



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

Trustees	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
Trust Director	S Osborne	Appointed 7 March 2022
		Resigned 18 April 2023
	J Metcalfe	Appointed 10 May 2023
Registered office	The Old Vicarage Bondgate Helmsley York YO62 5BP	
Registered company number	09861371 (England and Wales)	
Registered charity number	1170387	
Independent examiner	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB	
Bankers	Barclays Bank 193 High Street Northallerton 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 funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
Income and endowments from					
Donations and legacies	2	4,930	2,768	7,698	3,893
Charitable activities	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>
Total		<u>13,137</u>	<u>128,610</u>	<u>141,747</u>	<u>107,071</u>
Expenditure on					
Raising funds	6	216	-	216	-
Charitable activities	7				
Core activities		<u>39,271</u>	<u>138,839</u>	<u>178,110</u>	<u>103,423</u>
Total		<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>
NET INCOME/(EXPENDITURE)		(49,375)	(10,229)	(59,604)	51,398
Reconciliation of funds					
Total funds brought forward		<u>406,725</u>	<u>20,150</u>	<u>426,875</u>	<u>375,477</u>
Total funds carried forward		<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 £	2021 £
Fixed assets			
Investments	14	348,779	365,540
Current assets			
Debtors	15	4,930	1,481
Investments	16	-	54,331
Cash at bank		16,085	9,158
		21,015	64,970
Creditors			
Amounts falling due within one year	17	(2,523)	(3,635)
Net current assets		18,492	61,335
Total assets less current liabilities		367,271	426,875
NET ASSETS		367,271	426,875
Funds	19		
Unrestricted funds:			
Designated - Commitment		200,000	-
Designated - Contingency		65,000	-
Unrestricted - Conservation		92,350	-
Unrestricted – General fund		-	406,725
		357,350	406,725
Restricted funds		9,921	20,150
Total funds		367,271	426,875

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	2021
	£	£
Online donation fees	<u>216</u>	<u>-</u>

7. Charitable activities costs

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
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>
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£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	2021
	£	£
Art award prizes	<u>1,500</u>	<u>-</u>

9. Support costs

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

Comparatives for support costs

	Governance costs £
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	2021
	Core	Total
	activities	activities
	£	£
Advertising	<u>600</u>	<u>-</u>

Governance costs

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

10. Net income/(expenditure)

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

	2022	2021
	£	£
Independent examination - current year	990	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	2021
	£	£
Wages and salaries	30,919	13,057
Social security costs	216	743
Other pension costs	<u>1,929</u>	<u>2,161</u>
	<u>33,064</u>	<u>15,961</u>

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

	2022	2021
		
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 0.8 (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 fund £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	1,292	2,601	3,893
Charitable activities			
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>
Total	<u>7,770</u>	<u>99,301</u>	<u>107,071</u>
Expenditure on			
Charitable activities			
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>
NET INCOME	36,045	15,353	51,398
Reconciliation of funds			
Total funds brought forward	<u>370,680</u>	<u>4,797</u>	<u>375,477</u>
Total funds carried forward	<u>406,725</u>	<u>20,150</u>	<u>426,875</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 investments £
Market value	
At 1 December 2021	365,540
Additions	6,264
Revaluations	(23,025)
	<u>348,779</u>
At 30 November 2022	
Historic cost	
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 £	2021 £
Other debtors	<u>4,930</u>	<u>1,481</u>

16. Current asset investments

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

17. Creditors: amounts falling due within one year

	2022 £	2021 £
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 fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
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 fund £	Restricted fund £	2021 Total funds £	2019 Total funds £
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 forward £	Incoming resources £	Resources expended £	Investment gains/ (losses) £	Transfers £	Carried forward £
Unrestricted funds						
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>
Restricted funds						
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.

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

19. Movement in funds - continued

Comparatives

	Brought forward £	Incoming resources £	Resources expended £	Investment gains/ (losses) £	Carried forward £
Unrestricted funds					
General fund	<u>370,680</u>	<u>7,770</u>	<u>(19,475)</u>	<u>47,750</u>	<u>406,725</u>
Restricted funds					
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.