

Company registration number: CE029882

Charity registration number: 1199934

Access the Dales

Annual Report and Financial Statements

for the period from 2 August 2022 to 31 March 2023

Access the Dales

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Access the Dales

Reference and Administrative Details

Trustees	Mrs D A North
	Ms H Brega
	Mr J M K Smith
	Ms M E C Globe
	Ms A R Medlock
Charity Registration Number	1199934
Company Registration Number	CE029882
Registered Office	The charity is incorporated in England and Wales.
	3 Birkby Cottages
	Birkby
	Northallerton DL7 0EG
Independent Examiner	Ian Smithson CPFA
	3 Orchard Court
	Northallerton
	North Yorkshire DL7 8DQ
Accountants	Colin Hutson Accounting Limited
	Chartered Accountants
	74 High Street
	Northallerton North Yorkshire DL7 8EG

Access the Dales

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the period ended 31 March 2023.

Objectives and activities

Objects and aims

Access the Dales is committed to fostering inclusive access to the stunning natural landscapes of the Yorkshire Dales National Park and the Forest of Bowland. Our charity believes that everyone, regardless of ability, should have the opportunity to enjoy and experience the beauty of the outdoors.

Through our dedicated efforts, we provide all-terrain wheelchairs in different locations for disabled people to use to access the countryside that would otherwise be inaccessible. Through our website we provide accessible routes, facilities, and support to enable people with disabilities and mobility challenges to explore and appreciate the diverse landscapes, from rolling hills to picturesque waterfalls.

Access the Dales

Trustees' Report

Public benefit

By promoting accessibility, Access the Dales not only enriches the lives of individuals but also benefits the wider community and society.

Inclusivity and Equality:

We ensure that everyone, regardless of physical ability, can enjoy outdoor activities and nature. By breaking down barriers, we promote equality and diversity within the community.

Physical and Mental Well-being:

Accessible outdoor experiences contribute to improved physical health and mental well-being. Our initiatives encourage physical activity, reduce stress, and foster a sense of connection with nature.

Education and Awareness:

We raise awareness about the importance of accessibility and inclusivity in outdoor spaces. By educating the public and advocating for accessible infrastructure, we promote a more inclusive society.

Environmental Stewardship:

Access the Dales promotes responsible outdoor recreation, emphasising respect for the environment and conservation of natural resources. By fostering a love and appreciation for nature, we inspire future generations to become stewards of the environment.

Economic Impact:

Accessible tourism benefits local businesses and economies. By making the Yorkshire Dales more accessible, we support tourism and create opportunities for local businesses to thrive.

Social Cohesion:

Our activities bring people together, fostering social connections and community cohesion. By creating shared experiences in nature, we strengthen bonds within the community.

Empowerment and Independence:

Accessible outdoor experiences empower individuals with disabilities, promoting independence and self-confidence. By providing the means for people to explore the outdoors on their terms, we enhance their quality of life.

Access the Dales is dedicated to creating a more accessible, inclusive, and enjoyable outdoor experience for all. Through our efforts, we aim to enrich lives, promote equality, and foster a deeper appreciation for the natural world. Together, we can make the Yorkshire Dales a place where everyone feels welcome and able to explore its wonders.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Access the Dales

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs D A North (appointed 2 August 2022)
	Ms H Brega (appointed 25 February 2023)
	Mr J M K Smith (appointed 2 August 2022)
	Ms M E C Globe (appointed 2 August 2022)
	Ms A R Medlock (appointed 2 August 2022)

Structure, governance and management Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Access the Dales

Trustees' Report

Statement of trustees' responsibilities


The trustees (who are also the directors of Access the Dales for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial period. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 12 June 2024 and signed on its behalf by:

DocuSigned by:

.....C0DA6FF68BC54D6.....
Mrs D A North
Trustee

Access the Dales

Independent Examiner's Report to the trustees of Access the Dales ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Access the Dales are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Access the Dales as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

CG8D3B52991843F.....
Ian Smithson
CPFA

3 Orchard Court
Northallerton
North Yorkshire
DL7 8DQ

12 June 2024

Access the Dales

Statement of Financial Activities for the Period from 2 August 2022 to 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	2	<u>118,294</u>	<u>118,294</u>
Total income		<u>118,294</u>	<u>118,294</u>
Expenditure on:			
Charitable activities	3	<u>(25,217)</u>	<u>(25,217)</u>
Total expenditure		<u>(25,217)</u>	<u>(25,217)</u>
Net income		<u>93,077</u>	<u>93,077</u>
Net movement in funds		<u>93,077</u>	<u>93,077</u>
Reconciliation of funds			
Total funds carried forward	9	<u><u>93,077</u></u>	<u><u>93,077</u></u>

All of the charity's activities derive from continuing operations during the above period.

The notes on pages 9 to 12 form an integral part of these financial statements.

Access the Dales
(Registration number: CE029882)
Balance Sheet as at 31 March 2023

	Note	2023 £
Fixed assets		
Tangible assets	6	94,450
Current assets		
Cash at bank and in hand	7	475
Creditors: Amounts falling due within one year	8	<u>(1,848)</u>
Net current liabilities		<u>(1,373)</u>
Net assets		<u>93,077</u>
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds		<u>93,077</u>
Total funds	9	<u>93,077</u>

The financial statements on pages 7 to 12 were approved by the trustees, and authorised for issue on 12 June 2024 and signed on their behalf by:

DocuSigned by:

.....G0DA6FF68DC54D6:.....
Mrs D A North
Trustee

Access the Dales

Notes to the Financial Statements for the Period from 2 August 2022 to 31 March 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to the year presented, unless otherwise stated.

Statement of compliance

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Access the Dales meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Access the Dales

Notes to the Financial Statements for the Period from 2 August 2022 to 31 March 2023

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Regular giving and capital donations	118,294	118,294
Total for period ended 31 March 2023	118,294	118,294

3 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Allocated support costs	21,027	21,027

Note

Access the Dales

Notes to the Financial Statements for the Period from 2 August 2022 to 31 March 2023

**Total
expenditure
£**

4 Net incoming/outgoing resources

Net incoming/outgoing resources for the period include:

**2023
£**

Depreciation of fixed assets		18,200
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5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

	Other tangible fixed asset £	Total £
Cost		
Additions	112,650	112,650
At 31 March 2023	112,650	112,650
Depreciation		
Charge for the year	18,200	18,200
At 31 March 2023	18,200	18,200
Net book value		
At 31 March 2023	94,450	94,450

7 Cash and cash equivalents

**2023
£**

Cash at bank		475
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8 Creditors: amounts falling due within one year

**2023
£**

Accruals		1,848
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Access the Dales

Notes to the Financial Statements for the Period from 2 August 2022 to 31 March 2023

9 Funds

	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds			
General	<u>118,294</u>	<u>(25,217)</u>	<u>93,077</u>

10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	475	475
Current liabilities	<u>(1,848)</u>	<u>(1,848)</u>
Total net assets	<u>(1,373)</u>	<u>(1,373)</u>

11 Related party transactions

There were no related party transactions in the period.

Access the Dales**Statement of Financial Activities by fund for the Period from 2 August 2022 to
31 March 2023****Unrestricted Funds**

	Total Unrestricted Funds 2023 £
Income and Endowments from:	
Donations and legacies	<u>118,294</u>
Total income	<u>118,294</u>
Expenditure on:	
Charitable activities	<u>(25,217)</u>
Total expenditure	<u>(25,217)</u>
Net income	<u>93,077</u>
Reconciliation of funds	
Total funds carried forward	<u><u>93,077</u></u>

Access the Dales

Detailed Statement of Financial Activities for the Period from 2 August 2022 to 31 March 2023

	Total 2023 £
Income and Endowments from:	
Donations and legacies (analysed below)	<u>118,294</u>
Total income	<u>118,294</u>
Expenditure on:	
Charitable activities (analysed below)	<u>(25,217)</u>
Total expenditure	<u>(25,217)</u>
Net income	<u>93,077</u>
Reconciliation of funds	
Total funds carried forward	<u><u>93,077</u></u>

Access the Dales

Detailed Statement of Financial Activities for the Period from 2 August 2022 to 31 March 2023

	Total 2023 £
<i>Donations and legacies</i>	
Committed giving	118,294
	<u>118,294</u>
<i>Charitable activities</i>	
Walk fees	(4,190)
Repairs and maintenance	(668)
Travel and subsistence	(95)
Advertising	(170)
Accountancy fees	(1,548)
Independent examiner's fee	(300)
Legal and professional fees	(36)
Telephone and internet	(10)
Depreciation of plant and machinery	(18,200)
	<u>(25,217)</u>