York Moors National Park Trust**

### **Report of the Trustees for the Year Ended 30 November 2022**

#### **Achievement and performance**

The Trust carried out the following activities for public benefit:

- The Trust initiated its four year Birds on the Edge project with the support of the National Heritage Lottery fund and other match funders.
- The Trust launched the 2nd Art Award in November 2021 celebrating the wealth of talent locally and nationally with interest in the North York Moors. The successful entries were showcased at an exhibition and the prize winners announced at an Awards Ceremony in May 2022. Prizes were awarded to entrants, young people and a 'people's prize' voted for by the visitors to the Exhibition.
- Green Recovery Challenge Fund: Funding of £81,700 was obtained through the National Heritage Lottery Fund Yorkshire & Humber to create a Woodland Restoration Team which involved tree shelter removal, tree thinning and general plant maintenance at several site across the National Park including Wykeham, Levisham Estate, Appleton-Le-Moors and Hawnby Estate. This project concluded in March 2022.
- Catchment Based Approach (CaBA) funding (£15,000) was renewed through to March 2023 to support the deliver of a new management plan with the Environment Agency (EA), and creating a survey schedule for riverfly monitoring, e-fishing, pearl mussel surveys and invasive non-native species control work.
- Ongoing work in partnership with the National Park Authority was delivered to maintain Anya and Alan's Wood
- Championing Coastal Co-ordination - Water Environment Improvement Fund (EA) successful bid through the Trust on behalf of the Yorkshire Marine Nature Partnership to carry out stakeholder engagement and increase capacity for further project delivery in the future.

#### **Financial review**

At 30 November 2022 total reserves were £367,271 (2021: £426,875). Of these, £9,921 were restricted funds and £265,000 were designated funds, with the balance of £92,350 being unrestricted funds held to underwrite any future shortfalls in funding, support future fundraising activity, and to support the Trust to grow until the point of self-sufficiency ("Conservation").

The trustees consider that the principal risk facing the charity is a lack of resources to sustain itself to attract funds and carry out project work and promotion. They aim to manage this risk through creating an investment income stream and the restructuring of unrestricted reserves to position the Trust to increase funding and partnership opportunities. A detailed review of the resources required to support this has been carried out in the spring of 2022, resulting in the establishment of a new reserves policy approved by the trustees on 15 June 2023.

Further information about the Trusts' future plans and the new reserves policy can be found on Page 5.

## **North York Moors National Park Trust**

### **Report of the Trustees for the Year Ended 30 November 2022**

#### **Structure, governance and management**

North York Moors National Park Trust was incorporated as a company limited by guarantee on 6 November 2015 and registered as a charity on 25 November 2016. The charitable company is governed by its memorandum and articles of association.

The administration is controlled and directed by the charity's trustees. The maximum number of Trustees is nine and the Trustees who are not drawn from the membership of the North York Moors National Park Authority (including the Chief Executive) shall at all times be in the majority solely by one. New trustees are appointed by current trustees in accordance with the relevant provisions in the articles of association. All new Trustees are supplied with relevant Charity Commission guidance and this has been discussed at Trustee meetings as appropriate.

There is a relationship with the North York Moors National Park Authority in terms of the Authority's CEO also being the Chair of the Trust and donation of limited financial resources and staff time by the authority to the Trust.

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 (FRS 102) issued in October 2019.

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

Approved by order of the board of trustees on 30 March 2023 and signed on its behalf by:

.....  
T Hind - Trustee

## **North York Moors National Park Trust**

### **Future Plans and Reserves Policy for the Year Ended 30 November 2022**

The Trust has entered an exciting new development phase to ensure it is well placed and has the resources to continue to meet its core purpose to protect the North York Moors and the wildlife it supports, enhance the health and wellbeing of local communities and people, and keep local traditions and heritage alive.

On 15 June 2023 the Trust established a new reserves policy for the purpose of setting the Trust on a course of self-sufficiency, sustainability, and improved income generation with the commitment of advancing the quality and scope of activities for public benefit.

The Trust has identified key areas for which to designate some of its unrestricted funds to ensure the Trust continues to maintain its fulfilment of its core purpose and delivery of its core vision and mission for public benefit, as well as expand its activities. As a result, the following designated funds have been established.

#### **Commitment**

##### **Match funding:**

The Trust has allocated £120,000 to support and attract match-funding opportunities for new Trust projects or to expand the lifecycle of existing successful projects which the meet the Trust's core vision and mission.

##### **Community grant awards:**

The Trust has allocated £50,000 for allocating to be awarded as part of community grant-giving by the Trust. The Trust will run several grant-giving tranches for community projects within and on the boundary of the North York Moors which the meet the Trust's core vision and mission.

##### **Brand refresh:**

The Trust has allocated £10,000 to refresh the Trust's brand in 2023, including website, communications, and visual assets. The Trust believes this to be necessary for the purposes of demonstrating the Trust's independence, to improve local and national awareness of the Trust and its activities, and aid future income generation to enable the Trust to fulfil its core vision and mission.

##### **Re-engagement projects:**

The Trust has allocated £20,000 to fund several small-scale re-engagement projects through 2023 and 2024, commissioned and run by the Trust in partnership with external partners, to demonstrate the Trust's independence, to evidence the Trust's capability to be a trusted delivery partner to future funders, to reengage with local communities, and boost the Trust's visibility. These will initially be pilot projects which may inform future activity programmes and will align with Trust's core vision and mission. The re-engagement projects will compliment the brand refresh.

Total held in the Commitment designated fund at 30 November 2022: £200,000

#### **Contingency**

The Trust has allocated funds to cover the commonly agreed 6–9-month period of operational running costs in the event of loss of income or emergency, in line with guidance issued within the Charity Commission CC19, Charities Reserves: Building Resilience. The totals were calculated using the Trust's 2021-22 running costs to provide costings required by the Trust to hold to cover staff costs (including pension, NI contributions and additional funds in the event of making the Director post full-time or additional recruitment) and redundancy, administration or professional service costs, a nominal amount for any incurred legal fees and outstanding debtor costs.

Total held in the Commitment designated fund at 30 November 2022: £65,000

## **North York Moors National Park Trust**

### **Future Plans and Reserves Policy for the Year Ended 30 November 2022**

#### **Conservation**

The Trust has allocated the remainder of the unrestricted funds be set aside by the Trustees to underwrite any future shortfalls in funding, support future fundraising activity, and to support the Trust to grow until the point of self-sufficiency, whereby the allocation shall fall over time in line with the Trust's growth and income generation.

Total held in the Conservation unrestricted fund at 30 November 2022: £92,350

The Trust believes the restructuring of unrestricted reserves shall provide a platform for the Trust maintain its ongoing activities, undergo an exciting brand refresh, undertake and support an inspiring tranche of projects, and demonstrate the maintenance of high standards of sound financial stewardship as the Trust expands its activities for public benefit.

**Independent Examiner's Report to the Trustees of  
North York Moors National Park Trust**

**Independent examiner's report to the trustees of North York Moors National Park Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2022.

**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 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 Company 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.

Anne Mead BSc FCA  
Institute of Chartered Accountants in England and Wales  
Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: 3 July 2023

**North York Moors National Park Trust**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 30 November 2022**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>Income and endowments from</b>  |       |                            |                         |                             |                             |
| Donations and legacies             | 2     | 4,930                      | 2,768                   | 7,698                       | 3,893                       |
| <b>Charitable activities</b>       | 5     |                            |                         |                             |                             |
| Core activities                    |       | 794                        | 125,842                 | 126,636                     | 96,700                      |
| Other trading activities           | 3     | 1,148                      | -                       | 1,148                       | 1,096                       |
| Investment income                  | 4     | <u>6,265</u>               | <u>-</u>                | <u>6,265</u>                | <u>5,382</u>                |
| <b>Total</b>                       |       | <u>13,137</u>              | <u>128,610</u>          | <u>141,747</u>              | <u>107,071</u>              |
| <b>Expenditure on</b>              |       |                            |                         |                             |                             |
| Raising funds                      | 6     | 216                        | -                       | 216                         | -                           |
| <b>Charitable activities</b>       | 7     |                            |                         |                             |                             |
| Core activities                    |       | <u>39,271</u>              | <u>138,839</u>          | <u>178,110</u>              | <u>103,423</u>              |
| <b>Total</b>                       |       | <u>39,487</u>              | <u>138,839</u>          | <u>178,326</u>              | <u>103,423</u>              |
| Net gains/(losses) on investments  |       | <u>(23,025)</u>            | <u>-</u>                | <u>(23,025)</u>             | <u>47,750</u>               |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>(49,375)</b>            | <b>(10,229)</b>         | <b>(59,604)</b>             | 51,398                      |
| <b>Reconciliation of funds</b>     |       |                            |                         |                             |                             |
| Total funds brought forward        |       | <u>406,725</u>             | <u>20,150</u>           | <u>426,875</u>              | <u>375,477</u>              |
| <b>Total funds carried forward</b> |       | <u><u>357,350</u></u>      | <u><u>9,921</u></u>     | <u><u>367,271</u></u>       | <u><u>426,875</u></u>       |

The notes form part of these financial statements

**North York Moors National Park Trust (Registered number: 09861371)**

**Balance Sheet  
30 November 2022**

|                                              | Notes | 2022<br>£      | 2021<br>£      |
|----------------------------------------------|-------|----------------|----------------|
| <b>Fixed assets</b>                          |       |                |                |
| Investments                                  | 14    | 348,779        | 365,540        |
| <b>Current assets</b>                        |       |                |                |
| Debtors                                      | 15    | 4,930          | 1,481          |
| Investments                                  | 16    | -              | 54,331         |
| Cash at bank                                 |       | <u>16,085</u>  | <u>9,158</u>   |
|                                              |       | <b>21,015</b>  | 64,970         |
| <b>Creditors</b>                             |       |                |                |
| Amounts falling due within one year          | 17    | (2,523)        | (3,635)        |
|                                              |       | <u>18,492</u>  | <u>61,335</u>  |
| <b>Net current assets</b>                    |       |                |                |
|                                              |       | <b>367,271</b> | 426,875        |
| <b>Total assets less current liabilities</b> |       |                |                |
|                                              |       | <u>367,271</u> | <u>426,875</u> |
| <b>NET ASSETS</b>                            |       |                |                |
|                                              |       | <u>367,271</u> | <u>426,875</u> |
| <b>Funds</b>                                 | 19    |                |                |
| Unrestricted funds:                          |       |                |                |
| Designated - Commitment                      |       | 200,000        | -              |
| Designated - Contingency                     |       | 65,000         | -              |
| Unrestricted - Conservation                  |       | 92,350         | -              |
| Unrestricted – General fund                  |       | <u>-</u>       | <u>406,725</u> |
|                                              |       | <b>357,350</b> | 406,725        |
| Restricted funds                             |       | <u>9,921</u>   | <u>20,150</u>  |
| <b>Total funds</b>                           |       | <u>367,271</u> | <u>426,875</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that 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 charitable company as at the end of each financial year and of its surplus or deficit 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 charitable company.

The notes form part of these financial statements

**North York Moors National Park Trust (Registered number: 09861371)**

**Balance Sheet - continued  
30 November 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15 June 2023 and were signed on its behalf by:

.....  
T Hind - Trustee

## **North York Moors National Park Trust**

### **Notes to the Financial Statements for the Year Ended 30 November 2022**

#### **1. Accounting policies**

##### **General information**

North York Moors National Park Trust is a charitable company limited by guarantee registered in England/Wales. 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 1 of these financial statements. The nature of the charity's operations and principal activities are to promote, and advance the education of the public in, the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment of the North York Moors.

##### **Basis of preparing the financial statements**

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 in October 2019, 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.

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.

##### **Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### **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. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## **North York Moors National Park Trust**

### **Notes to the Financial Statements - continued for the Year Ended 30 November 2022**

#### **1. Accounting policies - continued**

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

##### **Donated services and facilities**

Donated services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### **Investment income receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

**North York Moors National Park Trust**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2022**

**1. Accounting policies - continued**

**Expenditure**

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Recognised gains and losses**

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the statement of financial activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted mid-market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

# North York Moors National Park Trust

## Notes to the Financial Statements - continued for the Year Ended 30 November 2022

### 1. Accounting policies - continued

#### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In their view the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

### 2. Donations and legacies

|           | 2022         | 2021         |
|-----------|--------------|--------------|
|           | £            | £            |
| Donations | <u>7,698</u> | <u>3,893</u> |

£2,768 of the above income was attributable to restricted funds (2021: £2,601) and £4,930 (2021: £587) to unrestricted funds.

The North York Moors National Park Authority has also donated staff time to the Trust, primarily in respect of project development work. The value of this time is not quantifiable for the current or preceding year.

### 3. Other trading activities

|            | 2022         | 2021         |
|------------|--------------|--------------|
|            | £            | £            |
| Tree sales | <u>1,148</u> | <u>1,096</u> |

All the above income for the current and preceding year was attributable to unrestricted funds.

### 4. Investment income

|                          | 2022         | 2021         |
|--------------------------|--------------|--------------|
|                          | £            | £            |
| Investment income        | 6,264        | 5,376        |
| Deposit account interest | <u>1</u>     | <u>6</u>     |
|                          | <u>6,265</u> | <u>5,382</u> |

All the above income for the current and preceding year was attributable to unrestricted funds.

### 5. Income from charitable activities

|                         | 2022           | 2021          |
|-------------------------|----------------|---------------|
|                         | £              | £             |
| Art Award entrance fees | 794            | -             |
| Grants                  | <u>125,842</u> | <u>96,700</u> |
|                         | <u>126,636</u> | <u>96,700</u> |

£125,842 of the above income was attributable to restricted funds (2021: all) and £794 (2021: none) to unrestricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 30 November 2022.

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2022**

**6. Raising funds**

**Raising donations and legacies**

|                      | 2022<br>£  | 2021<br>£ |
|----------------------|------------|-----------|
| Online donation fees | <u>216</u> | <u>-</u>  |

**7. Charitable activities costs**

|                 | Direct<br>Costs<br>£ | Grant<br>funding of<br>activities<br>(see note<br>7)<br>£ | Support<br>costs (see<br>note 8)<br>£ | Totals<br>£    |
|-----------------|----------------------|-----------------------------------------------------------|---------------------------------------|----------------|
| Core activities | <u>174,823</u>       | <u>1,500</u>                                              | <u>1,787</u>                          | <u>178,110</u> |

**Comparatives for charitable activities costs**

|                 |                |          |              |                |
|-----------------|----------------|----------|--------------|----------------|
| Core activities | <u>102,245</u> | <u>-</u> | <u>1,178</u> | <u>103,423</u> |
|-----------------|----------------|----------|--------------|----------------|

£138,839 of the total costs for the current year was attributable to restricted funds (2021: £83,948) and £39,271 (2021: £19,475) to unrestricted funds.

**8. Grants payable**

|                  | 2022<br>£    | 2021<br>£ |
|------------------|--------------|-----------|
| Art award prizes | <u>1,500</u> | <u>-</u>  |

**9. Support costs**

|                 | Management<br>£ | Governance<br>costs<br>£ | Totals<br>£  |
|-----------------|-----------------|--------------------------|--------------|
| Core activities | <u>600</u>      | <u>1,187</u>             | <u>1,787</u> |

**Comparatives for support costs**

|                 | Governance<br>costs<br>£ |
|-----------------|--------------------------|
| Core activities | <u>1,178</u>             |

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2022**

**9. Support costs - continued**

Support costs, included in the above, are as follows:

**Management**

|             | 2022<br>Core<br>activities<br>£ | 2021<br>Total<br>activities<br>£ |
|-------------|---------------------------------|----------------------------------|
| Advertising | <u>600</u>                      | <u>-</u>                         |

**Governance costs**

|                                     | 2022<br>Core<br>activities<br>£ | 2021<br>Total<br>activities<br>£ |
|-------------------------------------|---------------------------------|----------------------------------|
| Independent Examiner's remuneration | <u>1,030</u>                    | <u>850</u>                       |
| Trustees' indemnity insurance       | <u>157</u>                      | <u>328</u>                       |
|                                     | <u><b>1,187</b></u>             | <u><b>1,178</b></u>              |

**10. Net income/(expenditure)**

Net income/(expenditure) is stated after charging/(crediting):

|                                         | 2022<br>£  | 2021<br>£    |
|-----------------------------------------|------------|--------------|
| Independent examination - current year  | <u>990</u> | 950          |
| Independent examination - previous year | <u>40</u>  | <u>(100)</u> |

**11. Trustees' remuneration and benefits**

No remuneration was paid to any of the trustees (2021- £Nil).

**Trustees' expenses**

No trustee had any expenses reimbursed (2021 £Nil).

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2022**

**12. Staff costs**

|                       | 2022<br>£            | 2021<br>£            |
|-----------------------|----------------------|----------------------|
| Wages and salaries    | 30,919               | 13,057               |
| Social security costs | 216                  | 743                  |
| Other pension costs   | <u>1,929</u>         | <u>2,161</u>         |
|                       | <u><b>33,064</b></u> | <u><b>15,961</b></u> |

The average monthly number of employees during the year was as follows:

|           | 2022            | 2021            |
|-----------|-----------------|-----------------|
| Part time | <u><b>2</b></u> | <u><b>2</b></u> |

No employees received emoluments in excess of £60,000.

The full time equivalent number of staff was 0.8 (2021: 0.4)

The total remuneration of key management personnel amounted to £25,788 (2021: £Nil).

**13. Comparatives for the statement of financial activities**

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£   |
|------------------------------------|---------------------------|-------------------------|-----------------------|
| <b>Income and endowments from</b>  |                           |                         |                       |
| Donations and legacies             | 1,292                     | 2,601                   | 3,893                 |
| <b>Charitable activities</b>       |                           |                         |                       |
| Core activities                    | -                         | 96,700                  | 96,700                |
| Other trading activities           | 1,096                     | -                       | 1,096                 |
| Investment income                  | <u>5,382</u>              | <u>-</u>                | <u>5,382</u>          |
| <b>Total</b>                       | <u><b>7,770</b></u>       | <u><b>99,301</b></u>    | <u><b>107,071</b></u> |
| <b>Expenditure on</b>              |                           |                         |                       |
| <b>Charitable activities</b>       |                           |                         |                       |
| Core activities                    | <u>19,475</u>             | <u>83,948</u>           | <u>103,423</u>        |
| Net gains on investments           | <u>47,750</u>             | <u>-</u>                | <u>47,750</u>         |
| <b>NET INCOME</b>                  | 36,045                    | 15,353                  | 51,398                |
| <b>Reconciliation of funds</b>     |                           |                         |                       |
| Total funds brought forward        | <u>370,680</u>            | <u>4,797</u>            | <u>375,477</u>        |
| <b>Total funds carried forward</b> | <u><b>406,725</b></u>     | <u><b>20,150</b></u>    | <u><b>426,875</b></u> |

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2022**

**14. Fixed asset investments**

|                      | Listed<br>investments<br>£ |
|----------------------|----------------------------|
| <b>Market value</b>  |                            |
| At 1 December 2021   | 365,540                    |
| Additions            | 6,264                      |
| Revaluations         | <u>(23,025)</u>            |
| At 30 November 2022  | <u>348,779</u>             |
| <b>Historic cost</b> |                            |
| At 30 November 2022  | <u>297,719</u>             |
| At 30 November 2021  | <u>291,451</u>             |

**15. Debtors: amounts falling due within one year**

|               | 2022<br>£    | 2021<br>£    |
|---------------|--------------|--------------|
| Other debtors | <u>4,930</u> | <u>1,481</u> |

**16. Current asset investments**

|                      | 2022<br>£ | 2021<br>£     |
|----------------------|-----------|---------------|
| CCLA deposit account | <u>-</u>  | <u>54,331</u> |

**17. Creditors: amounts falling due within one year**

|                                 | 2022<br>£    | 2021<br>£    |
|---------------------------------|--------------|--------------|
| Trade creditors                 | 601          | -            |
| Social security and other taxes | 751          | -            |
| Other creditors                 | 181          | -            |
| Accrued expenses                | <u>990</u>   | <u>3,635</u> |
|                                 | <u>2,523</u> | <u>3,635</u> |

# North York Moors National Park Trust

## Notes to the Financial Statements - continued for the Year Ended 30 November 2022

### 18. Analysis of net assets between funds

|                     | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|---------------------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| Investments         | 348,779                   | -                       | 348,779                     | 365,540                     |
| Current assets      | 11,094                    | 9,921                   | 21,015                      | 64,970                      |
| Current liabilities | (2,523)                   | -                       | (2,523)                     | (3,635)                     |
|                     | <u>357,350</u>            | <u>9,921</u>            | <u>367,271</u>              | <u>426,875</u>              |
|                     |                           |                         |                             |                             |
|                     | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2021<br>Total<br>funds<br>£ | 2019<br>Total<br>funds<br>£ |
| Investments         | 365,540                   | -                       | 365,540                     | 312,414                     |
| Current assets      | 44,820                    | 20,150                  | 64,970                      | 67,490                      |
| Current liabilities | (3,635)                   | -                       | (3,635)                     | (4,427)                     |
|                     | <u>406,725</u>            | <u>20,150</u>           | <u>426,875</u>              | <u>375,477</u>              |

### 19. Movement in funds

|                              | Brought<br>forward<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Investment<br>gains/<br>(losses)<br>£ | Transfers<br>£ | Carried<br>forward<br>£ |
|------------------------------|-------------------------|----------------------------|----------------------------|---------------------------------------|----------------|-------------------------|
| <b>Unrestricted funds</b>    |                         |                            |                            |                                       |                |                         |
| Designated – Commitment      | -                       | -                          | -                          | -                                     | 200,000        | 200,000                 |
| Designated – Contingency     | -                       | -                          | -                          | -                                     | 65,000         | 65,000                  |
| Unrestricted – Conservation  | 406,725                 | 13,137                     | (39,487)                   | (23,025)                              | (265,000)      | 92,350                  |
|                              | <u>406,725</u>          | <u>13,137</u>              | <u>(39,487)</u>            | <u>(23,025)</u>                       | <u>-</u>       | <u>357,350</u>          |
|                              |                         |                            |                            |                                       |                |                         |
| <b>Restricted funds</b>      |                         |                            |                            |                                       |                |                         |
| Heritage Lottery Fund:       |                         |                            |                            |                                       |                |                         |
| Woodland Restoration Team    | 5,235                   | 68,335                     | (73,570)                   | -                                     | -              | -                       |
| Catchment Partnership Grant: |                         |                            |                            |                                       |                |                         |
| Esk & Coast Catchment        | 9,067                   | 30,000                     | (37,293)                   | -                                     | -              | 1,774                   |
| Connecting the Dots          | -                       | 27,508                     | (27,508)                   | -                                     | -              | -                       |
| Turtle Dove Project          | 5,848                   | 2,767                      | (468)                      | -                                     | -              | 8,147                   |
|                              | <u>20,150</u>           | <u>128,610</u>             | <u>(138,839)</u>           | <u>-</u>                              | <u>-</u>       | <u>9,921</u>            |

Further information about the designated and unrestricted funds can be found on Page 5.

# North York Moors National Park Trust

## Notes to the Financial Statements - continued for the Year Ended 30 November 2022

### 19. Movement in funds - continued

#### Comparatives

|                              | Brought<br>forward<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Investment<br>gains/<br>(losses)<br>£ | Carried<br>forward<br>£ |
|------------------------------|-------------------------|----------------------------|----------------------------|---------------------------------------|-------------------------|
| <b>Unrestricted funds</b>    |                         |                            |                            |                                       |                         |
| General fund                 | <u>370,680</u>          | <u>7,770</u>               | <u>(19,475)</u>            | <u>47,750</u>                         | <u>406,725</u>          |
| <b>Restricted funds</b>      |                         |                            |                            |                                       |                         |
| Heritage Lottery Fund:       |                         |                            |                            |                                       |                         |
| Woodland Restoration Team    | -                       | 81,700                     | (76,465)                   | -                                     | 5,235                   |
| Catchment Partnership Grant: |                         |                            |                            |                                       |                         |
| Esk & Coast Catchment        | 1,550                   | 15,000                     | (13,450)                   |                                       | 9,067                   |
| Turtle Dove Project          | <u>3,247</u>            | <u>2,601</u>               | <u>-</u>                   | <u>-</u>                              | <u>5,848</u>            |
|                              | <u>4,797</u>            | <u>99,301</u>              | <u>(83,948)</u>            | <u>-</u>                              | <u>20,150</u>           |

### 20. Related party disclosures

The Trust has a relationship with the North York Moors National Park Authority, which donates limited financial resources, staff time and office accommodation and supplies. Three trustees are also current members of the Authority, and the Chair of the Trust is the Chief Executive of the Authority. Until the appointment of the Trust's Director in March 2022, the Trust's Chief Officer was also an employee of the Authority. Both the Trust and the Authority are aware of the need to maintain and safeguard the independence of the Trust.

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# Accounts

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## **North York Moors National Park Trust**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended

30 November 2021

**Registered Company Number: 09861371**  
**Registered Charity Number: 1170387**

**Ashby Berry Coulsons**

Chartered Accountants  
*Two Belgrave Crescent*  
*Scarborough*

# **North York Moors National Park Trust**

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# **North York Moors National Park Trust**

## **Reference and Administrative Details for the Year Ended 30 November 2021**

|                                  |                                                                                           |                           |
|----------------------------------|-------------------------------------------------------------------------------------------|---------------------------|
| <b>Trustees</b>                  | T Hind                                                                                    |                           |
|                                  | J J Cornish                                                                               |                           |
|                                  | D U Fairburn                                                                              |                           |
|                                  | M L Bowes                                                                                 |                           |
|                                  | S L Palmer                                                                                |                           |
|                                  | C G Pearson                                                                               |                           |
|                                  | D A Trebilco                                                                              |                           |
|                                  | B T Araia                                                                                 | resigned 11 November 2021 |
|                                  | M F Swallow                                                                               | appointed 21 January 2021 |
| <b>Registered office</b>         | The Old Vicarage<br>Bondgate<br>Helmsley<br>York<br>YO62 5BP                              |                           |
| <b>Registered company number</b> | 09861371 (England and Wales)                                                              |                           |
| <b>Registered charity number</b> | 1170387                                                                                   |                           |
| <b>Independent examiner</b>      | Ashby Berry Coulsons<br>2 Belgrave Crescent<br>Scarborough<br>North Yorkshire<br>YO11 1UB |                           |
| <b>Bankers</b>                   | Barclays Bank<br>193 High Street<br>Northallerton<br>DL7 8LJ                              |                           |

## **North York Moors National Park Trust**

### **Report of the Trustees for the Year Ended 30 November 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

This report includes the directors' report required by company law.

#### **Objectives and activities**

The objects of North York Moors National Park Trust are to both promote the benefit of and advance the education of the public in the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment the North York Moors including its landscape and wildlife. This will include; improvement of the built heritage and environment; recording local traditions and customs, supporting traditional skills, promoting all arts inspired by the North York Moors and supporting community groups and facilities which help achieve these aims.

A strategic review was carried out in June/July 2021 with the aim of ensuring the Trust is better resourced, increases income and raises its profile. It was agreed to create a new post of an Executive Director for the Trust and recruitment commenced in November 2021. In addition, the Trust carried out the following activities for public benefit:

- Preparation of a funding bid to the Heritage Lottery Fund for the Birds On The Edge project for submission to the National Lottery Heritage Fund in Q2 2022
- Continuing with work to facilitate the extension to Anya's Wood with associated tree planting with local landowner Mexborough Estates.
- A successful bid to the Defra Green Recovery Challenge to create a Woodland Restoration Team (see achievements and performance below)
- Catchment Based Approach funding agreed

All Trustees have been issued with;

- PB1 - The Public Benefit Requirement
- PB2 - The Public Benefit of Running a Charity
- PB3 - Reporting
- CC3 - The Essential Trustee
- CC20 - Charity Fundraising

and have had regard to the guidance on public benefit contained therein.

## **North York Moors National Park Trust**

### **Report of the Trustees for the Year Ended 30 November 2021**

#### **Achievement and performance**

The Trust carried out the following activities for public benefit:

- The Trust launched the 2nd Art Award in November 2021 celebrating the wealth of talent locally and nationally with interest in the North York Moors. The Award includes categories of print, paint and photography with young people being encouraged via a separate prize. The successful entries will go forward to an exhibition and results will be announced at an Awards Ceremony in May 2022. Prizes will be awarded to entrants, young people and a 'people's prize' voted for by the visitors to the Exhibition.
- Green Recovery Challenge Fund: Funding of £81,700 was obtained through the National Heritage Lottery Fund Yorkshire & Humber to create a Woodland Restoration Team which involved tree shelter removal, tree thinning and general plant maintenance at several site across the National Park including Wykeham, Levisham Estate, Appleton-Le-Moors and Hawnby Estate. £2,000 came from the Trust reserves as part of the funding process. Project end date March 2022.
- Charity co-ordinator appointed on 6 month secondment, extended to end of November 2021.
- Continued with the Anya's Wood project of tree planting with local landowner Mexborough Estates. A photography day hosted by our Trustee Joe Cornish was a sell-out event encouraging local photographers to see the work being done.
- Catchment Based Approach (CaBA) funding (£15,000) renewed; working on a new management plan with the Environment Agency (EA), and creating a survey schedule for next year's season (riverfly monitoring, e-fishing, pearl mussel surveys and invasive non-native species control work)
- Championing Coastal Co-ordination - Water Environment Improvement Fund (EA) successful bid through the Trust on behalf of the Yorkshire Marine Nature Partnership to carry out stakeholder engagement and increase capacity for further project delivery in the future.

#### **Financial review**

At 30 November 2021, total reserves were £426,875 (2020: £375,477). Of these, £20,150 were restricted funds, with the balance of £406,725 being unrestricted funds. As seen from the balance sheet, these reserves are broadly in line with the Trust's reserves policy established on 8 March 2019, which is that the balance of unrestricted reserves should be allocated as follows:

1. 1 year's annual employment costs of approximately £17,000 and an additional £10,000 resource budget should be held in the Trust's Current Account.
2. An additional 2 years of these respective cost should be held in an accessible short term investment account.
3. The remainder of reserves should be held in a medium return, long term ethical investment portfolio.

The trustees consider that the principal risk facing the charity is a lack of resources to attract funds and carry out project work and promotion. They aim to manage this risk through creating an investment income stream as outlined above.

## **North York Moors National Park Trust**

### **Report of the Trustees for the Year Ended 30 November 2021**

#### **Structure, governance and management**

North York Moors National Park Trust was incorporated as a company limited by guarantee on 6 November 2015 and registered as a charity on 25 November 2016. The charitable company is governed by its memorandum and articles of association.

The administration is controlled and directed by the charity's trustees. New trustees are appointed by current trustees in accordance with the relevant provisions in the articles of association. All new Trustees are supplied with relevant Charity Commission guidance and this has been discussed at Trustee meetings as appropriate.

There is a relationship with the North York Moors National Park Authority in terms of the Authority's CEO also being the Chair of the Trust and donation of limited financial resources and staff time by the authority to the Trust.

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 (FRS 102) issued in October 2019.

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

Approved by order of the board of trustees on 23 June 2022 and signed on its behalf by:

.....  
T Hind - Trustee

**Independent Examiner's Report to the Trustees of  
North York Moors National Park Trust**

**Independent examiner's report to the trustees of North York Moors National Park Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2021.

**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 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 Company 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.

Anne Mead BSc FCA  
Institute of Chartered Accountants in England and Wales  
Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: 27 June 2022

**North York Moors National Park Trust**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 30 November 2021**

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>Income and endowments from</b>  |       |                           |                         |                             |                             |
| Donations and legacies             | 2     | 1,292                     | 2,601                   | 3,893                       | 4,248                       |
| <b>Charitable activities</b>       | 5     |                           |                         |                             |                             |
| Core activities                    |       | -                         | 96,700                  | 96,700                      | 15,000                      |
| Other trading activities           | 3     | 1,096                     | -                       | 1,096                       | 900                         |
| Investment income                  | 4     | <u>5,382</u>              | <u>-</u>                | <u>5,382</u>                | <u>6,454</u>                |
| <b>Total</b>                       |       | <b>7,770</b>              | <b>99,301</b>           | <b>107,071</b>              | <b>26,602</b>               |
| <b>Expenditure on</b>              |       |                           |                         |                             |                             |
| <b>Charitable activities</b>       | 6     |                           |                         |                             |                             |
| Core activities                    |       | 19,475                    | 83,948                  | 103,423                     | 32,608                      |
| Net gains on investments           |       | <u>47,750</u>             | <u>-</u>                | <u>47,750</u>               | <u>19,175</u>               |
| <b>NET INCOME</b>                  |       | <b>36,045</b>             | <b>15,353</b>           | <b>51,398</b>               | <b>13,169</b>               |
| <b>Reconciliation of funds</b>     |       |                           |                         |                             |                             |
| <b>Total funds brought forward</b> |       | <b>370,680</b>            | <b>4,797</b>            | <b>375,477</b>              | <b>362,308</b>              |
| <b>Total funds carried forward</b> |       | <b><u>406,725</u></b>     | <b><u>20,150</u></b>    | <b><u>426,875</u></b>       | <b><u>375,477</u></b>       |

The notes form part of these financial statements

**North York Moors National Park Trust (Registered number: 09861371)**

**Balance Sheet  
30 November 2021**

|                                              | Notes | 2021<br>£             | 2020<br>£      |
|----------------------------------------------|-------|-----------------------|----------------|
| <b>Fixed assets</b>                          |       |                       |                |
| Investments                                  | 13    | 365,540               | 312,414        |
| <b>Current assets</b>                        |       |                       |                |
| Debtors                                      | 14    | 1,481                 | 900            |
| Investments                                  | 15    | 54,331                | 54,325         |
| Cash at bank                                 |       | <u>9,158</u>          | <u>12,265</u>  |
|                                              |       | <b>64,970</b>         | 67,490         |
| <b>Creditors</b>                             |       |                       |                |
| Amounts falling due within one year          | 16    | <u>(3,635)</u>        | <u>(4,427)</u> |
| <b>Net current assets</b>                    |       | <u><b>61,335</b></u>  | <u>63,063</u>  |
| <b>Total assets less current liabilities</b> |       | <u><b>426,875</b></u> | <u>375,477</u> |
| <b>NET ASSETS</b>                            |       | <u><b>426,875</b></u> | <u>375,477</u> |
| <b>Funds</b>                                 | 18    |                       |                |
| Unrestricted funds                           |       | 406,725               | 370,680        |
| Restricted funds                             |       | <u>20,150</u>         | <u>4,797</u>   |
| <b>Total funds</b>                           |       | <u><b>426,875</b></u> | <u>375,477</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit 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 charitable company.

The notes form part of these financial statements

**Balance Sheet - continued**  
**30 November 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2022 and were signed on its behalf by:

.....  
T Hind - Trustee

# **North York Moors National Park Trust**

## **Notes to the Financial Statements for the Year Ended 30 November 2021**

### **1. Accounting policies**

#### **General information**

North York Moors National Park Trust is a charitable company limited by guarantee registered in England / Wales. 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 1 of these financial statements. The nature of the charity's operations and principal activities are to promote, and advance the education of the public in, the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment of the North York Moors.

#### **Basis of preparing the financial statements**

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 in October 2019, 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.

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.

#### **Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

#### **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. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## **North York Moors National Park Trust**

### **Notes to the Financial Statements - continued for the Year Ended 30 November 2021**

#### **1. Accounting policies - continued**

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

##### **Donated services and facilities**

Donated services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### **Investment income receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities

## **North York Moors National Park Trust**

### **Notes to the Financial Statements - continued for the Year Ended 30 November 2021**

#### **1. Accounting policies - continued**

##### **Expenditure**

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **Recognised gains and losses**

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the statement of financial activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted mid-market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

##### **Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In their view the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

# North York Moors National Park Trust

## Notes to the Financial Statements - continued for the Year Ended 30 November 2021

### 2. Donations and legacies

|           | 2021         | 2020         |
|-----------|--------------|--------------|
|           | £            | £            |
| Donations | <u>3,893</u> | <u>4,248</u> |

£2,601 of the above income was attributable to restricted funds (2020: £3,247) and £587 (2020: £1,001) to unrestricted funds.

The North York Moors National Park Authority has also donated staff time to the Trust, primarily in respect of project development work. The value of this time is not quantifiable for the current or preceding year.

### 3. Other trading activities

|                      | 2021         | 2020       |
|----------------------|--------------|------------|
|                      | £            | £          |
| Christmas tree sales | <u>1,096</u> | <u>900</u> |

All the above income for the current and preceding year was attributable to unrestricted funds.

### 4. Investment income

|                          | 2021         | 2020         |
|--------------------------|--------------|--------------|
|                          | £            | £            |
| Investment income        | 5,376        | 6,286        |
| Deposit account interest | <u>6</u>     | <u>168</u>   |
|                          | <u>5,382</u> | <u>6,454</u> |

All the above income for the current and preceding year was attributable to unrestricted funds.

### 5. Income from charitable activities

|        | 2021          | 2020          |
|--------|---------------|---------------|
|        | £             | £             |
| Grants | <u>96,700</u> | <u>15,000</u> |

Grants received, included in the above, are as follows:

|                                                     | 2021          | 2020          |
|-----------------------------------------------------|---------------|---------------|
|                                                     | £             | £             |
| Heritage Lottery Fund – Woodland Restoration Team   | 81,700        | -             |
| Catchment Partnership Grant – Esk & Coast Catchment | <u>15,000</u> | <u>15,000</u> |
|                                                     | <u>96,700</u> | <u>15,000</u> |

All the above income for the current and previous year was attributable to restricted funds. There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 30 November 2021.

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2021**

**6. Charitable activities costs**

|                                              | Direct<br>Costs<br>£  | Grant<br>funding of<br>activities<br>(see note<br>8)<br>£ | Support<br>costs (see<br>note 9)<br>£ | Totals<br>£           |
|----------------------------------------------|-----------------------|-----------------------------------------------------------|---------------------------------------|-----------------------|
| Core activities                              | <u><b>102,245</b></u> | <u>-</u>                                                  | <u><b>1,178</b></u>                   | <u><b>103,423</b></u> |
| Comparatives for charitable activities costs |                       |                                                           |                                       |                       |
| Core activities                              | <u>29,821</u>         | <u>1,000</u>                                              | <u>1,787</u>                          | <u>32,608</u>         |

£83,948 of the total costs for the current year was attributable to restricted funds (2020: £13,450) and £19,475 (2020: £19,158) to unrestricted funds.

**7. Grants payable**

|                 | 2021<br>£ | 2020<br>£    |
|-----------------|-----------|--------------|
| Core activities | <u>-</u>  | <u>1,000</u> |

**8. Support costs**

|                 | Governance<br>costs<br>£ |
|-----------------|--------------------------|
| Core activities | <u><b>1,178</b></u>      |

**Comparatives for support costs**

|                 | Governance<br>costs<br>£ |
|-----------------|--------------------------|
| Core activities | <u>1,787</u>             |

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2021**

**8. Support costs - continued**

Support costs, included in the above, are as follows:

**Governance costs**

|                                     | 2021<br>Core<br>activities<br>£ | 2020<br>Total<br>activities<br>£ |
|-------------------------------------|---------------------------------|----------------------------------|
| Independent Examiner's remuneration | 850                             | 1,678                            |
| Trustees' indemnity insurance       | <u>328</u>                      | <u>109</u>                       |
|                                     | <u><b>1,178</b></u>             | <u><b>1,787</b></u>              |

**9. Net income/(expenditure)**

Net income/(expenditure) is stated after charging/(crediting):

|                                         | 2021<br>£    | 2020<br>£  |
|-----------------------------------------|--------------|------------|
| Independent examination - current year  | 950          | 1,000      |
| Independent examination - previous year | <u>(100)</u> | <u>678</u> |

**10. Trustees' remuneration and benefits**

No remuneration was paid to any of the trustees (2020- £Nil).

**Trustees' expenses**

No trustee had any expenses reimbursed (2020 £Nil).

**11. Staff costs**

|                       | 2021<br>£            | 2020<br>£            |
|-----------------------|----------------------|----------------------|
| Wages and salaries    | 13,057               | 12,606               |
| Social security costs | 743                  | 717                  |
| Other pension costs   | <u>2,161</u>         | <u>2,192</u>         |
|                       | <u><b>15,961</b></u> | <u><b>15,515</b></u> |

The average monthly number of employees during the year was as follows:

|           | 2021     | 2020     |
|-----------|----------|----------|
| Part time | <u>2</u> | <u>2</u> |

No employees received emoluments in excess of £60,000.

The full time equivalent number of staff was 0.4 (2020: 0.4)

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2021**

**12. Comparatives for the statement of financial activities**

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| <b>Income and endowments from</b>  |                           |                         |                     |
| Donations and legacies             | 1,001                     | 3,247                   | 4,248               |
| <b>Charitable activities</b>       |                           |                         |                     |
| Core activities                    | -                         | 15,000                  | 15,000              |
| Other trading activities           | 900                       | -                       | 900                 |
| Investment income                  | <u>6,454</u>              | <u>-</u>                | <u>6,454</u>        |
| <b>Total</b>                       | 8,355                     | 18,247                  | 26,602              |
| <b>Expenditure on</b>              |                           |                         |                     |
| <b>Charitable activities</b>       |                           |                         |                     |
| Core activities                    | 19,158                    | 13,450                  | 32,608              |
| Net gains on investments           | <u>19,175</u>             | <u>-</u>                | <u>19,175</u>       |
| <b>NET INCOME</b>                  | 8,372                     | 4,797                   | 13,169              |
| <b>Reconciliation of funds</b>     |                           |                         |                     |
| <b>Total funds brought forward</b> | 362,308                   | -                       | 362,308             |
| <b>Total funds carried forward</b> | <u>370,680</u>            | <u>4,797</u>            | <u>375,477</u>      |

**13. Fixed asset investments**

|                      | Listed<br>investments<br>£ |
|----------------------|----------------------------|
| <b>Market value</b>  |                            |
| At 1 December 2020   | <b>312,414</b>             |
| Additions            | <b>5,376</b>               |
| Revaluations         | <u><b>47,750</b></u>       |
| At 30 November 2021  | <u><b>365,540</b></u>      |
| <b>Historic cost</b> |                            |
| At 30 November 2021  | <u><b>286,075</b></u>      |
| At 30 November 2020  | <u><b>279,789</b></u>      |

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2021**

**14. Debtors: amounts falling due within one year**

|               | <b>2021</b>         | 2020       |
|---------------|---------------------|------------|
|               | £                   | £          |
| Other debtors | <u><b>1,481</b></u> | <u>900</u> |

**15. Current asset investments**

|                      | <b>2021</b>          | 2020          |
|----------------------|----------------------|---------------|
|                      | £                    | £             |
| CCLA deposit account | <u><b>54,331</b></u> | <u>54,325</u> |

**16. Creditors: amounts falling due within one year**

|                  | <b>2021</b>         | 2020         |
|------------------|---------------------|--------------|
|                  | £                   | £            |
| Other creditors  | -                   | 800          |
| Accrued expenses | <u><b>3,635</b></u> | <u>3,627</u> |
|                  | <u><b>3,635</b></u> | <u>4,427</u> |

**17. Analysis of net assets between funds**

|                     | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | <b>2021<br/>Total<br/>funds<br/>£</b> | 2020<br>Total<br>funds<br>£ |
|---------------------|---------------------------|--------------------------|---------------------------------------|-----------------------------|
| Investments         | <b>365,540</b>            | -                        | <b>365,540</b>                        | 312,414                     |
| Current assets      | <b>44,820</b>             | <b>20,150</b>            | <b>64,970</b>                         | 67,490                      |
| Current liabilities | <u><b>(3,635)</b></u>     | <u>-</u>                 | <u><b>(3,635)</b></u>                 | <u>(4,427)</u>              |
|                     | <u><b>406,725</b></u>     | <u><b>20,150</b></u>     | <u><b>426,875</b></u>                 | <u>375,477</u>              |

Comparatives for analysis of net assets between funds

|                     | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2020<br>Total<br>funds<br>£ | 2019<br>Total<br>funds<br>£ |
|---------------------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| Investments         | 312,414                   | -                        | 312,414                     | 286,953                     |
| Current assets      | 62,693                    | 4,797                    | 67,490                      | 78,374                      |
| Current liabilities | <u>(4,427)</u>            | <u>-</u>                 | <u>(4,427)</u>              | <u>(3,019)</u>              |
|                     | <u>370,680</u>            | <u>4,797</u>             | <u>375,477</u>              | <u>362,308</u>              |

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2021**

**18. Movement in funds**

|                              | <b>Brought<br/>forward<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Investment<br/>gains/<br/>(losses)<br/>£</b> | <b>Carried<br/>forward<br/>£</b> |
|------------------------------|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------------------|----------------------------------|
| <b>Unrestricted funds</b>    |                                  |                                     |                                     |                                                 |                                  |
| General fund                 | <u>370,680</u>                   | <u>7,770</u>                        | <u>(19,475)</u>                     | <u>47,750</u>                                   | <u>406,725</u>                   |
| <b>Restricted funds</b>      |                                  |                                     |                                     |                                                 |                                  |
| Heritage Lottery Fund:       |                                  |                                     |                                     |                                                 |                                  |
| Woodland Restoration Team    | -                                | 81,700                              | (76,465)                            | -                                               | 5,235                            |
| Catchment Partnership Grant: |                                  |                                     |                                     |                                                 |                                  |
| Esk & Coast Catchment        | 1,550                            | 15,000                              | (13,450)                            |                                                 | 9,067                            |
| Turtle Dove Project          | <u>3,247</u>                     | <u>2,601</u>                        | <u>-</u>                            | <u>-</u>                                        | <u>5,848</u>                     |
|                              | <u>4,797</u>                     | <u>99,301</u>                       | <u>(83,948)</u>                     | <u>-</u>                                        | <u>20,150</u>                    |
| <br>Comparatives             |                                  |                                     |                                     |                                                 |                                  |
|                              | £                                | £                                   | £                                   | £                                               | £                                |
| <b>Unrestricted funds</b>    |                                  |                                     |                                     |                                                 |                                  |
| General fund                 | <u>362,308</u>                   | <u>8,355</u>                        | <u>(19,158)</u>                     | <u>19,175</u>                                   | <u>370,680</u>                   |
| <b>Restricted funds</b>      |                                  |                                     |                                     |                                                 |                                  |
| CaBA - Catchment Partnership |                                  |                                     |                                     |                                                 |                                  |
| Support Grant                | -                                | 15,000                              | (13,450)                            | -                                               | 1,550                            |
| Turtle Dove Project          | <u>-</u>                         | <u>3,247</u>                        | <u>-</u>                            | <u>-</u>                                        | <u>3,247</u>                     |
|                              | <u>-</u>                         | <u>18,247</u>                       | <u>(13,450)</u>                     | <u>-</u>                                        | <u>4,797</u>                     |

**19. Related party disclosures**

The Trust has a relationship with the North York Moors National Park Authority, which donates limited financial resources, staff time and office accommodation and supplies. Two trustees are also current members of the Authority, the Chair of the Trust is Chief Executive of the Authority and the Trust's Chief Officer is also an employee of the Authority. Both the Trust and the Authority are aware of the need to maintain and safeguard the independence of the Trust.

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# Accounts

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## **North York Moors National Park Trust**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended

30 November 2020

**Registered Company Number: 09861371**  
**Registered Charity Number: 1170387**

**Ashby Berry Coulsons**

Chartered Accountants  
*Two Belgrave Crescent*  
*Scarborough*

# **North York Moors National Park Trust**

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## **North York Moors National Park Trust**

### **Reference and Administrative Details for the Year Ended 30 November 2020**

|                                  |                                                                                           |                             |
|----------------------------------|-------------------------------------------------------------------------------------------|-----------------------------|
| <b>Trustees</b>                  | T Hind                                                                                    | Appointed 28 September 2020 |
|                                  | J J Cornish                                                                               |                             |
|                                  | D U Fairburn                                                                              |                             |
|                                  | M L Bowes                                                                                 |                             |
|                                  | S L Palmer                                                                                |                             |
|                                  | C G Pearson                                                                               |                             |
|                                  | D A Trebilco                                                                              |                             |
|                                  | J A Hutton                                                                                | Resigned 23 July 2020       |
|                                  | A M Wilson                                                                                | Resigned 31 July 2020       |
|                                  | B T Araia                                                                                 | Appointed 14 May 2020       |
|                                  | M F Swallow                                                                               | Appointed 2 January 2021    |
| <b>Registered office</b>         | The Old Vicarage<br>Bondgate<br>Helmsley<br>York<br>YO62 5BP                              |                             |
| <b>Registered company number</b> | 09861371 (England and Wales)                                                              |                             |
| <b>Registered charity number</b> | 1170387                                                                                   |                             |
| <b>Independent examiner</b>      | Ashby Berry Coulsons<br>2 Belgrave Crescent<br>Scarborough<br>North Yorkshire<br>YO11 1UB |                             |
| <b>Bankers</b>                   | Barclays Bank<br>193 High Street<br>Northallerton<br>DL7 8LJ                              |                             |

## **North York Moors National Park Trust**

### **Report of the Trustees for the Year Ended 30 November 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2020. The trustees have adopted the provisions of 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) (effective 1 January 2019).

This report includes the directors' report required by company law.

#### **Objectives and activities**

The objects of North York Moors National Park Trust are to both promote the benefit of and advance the education of the public in the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment the North York Moors including its landscape and wildlife. This will include; improvement of the built heritage and environment; recording local traditions and customs, supporting traditional skills, promoting all arts inspired by the North York Moors and supporting community groups and facilities which help achieve these aims.

Due to the ongoing Covid 19 situation, Trust activities have reduced. However, discussions are ongoing on how to move the Trust forward by carrying out a strategic review to ensure that the Trust is better resourced, increases income and raises its profile. In addition, the Trust carried out the following activities for public benefit;

- An application to the Heritage Lottery Fund for the Birds On The Edge project.
- Facilitating an extension to Anya's Wood with associated tree planting (in due course) with local landowner Mexborough Estates.
- The awarding of the 2020 Young Ranger Award, recognising the best contributions by young people aged 21 or under who have made a meaningful contribution to conservation, improved visitor access or have worked closely with local communities within, or close to, the National Park.

All Trustees have been issued with;

- PB1 - The Public Benefit Requirement
- PB2 – The Public Benefit of Running a Charity
- PB3 - Reporting
- CC3 - The Essential Trustee
- CC20 – Charity Fundraising

#### **Achievement and performance**

The Trust carried out the following activities for public benefit;

- The awarding of the 2020 Young Ranger award, recognising the best contributions by young people aged 21 or under who have made a meaningful contribution to conservation, improved visitor access or have worked closely with local communities within, or close to, the National Park.
- Website updated and social media accounts updated regularly.
- New Chair appointed
- Charity co-ordinator appointed on 6 month secondment.
- Continued with the Anya's Wood project of tree planting with local landowner Mexborough Estates.
- Activities somewhat limited by covid and lockdowns.

## **North York Moors National Park Trust**

### **Report of the Trustees for the Year Ended 30 November 2020**

#### **Financial review**

At 30 November 2020, total reserves were £375,477 (2019: £362,308). Of these, £4,797 were restricted funds, with the balance of £370,680 being unrestricted funds. As seen from the balance sheet, these reserves are broadly in line with the Trust's reserves policy established on 8 March 2019, which is that the balance of unrestricted reserves should be allocated as follows:

1. 1 year's annual employment costs of approximately £17,000 and an additional £10,000 resource budget should be held in the Trust's Current Account
2. An additional 2 years of these respective costs should be held in an accessible short term investment account.
3. The remainder of reserves should be held in a medium return, long term ethical investment portfolio.

The trustees consider that the principal risk facing the charity is a lack of resources to attract funds and carry out project work and promotion. They aim to manage this risk through creating an investment income stream as outlined above.

#### **Structure, governance and management**

North York Moors National Park Trust was incorporated as a company limited by guarantee on 6 November 2015 and registered as a charity on 25 November 2016. The charitable company is governed by its memorandum and articles of association.

The administration is controlled and directed by the charity's trustees. New trustees are appointed by current trustees in accordance with the relevant provisions in the articles of association. All new Trustees are supplied with relevant Charity Commission guidance and this has been discussed at Trustee meetings as appropriate.

There is a relationship with the North York Moors National Park Authority in terms of sharing a Chief Officer, donation of limited financial resources and staff time.

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 (FRS 102) issued in October 2019.

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

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
T Hind - Trustee

**Independent Examiner's Report to the Trustees of  
North York Moors National Park Trust**

**Independent examiner's report to the trustees of North York Moors National Park Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2020.

**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 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 Company 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.

Anne Mead BSc FCA  
Institute of Chartered Accountants in England and Wales  
Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: .....

**North York Moors National Park Trust**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 30 November 2020**

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2020<br>Total<br>funds<br>£ | 2019<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>Income and endowments from</b>  |       |                           |                         |                             |                             |
| Donations and legacies             | 2     | <b>1,001</b>              | <b>3,247</b>            | <b>4,248</b>                | 7,195                       |
| <b>Charitable activities</b>       | 5     |                           |                         |                             |                             |
| Core activities                    |       | -                         | <b>15,000</b>           | <b>15,000</b>               | 581                         |
| Other trading activities           | 3     | <b>900</b>                | -                       | <b>900</b>                  | -                           |
| Investment income                  | 4     | <u><b>6,454</b></u>       | <u>-</u>                | <u><b>6,454</b></u>         | <u>1,946</u>                |
| <b>Total</b>                       |       | <b>8,355</b>              | <b>18,247</b>           | <b>26,602</b>               | 9,722                       |
| <b>Expenditure on</b>              |       |                           |                         |                             |                             |
| Raising funds                      | 6     | -                         | -                       | -                           | (75)                        |
| <b>Charitable activities</b>       | 7     |                           |                         |                             |                             |
| Core activities                    |       | <b>19,158</b>             | <b>13,450</b>           | <b>32,608</b>               | 14,970                      |
| <b>Total</b>                       |       | <b>19,158</b>             | <b>13,450</b>           | <b>32,608</b>               | 14,895                      |
| Net gains on investments           |       | <u><b>19,175</b></u>      | <u>-</u>                | <u><b>19,175</b></u>        | <u>7,164</u>                |
| <b>NET INCOME</b>                  |       | <b>8,372</b>              | <b>4,797</b>            | <b>13,169</b>               | 1,991                       |
| <b>Reconciliation of funds</b>     |       |                           |                         |                             |                             |
| <b>Total funds brought forward</b> |       | <b>362,308</b>            | -                       | <b>362,308</b>              | 360,317                     |
| <b>Total funds carried forward</b> |       | <u><b>370,680</b></u>     | <u><b>4,797</b></u>     | <u><b>375,477</b></u>       | <u><b>362,308</b></u>       |

The notes form part of these financial statements

**North York Moors National Park Trust (Registered number: 09861371)**

**Balance Sheet  
30 November 2020**

|                                              | Notes | 2020<br>£      | 2019<br>£      |
|----------------------------------------------|-------|----------------|----------------|
| <b>Fixed assets</b>                          |       |                |                |
| Investments                                  | 14    | 312,414        | 286,953        |
| <b>Current assets</b>                        |       |                |                |
| Debtors                                      | 15    | 900            | 2,664          |
| Investments                                  | 16    | 54,325         | 54,157         |
| Cash at bank                                 |       | <u>12,265</u>  | <u>21,553</u>  |
|                                              |       | 67,490         | 78,374         |
| <b>Creditors</b>                             |       |                |                |
| Amounts falling due within one year          | 17    | (4,427)        | (3,019)        |
|                                              |       | <u>63,063</u>  | <u>75,355</u>  |
| <b>Net current assets</b>                    |       |                |                |
|                                              |       |                |                |
| <b>Total assets less current liabilities</b> |       | 375,477        | 362,308        |
|                                              |       | <u>375,477</u> | <u>362,308</u> |
| <b>NET ASSETS</b>                            |       |                |                |
|                                              |       |                |                |
| <b>Funds</b>                                 | 19    |                |                |
| Unrestricted funds                           |       | 370,680        | 362,308        |
| Restricted funds                             |       | <u>4,797</u>   | <u>-</u>       |
| <b>Total funds</b>                           |       | <u>375,477</u> | <u>362,308</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit 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 charitable company.

The notes form part of these financial statements

**North York Moors National Park Trust (Registered number: 09861371)**

**Balance Sheet - continued  
30 November 2020**

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
T Hind - Trustee

The notes form part of these financial statements

## **North York Moors National Park Trust**

### **Notes to the Financial Statements for the Year Ended 30 November 2020**

#### **1. Accounting policies**

##### **General information**

North York Moors National Park Trust is a charitable company limited by guarantee registered in England / Wales. 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 1 of these financial statements. The nature of the charity's operations and principal activities are to promote, and advance the education of the public in, the sustainability, conservation, protection and enhancement of the physical, natural and cultural environment of the North York Moors.

##### **Basis of preparing the financial statements**

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 in October 2019, 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.

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.

##### **Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### **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. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## **North York Moors National Park Trust**

### **Notes to the Financial Statements - continued for the Year Ended 30 November 2020**

#### **1. Accounting policies - continued**

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

##### **Donated services and facilities**

Donated services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### **Investment income receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## **North York Moors National Park Trust**

### **Notes to the Financial Statements - continued for the Year Ended 30 November 2020**

#### **1. Accounting policies - continued**

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **Recognised gains and losses**

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the statement of financial activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Investments**

Fixed asset and current investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted mid-market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

##### **Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

## North York Moors National Park Trust

### Notes to the Financial Statements - continued for the Year Ended 30 November 2020

#### 1. Accounting policies - continued

##### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In their view the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### 2. Donations and legacies

|           | 2020         | 2019         |
|-----------|--------------|--------------|
|           | £            | £            |
| Donations | <u>4,248</u> | <u>7,195</u> |

£3,247 of the above income was attributable to restricted funds (2019-£nil) and £1,001 (£2019 - £7,195) to unrestricted funds.

The North York Moors National Park Authority has also donated staff time to the Trust, primarily in respect of project development work. The value of this time is not quantifiable for the current or preceding year.

#### 3. Other trading activities

|                      | 2020       | 2019     |
|----------------------|------------|----------|
|                      | £          | £        |
| Christmas tree sales | <u>900</u> | <u>-</u> |

All the above income for the current and preceding year was attributable to unrestricted funds.

#### 4. Investment income

|                          | 2020         | 2019         |
|--------------------------|--------------|--------------|
|                          | £            | £            |
| Investment income        | 6,286        | 1,789        |
| Deposit account interest | <u>168</u>   | <u>157</u>   |
|                          | <u>6,454</u> | <u>1,946</u> |

All the above income for the current and preceding year was attributable to unrestricted funds.

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2020**

**5. Income from charitable activities**

|                         | 2020<br>£     | 2019<br>£  |
|-------------------------|---------------|------------|
| Art Award entrance fees | -             | 581        |
| Grants                  | <u>15,000</u> | <u>-</u>   |
|                         | <u>15,000</u> | <u>581</u> |

All the above income for the current year was attributable to restricted funds and that for the preceding year, to unrestricted funds. See Note 19 for further details of grants. There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 30 November 2020.

**6. Raising funds**

**Raising donations and legacies**

|                                     | 2020<br>£ | 2019<br>£   |
|-------------------------------------|-----------|-------------|
| Pre-sale property maintenance costs | <u>-</u>  | <u>(75)</u> |

All the above expenditure for the current and preceding year was attributable to unrestricted funds.

**7. Charitable activities costs**

|                 | Direct<br>Costs<br>£ | Grant<br>funding of<br>activities<br>(see note<br>8)<br>£ | Support<br>costs (see<br>note 9)<br>£ | Totals<br>£   |
|-----------------|----------------------|-----------------------------------------------------------|---------------------------------------|---------------|
| Core activities | <u>29,821</u>        | <u>1,000</u>                                              | <u>1,787</u>                          | <u>32,608</u> |

**Comparatives for charitable activities costs**

|                 |               |              |              |               |
|-----------------|---------------|--------------|--------------|---------------|
| Core activities | <u>11,064</u> | <u>1,000</u> | <u>2,906</u> | <u>14,970</u> |
|-----------------|---------------|--------------|--------------|---------------|

£13,450 of the total costs for the current year was attributable to restricted funds and £19,158 to unrestricted funds. In the preceding year all the expenditure was attributable to unrestricted funds.

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2020**

**8. Grants payable**

|                                               | 2020                | 2019                |
|-----------------------------------------------|---------------------|---------------------|
|                                               | £                   | £                   |
| Young Ranger (2019-Art) Awards to individuals | <u><b>1,000</b></u> | <u><b>1,000</b></u> |

**9. Support costs**

|                 | Governance<br>costs<br>£ |
|-----------------|--------------------------|
| Core activities | <u><b>1,787</b></u>      |

**Comparatives for support costs**

|                 | Governance<br>costs<br>£ |
|-----------------|--------------------------|
| Core activities | <u><b>2,906</b></u>      |

Support costs, included in the above, are as follows:

**Governance costs**

|                                               | 2020<br>Core<br>activities<br>£ | 2019<br>Total<br>activities<br>£ |
|-----------------------------------------------|---------------------------------|----------------------------------|
| Independent Examiner's remuneration           | <b>1,678</b>                    | <b>1,394</b>                     |
| Trustees' indemnity insurance - current year  | <b>109</b>                      | <b>328</b>                       |
| Trustees' indemnity insurance - previous year | -                               | <b>218</b>                       |
| Corporation tax return 2018                   | -                               | <b>492</b>                       |
| Corporation tax return 2017                   | -                               | <b>474</b>                       |
|                                               | <u><b>1,787</b></u>             | <u><b>2,906</b></u>              |

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2020**

**10. Net income/(expenditure)**

Net income/(expenditure) is stated after charging/(crediting):

|                                         | <b>2020</b>       | 2019       |
|-----------------------------------------|-------------------|------------|
|                                         | <b>£</b>          | £          |
| Independent examination - current year  | <b>1,000</b>      | 522        |
| Independent examination - previous year | <b><u>678</u></b> | <u>872</u> |

**11. Trustees' remuneration and benefits**

No remuneration was paid to any of the trustees (2019- £Nil).

**Trustees' expenses**

No trustee had any expenses reimbursed (2019 £Nil).

**12. Staff costs**

|                       | <b>2020</b>          | 2019          |
|-----------------------|----------------------|---------------|
|                       | <b>£</b>             | £             |
| Wages and salaries    | <b>12,606</b>        | 8,512         |
| Social security costs | <b>717</b>           | 451           |
| Other pension costs   | <b><u>2,192</u></b>  | <u>1,357</u>  |
|                       | <b><u>15,515</u></b> | <u>10,320</u> |

The average monthly number of employees during the year was as follows:

|           | <b>2020</b>     | 2019     |
|-----------|-----------------|----------|
|           | <b><u>2</u></b> | <u>2</u> |
| Part time |                 |          |

The full time equivalent number of staff was 0.4 (2019 - 0.4).

No employees received emoluments in excess of £60,000.

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2020**

**13. Comparatives for the statement of financial activities**

|                                    | Unrestricted<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>Income and endowments from</b>  |                           |
| Donations and legacies             | 7,195                     |
| <b>Charitable activities</b>       |                           |
| Core activities                    | 581                       |
| Investment income                  | <u>1,946</u>              |
| <b>Total</b>                       | 9,722                     |
| <b>Expenditure on</b>              |                           |
| Raising funds                      | (75)                      |
| <b>Charitable activities</b>       |                           |
| Core activities                    | <u>14,970</u>             |
| <b>Total</b>                       | 14,895                    |
| Net gains on investments           | <u>7,164</u>              |
| <b>NET INCOME</b>                  | 1,991                     |
| <b>Reconciliation of funds</b>     |                           |
| <b>Total funds brought forward</b> | <u>360,317</u>            |
| <b>Total funds carried forward</b> | <u><u>362,308</u></u>     |

**14. Fixed asset investments**

|                      | Listed<br>investments<br>£ |
|----------------------|----------------------------|
| <b>Market value</b>  |                            |
| At 1 December 2019   | <b>286,953</b>             |
| Additions            | <b>6,286</b>               |
| Revaluations         | <u><b>19,175</b></u>       |
| At 30 November 2020  | <u><b>312,414</b></u>      |
| <b>Historic cost</b> |                            |
| At 30 November 2020  | <u><b>286,075</b></u>      |
| At 30 November 2019  | <u><b>279,789</b></u>      |

**North York Moors National Park Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2020**

**15. Debtors: amounts falling due within one year**

|                                | 2020       | 2019         |
|--------------------------------|------------|--------------|
|                                | £          | £            |
| Other debtors                  | 900        | 2,555        |
| Prepayments and accrued income | -          | 109          |
|                                | <u>900</u> | <u>2,664</u> |

**16. Current asset investments**

|                      | 2020          | 2019          |
|----------------------|---------------|---------------|
|                      | £             | £             |
| CCLA deposit account | <u>54,325</u> | <u>54,157</u> |

**17. Creditors: amounts falling due within one year**

|                  | 2020         | 2019         |
|------------------|--------------|--------------|
|                  | £            | £            |
| Other creditors  | 800          | -            |
| Accrued expenses | <u>3,627</u> | <u>3,019</u> |
|                  | <u>4,427</u> | <u>3,019</u> |

**18. Analysis of net assets between funds**

|                         | Unrestricted<br>fund | Restricted<br>fund | 2020<br>Total<br>funds | 2019<br>Total<br>funds |
|-------------------------|----------------------|--------------------|------------------------|------------------------|
|                         | £                    | £                  | £                      | £                      |
| Fixed asset investments | 312,414              | -                  | 312,414                | 286,953                |
| Current assets          | 62,693               | 4,797              | 67,490                 | 78,374                 |
| Current liabilities     | <u>(4,427)</u>       | <u>-</u>           | <u>(4,427)</u>         | <u>(3,019)</u>         |
|                         | <u>370,680</u>       | <u>4,797</u>       | <u>375,477</u>         | <u>362,308</u>         |

All activity in the preceding year was in respect of unrestricted funds.

# North York Moors National Park Trust

## Notes to the Financial Statements - continued for the Year Ended 30 November 2020

### 19. Movement in funds

|                              | Brought forward | Incoming resources | Resources expended | Investment gains/(losses) | Carried forward |
|------------------------------|-----------------|--------------------|--------------------|---------------------------|-----------------|
|                              | £               | £                  | £                  | £                         | £               |
| <b>Unrestricted funds</b>    |                 |                    |                    |                           |                 |
| General fund                 | <u>362,308</u>  | <u>8,355</u>       | <u>(19,158)</u>    | <u>19,175</u>             | <u>370,680</u>  |
| <b>Restricted funds</b>      |                 |                    |                    |                           |                 |
| CaBA - Catchment Partnership |                 |                    |                    |                           |                 |
| Support Grant                | -               | 15,000             | (13,450)           | -                         | 1,550           |
| Turtle Dove Project          | <u>-</u>        | <u>3,247</u>       | <u>-</u>           | <u>-</u>                  | <u>3,247</u>    |
|                              | <u>-</u>        | <u>18,247</u>      | <u>(13,450)</u>    | <u>-</u>                  | <u>4,797</u>    |

The CaBA grant is for improving the habitat in the catchment of the River Esk.

### Comparatives

|                           | Brought forward | Incoming resources | Resources expended | Investment gains/(losses) | Carried forward |
|---------------------------|-----------------|--------------------|--------------------|---------------------------|-----------------|
|                           | £               | £                  | £                  | £                         | £               |
| <b>Unrestricted funds</b> |                 |                    |                    |                           |                 |
| General fund              | <u>360,317</u>  | <u>9,722</u>       | <u>(14,895)</u>    | <u>7,164</u>              | <u>362,308</u>  |

### 20. Related party disclosures

The Trust has a relationship with the North York Moors National Park Authority, which donates limited financial resources, staff time and office accommodation and supplies. Two trustees are also current members of the Authority, the Chair of the Trust is Chief Executive of the Authority and the Trust's Chief Officer is also an employee of the Authority. Both the Trust and the Authority are aware of the need to maintain and safeguard the independence of the Trust.

**North York Moors National Park Trust**

**Detailed Statement of Financial Activities  
for the Year Ended 30 November 2020**

|                                                                  | 2020<br>£     | 2019<br>£    |
|------------------------------------------------------------------|---------------|--------------|
| <b>Income and endowments</b>                                     |               |              |
| <b>Donations and legacies</b>                                    |               |              |
| Donations                                                        | 4,248         | 7,195        |
| <b>Other trading activities</b>                                  |               |              |
| Christmas tree sales                                             | 900           | -            |
| <b>Investment income</b>                                         |               |              |
| Investment income                                                | 6,286         | 1,789        |
| Deposit account interest                                         | <u>168</u>    | <u>157</u>   |
|                                                                  | 6,454         | 1,946        |
| <b>Charitable activities</b>                                     |               |              |
| Art Award entrance fees                                          | -             | 581          |
| Grants                                                           | <u>15,000</u> | <u>-</u>     |
|                                                                  | <u>15,000</u> | <u>581</u>   |
| <b>Total incoming resources</b>                                  | 26,602        | 9,722        |
| <b>Expenditure</b>                                               |               |              |
| <b>Raising donations and legacies</b>                            |               |              |
| Pre-sale property maintenance costs                              | -             | (75)         |
| <b>Charitable activities</b>                                     |               |              |
| Wages                                                            | 12,606        | 8,512        |
| Social security                                                  | 717           | 451          |
| Pensions                                                         | 2,192         | 1,357        |
| Postage and stationery                                           | 44            | 232          |
| Website                                                          | -             | 226          |
| Project costs                                                    | 13,450        | -            |
| Bank charges                                                     | 12            | 15           |
| Trees for planting                                               | 800           | 225          |
| Miscellaneous expenses                                           | -             | 46           |
| Grants to individuals - Young Ranger<br>Awards (2019 Art Awards) | <u>1,000</u>  | <u>1,000</u> |
|                                                                  | 30,821        | 12,064       |
| <b>Support costs</b>                                             |               |              |

This page does not form part of the statutory financial statements

**North York Moors National Park Trust**

**Detailed Statement of Financial Activities  
for the Year Ended 30 November 2020**

|                                                    | 2020<br>£                       | 2019<br>£               |
|----------------------------------------------------|---------------------------------|-------------------------|
| <b>Support costs</b>                               |                                 |                         |
| <b>Governance costs</b>                            |                                 |                         |
| Independent Examiner's remuneration                | <b>1,678</b>                    | 1,394                   |
| Trustees' indemnity insurance - current year       | <b>109</b>                      | 328                     |
| Trustees' indemnity insurance - previous year      | -                               | 218                     |
| Corporation tax return 2018                        | -                               | 492                     |
| Corporation tax return 2017                        | -                               | 474                     |
|                                                    | <u><b>1,787</b></u>             | <u>2,906</u>            |
| <br>Total resources expended                       | <br><u><b>32,608</b></u>        | <br><u>14,895</u>       |
| <br><b>Net expenditure before gains and losses</b> | <br><b>(6,006)</b>              | <br>(5,173)             |
| <br><b>Recognised gains and losses</b>             |                                 |                         |
| Gains/losses on investments                        | <u><b>19,175</b></u>            | <u>7,164</u>            |
| <br><b>Net income</b>                              | <br><u><u><b>13,169</b></u></u> | <br><u><u>1,991</u></u> |

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