

Registered Charity
Number: 1173856

MORE THAN BOOKS
(A Charitable Incorporated Organisation)

FINANCIAL STATEMENTS

Year ended

31 MARCH 2022

East Riding Voluntary Action Services (ERVAS) Limited

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For the year ended 31 March 2022**

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**Trustees Annual Report
For the year ending 31 March 2022**

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 2022.

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	
Janet Beevers	Appointed 30 th Nov 2021

<u>Independent Examiner</u>	Rebecca Triffitt, MAAT Practice Accountant 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 2022

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 2022****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

North Yorkshire County Council (NYCC) ran the Branch Library in the building until 31 March 2017 when More Than Books took over to run it as a Community Library. The premises remain the property of NYCC and will transfer to the new Unitary Authority (NYC) next April.

MTB is in negotiations to acquire the lease of the garden adjoining the library with a view to making the garden easily accessible and usable for events and activities, as an outdoor extension of the library space. The garden is owned by Scarborough Borough Council (SBC) and will also transfer to NYC next April.

Trustees Annual Report For the year ending 31 March 2022

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 2022

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:

- Expand our marketing and publicity efforts to appeal to customers in the wider South Scarborough area, with a view to increasing footfall, borrowing and volunteer numbers.
- Review our energy usage and investigate technology to reduce costs and our environmental impact.
- Open the adjacent garden for public access and to enhance the scope of activities we can offer by making use of external space.

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 2022****Achievement and Performance****Review of Activities 2021/22**

The principal activity of the Charity is to operate a community library. Following a very challenging previous year due to Covid closures and restrictions, we re-opened on 12th April 2021, following Government and NYCC guidelines.

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

Our customers returned gradually; we had many comments that they were pleased to be able to browse the shelves again, and felt safe and protected with the safeguards we operated.

In the first six months, there were nearly 3,000 visits; in the second half of the year this more than doubled, to over 8,000, getting much closer to the pre-Covid levels. Active users of library facilities totalled 1,050 and books were regularly delivered to 10 housebound readers.

Loans of books and other items totalled nearly 15,000 by 800 active borrowers, with a peak in August when the Summer Reading Challenge encourages children to come into the library, take part in activities and read more books. We enrolled 52 babies and toddlers into the new Buzzy Bee scheme for under-5s.

Public PCs were used for nearly 1,100 hours in over 1,700 sessions and 172 customers were helped with IT issues.

Trustees Annual Report For the year ending 31 March 2022

Review of Activities 2021/22 (continued)

During the time of Covid restrictions we had to suspend many of our normal activities, such as Story Times, Clubs, Support groups and Adult Learning sessions. We have not rushed to restart everything, but made plans, bought new equipment with the help of Restore and Recover funding and publicised activities we thought would be most popular.

Several local organisations have used our rooms and library space, these include Slight Support (who bring their Gulde Dogs!) and Children's University.

Some of the events were:

- A weekly story time for the under 5s
- Knitting circle
- NYCC Summer Reading Challenge.
- School holiday craft and activity sessions for children
- A Mental Wellbeing Day, in conjunction with Eastfield Medical Centre, giving local organisations a chance to meet local clients and each other
- Queen's Platinum Jubilee celebrations
- Mammoth Book Sale
- After-school Club
- Lego Club
- Board Games and Cuppa for adults
- Ancestry Family History sessions
- Baby Bounce & Rhyme
- Mini-computer club for pre-schoolers

When possible, we will restart more activities such as:

- Introductory IT sessions
- Autism support group
- NYCC Adult Learning Services classes
- Book Lovers Reading Group
- Art Club
- Scarborough Disabled Action Group support and advice sessions
- NYCC "Stop smoking clinic"

We also hope to utilise the garden, with a Gardening Club and nature activities for children.

Trustees Annual Report For the year ending 31 March 2022

Volunteers

As at 31 March 2022 we had 22 volunteers on the regular rota. During the year they recorded 3,660 hours spent in the library; Trustees spent additional time in meetings, dealing with financial matters and working on the Business Plan.

Our part-time librarian works 14 hours a week and 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.

Financial Review

Reserves policy

The policy is to have in reserve the equivalent of three months' operating costs. This has been possible, 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

We understand that ETC will continue to fund our part-time librarian.

**Trustees Annual Report
For the year ending 31 March 2022****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.

We have had several impediments to progress on the plans we were making before the Covid-19 pandemic, but this year we intend to progress the following, providing the necessary funding can be secured:

- Improve our environmental footprint and reduce energy costs by implementing recommended energy-saving measures.
- Develop the adjacent garden (which we will lease from SBC) so this can be used as an outdoor extension of the library.
- Move and extend the cafe area as well as improve the beverage and snack items available.
- Install patio doors to provide an exit from the new cafe area direct to the garden.
- Review the chairs and equipment in our meeting rooms, with a view to making them more welcoming and increasing their use.

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 2022****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 Rebecca Triffitt, MAAT, Practice Accountant, employee of Phoenix Accountancy and Business Consultancy Limited.

By order of the Board,



Linda Kemp
Trustee

Date: 13/09/2022

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 2022, which are set out on pages 14 to 19.

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.

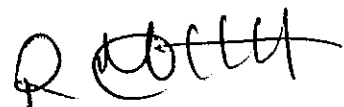
Independent examiner's statement

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. From October 2021, all cleaning has been done on a voluntary basis.

Rebecca Triffitt, MAAT
Practice Accountant, employee of:
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard, Walkergate
Beverley, East Yorkshire HU17 9BY



Date: 21/9/22

RECEIPTS

PAYMENTS

Equipment	170	718	888	381	750	1,131
Repairs and renewals	30	-	30	-	-	-
Activities and workshops	50	-	50	-	-	-
Uniforms	-	-	-	-	-	-
Cleaning	1,239	91	1,330	1,482	36	1,518
Office Costs	297	-	297	250	-	250
Cafe Supplies	252	-	252	-	73	73
Sales	208	-	208	207	-	207
Insurance	330	-	330	330	-	330
Travel	-	-	-	-	-	-
Subtotal	2,576	809	3,385	2,650	859	3,509
						14

Receipts and Payments Account
For the year ended 31 March 2022 (continued)

Notes	2022		2022		2021		2021	
	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
	£	£	£		£	£	£	
<i>Subtotal from previous page</i>	2,576	809	3,385		2,650	859	3,509	
Professional Fees	364	-	364		-	-	-	
Consultancy Fees	20	-	20		-	-	-	
Utilities	5,562	-	5,562		5,486	-	5,486	
Accountancy Fees	300	-	300		300	-	300	
Refreshments	168	-	168		47	-	47	
	8,990	809	9,799		8,483	859	9,342	
Net Surplus/(Deficit) for the year	4,978	(89)	4,889		36,285	91	36,376	
Cash & Bank Balances brought forward	55,888	582	56,470		19,603	491	20,094	
Cash and Bank Balances carried forward	3	60,866	493		55,888	582	56,470	

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

Statement of Assets and Liabilities
As at 31 March 2022

	Notes	2022 £	2021 £
Monetary Assets			
Current Account		20,263	15,412
Savings Account		41,096	41,058
Eastfield Town Council Account		-	-
Total Monetary Assets		61,359	56,470
Comprising:			
Unrestricted Funds		60,866	55,888
Restricted Funds	3	493	582
		61,359	56,470
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		(360)	(300)
		(360)	(300)

These financial statements were approved by the committee on 13/09/2022 (date) and signed on its behalf by:

_____ *LMP*

Linda Kemp, Trustee

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

Notes to the Financial Statements

For the year ended 31 March 2022

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 2021.

2 Grants Received

	2022 Total £	2021 Total £
Unrestricted Grants		
Scarborough Borough Council -Covid 19	-	25,000
Scarborough Borough Council – Local Restriction	-	14,143
North Yorkshire County Council – Stronger Communities	614	
<i>Total Unrestricted Grants</i>	<u>614</u>	<u>39,143</u>
Restricted Grants		
North Yorkshire County Council – Covid 19	-	950
Restore & Recover		
North Yorkshire County Council – Restarting Library Activities	720	-
<i>Total Restricted Grants</i>	<u>720</u>	<u>950</u>
<i>Total Grants</i>	<u>1,334</u>	<u>40,093</u>

3 Restricted Funds

	Balance At 01/04/21	Movement in Resources			Balance at 31/03/22
		Incoming	Outgoing	Transfers	
Community Wellbeing Hub	491	-	-	-	491
NYCC Covid 19 Restore & Recover	91	-	(91)	-	-
NYCC – Restarting Library Activities	-	720	(718)	-	2
	<u>582</u>	<u>720</u>	<u>(809)</u>	<u>-</u>	<u>493</u>

A brief description of the restricted funds are given below:

Notes to the Financial Statements For the year ended 31 March 2022

3 Restricted Funds

Community Wellbeing Hub

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

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

Restarting Library Activities

Restricted funding was received from North Yorkshire County Council to help restart the Library Activities.

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 2021	4,382	1,757	6,139
Fixed Assets purchased during the year	-	-	-
Equipment capitalised at 31 March 2022	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.

**Notes to the Financial Statements
For the year ended 31 March 2022**

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.

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.