

Registered Charity Number: 1173856

MORE THAN BOOKS
(A Charitable Incorporated Organisation)

FINANCIAL STATEMENTS

Year ended

31 MARCH 2024

Phoenix ABC Ltd

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For the year ended 31 March 2024**

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**Trustees Annual Report
For the year ending 31 March 2024**

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 2024.

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:

Linda Kemp
Nick Kemp
Pauline Caulfield
John Symonds
Janet Beevers

<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 2024

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 2024

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 every other month.

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 benefits from staff employed by North Yorkshire County Council to ensure effective running of the library activities.

This year, we have been able to recruit a "Community Coordinator", with Grant funding, to work with the Trustees in the areas of marketing and partnership working

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 remained the property of NYCC and transferred to the new Unitary Authority North Yorkshire Council (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.

We have also leased an additional small piece of ground between the garden and the road which we will utilise for new access direct from the library building, again with Grant funding

Trustees Annual Report For the year ending 31 March 2024

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:

- Public Liability £10M,
- Employees' Liability £10m,
- 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 firefighting appliances are inspected annually under contract.

A volunteer carries out other regular maintenance checks as required.

The automatic main doors failed and we had to have a new motor fitted in January; this was a large unplanned expenditure but we managed to obtain a small grant to assist with the cost.

**Trustees Annual Report
For the year ending 31 March 2024**

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.

Continued funding from the Eastfield PACT will support our main objectives for the next year, which are to:

- Develop the garden to allow public access and enjoyment of the space, and to promote the environmental benefits;
- Provide a new access from the library to the garden, disabled-friendly to improve accessibility for all;
- Forge new partnerships, explore marketing opportunities and expand our publicity efforts to encourage new volunteers, customers and sponsors.
- Enhance the interior, so that the public spaces and meeting rooms are comfortable and attractive, with a view to generating more income both from renting out the spaces and from increased numbers of customers.

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 2024

Achievement and Performance

Review of Activities 2023/24

The principal activity of the Charity is to operate a community library, providing a warm, safe space for everyone to make use of and enjoy.

The library standard opening hours are:

Monday	10.00-17.00
Tuesday	10.00-13.00
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, welcoming some new groups using library space and meeting rooms, offering a repeat of the Warm Welcome scheme and assisting more customers with online applications for benefits.

We started a weekly "Friendship Café", aimed at refugees needing to practice English conversation; this regularly has around a dozen participants. NYC Adult Learning Services arranged some free "Crafts for Wellbeing" sessions which has also proved popular.

There were over 26,000 visits (slightly more than last year) with over 1400 active users, and books were regularly delivered to 10 housebound readers.

Loans of books and other items totalled over 16,000, by nearly 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 33 babies and toddlers into the Buzzy Bee scheme for under-5s. These figures are down from last year; we hope NYC staff can help to reverse this trend.

Public PCs were used for over 1,700 hours and nearly 900 customers were helped with IT issues.

Trustees Annual Report For the year ending 31 March 2024

Review of Activities 2023/24 (continued)

We have focussed on new partnerships and community involvement, with the help of our Community Coordinator who started in August. Unfortunately, she left in December, but we are recruiting a replacement to build on her achievements. We have encouraged volunteers to share their own interests, such as Chess and crafts, to arrange sessions for others to enjoy.

Some of the events were:

- A weekly story time for the under 5s
- Knitting circle
- NYCC Summer Reading Challenge
- Lego Club
- Board Games and Cuppa for adults
- Ancestry Family History sessions
- Age UK drop-ins
- Beyond Housing advice sessions
- Arts & Crafts for Relaxation
- IT Buddy appointments
- Creative Briefs holiday craft and activity sessions for children
- International Friendship Café, offering English conversation practice for refugees
- Chess Club

Organisations using our premises to meet clients include:

- Refugee Council
- Autism Plus
- SEND
- Carers Plus
- Sparks – community support
- NY Horizons – Peer Support
- Disability Action Group

We have also organised or facilitated special events such as:

- Remembrance Day service
- Eastfield Summer & Christmas Events

We again became a "Warm Space" offering free refreshments and a warm place to relax during January to March 2024.

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 2024

Volunteers

As at 31 March 2024 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.

We have funding for a part-time librarian (11 hours per week) from Eastfield Town Council (ETC); during the year the post-holder gained promotion to Library Supervisor when the previous supervisor moved on. NYC supplied a replacement to cover the hours; he is a very valuable member of our team and has a contract for the next year.

In addition we have volunteers in many vital roles, such as Storytime reader, window cleaner, handyman, Finance Manager and a Health & Safety officer. We now also have volunteers assisting in the garden.

During the year, as part of the PACT funding, we employed a "Community Coordinator" to assist with our goals of improving our connections, building partnerships and exploring fundraising opportunities with local businesses.

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 volatility in gas and electricity costs.

Principal Funding Sources

Our principal income is from Licence Fees and Room Hire, library charges, and members using paid for facilities. We also sell books, both ex-library and donated, in the library, online and at special events.

Where possible we supplement this with grant funding for special projects; we are also forging links with local businesses who donate cash or goods to support our activities. Beyond Housing continue to rent an office from us. We receive an annual precept from NYC for maintaining the library service.

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

Trustees Annual Report For the year ending 31 March 2024

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.
- Forging partnerships in the community to raise our profile

We have started to implement our development plans, funded by PACT:

- Improve our environmental footprint and reduce energy costs by implementing recommended energy-saving measures. Solar panels were installed this year, reducing electricity bills.
- Develop the garden to be used as an outdoor extension of the library. We have installed a shed and tidied the area ready for work to start this year.
- Install a new exit from the new cafe area direct to the garden. A local architect has drawn up plans; we are awaiting costs.
- Move and extend the cafe area with new furniture, equipment and flooring. This is complete; existing furniture is being renovated instead of buying new.
- Move and refresh the children's area so that it is safe and inviting. Discussions have started.
- Research opportunities for income generation and extension of our reach into the surrounding communities, with the assistance of a part-time paid coordinator. A start was made in the 5 months the coordinator worked; to be picked up this year with the new appointee.

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 2024****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: 28TH August 2024

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 2024, 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.

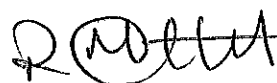
Independent examiner's statement

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 Act have 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: 28/8/24

**Receipts and Payments Account
For the year ended 31 March 2024**

	Notes	2024		2024		2023		2023	
		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
		£	£	£		£	£	£	
RECEIPTS									
Grants	1	-	43,248	42,248		-	3,100	3,100	
Lease Premium	2	-	-	-		-	-	-	
Contracts		1,602	-	1,602		1,514	-	1,514	
Licence Fees		2,495	-	2,495		2,230	-	2,230	
Room Hire		893	-	893		2,640	-	2,640	
Membership		867	-	867		776	-	776	
Photocopying		1,027	-	1,027		1,040	-	1,040	
Café		411	-	411		484	-	484	
Sales		341	-	341		496	-	496	
Donations & Gift Aid		3,152	-	3,152		4,993	-	4,993	
Other Services		-	-	-		205	-	205	
Bank Interest		1,167	-	1,167		306	-	306	
		11,955	43,248	55,203		14,684	3,100	17,784	

PAYMENTS

Equipment & Furnishing	1,160	30,454	31,614	3,229	350	3,579
Repairs and renewals	1,001	4,654	5,655	8,408	2,159	10,567
Payroll & Payroll fees		4,736	4,736			
Activities and workshops	163	379	542	14	145	159
Cleaning	82	-	82	739	-	739
Office Costs	139	-	139	114	-	114
Cafe Supplies	385	-	385	474	-	474
Sales	-	-	-	225	-	225
Insurance	385	-	385	330	-	330
Licences	212	-	212	208	-	208
Subtotal	3,527	40,223	43,750	13,741	2,654	16,395
						14

Receipts and Payments Account
For the year ended 31 March 2024 (continued)

	Notes	2024		2024		2023		2023	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
		£	£	£	£	£	£	£	£
<i>Subtotal from previous page</i>		3,527	40,223	43,750	13,741	2,654	16,395		
Professional Fees		-	-	-	250	-	250		
Advertising & Marketing		-	45	45	-	-	-		
Travel		-	104	104	-	-	-		
Utilities		15,171	-	15,171	11,615	789	12,404		
Accountancy Fees		360	-	360	360	-	360		
Refreshments		140	-	140	63	140	203		
		19,198	40,372	59,570	26,029	3,583	29,612		
Net Surplus/(Deficit) for the year		(7,243)	2,876	(4,367)	(11,345)	(483)	(11,828)		
Transfer between funds		(1,738)	1,738	-	-	-	-		
Cash & Bank Balances brought forward		49,521	10	49,531	60,866	493	61,359		
Cash and Bank Balances carried forward	3	40,540	4,624	45,164	49,521	10	49,531		

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

Statement of Assets and Liabilities
As at 31 March 2024

	Notes	2024 £	2023 £
Monetary Assets			
Current Account		2,595	8,129
Savings Account		42,569	41,402
Eastfield Town Council Account		-	-
Total Monetary Assets		45,164	49,531
Comprising:			
Unrestricted Funds		40,520	49,521
Restricted Funds	3	4,644	10
		<u>45,164</u>	<u>49,531</u>
Non-Monetary Assets and Liabilities			
Fixed Assets for the Charity's use			
Computer Equipment		4,682	4,382
Other Equipment		2,560	2,005
Fixtures and Fittings	4	-	-
		<u>7,242</u>	<u>6,387</u>
Debtors			
Sundry Debtors		-	-
		<u>-</u>	<u>-</u>
Creditors			
Accounts Fee – Current Year		(360)	(360)
		<u>(360)</u>	<u>(360)</u>

These financial statements were approved by the committee on 28TH August 2024 (date) and signed on its behalf by:



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 2024

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 2023.

2 Grants Received

	2024 Total £	2023 Total £
Unrestricted Grants		
North Yorkshire County Council – Stronger Communities	-	-
Stronger Communities		
<i>Total Unrestricted Grants</i>	-	-
Restricted Grants		
North Yorkshire Council – Covid 19 Restore & Recover	-	890
North Yorkshire Council – Enhancement of community Hub	41,268	-
North Yorkshire Council – Stronger Communities	980	
North Yorkshire Council – Beyond Carbon Activities	-	100
North Yorkshire Council - Stronger Communities	1,000	
Scarborough Borough Council – Warm Welcome Fund	-	150
Two Ridings – Upgrade to LED Lighting	-	1,960
<i>Total Restricted Grants</i>	<u>43,248</u>	<u>3,100</u>
<i>Total Grants</i>	<u>43,248</u>	<u>3,100</u>

Notes to the Financial Statements For the year ended 31 March 2024

3 Restricted Funds

	Balance At 01/04/23	Movement in Resources			Balance at 31/03/24
		Incoming	Outgoing	Transfers	
NYC – Community Hub (Gardens, Café & playarea)	-	8,290	(4,646)	-	3,644
NYC – Community Hub (Project/ Marketing costs)	-	5,235	(5,235)	-	-
NYC – Community Hub (Solar Panels)	-	27,743	(27,743)	-	-
NYC – Refugee Council	-	980	-	-	980
Scarborough BC – Warm Welcome Fund	10	-	-	(10)	-
NYC – Stronger Communities	-	1,000	(2,748)	1,748	-
	10	15,505	(12,629)	1,738	4,624

A brief description of the restricted funds are given below:

3 Restricted Funds

Scarborough Borough Council

Restricted funding was awarded by Scarborough Borough Council to the enhancement of the charity community Hub. In April 2023 this responsibility passed to the new Unitary Authority, North Yorkshire Council

A £90,000 restricted grant was given to provide solar panels, improvements to the community garden, children's area and café, plus costs relating to marketing and payroll.

The solar panels were paid directly from Scarborough Borough Council to the supplier Heat Source Direct Ltd £27,743. Only £62,257 will be received from council over the next two years to fund the rest of the project.

NYC – Stronger Communities (Refugees Council)

Restricted funding was received from North Yorkshire Council, so the charity could support local refugees and Ukrainian nationals improve their English.

NYC – Stronger Communities Programme

Restricted funding was received from North Yorkshire Council to contribute towards a new motor for the automatic doors.

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 2023	4,382	2,005	6,387
Fixed Assets purchased during the year	300	28,298	28,598
Equipment capitalised at 31 March 2024	4,682	30,303	34,985

More Than Books are providing library services, which is a Statutory Function of the North Yorkshire 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.

New solar panels were erected on the charity building roof in August 2023, this was paid by North Yorkshire Council, via a grant from them.

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.