



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## **Trustees' Annual Report for the period**

**From:** 1<sup>st</sup> April 2022      **To:** 31<sup>st</sup> March 2023

**Charity name:** Tadcaster Volunteer Cars & Services Association

**Charity registration number:** 1171039

## **Objectives and Activities**

	SORP Ref.	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>To provide a community based volunteer transport service in Tadcaster and surrounding area to those who, by reason of age, ill health, disability, financial hardship or other disadvantage cannot conveniently use other publically provided transport services.</p> <p>To advance charitable purposes including but not limited to the promotion of volunteering, the voluntary sector and the effectiveness of voluntary work for the people of Tadcaster and surrounding area.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Community based transport service based upon 23 volunteer drivers in their own vehicles of which we completed 4,118 journeys over the year 2022/23.</p> <p>The operation of a Charity Shop to raise funds for the financial stability and future development of the charity.</p> <p>The provision of facilities to address social isolation namely, leisure interests and pastimes including Knitting Group, Jigsaw Club, etc. plus a Social Café. Additional activities are planned including gardening, men's shed, etc.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>Trustees are aware of the requirements of the Charity Commission with regard to Public Benefit and place this at the heart of decision making.</p>

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP Ref.	
Policy on grant making	Para 1.38	<p>The Association has a 'Grant Making Policy' which was provided to the Charity Commission for the change of objectives at the time of registration as a CIO.</p> <p>Grant making is a part of the charitable activities and over the year 2022/23 has dispersed gifts of surplus donated materials to other voluntary organisations including Brownies, Guides, the Lions Ukraine Appeal, Leeds Clothing Bank, North Yorkshire Women's Refuge and Selby Community School.</p> <p>The Association completed administering grants on behalf of North Yorkshire County Council (NYCC) / Selby District Council for small organisations requiring Covid re-opening grants at the end of the pandemic and grants on behalf of NYCC for Department of Work &amp; Pension for warm spaces providing subsidised food during the cost of living crisis.</p>
Contribution made by volunteers	Para 1.38	<p>Our volunteer drivers donate their time to carry out the 4,118 journeys this year which equates to a cumulative time of 2,217 hours driving and a further 1,834 hours of waiting whilst accompanying clients to ensure successful outcomes.</p> <p>In addition, the team who have been maintaining the building have accumulated approx 900 hours volunteer time in completing DIY activities.</p> <p>Those involved in serving in the shop and sorting in the store have also contributed in excess of 2,500 hours.</p> <p>The Association gratefully acknowledges the contribution made by all the volunteers towards the success of the organisation.</p>

**Achievements and Performance**

	SORP Ref.	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The charity delivered 4,118 journeys to people who would otherwise struggle to maintain the same quality of life and independence, whilst remaining in their own homes. These journeys also ensure many clients achieve successful medical appointments.</p> <p>In promotion of volunteering, the Association promotes links with other organizations in the area and disburses surplus donated goods to other charities and community groups where they promote sustainable charitable benefit to the local community.</p>



**Additional information (optional)**

You may choose to include further statements where relevant about:

Performance of fundraising activities against objectives set	Para 1.41	<p>Much of our fundraising performed as expected with incomes from journeys and the shop slightly down but still sufficient to cover operating overheads. Ad-Hoc fundraising was still restricted by the reduced number of town events but we did receive some direct donations.</p> <p>In addition, we received one final grant for business closures and continued to contract to NYCC for Covid support.</p>
Other		

**Financial Review**

Review of the charity's financial position at the end of the period	Para 1.21	<p>The Association progressed with the proposal to buy its own premises. 30% of the purchase price was funded from reserves with the balance raised as a secured mortgage. The resulting interest payments are lower than the rent on the leased property and will continue to reduce as the capital is paid down whereas rent was expected to increase 20% next year.</p> <p>After covering all its operating costs and exceptional property purchasing costs the charity still generated a surplus of £18k, which will be used for building repairs /modifications.</p> <p>Staff cost continue to rise ahead of inflation in line with statutory rises in minimum wage. The charity not only covered this increase, half way through the year they increased wages from minimum wage to living wage to provide relief for the cost of living crisis. This will continue on a discretionary basis whilst the charity can afford it.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Association aims to hold at least one year's operating costs as reserves to ensure that if there is any risk from debtors, then this can be fully mitigated without risk to the on-going operation. In the unlikely event that the Association ceases, it can be wound up in an orderly manner.
Amount of reserves held	Para 1.22	The Charity held approx. £63k unrestricted cash funds at year end. Additionally, the Charity now owns a £360k property with a £250k secured loan.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A

Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The Charity unexpectedly lost a contract with North Yorkshire Council for community coordination. Although this is within the bounds of the business plan, it leaves us at the lower end of projections unless shop takings in the new premises are higher. Fortunately, this is mitigated in part by the interest rate from our lender being capped when BoE reaches 5%. The shop income required will not continue to rise as interest rates spiral to control inflation.
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### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>The charity actively seeks a diversity of funding sources in according with its fundraising policy.</p> <ul style="list-style-type: none"> <li>• Journey's 5%</li> <li>• Government Grants/Contracts 61%</li> <li>• Non-Government Grants 6%</li> <li>• Shop 26%</li> <li>• Fundraising 2%</li> </ul> <p>The opportunity for diverse grant funding has reduced with the change to a Unitary Authority.</p>
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	<p>Short Term - The Charity is reliant on its shop move being successful. This is a low risk because the new premises are more central and benefit from a street front window.</p> <p>Longer term - its 2<sup>nd</sup> biggest expenditure, salaries, are rising above inflation, however, the charity has reduced its biggest expenditure, accommodation, and expects to maintain long term financial stability.</p> <p>The Association maintains public liability for all its operations as well as Trustee liability insurance.</p>
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	Charitable incorporated organisation
Trustee selection methods including details of any	Para 1.25	There should be not less than two nor more than eight elected trustees; and up to four ex officio trustees. There must be at least four charity trustees. If the



constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees		<p>number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.</p> <p>At every AGM of the members of the CIO, one-third of the elected charity trustees shall retire from office. If the number of elected charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office.</p> <p>The vacancies so arising may be filled by the decision of the members at the annual general meeting.</p> <p>In selecting individuals for appointment as charity trustees, the members must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p>
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### **Additional information (optional)**

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<p>New trustees are provided with "The Essential Trustee" document from the Charity Commission website.</p> <p>Where trustees request additional training, then this will be provided via Community First Yorkshire.</p>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p>Under the Constitution, the charity is a single organisation with no subsidiary undertakings. There are no external or affiliated organisations with a right to appoint a representative in the management of the CIO.</p> <p>The Trustees are responsible for all decisions. They may delegate duties to sub-committees or individuals but all decisions must be referred back to the Trustees for approval.</p>
Relationship with any related parties	Para 1.51	N/A
Other		

## Reference and Administrative details

Charity name	Tadcaster Volunteer Cars & Services Association
Other name the charity uses	Tadcaster Volunteer Community Support Association
Registered charity number	1171039
Charity's principal address	30 Kirkgate Tadcaster LS24 9AD

Names of the charity trustees who manage the charity				
	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Ian Talbot	Chairman		TVCSA
2	Mr Chris Clarkson	Deputy Chairman		TVCSA
3	Mrs Katrina Talbot	Treasurer/Secretary		TVCSA
4	Mrs Joan Bateman			TVCSA
5	Mrs Jodie Goodall			TVCSA
6				

### Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

### Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	



## Additional information (optional)

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Solicitor	Mr O Emmett	Tallents Solicitors, 3 Middlegate, Newark NG24 1AQ
Independent Examiner	Mr J Cuthbertson MA, FCA	7 Linton Avenue, Wetherby, LS22 6SQ

### Name of chief executive or names of senior staff members (Optional information)

N/A

## Exemptions from disclosure

### Reason for non-disclosure of key personnel details



The senior staff are the trustees. There are no other key personnel in the charity.

## Other optional information

## Declarations

The trustees declare that they have approved the trustees' report above.

### Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Ian James Talbot	Chris Clarkson
Position (eg Secretary, Chair, etc)	Chair	Deputy Chair
Date	27/09/2023	



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

**Tadcaster Volunteer Cars & Services Association**

Charity No **1171039**

**Annual accounts for the period**

Period start date

**01-Apr-22**

To

Period end date

**31-Mar-23**

## Section A Statement of financial activities

Recommended categories by activity

### Incoming resources (Note 3)

#### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

#### Total

### Resources expended (Notes 6)

#### Expenditure on:

Raising funds

Charitable activities

Separate material items of expense

Grants Carried Forwards (SHIC Contract)

#### Total

### Net income/(expenditure) after tax before investment gains/(losses)

Net gains/(losses) on investments

### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward

Guidance Note


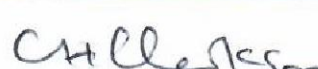
	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	84,366	-	-	84,366	51,036
S02	8,078	-	-	8,078	12,585
S03	36,892	-	-	36,892	24,168
S04	204	-	-	204	5
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	129,540	-	-	129,540	87,794
S08	676	-	-	676	449
S09	73,255	-	-	73,255	33,723
S10	17,645	-	-	17,645	5,529
S11	19,788	-	-	19,788	-
S12	111,364	-	-	111,364	39,701
S13	18,175	-	-	18,175	48,093
S14	-	-	-	-	-
S15	18,175	-	-	18,175	48,093
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	18,175	-	-	18,175	48,093
S21	131,036	-	-	131,036	82,943
S22	149,211	-	-	149,211	131,036



## Section B Balance sheet

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		364,048	-	-	364,048	4,494
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-	-
<b>Total fixed assets</b>	B05		364,048	-	-	364,048	4,494
<b>Current assets</b>							
Stocks (Note 18)	B06		-	-	-	-	-
Debtors (Note 19)	B07		2,386	-	-	2,386	1,333
Investments (Note 17.4)	B08		-	-	-	-	-
Cash at bank and in hand (Note 24)	B09		65,560	-	-	65,560	127,370
<b>Total current assets</b>	B10		67,945	-	-	67,945	128,703
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11		41,366	-	-	41,366	2,161
<b>Net current assets/(liabilities)</b>	B12		26,579	-	-	26,579	126,542
<b>Total assets less current liabilities</b>	B13		390,627	-	-	390,627	131,036
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14		241,415	-	-	241,415	-
<b>Provisions for liabilities</b>	B15		-	-	-	-	-
<b>Total net assets or liabilities</b>	B16		149,211	-	-	149,211	131,036
<b>Funds of the Charity</b>							
Endowment funds (Note 27)	B17		-	-	-	-	-
Restricted income funds (Note 27)	B18		-	-	-	-	-
Unrestricted funds	B19		149,211	-	-	149,211	131,036
Revaluation reserve	B20		-	-	-	-	-
<b>Total funds</b>	B21		149,211	-	-	149,211	131,036

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Ian Talbot	27/09/2023
	Chris Clarkson	27/09/2023

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓
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\* -Tick as appropriate

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

The charity continues to meet its charitable objects. It is financially stable, has a diversity of income and is holding at least 12 months operating reserves.  
Its revenue liabilities in buying its own premises are less than its previous liabilities of renting premises. Its capital liabilities are within its established income and will be paid down over ten years.

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes\*

✓
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No\*

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\* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	The accounting policy is based on analysis of Income and Expenditure and is unchanged from previous accounts.
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A



<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	None
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#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	None
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	N/A

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	None
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	N/A

## Note 2

## Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

## 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

The accounting policy is based on analysis of Income and Expenditure and is unchanged from previous accounts. The accounts are presented in the CC17a format under SORP FRS102.

### Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated \_\_\_\_\_

### Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as  
restated \_\_\_\_\_



## Note 2

## Accounting policies

## 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources;</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance</b>	Insurance claims are only included in the SoFA when the general income recognition	Yes*	No*	N/a*



**Government of insurance claims**

criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

**Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

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

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

**Deferred income**

No material item of deferred income has been included in the accounts.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

## 2.4 ASSETS

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

The depreciation rates and methods used are disclosed in note 9.2

**Intangible fixed assets**

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

They are valued at cost.

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4

They are valued at cost.

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

✓		
Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
✓		
Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
✓		

£1,000		
Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
✓		



**Current asset investments** The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes*	No*	N/a*
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
		✓

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

Donated goods are measured at zero value until such time as a value is realised through sale.  
- They do not add to the Asset Value of the charity as unsold stock.  
- If donated to a beneficiary they are transferred with zero value.

## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	4,969	-	-	4,969	4,851
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	79,397	-	-	79,397	46,154
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other - Government Furlough Scheme	-	-	-	-	31
Total		84,366	-	-	84,366	51,036
Charitable activities:	Northern Powergrid Winter Fuel Support	7,572	-	-	7,572	-
	Client Shopping	299	-	-	299	144
	COVID Closure Grants	-	-	-	-	12,000
	Other - Kelcbar and Community 1st Journeys	208	-	-	208	221
	CCG Client Cap Refund	-	-	-	-	221
	Total	8,078	-	-	8,078	12,585
Other trading activities:	Charity Shop Sales	33,631	-	-	33,631	21,519
	Social Café	712	-	-	712	138
	Fundraising Events	2,490	-	-	2,490	2,471
	Meeting Room	60	-	-	60	40
Total		36,892	-	-	36,892	24,168
Income from investments:	Interest income	204	-	-	204	5
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		204	-	-	204	5
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		129,540	-	-	129,540	87,794

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)



## Note 4

## Analysis of receipts of government grants

	Description	This year £
North Yorks County Council	Community Transport Grant	14,147
North Yorks County Council	COVID Community Support Organisation Grant	24,000
Selby District Council	NYCC SHIC Grant (Adult Social Care)	21,250
North Yorks County Council	DWP Winter Food	15,000
North Yorks County Council	NHS Winter Pressure & ICB	5,000
	<b>Total</b>	<b>79,397</b>

	Description	Last year £
North Yorks County Council	Community Transport Grant	9,654
North Yorks County Council	COVID Community Support Organisation Grant	24,000
Selby District Council	NYCC SHIC Grant (Wellbeing)	12,500
Other		-
	<b>Total</b>	<b>46,154</b>

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

This year	Last year

Please give details of other forms of government assistance from which the charity has directly benefited.

This year	Last year

## Note 5

## Donated goods, facilities and services

Seconded staff  
Use of property  
Other

This year  
£

Last year  
£

-	-
-	-
-	-
-	-

This year

Last year

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

TVCSA Policy on Donations and Fundraising:-  
Donated goods are measured at zero value until such time as a value is realised through sale.  
- They do not add to the Asset Value of the charity as unsold stock.  
- If donated to a beneficiary they are transferred with zero value.

TVCSA Policy on Donations and Fundraising:-  
Donated goods are measured at zero value until such time as a value is realised through sale.  
- They do not add to the Asset Value of the charity as unsold stock.  
- If donated to a beneficiary they are transferred with zero value.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

N/A

N/A

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

We have 23 volunteer drivers who completed the 4,118 journeys carried out in the year, our charity shop & café continue to increase staff - now up to 16 volunteers and the management committee is completely based on volunteers offering their management skills.

We have 23 volunteer drivers who completed the 4,200 journeys carried out in the year, our charity shop & café are staffed by another 10 volunteers and the management committee is completely based on volunteers offering their management skills.





**Note 7            Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1	None	-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-



## Note 10

## Details of certain types of expenditure

## Note 10.1 Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
13,567	13,123
-	-
-	-
-	-
13,567	13,123

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
N/A - Management Personnel (inc Trustees) are all volunteer	N/A - Management Personnel (inc Trustees) are all volunteer

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	4	4
Governance	-	-
Other	-	-
<b>Total</b>	<b>4</b>	<b>4</b>



**11.3 Ex-gratia payments to employees and others (excluding trustees)**  
**Please complete if an ex-gratia payment is made.**

**Please explain the nature of the payment**

<b>This year</b>	N/A
<b>Last year</b>	N/A

**Please state the legal authority or reason for making the payment**

<b>This year</b>	N/A
<b>Last year</b>	N/A

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
Nil	Nil

**11.4 Redundancy payments**

**Please complete if any redundancy or termination payment is made in the period.**

**Total amount of payment**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-

**The nature of the payment (cash, asset etc.)**

N/A	N/A
-----	-----

**The extent of redundancy funding at the balance sheet date**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-

**Please state the accounting policy for any redundancy or termination payments**

The charity retains 12 months operating funds in reserve so that if it is forced to close then staff can be released in a controlled manner with terminations fully funded

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense	Nil	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different


**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details




## Note 13

## Grantmaking

## This year:

## 13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Winter Food Grants to Warm Spaces	15,000	-	-	15,000
Residual Covid Re-Opening Grants	1,711	-	-	1,711
	-	-	-	-
	-	-	-	-
<b>Total</b>	<b>16,711</b>	<b>-</b>	<b>-</b>	<b>16,711</b>

## 13.2 Grants made to institutions

<b>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</b>	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Kelcbar Wednesday Club	DWP Winter Food Grant for Warm Spaces - Administered for NYCC in proportion with community support provided.	400
Sherburn in Elmet Trust		3,000
Sherburn Visiting Scheme		3,000
Stutton Village Hall		750
Tadcaster Library		220
Tadcaster Methodist Circuit		2,000
Tadcaster Swimming Pool		2,750
TVCSA		2,880
Tadcaster Swimming Pool, Tadcaster Parkinson Group, Stutton Village Hall, Church Fenton Scouts & TVCSA	Residual Covid Re-opening Grants	1,711
<b>Total grants to institutions in reporting period</b>		<b>16,711</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>16,711</b>

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Provide COVID Relief and small grants for re-opening costs associated with Government restrictions. Funded from CEF and NYCC Grants held as restricted funds	3,053	Nil	Nil	3,053
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	<b>3,053</b>	<b>-</b>	<b>-</b>	<b>3,053</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.4 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Tadcaster Tennis Club	Purchase duplicate equipment to reduce sharing by juniors.	500
Ulleskelf Village Hall	2nd re-open cleaning products	144
Ulleskelf Village Hall	Additional PPE for use in the hall	108
Church Fenton Scouts	Sanitising products and PPE for leaders	212
Kelcbar Community Centre	Dementia café re-opening equipment and supplies	377
Tadcaster Parkinson Group	Reopening publicity materials	82
Tadcaster Swimming Pool	Training manuals and consumables to reduce sharing on courses	493
Stutton Social Committee	Reopening supplies	500
Stutton Social Committee	Village Hall Replacement Bar-B-Q	500
Church Fenton Scouts	Additional Tables to space meetings	137
		-
<b>Total grants to institutions in reporting period</b>		<b>3,053</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>3,053</b>



**Note 14****Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	2,166	-	16,334	18,500
Additions	364,048	-	-	-	364,048
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	364,048	2,166	-	16,334	382,548

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL	SL	SL	SL	SL
<b>** Rate</b>	Freehold 2%, other fixed assets 20%				

At beginning of the year	-	1,719	-	12,287	14,006
Disposals	-	-	-	-	-
Depreciation	-	447	-	4,047	4,494
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	2,166	-	16,334	18,500

**14.3 Net book value**

Net book value at the beginning of the year	-	447	-	4,047	4,494
Net book value at the end of the year	364,048	-	-	-	364,048

**14.4 Impairment**

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

#### 14.5 Revaluation

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied and significant assumptions*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year
-	-

#### 14.6 Other disclosures

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

This year	Last year
£	£
-	-
-	-

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.



## Note 19 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

### 19.1 Analysis of debtors

Unpaid Invoices at Year End

Client Donations With Drivers

Prepayments and accrued income

**Rent** Paid 15th in Advance - 50% of month in Credit

**Shopping** March shopping to be invoiced in April

**Building Insurance** Paid in Sept in Advance - 50% in Credit

**Business Insurance** Paid in May - 1 Month Prepaid

Other debtors

This year £	Last year £
1,152	221
73	154
0	0
770	700
0	68
125	125
265	65
0	0
<b>Total</b> 2,386	<b>1,333</b>

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

### 19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year £	Last year £
-	-
-	-
-	-
<b>Total</b> -	<b>-</b>

**Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

		Amounts falling due within one year		Amounts falling due after more than one year	
		This year £	Last year £	This year £	Last year £
Accruals for grants payable		-	-	-	-
Bank loans (Mortgage) and overdrafts		22,440	-	241,415	-
Expenditure carried forward		2,856			
Trade creditors		-	-	-	-
	Gas	1,000	43		
	Electric	70	29		
		-	-		
Pending Covid Grants			-	-	-
	Kelcbar Community Centre CEF Covid Grant		377		
	Tadcaster Parkinson Group CEF Covid Grant		82		
	Tadcaster Swimming Pool CEF Covid Grant		493		
	Stutton Social Committee CEF Covid Grant		500		
	Stutton Social Committee NYCC Covid Grant		500		
	Church Fenton Scouts CEF Covid Grant		137		
Accruals and deferred income		15,000	-	-	-
Taxation and social security		-	-	-	-
Other creditors		-	-	-	-
<b>Total</b>		<b>41,366</b>	<b>2,161</b>	<b>241,415</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year
Payment from NYCC for 23/24 SHIC contract paid in Mar 23. Deferred until year contract delivered	

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
	-
15,000	-
	-
15,000	-



**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

This year	Last year

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

This year	Last year
The lease was not renewed.  The commitment for accommodation is now a mortgage secured against the tangible asset.	There was a lease commitment for the property used by the Charity. Payments are due as follows: - Not later than year £17,064

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--	--

## Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
65,560	127,370
-	-
65,560	127,370



**Note 25 Fair value of assets and liabilities**

**25.1** Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

	This year	Last year
	<p>Credit risk is a number of small values, dispersed across several individuals. In aggregate the credit risk is under £200 and does not threaten financial viability.</p> <p>The charity does not have liquidity risk. In line with recommendations on financial prudence, we hold a full twelve months operating costs in Bank deposit reserves.</p>	<p>Credit risk is a number of small values, dispersed across several individuals. In aggregate the credit risk is under £200 and does not threaten financial viability.</p> <p>The charity does not have liquidity risk. In line with recommendations on financial prudence, we hold a full twelve months operating costs in Bank deposit reserves.</p> <p>The charity has accrued sufficient reserves to consider splitting savings between institutions in order to protect them all under FSCS.</p>
<b>25.2</b> Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	N/A	N/A

(cont)

**Note 27**

### 27.1 Details of material funds held and movements during the CURRENT reporting period

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	UR	General Unrestricted Fund	131,036	129,540	111,364	-	-	149,211
		Total Funds as per balance sheet	131,036	129,540	111,364	-	-	149,211



(cont)

## Charity funds (cont)

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

**Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.**

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

[illegible]

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	N/A	
Between endowment and restricted funds	N/A	
Between endowment and unrestricted funds	N/A	

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	N/A	
Between endowment and restricted funds	N/A	
Between endowment and unrestricted funds	N/A	

## 27.4 Designated funds

## This year

Planned use	Purpose of the designation	Amount

## Last year

Planned use	Purpose of the designation	Amount



## Section C

## Notes to the accounts

(cont)

## Note 28

## Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

## 28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

## 28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
-----------------------------	-----------	-----------

Type of expenses reimbursed	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

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### 28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
Mr Ian Talbot	Chair	Trustee Loan	£10,000	£0	£0	£0
Mr John Talbot	Brother of Trustee	Private Mortgage, 10Yr term, repayment + interest	£270,567	£263,855	£0	£0

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Whilst negotiating a mortgage with the Charity Bank a Trustee Loan was required to maintain their required operating reserves. After failing to agree terms for their mortgage, this loan was repaid in full.

Private mortgage drawn up as a commercial contract using standard mortgage T&Cs. The loan has a 10yr term and will be repaid through quarterly repayments + interest.

For any related party, please provide details of any guarantees given or received.

A formal Loan Agreement was drawn up between the Trustee and the Charity.

The mortgage is a secured loan against the capital of the property.

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

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For any related party, please provide details of any guarantees given or received.

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# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

**Report to the trustees/  
members of**

Tadcaster Volunteer Car & Services Association

**On accounts for the year  
ended**

31 March 2023

**Charity no  
(if any)**

1171039

**Set out on pages**

Sections A & B and Notes 1, 2, 2.2, 3, 4, 5, 6, 7, 10, 11, 12, 13, 14, 19, 20, 21, 24, 25, 27 and 28 (Total of 32 pages)

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2022.

**Responsibilities and  
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

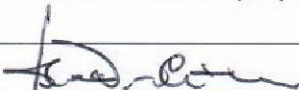
**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Signed:**



**Date:**

27 September 2023

**Name:**

John Cuthbertson

**Relevant professional  
qualification(s) or body  
(if any):**

ICAEW

**Address:**

7 Linton Avenue, Wetherby LS22 6SQ

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**