

Registered Charity
Number: 1173856

MORE THAN BOOKS
(A Charitable Incorporated Organisation)

FINANCIAL STATEMENTS

Year ended

31 MARCH 2021

East Riding Voluntary Action Services (ERVAS) Limited

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For the year ended 31 March 2021**

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**Trustees Annual Report
For the year ending 31 March 2021**

The trustees present their report with the independently examined financial statements of More Than Books, a Charitable Incorporated Organisation, for the year ending 31 March 2021.

Reference and Administrative Details of the Charity, its Trustees and Advisers.

<u>Name of charity:</u>	More Than Books
<u>Charity Registration Number:</u>	1173856
<u>Principal operating address</u>	Eastfield Library and Community Hub High Street Eastfield Scarborough YO11 3LL

Trustees

Names of trustees who served during the year and since the year end were as follows:

Keith Barber	Treasurer
Linda Kemp	
Nick Kemp	
Pauline Caulfield	
John Symonds	

<u>Independent Examiner</u>	Sian Broughton ACMA, CGMA, DChA, MAAT Chartered Management Accountant, Director of: Phoenix Accountancy and Business Consultancy Limited Morley's Cottage Morley's Yard Walkergate Beverley East Yorkshire HU17 9BY
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**Trustees Annual Report
For the year ending 31 March 2021**

Bankers

NatWest
3 Westborough
Scarborough
YO11 1UH

Solicitors:

Jepson Longstaff Midgley
Wesley House
1 Lora Courtyard
Wykeham
YO13 9QP

Structure, Governance and Management

Governing Document

More Than Books is a registered Charitable Incorporated Organisation (CIO) governed by its constitution (foundation model). It was registered with the Charity Commission on 19th July 2017.

The Charity is governed in accordance with its Constitution. The only persons eligible to be members of the CIO are its charity trustees, and any member ceasing to be a charity trustee automatically ceases to be a member of the CIO.

Recruitment and Appointment of Trustees

The Constitution outlines the procedure for the appointment of Trustees. There must be a minimum of 3 and a maximum of 9 Trustees; the quorum is set at 3, or the number nearest to one third of the total number of trustees, whichever is the greater. The Trustees may at any time decide to appoint new charity trustees, within the limits set out above.

Trustee Induction and Training

All Trustees are provided with a copy of the Constitution, and a briefing on the roles and responsibilities of Charity Trustees. The induction process is ongoing, and continues as a standard element of Trustee Meetings.

**Trustees Annual Report
For the year ending 31 March 2021**

Organisational Structure:

The charity is managed by the Board of Trustees and is responsible for all strategic decisions. Trustees are made aware that any conflicts of interest must be declared and minuted. The Board meets quarterly.

Organisational Management

The Trustees may involve other individuals who may be co-opted to assist in the running of the charity but who will not be Trustees. Delegation of powers or functions to a sub-committee is allowed, subject to the terms of this delegation being set out clearly in Terms of Reference.

Trustees have established a Business Meeting (Operational issues) to ensure the smooth day to day running of the services and activities, and to supervise the building itself. This meeting is attended by Trustees, library staff, and volunteers with specific areas of responsibility. MTB does not directly employ any paid staff, but benefits from staff employed by North Yorkshire County Council to ensure effective running of the library activities.

Premises

The library was initially due for closure on 31 March 2017. The building is owned by North Yorkshire County Council (NYCC) and was originally to be leased to Eastfield Town Council (ETC). ETC in turn were to lease the building to More Than Books (MTB) for the use as a library and community hub. The tenure was to be held on a Licence from ETC, and subject to approval of documentation by MTB Solicitors.

In 2020 ETC withdrew their support and MTB agreed to take on responsibility for the building from that date. Discussions on the details of the Lease took place via email and were satisfactorily concluded in March 2021; formal signature will take place early in April. The Term of the Lease is 5 years backdated to 1 April 2017, so during the next financial year we will need to negotiate the renewal from 1 April 2022.

**Trustees Annual Report
For the year ending 31 March 2021**

Compliance

The Trustees are aware of their duties under the various areas of legislation and regulation which apply to MTB, and have a rolling programme of policy review and development in order to ensure compliance.

To date, the following policies have been adopted:

- Health and Safety Policy
- Child and Vulnerable Adults Policy
- Equality and Diversity Policy
- Data Protection Policy

Copies of these policies are made available to all Volunteers and to library users on request.

Insurers

The Trustees recognise that they are under a legal obligation to protect the building, its users and volunteers through adequate and appropriate insurance.

We have a policy issued through Came & Company Local Government Insurance, including the following cover:

- Contents and damage to glazing - £50,000 cover.
- Public Liability £10M,
- Employees' Liability £5m,
- Legal assistance and Personal Accident.

Building Issues

Gas appliances and portable electrical appliances are tested by qualified personnel annually

The mains electrical installation is checked by a qualified engineer every 5 years
A Fire Safety Risk Assessment is updated annually and fire fighting appliances are inspected annually under contract.

A volunteer carries out other regular maintenance checks as required.

**Trustees Annual Report
For the year ending 31 March 2021**

Risk Management

The major risks to which the charity is exposed, as identified by the Trustees, are regularly reviewed and systems have been established to mitigate those risks.

Objectives and Activities

The purpose of the charity as set out in the constitution is:

To promote for the benefit of the residents of Eastfield to the south of Scarborough in North Yorkshire, and the surrounding area the provision of a public library for recreation and other leisure time occupation of individuals who have the need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said residents.

In planning for the future, the Trustees have given regard to the Charity Commission guidance on public benefit.

Our main objectives for the next year are to:

- Re-establish service provision safely, and encourage customers to return.
- Develop strategies for improving existing activities and developing new ones, subject to any ongoing restrictions relating to Covid-19.

The Trustees will work to maintain and enhance the financial position of the charity and to explore all possible Income streams.

**Trustees Annual Report
For the year ending 31 March 2021**

Achievement and Performance

Review of Activities 2020/21

The principal activity of the Charity is to operate a community library. This has been a challenging year due to Covid-19 restrictions necessitating closure for long periods.

At the start of the year, MTB, along with other NYCC libraries, was closed due to the first Covid lockdown which started on March 23rd 2020.

We re-opened, with Covid-19 safety procedures in place, on Tuesday 7th July for 4 days a week with a lunchtime break and early finish to allow for thorough cleaning, restricting the number and flow of customers and "quarantining" all returned books. The first day we welcomed 25 customers and took part in a Radio York interview.

We continued throughout the summer, following government rules and guidelines relating to public buildings, and NYCC advice for libraries. We reinstated Thursday and Saturday morning openings which were popular. The opinion of customers coming in was positive describing the experience as relaxing, comfortable and a great feeling having the library open.

MTB closed for the Christmas break on 23rd December, intending to reopen on 4th January, but unfortunately another lockdown was introduced, and we had to remain closed. At the end of March 2021 we were still closed, planning to reopen on 12th April, with the relevant precautions.

The library standard opening hours are:

Monday	10.00-17.00
Tuesday	10.00-17.00
Wednesday	10.00-17.00
Thursday	10.00-13.00
Friday	10.00-17.00
Saturday	10.00-12.00

During the six months we were open, even with the restrictions, we recorded nearly 2,000 visits and 5,500 loans of books and other items. We had 420 active users, 320 of whom were also borrowers, and the public PCs were used for 440 hours.

**Trustees Annual Report
For the year ending 31 March 2021**

Review of Activities 2020/21 (continued)

We had to suspend many of our normal activities, such as Story Times, Clubs, Support groups and Adult Learning sessions. The annual Summer Reading Challenge was mostly carried out via online activities, publicised via our Facebook page. Home Delivery expanded and became a lifeline to many isolated people at home.

We have new stock ready for the reopening on 12th April and have invested in more display stands to make it easier for customers to see and choose books safely.

When possible, we will be looking to restart many of these activities next year, safely and with appropriate safeguards in place:

- A weekly story time for the under 5s
- Knitting circle
- Introductory IT sessions
- Autism support group
- NYCC Summer Reading Challenge.
- School holiday craft and activity sessions for children
- Occasional Health and Wellbeing Days, giving local organisations a chance to meet local clients and each other
- NYCC Adult Learning Services weekly English and Maths classes
- Homework Club
- Book Lovers Reading Group
- Board Games and Cuppa for adults
- Lego Club
- Art Club
- Scarborough Disabled Action Group support and advice sessions
- NYCC "Stop smoking clinic"
- Toddler Tales weekly session on Thursdays

Beyond Housing, a local housing association, rents office space in the building and normally offers a local contact point to their clients in the form of telephone service, drop in sessions and support by appointment. This has had to cease for now, but we are hoping it will resume to increase footfall and awareness of the library facilities.

**Trustees Annual Report
For the year ending 31 March 2021**

Volunteers

As at 31 March 2021 we had 16 volunteers still available for the library rota. Unfortunately the Covid crisis led to many people re-evaluating priorities and some felt unable to return to MTB. Most of our volunteers fall onto the vulnerable category either being 70 years of age or older or having at least one underlying health condition.

Our part-time librarian has been at another library managing stock while MTB has been closed, but works 14 hours a week when we are open. Her line manager is an NYCC library supervisor who also contributes to the running of the library.

In addition we have a volunteer window cleaner, a very skilled handyman and an experienced volunteer helping assess and develop our policies and procedures. We employ two part-time cleaners who come in when the library is closed.

Financial Review

Reserves policy

The policy is to have in reserve the equivalent of three months' operating costs. This has been possible up to 31 March 2021, due to the receipt of support grants which compensated for the cessation of funding from Eastfield Town Council.

Principal Funding Sources

Our principal funding sources normally come through Licence Fees and Room Hire, library fines, and members using paid for facilities. Beyond Housing continue to rent an office from us. We receive an annual precept from NYCC

This year, as we were forced to close for 6 months, we received Covid-19 Support Grants from Scarborough Borough Council totalling £39,000, and a Recovery grant from North Yorkshire County Council of £1000.

ETC will continue to fund our part-time librarian until the end of March 2022.

**Trustees Annual Report
For the year ending 31 March 2021**

Plans for Future Years

Our priority must be to expand our capabilities by:

- Increasing the number of volunteers to improve our flexibility
- Developing new Income streams for future security.

Before the Covid-19 pandemic we had started to consider the following developments, but at the moment it is not clear what will be possible in the immediate future:

- To lease the adjacent garden from SBC so this can be used as an outdoor extension of the library.
- To move and extend the cafe area as well as improve the beverage items available.
- Install patio doors to provide an exit from the new cafe area direct to the garden.
- Providing more comfortable chairs and equipment for our meeting rooms, so making them more welcoming and increasing their use.
- Develop the kitchen, making better use of the space and providing more energy efficient equipment.

Statement of Disclosure of Information to the Independent Examiner

We, the trustees of the Charity who held office at the date of approval of these financial statements, each confirm that so far as we are aware:

- There is no relevant information of which the Charity's Independent Examiner is unaware.
- All steps have been taken to make ourselves aware of any relevant information and to establish that the Charity's Independent Examiner is aware of that information.

**Trustees Annual Report
For the year ending 31 March 2021**

Statement of Trustees' Responsibilities

Charity Law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

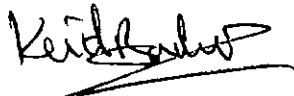
The Trustees confirm that the accounts comply with the above requirements. The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

During the year the income of the Charity was below £250,000, therefore in line with Charity Legislation the trustees have elected to prepare their accounts on the Receipts and Payments basis.

Independent Examiner

The Independent Examination was undertaken by Sian Broughton, ACMA, CGMA, DChA, MAAT, Chartered Management Accountant, Director of Phoenix Accountancy and Business Consultancy Limited.

By order of the Board,



Keith Barber
Trustee

Date: 10/12/21

Independent Examiner's Report to the Members of More Than Books

I report on the accounts of More Than Books for the year ending 31 March 2021, which are set out on pages 14 to 20.

Respective responsibilities of Trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, apart from outlined below:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - a. to keep accounting records in accordance with section 130 and 131 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The charity must ensure that when paying cleaner's consideration is given to the employment status. All employees should be paid at least the relevant minimum wage appropriate for their age. A payroll scheme should be maintained by the charity unless it is legally not required.



Sian Broughton ACMA, CGMA, DChA, MAAT
Chartered Management Accountant, Director of
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard, Walkergate
Beverley, East Yorkshire HU17 9BY

Date: 16/12/21

MORE THAN BOOKS

Charity No: 1173856

**Receipts and Payments Account
For the year ended 31 March 2021**

	Notes	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
RECEIPTS	1						
Grants	2	39,143	950	40,093	-	-	-
Contracts		1,362	-	1,362	1,297	-	1,297
Licence Fees		2,664	-	2,664	2,345	-	2,345
Room Hire		355	-	355	1,040	-	1,040
Membership		80	-	80	962	-	962
Photocopying		136	-	136	1,115	-	1,115
Café		25	-	25	1,059	-	1,059
Sales		657	-	657	799	-	799
Donations		289	-	289	360	-	360
Fundraising		-	-	-	100	-	100
Other Services		6	-	6	478	-	478
Bank Interest		51	-	51	108	-	108
		44,768	950	45,718	9,663	-	9,663
PAYMENTS							
Equipment		381	750	1,131	249	2,301	2,550
Repairs and renewals		-	-	-	768	-	768
Activities and workshops		-	-	-	466	429	895
Uniforms		-	-	-	(50)	-	(50)
Cleaning		1,482	36	1,518	1,308	-	1,308
Office Costs		250	-	250	586	-	586
Cafe Supplies		-	73	73	134	-	134
Sales		207	-	207	201	-	201
Insurance		330	-	330	280	-	280
Travel		-	-	-	-	-	-
<i>Subtotal</i>		2,650	859	3,509	3,942	2,730	6,672

MORE THAN BOOKS

Charity No: 1173856

Receipts and Payments Account
For the year ended 31 March 2021 (continued)

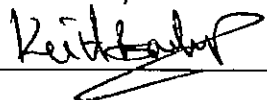
	Notes	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
<i>Subtotal from previous page</i>		2,650	859	3,509	3,942	2,730	6,672
Professional Fees		-	-	-	250	-	250
Consultancy Fees		-	-	-	-	1,200	1,200
Utilities		5,486	-	5,486	17	-	17
Accountancy Fees		300	-	300	300	-	300
Refreshments		47	-	47	384	-	384
		<u>8,483</u>	<u>859</u>	<u>9,342</u>	<u>4,893</u>	<u>3,930</u>	<u>8,823</u>
Net Surplus/(Deficit) for the year		36,285	91	36,376	4,770	(3,930)	840
Cash & Bank Balances brought forward		19,603	491	20,094	14,833	4,421	19,254
Cash and Bank Balances carried forward	3	<u>55,888</u>	<u>582</u>	<u>56,470</u>	<u>19,603</u>	<u>491</u>	<u>20,094</u>

The notes on pages 17 to 19 form part of these financial statements.

Statement of Assets and Liabilities
As at 31 March 2021

	Notes	2021 £	2020 £
Monetary Assets			
Current Account		15,412	2,086
Savings Account		41,058	18,008
Eastfield Town Council Account		-	-
Total Monetary Assets		56,470	20,094
Comprising:			
Unrestricted Funds		55,888	19,603
Restricted Funds	3	582	491
		56,470	20,094
Non-Monetary Assets and Liabilities			
Fixed Assets for the Charity's use			
Computer Equipment		4,382	4,382
Other Equipment		1,757	1,757
Fixtures and Fittings	4	-	-
		6,139	6,139
Debtors			
Sundry Debtors		-	-
		-	-
Creditors			
Accounts Fee – Current Year		(300)	(300)
		(300)	(300)

These financial statements were approved by the committee on 10/12/21 (date) and signed on its behalf by:



Keith Barber, Treasurer

The notes on pages 17 to 19 form part of these financial statements.

Notes to the Financial Statements For the year ended 31 March 2021

Notes

1 Basis of Preparation

These accounts have been prepared on a receipts and payments (R&P) basis in line with Charity Commission guidance for a charity of this size.

More Than Books was registered as a Charitable Incorporated Organisation on 19th July 2017.

The figures for the comparative year are for the year ending 31 March 2020.

2 Grants Received

	2021 Total £	2020 Total £
Unrestricted Grants		
Scarborough Borough Council -Covid 19	25,000	-
Scarborough Borough Council – Local Restriction	14,143	-
<i>Total Unrestricted Grants</i>	<u>39,143</u>	<u>-</u>
Restricted Grants		
North Yorkshire County Council – Covid 19	950	-
Restore & Recover		
<i>Total Restricted Grants</i>	<u>950</u>	<u>-</u>
<i>Total Grants</i>	<u>40,093</u>	<u>-</u>

3 Restricted Funds

	Balance At 01/04/20	Movement in Resources			Balance at 31/03/21
		Incoming	Outgoing	Transfers	
Community Wellbeing Hub	491	-	-	-	491
NYCC Covid 19 Restore & Recover	-	950	859	-	91
	<u>491</u>	<u>950</u>	<u>(859)</u>	<u>-</u>	<u>582</u>

A brief description of the restricted funds are given below:

Community Wellbeing Hub

Restricted funding was received from Scarborough Borough Council to develop a Community Wellbeing Hub at the library.

Notes to the Financial Statements
For the year ended 31 March 2021

3 Restricted Funds

Restore & Recover Covid 19 fund

Restricted funding was received from North Yorkshire County Council to help the library implement the requirements of reopen, disposable cups, extra display, cleaning facilities and fleece sweaters so that the windows can stay open for airflow in the building

4 Equipment/Fixed Assets

Equipment purchased has been capitalised in the Statement of Assets and Liabilities when the item has been required for long term use.

The Charity maintains a register of all equipment capitalised.

	Computer Equipment £	Other Equipment £	Total £
Fixed Assets at 01 April 2020	4,382	1,757	6,139
Fixed Assets purchased during the year	-	-	-
Equipment capitalised at 31 March 2021	4,382	1,757	6,139

More Than Books are providing library services, which is a Statutory Function of the North Yorkshire County Council (NYCC), previously provided by NYCC. NYCC provided the furniture and fixtures, as well as some computer equipment. Values of equipment provided by NYCC has not been provided.

All equipment, purchased during the year has been included at cost. More Than Books maintain a fixed asset register of all equipment capitalised.

5 Payments to Trustees

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the year to any Trustee.

There was no reimbursement of travel expenses in respect of the year.

**Notes to the Financial Statements
For the year ended 31 March 2021**

6 Related Party Transactions

During the year there were no related party transactions.

7 Taxation

More Than Books is a registered charity. All the Charities' income is applied to its charitable objectives and the association is therefore exempt under current legislation from most forms of taxation.

The charity is not VAT registered and all expenditure includes irrecoverable VAT.

