

Registered Charity  
Number: 1173856

**MORE THAN BOOKS**  
**(A Charitable Incorporated Organisation)**

**FINANCIAL STATEMENTS**

**Year ended**

**31 MARCH 2023**

**East Riding Voluntary Action Services (ERVAS) Limited**

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For the year ended 31 March 2023**

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**Trustees Annual Report  
For the year ending 31 March 2023**

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 2023.

**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	Resigned 30 <sup>th</sup> June 2022
Linda Kemp	
Nick Kemp	
Pauline Caulfield	
John Symonds	
Janet Beevers	Appointed 30 <sup>th</sup> 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 2023****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 19<sup>th</sup> 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 2023****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) in April 2023. We have recently signed a new lease for the building, extending the term until March 2032.

The adjoining garden was under the management of Eastfield Town Council and had been neglected; we have taken over the Lease for this area and have started to develop the space for the benefit of all.

There is an additional small piece of ground between the garden and the road which we would like to utilise for our new access direct from the library building. We have agreement from the current landowner and hope to acquire the lease soon.

## **Trustees Annual Report For the year ending 31 March 2023**

### **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 2023**

**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.

We have been successful in securing funding from the Eastfield PACT for our main objectives for the next year, which are to:

- Install solar panels and batteries to reduce our electricity costs and environmental impact;
- Develop the garden to allow public access and enjoyment of the space, and to promote the environmental benefits;
- Forge new partnerships, explore marketing opportunities and expand our publicity efforts to encourage new volunteers, customers and sponsors.

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 2023****Achievement and Performance****Review of Activities 2022/23**

The principal activity of the Charlty is to operate a community library. Following two very challenging previous years due to Covid closures and restrictions, we have focussed on re-building our customers' use of our premises and facilities.

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

We had a busy and successful year, helped by some new initiatives, particularly participation in the Warm Welcome scheme and assisting customers with online applications.

There were nearly 26,000 visits this year with over 1600 active users, both well up on recent years, and books were regularly delivered to 10 housebound readers.

Loans of books and other items totalled nearly 18,000 by 1,000 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 54 babies and toddlers into the new Buzzy Bee scheme for under-5s.

Public PCs were used for over 2,000 hours and nearly 1,100 customers were helped with IT issues.



**Trustees Annual Report  
For the year ending 31 March 2023****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 restarted many of these, though some partners have not yet resumed their regular sessions.

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

Some of the events were:

- A weekly story time for the under 5s
- Knitting circle
- NYCC "Stop smoking clinic".
- NYCC Summer Reading Challenge
- School holiday craft and activity sessions for children
- After-school Club
- Lego Club
- Board Games and Cuppa for adults
- Ancestry Family History sessions
- Age UK drop-ins
- Beyond Housing advice sessions

When possible, we will restart more activities such as:

- Queens Platinum Jubilee celebrations
- Mammoth Book Sale
- Remembrance Day Service
- Eastfield Christmas Event

We also became a "Warm Space" offering free refreshments and a warm place to relax during January to March 2023.

Our plans for the coming years include opening up access to and use of the garden, with events, children's sessions and a gardening club.

## **Trustees Annual Report For the year ending 31 March 2023**

### **Volunteers**

As at 31 March 2023 we had 16 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 volunteers in many vital roles, such as Storytime reader, window cleaner, handyman, Finance Manager and an Health & Safety officer.

### **Financial Review**

#### **Reserves policy**

The policy is to have in reserve the equivalent of three months' operating costs. Currently our reserves are high due to the Support Grants received to compensate for Covid closures, but we are keeping them under careful review due to predicted rises in gas and electricity costs.

#### **Principal Funding Sources**

Our principal funding sources normally come through Licence Fees and Room Hire, library fines, and members using paid for facilities. We also sell books, both ex-library and donated, in the library, online and at special events.

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 2023**

**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 several funding for our plans for the next two years to:

- Improve our environmental footprint and reduce energy costs by implementing recommended energy-saving measures.
- Develop the garden to be used as an outdoor extension of the library.
- Install a new exit from the new cafe area direct to the garden.
- Move and extend the cafe area with new furniture, equipment and flooring.
- Move and refresh the children's area so that it is safe and inviting.
- Research opportunities for income generation and extension of our reach into the surrounding communities, with the assistance of a part-time paid coordinator.

**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 2023****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: 26/06/23

**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 2023, 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.

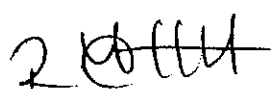
**Independent examiner's statement**

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: 28/6/23

### Receipts and Payments Account For the year ended 31 March 2023

	Notes	2023		2023		2022		2022	
		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
RECEIPTS		£	£	£		£	£	£	
Grants	1	-	3,100	3,100		614	720	1,334	
Lease Premium	2	-	-	-		5,000	-	5,000	
Contracts		1,514	-	1,514		1,431	-	1,431	
Licence Fees		2,230	-	2,230		2,220	-	2,220	
Room Hire		2,640	-	2,640		995	-	995	
Membership		776	-	776		564	-	564	
Photocopying		1,040	-	1,040		772	-	772	
Café		484	-	484		354	-	354	
Sales		496	-	496		1,506	-	1,506	
Donations & Gift Aid		4,993	-	4,993		405	-	405	
Other Services		205	-	205		70	-	70	
Bank Interest		306	-	306		37	-	37	
		14,684	3,100	17,784		13,968	720	14,688	

### PAYMENTS

Equipment & Furnishing	3,229	350	3,579	170	718	888
Repairs and renewals	8,408	2,159	10,567	30	-	30
Activities and workshops	14	145	159	50	-	50
Uniforms	-	-	-	-	-	-
Cleaning	739	-	739	1,239	91	1,330
Office Costs	114	-	114	297	-	297
Cafe Supplies	474	-	474	252	-	252
Sales	225	-	225	208	-	208
Insurance	330	-	330	330	-	330
Licences	208	-	208	-	-	-
<i>Subtotal</i>	<i>13,741</i>	<i>2,654</i>	<i>16,395</i>	<i>2,576</i>	<i>809</i>	<i>3,385</i>
						14

**Receipts and Payments Account**  
**For the year ended 31 March 2023 (continued)**

	Notes	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Unrestricted £	2022 Restricted £	2022 Total £
<i>Subtotal from previous page</i>		13,741	2,654	16,395	2,576	809	3,385
Professional Fees		250	-	250	364	-	364
Consultancy Fees		-	-	-	20	-	20
Utilities		11,615	789	12,404	5,562	-	5,562
Accountancy Fees		360	-	360	300	-	300
Refreshments		63	140	203	168	-	168
		26,029	3,583	29,612	8,990	809	9,799
<b>Net Surplus/(Deficit) for the year</b>		<b>(11,345)</b>	<b>(483)</b>	<b>(11,828)</b>	<b>4,978</b>	<b>(89)</b>	<b>4,889</b>
<b>Transfer between funds</b>		-	-	-	-	-	-
Cash & Bank Balances brought forward		60,866	493	61,359	55,888	582	56,470
Cash and Bank Balances carried forward	3	49,521	10	49,531	60,866	493	61,359

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

**Statement of Assets and Liabilities**  
**As at 31 March 2023**

	Notes	2023 £	2022 £
<b>Monetary Assets</b>			
Current Account		8,129	20,263
Savings Account		41,402	41,096
Eastfield Town Council Account		-	-
<b>Total Monetary Assets</b>		<b>49,531</b>	<b>61,359</b>
Comprising:			
Unrestricted Funds		49,521	60,866
Restricted Funds	3	10	493
		<u>49,531</u>	<u>61,359</u>
<b>Non-Monetary Assets and Liabilities</b>			
<b>Fixed Assets for the Charity's use</b>			
Computer Equipment		4,382	4,382
Other Equipment		2,005	1,757
Fixtures and Fittings	4	-	-
		<u>6,387</u>	<u>6,139</u>
<b>Debtors</b>			
Sundry Debtors		-	-
		<u>-</u>	<u>-</u>
<b>Creditors</b>			
Accounts Fee – Current Year		(360)	(360)
		<u>(360)</u>	<u>(360)</u>

These financial statements were approved by the committee on 26/06/23 (date) and signed on its behalf by:

LMKP

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 2023

#### 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 19<sup>th</sup> July 2017.

The figures for the comparative year are for the year ending 31 March 2022.

#### 2 Grants Received

	<b>2023 Total £</b>	<b>2022 Total £</b>
Unrestricted Grants		
Scarborough Borough Council -Covid 19	-	-
Scarborough Borough Council – Local Restriction	-	-
North Yorkshire County Council – Stronger Communities	-	614
<i>Total Unrestricted Grants</i>	-	614
Restricted Grants		
North Yorkshire County Council – Covid 19 Restore & Recover	890	-
North Yorkshire County Council – Restarting Library Activities	-	720
North Yorkshire County Council – Beyond Carbon Activities	100	-
Scarborough Borough Council – Warm Welcome Fund	150	-
Two Ridings – Upgrade to LED Lighting	1,960	-
<i>Total Restricted Grants</i>	3,100	720
<i>Total Grants</i>	3,100	1,334

**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**3 Restricted Funds**

	Balance At 01/04/22	Movement in Resources			Balance at 31/03/23
		Incoming	Outgoing	Transfers	
Community Wellbeing Hub	491	-	(491)	-	-
NYCC Covid 19 Restore & Recover	-	890	(890)	-	-
NYCC – Restarting Library Activities	2	-	(2)	-	-
NYCC – Beyond Carbon Activities	-	100	(100)	-	-
Scarborough BC – Warm Welcome Fund	-	150	(140)	-	10
Two Ridings – Upgrade on LED Lighting	-	1,960	(1,960)	-	-
	493	3,100	(3,583)	-	10

A brief description of the restricted funds are given below:

**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 extend the "Warm Space" scheme for an extra month, buying warm throws and more refreshments with a contribution towards the heating.

We have registered as a Warm Space, so offering a warm, welcoming environment with refreshments and activities to anyone who visits the library.

**Restarting Library Activities**

Restricted funding was received from North Yorkshire County Council to help restart the Library Activities. The £2 left over was spent this year.

**NYCC – Beyond Carbon Activities**

Restricted funding was received from North Yorkshire County Council to purchase garden materials used in the community garden.

**Scarborough BC – Warm Welcome Fund**

Restricted funding was received from Scarborough Borough Council to purchase ready to make drinks, pasta pots and disposable tableware, to help deliver the warm welcome project.

**Two Ridings – Upgrade on LED Lighting**

Restricted funding was received from Two Ridings Community to contribute towards the upgrade of the charity lighting to LED lights.

**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.

	<b>Computer Equipment £</b>	<b>Other Equipment £</b>	<b>Total £</b>
Fixed Assets at 01 April 2022	4,382	1,757	6,139
Fixed Assets purchased during the year	-	248	248
Equipment capitalised at 31 March 2023	4,382	2,005	6,137

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.

**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.