

Registered Charity Number: 1173856

MORE THAN BOOKS
(A Charitable Incorporated Organisation)

FINANCIAL STATEMENTS

Year ended

31 MARCH 2025

Phoenix Accountancy Business & Consultancy Ltd

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For the year ended 31 March 2025**

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**Trustees Annual Report
For the year ending 31 March 2025**

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 2025.

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
Sandra Low

Appointed 14.01.25

<u>Independent Examiner</u>	Rebecca Triffitt, MAAT Practice Accountant Phoenix Accountancy and Business Consultancy Limited 4-6 Roberts Street Scunthorpe North Lincolnshire DN15 6NG
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**Trustees Annual Report
For the year ending 31 March 2025**

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 2025****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.

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

This year, we appointed a new "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 2025**

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.

Trustees Annual Report
For the year ending 31 March 2025

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, 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 2025****Achievement and Performance****Review of Activities 2024/25**

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

Core Library

There were over 26,000 visits (slightly up on last year) with about 1400 active users, and books were regularly delivered to 12 housebound readers.

Loans of books and other items totalled over 14,000, 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 19 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 over 1200 customers were helped with IT issues, a big rise, mainly due to an enthusiastic volunteer taking on the IT Buddy role. We assisted customers with 42 Blue Badge applications.

Community

The Eastfield PACT is now becoming the South Scarborough Partnership; we are active participants in this, networking with other local organisations, sharing knowledge and experience.

We have played a key role in the Eastfield Easter, Summer and Christmas events, providing a large venue for stalls, Santa's Grotto and refreshments.

**Trustees Annual Report
For the year ending 31 March 2025****Review of Activities 2024/25 (continued)**

We had another 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.

The weekly "Friendship Café" has continued and grown: aimed at refugees needing to practice English conversation, this regularly has around a dozen participants. We have arranged IT training sessions, and a party for the group, and next year plan to run a craft course with a day trip out to follow.

Following last year's "Crafts for Wellbeing" sessions one of the volunteers is now leading weekly sessions, exploring a variety of craft skills with adults in term time, and children in school holidays.

Some of our regular events are:

- A weekly story time for the under 5s
- Knitting circle
- NYC Summer Reading Challenge
- Lego Club
- Arts & Crafts for Relaxation
- IT Buddy appointments
- Holiday craft and activity sessions for children
- International Friendship Café, offering English conversation practice for refugees
- Dungeons and Dragons club
- Board Games and Cuppa for adults
- Age UK drop-ins
- Beyond Housing advice sessions

Organisations using our premises to meet clients include:

- SEND
- Carers Plus
- NY Horizons – Peer Support
- Disability Action Group
- Cambian School

We have also organised or facilitated special events such as:

- Remembrance Day service
- Book Sales & Craft Fairs

**Trustees Annual Report
For the year ending 31 March 2025****Volunteers**

As at 31 March 2025 we had 12 volunteers on the regular rota. During the year they recorded 4,000 hours spent in the library; Trustees spent additional time in meetings, dealing with financial matters and working on the Business Plan & funding applications.

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.

We had funding for a part-time librarian (11 hours per week) from Eastfield Town Council he is a very valuable member of our team, but unfortunately the funding has now stopped and we cannot replace him for next year.

Our volunteer numbers are very low and early next year we will be running a recruitment campaign to add to the numbers.

A new Trustee was appointed from the volunteers in January; she will manage room bookings and the Summer Reading Challenge.

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.

She has been very successful in pursuing donations of money and goods; she leads on Social Media and publishing and is also developing a new brand identity for the charity

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.

Trustees Annual Report
For the year ending 31 March 2025**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.

Plans for Future Years

Our priorities continue to be expansion of our capabilities by:

- Increasing the number of volunteers to improve our flexibility
- Appointing additional trustees to strengthen the management team
- Forging partnerships in the community to raise our profile and extend our reach.
- Working to maintain and enhance the financial position of the charity and to explore all possible Income streams.

In the coming year we will:

- Provide new access doors from the library to the garden, disabled-friendly to improve accessibility for all. This is under way, but delayed by technical issues;
- Plan and implement a publicity & volunteer recruitment campaign, focussing on people moving into the new local housing;
- Remove the public computer "pod" which restricts the use of the main space, and relocate the PCs to other areas in the library;
- Investigate opportunities to contribute to the Government's Digital Inclusion initiative; we are well placed to offer resources to support this;
- Draw up a new business plan, to cover 2025-2030;
- Continue to network with local groups, to maximise opportunities for working together for the benefit of the community;
- Target local businesses to ask for ongoing sponsorship, particularly for our regular bills;
- Refurbish the meeting rooms, with a grant from NYC Inspire Fund, and volunteer labour from McCain's;
- Make use of the garden, with new benches & fencing, garden games and a "Froggo" litter bin, from an NYC grant

Trustees Annual Report
For the year ending 31 March 2025

- Redesign the children's area so that it is safe and inviting, with new furniture and fittings

The Trustees will do everything possible to ensure that MTB is a solvent, sustainable organisation, valued by the community and ready for the future

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 2025

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: 30/07/25

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 2025, which are set out on pages 15 to 21.

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:

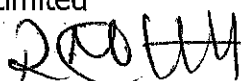
- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - a. to keep accounting records in accordance with section 130 and 131 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements 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
4-6 Roberts Street, Scunthorpe, DN15 6NG



Date: 5/8/25

Receipts and Payments Account For the year ended 31 March 2025

	Notes	2025		2025		2024		2024	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
		£	£	£	£	£	£	£	£
RECEIPTS									
Grants	1	-	24,156	24,156	-	-	43,248	42,248	-
Contracts	2	1,682	-	1,682	-	1,602	-	1,602	-
Licence Fees		2,620	-	2,620	-	2,495	-	2,495	-
Room Hire		2,880	-	2,880	-	893	-	893	-
Membership		873	-	873	-	867	-	867	-
Photocopying		1,495	-	1,495	-	1,027	-	1,027	-
Café		157	-	157	-	411	-	411	-
Sales		1,537	-	1,537	-	341	-	341	-
Donations & Gift Aid		2,421	-	2,421	-	3,152	-	3,152	-
Other Services		-	-	-	-	-	-	-	-
Bank Interest		1,096	-	1,096	-	1,167	-	1,167	-
		14,761	24,156	38,917	11,955	43,248	55,203		

PAYMENTS

Equipment & Furnishing	123	1,360	1,483	1,160	30,454	31,614
Repairs and renewals	1,801	8,621	10,422	1,001	4,654	5,655
Payroll & Payroll fees	-	9,770	9,770	-	4,736	4,736
Activities and workshops	102	-	102	163	379	542
Cleaning	24	-	24	82	-	82
Office Costs	362	-	362	139	-	139
Cafe Supplies	267	-	267	385	-	385
Sales	72	-	72	-	-	-
Vouchers	-	500	500	-	-	-
Insurance	385	-	385	385	-	385
Subtotal	3,136	20,251	23,387	3,527	40,223	43,750

Receipts and Payments Account
For the year ended 31 March 2025 (continued)

	2025		2025		2024		2024	
Notes	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£	£	£	£	£
<i>Subtotal from previous page</i>								
Postage	3,136	20,251	23,387	3,527	40,223	43,750		
Licences	11	-	11	-	-	-		
Advertising & Marketing	219	-	219	212	-	212		
Travel	84	45	129	-	45	45		
Utilities	-	-	-	-	104	104		
Accountancy Fees	8,476	-	8,476	15,171	-	15,171		
Refreshments	360	-	360	360	-	360		
	164	-	164	140	-	140		
	12,450	20,296	32,746	19,198	40,372	59,570		
Net Surplus/(Deficit) for the year	2,311	3,860	6,171	(7,243)	2,876	(4,367)		
Transfer between funds	409	(409)	-	(1,738)	1,738	-		
Cash & Bank Balances brought forward	40,540	4,624	45,164	49,521	10	49,531		
Cash and Bank Balances carried forward	3	43,260	8,075	51,335	40,540	45,164		

The notes on pages 17 to 21 form part of these financial statements.

Statement of Assets and Liabilities
As at 31 March 2025

	Notes	2025 £	2024 £
Monetary Assets			
Current Account		17,670	2,595
Savings Account		33,665	42,569
Total Monetary Assets		51,335	45,164
Comprising			
Unrestricted Funds		43,260	40,540
Restricted Funds	3	8,075	4,624
		<u>51,335</u>	<u>45,164</u>
Non-Monetary Assets and Liabilities			
Fixed Assets for the Charity's use			
Computer Equipment		4,682	4,682
Other Equipment		2,560	2,560
Solar Panels	4	27,743	27,743
		<u>34,985</u>	<u>34,985</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 (date) and signed on its behalf by:

 Linda Kemp, Trustee

The notes on pages 17 to 21 form part of these financial statements.

Notes to the Financial Statements For the year ended 31 March 2025

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 2024.

2 Grants Received

	2025 Total £	2024 Total £
Unrestricted Grants		
North Yorkshire County Council – Stronger Communities	-	-
Stronger Communities		
<i>Total Unrestricted Grants</i>	-	-
Restricted Grants		
North Yorkshire Council – Enhancement of community Hub	21,729	41,268
North Yorkshire Council – Stronger Communities	-	980
North Yorkshire Council – Secure our space	508	-
North Yorkshire Council - Stronger Communities	960	1,000
Eastfield Cash for Causes Community Grants - Crafting	300	-
Eastfield Cash for Causes Community Grants - Garden	659	-
<i>Total Restricted Grants</i>	24,156	43,248
<i>Total Grants</i>	24,156	43,248

**Notes to the Financial Statements
For the year ended 31 March 2025**

3 Restricted Funds

	Balance At 01/04/24	Movement in Resources			Balance at 31/03/25
		Incoming	Outgoing	Transfers	
NYC – Community Hub (Gardens, Café & play area)	3,644	21,729	(19,310)	-	6,063
NYC – Stronger Community (Security Alarm replacement)	-	508	(486)	-	22
NYC – Refugee Council	980	-	(500)	(409)	71
Eastfield Cash for Causes	-	659	-	-	659
Community Grants (1)					
Eastfield Cash for Causes	--	3059	--	--	3059
Community Grants (2)					
NYC – Stronger Communities - Refurb	-	960	-	-	960
	4,624	24,156	(20,296)	(409)	8,075

A brief description of the restricted funds are given below:

3 Restricted Funds

Scarborough Borough Council (NYC)

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 meeting room refurbishment.

Notes to the Financial Statements For the year ended 31 March 2025

Restricted Funds

NYC – Stronger Communities Programme

Restricted funding was received from North Yorkshire Council to contribute towards a security alarm replacement.

Eastfield Cash for Causes Community Grant (1)

Restricted funding was received from Eastfield Cash for Causes Community Grant to pay towards a garden improvement.

Eastfield Cash for Causes Community Grant (2)

Restricted funding was received from Eastfield Cash for Causes Community Grant to pay towards a crafting event.

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 2024	4,682	30,303	34,985
Fixed Assets purchased during the year	-	-	-
Equipment capitalised at 31 March 2025	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.

**Notes to the Financial Statements
For the year ended 31 March 2025**

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.