THE YORKSHIRE DALES SOCIETY

England & Wales · Charity number 515384

Details

Other names	FRIENDS OF THE DALES, Y D S
Status	Registered
Legal form	Charitable company
Company number	01822908
Registered	1984-07-12
Register	View on the Charity Commission register

Contact

Address	Friends of the Dales Canal Wharf Eshton Road Gargrave Skipton BD23 3PN
Phone	01756749400
Email	matthew.pollitt@friendsofthedales.org.uk
Website	www.friendsofthedales.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: 1. TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION OF THE LANDSCAPE, BIODIVERSITY AND CULTURAL HERITAGE OF THE YORKSHIRE DALES NATIONAL PARK AND ADJACENT AREAS, AND THE SOCIAL AND ECONOMIC WELL-BEING OF ITS LOCAL COMMUNITIES; AND TO ENCOURAGE OTHERS TO ENGAGE WITH, UNDERSTAND, ENJOY AND PROTECT THESE AREAS. 2. IN PURSUANCE OF THE ABOVE, TO ADVANCE THE EDUCATION OF THE PUBLIC

Activities: 1. To promote for the benefit of the public the conservation of the landscape, biodiversity and cultural heritage of the Yorkshire Dales National Park and adjacent areas, and the social and economic well-being of its local communities; and to encourage others to engage with, understand, enjoy and protect these areas.2. In pursuance of the above, to advance the education of the public.

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Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE YORKSHIRE DALES
- Cumbria
- Lancashire
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£156,074	£136,063	-	-
2024-03-31	£73,875	£142,983	-	-
2023-03-31	£53,070	£123,576	-	-
2022-03-31	£221,011	£95,930	-	-
2021-03-31	£101,816	£79,659	-	-

Trustees

Name	Role	Appointed
Alexander Paul Harvey Welsh		2025-08-12
Anna Louise Burke		2025-08-12
Dr Penelope Jane Smart OBE		2024-06-12
Ian McPherson		2024-12-11
Jonathan Riley		2023-06-07
Kevin Harold Armstrong		2021-06-09
Matthew Pollitt		2025-06-25
Mohammed Dhalech		2023-06-07
Prof Simon Lawrence Croft		2025-08-12
Rachael Caton		2022-06-08

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THE YORKSHIRE DALES SOCIETY

England & Wales - Charity number 515384

Accounts

COMPANY REGISTRATION NUMBER: 01822908
CHARITY REGISTRATION NUMBER: 515384

The Yorkshire Dales Society

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

Windle and Bowker Limited
Chartered Accountants
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

The Yorkshire Dales Society

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	The Yorkshire Dales Society
Charity registration number	515384
Company registration number	01822908
Principal office and registered office	Canal Wharf Eshton Road Gargrave North Yorkshire BD23 3PN

The trustees

Mr Kevin Armstrong	
Ms Scarlett Armstrong	(Resigned 28 September 2024)
Ms Rachael Caton	
Mr Mohammed Dhalech	
Dr Ian Harrison	
Mr Ken Humphris	(Resigned 28 September 2024)
Dr Bruce McLeod	(Resigned 28th September 2024)
Mr Ian McPherson	(Re-appointed 11th December 2024)
Mr Jonathan Riley	
Dr Jane Smart, OBE	(Appointed 12 June 2024)
Ms Nancy Stedman	

Executive Director	Ms A Shadrake
Independent examiner	Steven Briggs FCA Windle and Bowker Limited Croft House Station Road Barnoldswick Lancashire BB18 5NA

Structure, governance and management

Governing Document
Friends of the Dales is a charitable company limited by guarantee, incorporated (as The Yorkshire Dales Society) on 7th June 1984 and registered as a charity on 12th July 1984. The charity was established under a Memorandum and Articles of Association, which lists the objects and powers of the company and is governed under its Articles of Association. New Articles of Association were adopted at the 2015 AGM. In the event of the charity being wound up, members are required to contribute an amount not exceeding £1. At 31st March 2025 there were 1,124 members across all categories (1,213 previous year).

Appointment of Trustees
The directors of the company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Board. The members of the Board are elected at the Annual General Meeting. Between Annual General Meetings, the Board has power to co-opt new trustees who will be eligible for election at the Annual General Meeting next following their co-option. The Board seeks to ensure that the needs of the charity are appropriately reflected in the diversity of its trustees and looks towards enhancing its pool of trustees through appropriate means. The Board uses a 'Skills Matrix' to record the experiences and interests of trustees and to help identify any skills gaps. The process for finding and appointing trustees is detailed in the 'Appointing a New Trustee' rule.

Trustee Induction and Training
New trustees are provided with a 'Welcome Pack' which includes: the Charity Commission's guidance, governance documents, the organisational structure, the history of the charity, the latest version of the annual report and accounts, and minutes of recent meetings. Trustees are encouraged to participate in continued training in order to engage with current good practice.

Organisation
The Board meets at least four times a year. It is responsible for the strategic direction and policy of the charity. It also has powers to set up committees and other groups, as necessary. Currently, three such committees exist: Finance & Governance, Policy & Planning, and Events, Communication & Membership

Relationships with Related Parties
Friends of the Dales is the sole member of the Dales & Bowland Community Interest Company (D&BCIC). The company is a volunteer-run, not-for-profit Community Interest Company (CIC) established in 2007, limited by guarantee with Company Registration number 6130470. The main activity of D&BCIC is the management of the DalesBus network of bus services in the Yorkshire Dales area, running mainly on Sundays and Bank Holidays throughout the year, utilising grant funding from numerous organisations. D&BCIC has its own Board of Directors (volunteers), on which Friends of the Dales has two seats.

The charity has a Memorandum of Understanding with the Yorkshire Dales Millennium Trust (YDMT) which was updated in January 2019. YDMT is an organisation with broadly similar charitable objects that enables and delivers its objects through fundraising, advisory work and project management.

The charity is a member of the Campaign for National Parks (CNP). CNP is the national charity dedicated to campaigning to protect and promote all of the National Parks of England and Wales. Friends of the Dales has a representative on the Council of the CNP.

Friends of the Dales has a Memorandum of Understanding (MoU) with the local experts who were the delivery team of the original Capturing the Past project. The initial project, which was funded through

Stories in Stone, concluded two years ago. The charity has now assumed responsibility for the project and is continuing the work under its direct management. The MoU has been retained to support its continuing project work.

Risk Management
The Council has a process for reviewing the charity's major risks and has reasonable confidence that they are being managed appropriately.

Objectives and activities

The charity's purposes are:

1. To promote for the benefit of the public the conservation of the landscape, biodiversity and cultural heritage of the Yorkshire Dales National Park and adjacent areas, and the social and economic well-being of its local communities; and to encourage others to engage with, understand, enjoy and protect these areas. 2. In pursuance of the above, to advance the education of the public.

We seek to be the leading voice campaigning for a sustainable future for the Dales through the pursuit of the following key activities:

" The identification of issues justifying a campaign approach and the orchestration of these campaigns." The organisation and delivery of events for the enjoyment and education of our members and the general public. " The identification of issues requiring a policy position and the involvement of subject matter experts in our Planning & Policy Committee meetings to help us develop these policies. " The oversight of planning applications to the Yorkshire Dales National Park Authority (YDNPA) and on significant applications in adjacent planning authorities, and the submission of objections or supportive comments as appropriate, consistent with our objects and policies. " The publication of the Yorkshire Dales Review and development of our webpage and social media activity. " The identification and delivery of projects that can help the charity further its purposes. " Working with like-minded organisations. " Oversight of D&BCIC.
" Working with volunteers to deliver these purposes.

These activities are summarised as 'Campaign-Protect-Enjoy'.

Public Benefit
The trustees are aware of the guidance on public benefit published by the Charity Commission and have complied with their duty to have due regard to this guidance when exercising any powers or duties to which the guidance is relevant. Examples of what they have done during the year to carry out their public benefit charitable purposes include the advancement of public knowledge and appreciation of the social history and the physical and cultural heritage and beauty of the Yorkshire Dales through informative talks at events; publication of the Yorkshire Dales Review; and the progress of 'Capturing the Past' digital community archiving project. The scrutiny of planning applications, development of policies, and campaigning activities all contribute to the conservation purposes on behalf of the public. Significant public benefit continues to be delivered through the work of the D&BCIC, enabling access by the general public to and within the Dales on Sundays and Bank Holidays.

Achievements and performance

Towards the end of the year, in response to concerns about the longer term decline in membership and its financial implications, and a desire to ensure the work of the charity remains relevant in today's changing world, trustees initiated a review of the organisation's business model. The review focussed in particular on campaigning - on what to campaign and how, with a view to creating a stronger identity on critical issues facing the Yorkshire Dales - and growing its supporter base. The outcome of of the review and the implementation of its findings are taking place during the early part of FY 2025/26.

Pending the outcome of the review, activities in 2024/5 continued to be structured around the previous strategy and its six themes.

1. Campaigns
Our campaigns take a holistic, integrated approach that is emphasising scale and scope, as well as the vision for a truly sustainable future. These current various campaigns sit under the rubric of Living Dales within which we ensure the inter-connectedness of each issue and locale. Our anti -single-use plastics campaign, which has targeted plastic tree guards, is Living Woodland; our verges campaign Living Verges; our peatland campaign Living Waters; Capturing the Past has become Living History; and our involvement with Dalesbus and the issues of equality and ease of access to the national park has become Living Access. We feel that this more unified and systematic messaging garners energy, focus and engagement.

i) Living Woodland
We have continued to raise awareness with all organisations and agencies involved in projects to undertake tree planting at scale. Friends of the Dales, in conjunction with Foggy Outlines (formerly Ideostone), created a short animated video about plastic tree guards. The animation is the initiative of our volunteer Richard Boothman and involved members of the British Asian community in Skipton. The video is a useful tool and calling card to continue to publicise the impact from plastic being left in the outdoors and raise awareness of alternative solutions.

ii) Living Verges

We have continued to maintain closer working relationships with those responsible for managing verge cutting at both North Yorkshire and Westmoreland and Furness Councils. Our campaign - which is guided by plant conservation charity, Plantlife's advice - has brought us into discussions with these regional and local authorities responsible for verge cutting and is seeing some good results. But there is more work to be done to prevent verges being cut very early in June, affecting, amongst others, orchids, melancholy thistle and meadow cranesbill. Our Village Biodiversity Guide and Living Verges Monthly Planner are available to provide simple tips on how to make your village more nature positive. Our 'No Mow' sign is also a helpful way of letting others know you are making changes to how you manage verges and a Living Verges video is available.

iii) Living Waters

Our aim is to encourage moorlands to be managed in such a way that they actively capture carbon, hold rainwater and provide a haven for wildlife. Moorlands managed in this way have a number of social benefits - they contribute to slowing the flow of rainfall off the moors, thus reducing flood impacts downstream, and the water is cleaner as peat erosion is minimised, thus reducing both peat loss and the costs of treatment. This message is now part of our wider campaign which aims for all moors, rivers, streams, lakes and ponds to be in healthy condition, free of pollution and supporting a rich biodiversity.

We continue to promote these messages as and where appropriate. We help to highlight the work of charities including Yorkshire Dales Rivers Trust, the Ribble Rivers Trust and the Aire Rivers Trust which run projects to monitor water quality, clean up rivers and improve the quality of riparian habitats. Such works enhance natural flood management and improve biodiversity. We encouraged our supporters to sign the 'Rescue our Rivers' petition run by River Action UK, and helped Yorkshire Dales Rivers Trust find volunteers to assist with sampling river water.

We have continued to work with other organisations and draw on the local expertise of our Vice President Rick Battarbee to inform campaigning in the light of how the issue of water has become so topical and important.

iv) Capturing the Past (Living History)

John Cuthbert, Project Officer, continued to steer and expand the archive project over the year, with the support of Leigh Weston, Assistant Project Officer. There are now 38 collections on the website, which provides freely available, original source, local history material: www.dalescommunityarchives.org.uk.

Over the year copy was created for articles in the Craven Herald, for Backtrack (a journal for steam railway enthusiasts) about Nancy Dawson's memories of the tragic crash at Ribblehead, and for Parish magazines in the southern Dales. Features on the front page of the website were regularly updated.

The website was hit by a bot in May 2024, and John liaised with Community Sites, the website provider, to ensure that an extra level of security was provided to protect the website.

Work continued with uploading material from the Bordley, Cracoe, Hetton and Rylstone Local History Group. A small exhibition of their material was organised. Further 'Hellifield stories' were added, along with material identified in Littondale. This included the history of the Miller family, of Arncliffe Village School, and the Litton Millenium Book. An open day was held in Arncliffe to scan relevant material.

Work continued with those involved with the Malham Millenium Project to upload their material, as well as updating the material from the Upper Wharfedale Arts & Literature Society. Assistance was also provided with the Littondale project.

The project was promoted at the AGM of Friends of the Dales in September; this included an impressive rolling power-point of images taken from the archive.

John Cuthbert stepped down in March after three years working to develop the archive, train and support volunteers, and expand the project into new areas. We have greatly appreciated his commitment to the project and all his work to maintain and grow the archive. Leigh Weston will continue to support the project whilst we consider options for its future.

v) Transport (Living Access)

We have provided much support and guidance to our subsidiary Dales & Bowland Community Interest Company (D&BCIC) through our Chair of trustees, Jonathan Riley, and Trustee Kevin Armstrong, both of whom serve as directors of D&BCIC.

During 2024 the short to medium term outlook for the DalesBus weekend and public holiday bus

services has significantly improved as a result of our campaigning and positive political changes regionally. We have built on campaigning started last year with a twin strategy to make the case in the short to medium term to secure funding for buses on a more sustainable footing and then the wider case for better transport. Prior to 2024 the majority of the funding for DalesBus came from donations, grants and one-off awards by public and private bodies. In an increasingly difficult financial climate this was becoming quite challenging to achieve. Our campaigning conincided with the creation of the new York and North Yorkshire combined authority who have taken a more strategic approach to public transport. The Mayor of the combined authority has expressed his support for DalesBus and a desire to improve public transport serving the Yorkshire Dales and surrounds.

The combined authority and North Yorkshire Council (NYC) drew on our work to bid for part of the UK government Bus Service Improvement Grant (BSIP) to be used for DalesBus services. This has resulted in NYC now providing over 50% of the required funding for DalesBus, funding which is continuing into the 2025/26 year. Looking forward, we are working with the Mayor's team and NYC on a vision for a more coherent and improved network ofbus services, integrating where possible with other modes and linked to the Mayor's and YDNPA's Active Travel programme.

vi) Campaign for Curlew

With much focus across the UK and more widely on the loss of species like curlew, and given the significance of the curlew in the Yorkshire Dales, we decided to initiate a campaign of our own, drawing on the expert work of other wildlife organisations. The first event, with our Creative Campaigners, was at Malham in April 2024 ahead of World Curlew Day. With enthusiastic support from other volunteers and partner organisations, the group created an installation of curlew sculptures made from recycled and foraged wire. The group also created lots of resources which are available to download including the instructions (created by Dales-based artist, Lesley Knevitt) of how to make your own curlew sculpture.

The day was successful in raising awareness with the many visitors to Malahm about the plight of the curlew - introducing this iconic wading bird to many for the first time, and what people should be aware of when in the countryside to aid successful breeding.

2. Membership and Supporters

Over the year, excluding Community Supporters, the charity gained 33 members but lost 121 (a net reduction of 88) giving a total at 31st March 2025 of 1,105 members (previous year 1,193).

Community Supporter membership remains disappointingly static with 19 business / community group members. Most of these members pay the 'minumum' of £40 with six members opting to pay more.

Following the moderately successful daytime membership recruitment event (Friends 4 Friends) held towards the end of the previous year, a repeat event was planned for a Thursday evening in September. Disappointingly this had to be cancelled as a result of low support.

No paid-for membership appeals took place in this year, however we continue to promote membership to all those we directly engage with through events / queries / planning questions.

Trustees are very conscious of the decline in our membership and its impact on the organisation's finances. This decline, which is a sector-wide issue, can be attributed to a number of factors, including the age profile of our members, and the diminishing relevance of a membership model, particularly to the younger population.

In response, trustees initiated a Business Model Review during the year to consider alternatives to the membership model in the context of the overall stratregy of the charity. The review is expected to be concluded in the first part of 2025/26.

3. Communications

A further four high-quality 24-page editions of the Yorkshire Dales Review were produced with the themes of: Balancing Priorities, Making Connections, Nature First and Rights and Responsibilties. The wide range of contributions from experts, members, trustees and young people help to keep members up to date with our campaigns, as well as YDNPA planning matters and other aspects of Dales life. The Review continues to attract very positive feedback from members and a wider audience.

The monthly e-news continues to grow in popularity and now has nearly 1800 subscribers.

Our social media presence continues to expand. Facebook now has 10.2K followers; Instagram 3K followers; and X (Twitter) 3K followers. Our YouTube activity continues to grow, now supporting 35 videos of our bespoke online talks with 218 subscribers. LinkedIn, which we joined in 2023, is growing steadily with 307 followers. We have also joined BlueSky, an emerging social media platform which is popular with other environmentally aligned charities and individuals.

Press coverage continues to be strong with a regular presence in the Craven Herald; Yorkshire Post; Country Post; Aspire and most of the Yorkshire Dales parish magazines. We have also written four full-page columns for the quarterly lifestyle magazine, Live the Dales which is directly posted to households in Harrogate, Ilkley and the Yorkshire Dales. Press coverage has also grown substantially thanks to new relationships with local newspapers and magazines, giving greater publicity to our campaigns.

The website continues to provide an excellent resource for campaigns, events, planning matters and our principal policies.

4. Actions and Events

Public events continued during the year, with five guided walks (including joint events with Ride2Stride, Yorkshire Dales Rivers Trust, Cumbria Wildlife Trust, Foundation for Common Land, Access the Dales and Where 2 Walk). We hosted an in-person Dark Skies Festival event in Gargrave, run in collaboration with Keighley Astronomical Society. Our well attended AGM was held on the 28th September 2024 in Addingham and supported by the Addingham Environment Group.

The monthly Zoom talks by trustees and other experts, open to members and non members, continued to be well attended, with four events held during the year. All talks were recorded and edited and are available to view via the Friends of the Dales YouTube channel and include: An Inclusive National Park; The Yorkshire Dales National Park - 70 Years On; The Flora and Fauna of Malham Tarn National Nature Reserve and A Nature Based Approach to Flood Management. These can be watched by more people at their leisure and present another useful recruitment opportunity.

A futher change to events this year is that all bookings are now administered directly through the ticketing platform TryBooking. The system saves significant staff time, generates useful data and has the advantage of enabling all members and supporters to make a voluntary donation at the time of

booking - an option that has been financially beneficial.

5. Voice/View

As an organisation, Friends of the Dales has evolved as a credible and respected voice on public issues affecting the Yorkshire Dales. One of our main areas of focus is to use this voice to contribute to the public debate on issues that impact the national park and wider region. Much of this work is coordinated by our Policy & Planning Committee, chaired on an interim basis by our Chair, Jonathan Riley. The primary purpose of this committee is to expand our knowledge of, and formulate our position on, a wide range of issues concerning the Dales thus also ensuring that our campaigns and events reflect the policies and priorities. The committee meets formally every quarter and, between meetings, is supported by regular interactions with the wider membership and our supporters.

This committee reviews and expands the suite of Policy Statements as necessary, and currently 12 are published on the charity's website (www.friendsofthedales.org.uk/policies) where they can be viewed.

This year the focus continued on the consultation on the new National Park Partnership Management Plan 2025-2030. We engaged earnestly with this process as we remain very concerned at the state of nature, as seen in progress with the current plan, and submitted a comprehensive response to the plan.

A particularly important role of the Policy & Planning Committee is to review and, where appropriate, provide comment on planning applications submitted to the Yorkshire Dales National Park Authority (YDNPA) or for land within the 'setting' of the national park, which are submitted to the relevant neighbouring planning authority.

Issues that have given particular concern over the past year include continued proposals for communications masts in prominent locations and/or for extensions to existing masts to service other providers; barn conversions in isolated locations which we regard as outwith the agreed policy of roadside conversions near settlements or where the policy application is inadequate in our view; glamping or camping facilities with significant visual impact; and proposals to change the use of a public house without due recognition of its value as an important community facility.

Over the year we lodged objections to 14 planning applications (26 last year). Some were very detailed responses and in some cases required more than one objection to be submitted. The final decision on planning applications, particularly complex applications, can take months or more to travel through the local authority planning process. As a result most of the applications we objected to were not determined by the end of the financial year. Notable exceptions were the creation of an exotic animal zoo in the Cumbrian part of the national park (refused); conversion of The Moorcock Inn, Garsdale, to various holiday/tourist facilities (refused); and conversion of a redundant barn in Cracoe (approved).

Of particular significance were the ongoing proposals to build a large complex of holiday lodges on agricultural land to the north of Hellifield, commonly referred to as Hellifield Flashes. There is a long history to this site and the decision has now progressed to the new local authority, North Yorkshire Council. We submitted two comprehensive objections in late 2024, in particular drawing the Council's attention to their legal responsibilities under the new s245 of the Levelling Up and Regeneration Act (LURA) 2023.

We also responded to the Planning Inspectorate on three cases where the application was refused by the national park authority (rightly in our view) but the applicant appealed. A key case was the approval on appeal of a telecoms mast in open countryside at Low Barbon Fell. We, and colleagues at Friends

of the Lake District and Campaign for National Parks, felt that the decision was poorly constructed. We felt there was insufficient reference to the new legal responsibility for public authorities to to demonstrate the furthering of national park purposes, introduced by s245 LURA (2023) and lack of adequate consideration of the Sandford Principle (broadly speaking whereby conservation takes precedent to recreation if the two are in conflict). As a result of our concern all three charities made formal complaints to the Planning Inspectorate. Unfortunately these complaints were dismissed. We jointly escalated our complaints to the Planning Inspector Stage 2 complaints process in September 2024. By the close of the financial year this complaint had not received a formal response.

6. Partnerships

Friends of the Dales has continued to build on excellent existing relationships with the national park authority, other national park societies and the Campaign for National Parks (CNP). We have worked closely with the authority, especially on applications for telecommunications masts. Two members of staff and a member of Creative Campaigners attended the annual National Park Societies conference hosted by Friends of the South Downs at the University of Brighton. Creative Campaigners We continued to work closely with a number of young people (broad age range 20-30 years) through our flexible volunteering group Creative Campaigners. This group is for young people who live in/near the Dales and have a keen interest in a sustainable future for the Dales - whether that be nature, people or landscape. During the year members of the group were supported to start work on the storyboarding, concept, filming and animation for a multi-media short form video about the challenges and benefits of using rural buses to enjoy the Dales. Numerous contributions - articles, photos, illustrations and poems - were generated by Creative Campaigners to bring different perspectives to our membership magazine, the Yorkshire Dales Review.

Of major focus was working with CNP to deliver a three-day residential event based at Hill Top Bunk Barn, Malham, at the very beginning of April 2025, under their New Perspectives: Future Leaders lottery funded programme. This involved significant work over several months to plan activities around the core mentoring and leadership offer, such as a silent walk at dawn to Malham Cove and a Twilight Walk to Janet's Foss (led by our President Dr Amy-Jane Beer). A number of our Creative Campaigners booked on to the residential or were involved in showcasing the work of the group. This event also enabled us to recruit new members from the Future Leaders programme into Creative Campaigners.

We have learnt much about adapting our working practices and viewpoints by working with Creative Campaigners in this second year. The majority of the young people who attended the original launch event are still engaged with the group and we look forward to closer collaborations in our campaigns over the next year.

7. Dales and Bowland Community Interest Company

Dales and Bowland Community Interest Company (D&BCIC) is a not-for-profit social enterprise wholly owned by Friends of the Dales. It aims to improve people's lives by increasing the availability and use of public transport in and around the Yorkshire Dales. This includes managing much of the weekend DalesBus network and promoting other public transport in the area.

D&BCIC managed two Saturday and eighteen Sunday and Bank Holiday public bus services into and around the Yorkshire Dales National Park and Nidderdale National Landscape during Summer 2024. Two Saturday and five Sunday bus services continued through the winter period.

These services provide access to the Dales for those without a car, relieve social isolation, encourage

healthy exercise, reduce congestion and pollution from excessive car transport and expand markets for local businesses. DalesBus serves a wide range of communities across the North of England, including West Yorkshire and the Tees Valley as well as North Yorkshire and the City of York. Although primarily designed to enable urban communities to access the countryside, DalesBus also provides a a much-valued service for local communities within the Dales who otherwise would have no public transport on Saturdays, Sundays and Bank Holidays.

The company has its own independent board of directors who are all unpaid volunteers working alongside commercial bus operators, community transport operators, user groups, local attractions, businesses and local authorities to help improve sustainable transport into and around the Dales.

56,001 passenger journeys were made on DalesBus services managed by D&BCIC in 2024/25, an increase of 5% over the 53,388 journeys made the previous year.

The overall social benefit of services managed by D&BCIC in 2024/25 is estimated at around £4.25 per passenger trip, an overall total benefit of some £238,000, using the standard Department for Transport appraisal guidelines which factor in benefits such as reduced isolation and reduced congestion.

Funding from North Yorkshire Council alongside other valuable contributions enabled the continuation and development of the DalesBus network during 2024/25, and a further substantial grant will support further improvements in 2025/26. A long-term funding commitment is however needed from Central Government and the new Mayor of York and North Yorkshire to secure and develop public transport provision in the Dales, including the DalesBus network.

D&BCIC is very grateful to all the passengers, service operators, volunteers, sponsors and donors who make the operation and promotion of DalesBus services possible. The board is currently seeking additional volunteers to help with various key tasks to - anyone who may be interested is requested to please contact the Chair, Chris Nash, at chair@dalesandbowland.com or via the Friends of the Dales office.

Achievements and performance *(continued)*

Personnel and Operations

Our AGM was held in Addingham in September and was combined with a much appreciated walk led by Prof Rick Battarbee, Vice President, and other members of Addingham Environment Group, to look at projects they have undertaken in the village. Our President Dr Amy-Jane Beer contributed a video message to the AGM, which was very well received.

We were pleased to confirm the trustee appointment of Jane Smart at the AGM in September. Ian McPherson had indicated his willingness to stand for a second term but due to administrative error his election did not take place at the AGM so he was re-co-opted as a trustee in December 2024 (and will stand for election in 2025).

Jonathan Riley, appointed as a trustee in 2023, took up the responsibility of Chair at the AGM in 2024 following the completion of five years of sterling service by Dr Bruce McLeod. Jonathan is also a volunteer Director of D&BCIC and the interim Chair of Policy & Planning.

Trustees Scarlett Armstrong and Ken Humphris retired at our 2023 AGM, having served three and four years respectively. We would like to thank them both for their valuable contributions to Friends of the Dales.

The Board of trustees meets on a quarterly basis, and is supported by three committees. The Finance & Governance Committee and Policy & Planning Committee each meet four times a year. The Events, Communications & Membership Committee was put into abeyance in 2024/2025 whilst the Business Model Review was underway.

The operational activities of the organisation are managed by our three part-time staff, led by our very experienced and knowledgeable Executive Director, Ann Shadrake. Ann was granted a planned three-month unpaid sabbatical in mid 2024 to undertake travel and personal development. The team provide a highly productive and valuable output in support of the organisation. Victoria Benn, our Membership & Events Officer, has continued to expand our social media presence whilst running a very successful programme of events and other activities. Our Administration Assistant, Penny Lowe, has very effectively managed our membership records and kept our membership communications running smoothly throughout the year. All three staff have been closely involved in the workshops and development leading towards the new campaign strategy.

Trustees greatly appreciate the contribution of our numerous volunteers. We benefitted from the 'remote' input of many volunteers across a wide range of tasks associated with preparation of our quarterly Yorkshire Dales Review, our policy and planning work, our Capturing the Past project, and our events programme. We estimate that volunteers across all areas of our work contributed over 2,500 hours of unpaid work. The unpaid contribution of our volunteers really makes a positive impact upon our ability to promote and progress our charity's objects: thank you!

Financial review

Unrestricted Funds

Total unrestricted income for the year was £138,977 (2023/4 £63,224), and expenditure from unrestricted funds was £115,363 (2023/4 £127,448), generating a net operating surplus of £23,614 (2023/4 deficit of £64,224). The increase in income was attributable primarily to the charity being the beneficiary of £81,238 of legacy income, compared to £17,962 in the previous year and £17,038 investment income (2023/4 £10,081) as the society benefited from higher deposit interest rates. The reduction in in expenditure was the result of modest reductions in staff costs and expenditure on events.

The principal sources of unrestricted funding are membership subscriptions, legacies and donations. Individual membership subscriptions were £28,633 - an increase of £2,391 as a raise in subscription rates helped offset the decline in membership numbers. Income from the Community Supporter initiative at £830 (2023/4 £737) remains disappointing. Donation income was £4,246, an increase of £995 from the previous year. Legacies are a highly variable but valuable source of income for the charity. A total of £81,238 was gratefully received from four legacies during the year, an increase of £63,276 from the previous year. Additional income during the year included interest from deposit accounts of £17,035 (2023/4 £12,746) and £5,674 of Gift Aid (2023/4 £5,533).

Accounting for 52% of the total, the main category of unrestricted expenditure was staff costs of £60,492, an increase of £3,123 from the previous year. Other significant costs include £13,987 for the production of the quarterly Review (2023/4 £13,941), £15,473 office costs (2023/4 £15,261), a grant of £10,000 to D&BCIC and a £5,000 grant to the CTP project.

At the end of the year, total unrestricted reserves were £333,698 (2023/4 310,084). The Board closely monitors these reserves to ensure they continue to be used in the support of the aims and objectives of the organisation. Absent any significant future legacies, the primary use of the reserves will be to fund a projected annual operating deficit of c£60,000.

Restricted Funds

D&BCIC funds: During the year £7,047 was received in restricted donations for D&BCIC (2023/4 £75). These were transferred in their entirety to D&BCIC leaving a balance of £19,000 restricted funds for the use of D&BCIC. A programme to transfer these funds to D&BCIC in stages over the next three years has been agreed with D&BCIC.

Capturing the Past Funds: During the year the project received a grant of £5,000 from unrestricted funds. Project expenditure totalled £8,138 (2023/4 £8,460) leaving a balance of restricted funds for the project of £133.

Reserves Policy

The Reserves Policy is reviewed annually. The latest update approved by the Board was in June 2025.

The charity holds reserves sufficient to allow the organisation to continue to operate for at least two years on the basis of its underlying current costs and anticipated membership income alone, and excluding discretionary items funded by exceptional income from other sources such as legacies. The level of reserves required to meet this criterion is currently £110,000, which would also be more than sufficient to cover the costs of an unplanned closure of the organisation.

The charity's reserves are held in bank deposit accounts. The trustees endeavour to obtain the best rates available and, where practical, will endeavour to use banks with ethical strategies consistent with the charity's objectives.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to:

Select suitable accounting policies and then apply them consistently;

Observe the methods and principals in the Charities SORP;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

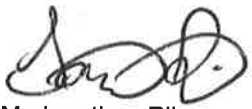
Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking the reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 3 September 2025 and signed on behalf of the board of trustees by:



Mr Jonathan Riley
Trustee

The Yorkshire Dales Society

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Yorkshire Dales Society

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of The Yorkshire Dales Society ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 the 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 the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

S Briggs

Steven Briggs FCA
Independent Examiner

Windle and Bowker Limited
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

9 September 2025.

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	5	85,484	12,097	97,581	21,288
Investment income	6	17,038	–	17,038	10,081
Other income	7	36,455	5,000	41,455	42,506
Total income		138,977	17,097	156,074	73,875
Expenditure					
Expenditure on charitable activities	8,9	115,363	20,700	136,063	142,983
Total expenditure		115,363	20,700	136,063	142,983
Net income/(expenditure) and net movement in funds		23,614	(3,603)	20,011	(69,108)
Reconciliation of funds					
Total funds brought forward		310,084	22,736	332,820	401,928
Total funds carried forward		333,698	19,133	352,831	332,820

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 19 to 27 form part of these financial statements.

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**15**	1,552	2,169
Current assets			
Debtors	**16**	6,992	5,674
Cash at bank and in hand		344,557	325,247
		351,549	330,921
Creditors: amounts falling due within one year	**17**	270	270
Net current assets		351,279	330,651
Total assets less current liabilities		352,831	332,820
Net assets		352,831	332,820
Funds of the charity			
Restricted funds		19,133	22,736
Unrestricted funds		333,698	310,084
Total charity funds	**18**	352,831	332,820

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 3 September 2025, and are signed on behalf of the board by:

Mr Jonathan Riley
Trustee

Dr Ian Harrison
Trustee

The notes on pages 19 to 27 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Canal Wharf, Eshton Road, Gargrave, North Yorkshire, BD23 3PN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. **Accounting policies** *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. **Limited by guarantee**

The organisation is a company limited by guarantee and has no share capital. The liability of each member, in the event of a winding up, is limited to £1.

5. **Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	4,246	12,097	16,343
Legacies			
Legacies	81,238	–	81,238
	85,484	12,097	97,581

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	3,251	75	3,326
Legacies			
Legacies	17,962	–	17,962
	21,213	75	21,288

6. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Investment Income	17,038	17,038	10,081	10,081

7. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Membership Income	29,463	–	29,463
Gift Aid Tax Recoverable	6,992	–	6,992
Project Income	–	5,000	5,000
	36,455	5,000	41,455

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Membership Income	26,980	–	26,980
Gift Aid Tax Recoverable	4,950	–	4,950
Project Income	–	10,576	10,576
	31,930	10,576	42,506

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Membership & Promotion	30,941	2,581	33,522
Objectives & Activities	44,539	15,108	59,647
Support costs	39,883	3,011	42,894
	115,363	20,700	136,063

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Membership & Promotion	34,053	2,538	36,590
Objectives & Activities	51,675	10,287	61,962
Support costs	41,469	2,961	44,431
	127,197	15,786	142,983

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Membership & Promotion	33,522	17,477	50,999	54,522
Objectives & Activities	59,647	25,417	85,064	88,461
	93,169	42,894	136,063	142,983

10. Analysis of support costs

	Membership & Promotion £	Objectives & Activities £	**Total 2025 £**	Total 2024 £
Governance costs	5,069	7,372	12,441	12,889
Support costs	12,409	18,047	30,456	31,542
	17,478	25,419	42,897	44,431

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	617	724

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	280	280
Other financial services	2,114	2,000
	2,394	2,280

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	59,223	61,894

The Staff costs for both part time staff include salary, pension costs and social security costs.

The average head count of employees during the year was 3 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	3	2

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

During the year £785 of expenses were reimbursed to trustees. No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2024 and 31 March 2025	14,032
Depreciation	
At 1 April 2024	11,863
Charge for the year	617
At 31 March 2025	12,480
Carrying amount	
At 31 March 2025	1,552
At 31 March 2024	2,169

16. Debtors

	2025	2024
	£	£
Other debtors	6,992	5,674

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	270	270

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	310,084	138,977	(115,363)	333,698

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	374,057	63,224	(127,197)	310,084

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Dales & Bowland CIC	19,000	12,097	(12,097)	19,000
Capturing the Past Project	3,736	5,000	(8,603)	133
	22,736	17,097	(20,700)	19,133

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Dales & Bowland CIC	26,251	75	(7,326)	19,000
Capturing the Past Project	1,620	10,576	(8,460)	3,736
	27,871	10,651	(15,786)	22,736

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	1,552	–	1,552
Current assets	332,416	19,133	351,549
Creditors less than 1 year	(270)	–	(270)
Net assets	333,698	19,133	352,831

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,169	–	2,169
Current assets	307,934	22,987	330,921
Creditors less than 1 year	(270)	–	(270)
Net assets	309,833	22,987	332,820

20. Related parties

During the year the following transactions took place with related parties.

There were donations of £19,097 , £7,000 from Restricted funds and £12,097 from Unrestricted funds to Dales & Bowland Community Interest Company (a company limited by guarantee) which is associated with The Yorkshire Dales Society.

The gross remuneration for the Key Management Personnel totalled £25,489.

THE YORKSHIRE DALES SOCIETY

England & Wales - Charity number 515384

Accounts

COMPANY REGISTRATION NUMBER: 01822908
CHARITY REGISTRATION NUMBER: 515384

The Yorkshire Dales Society

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

Windle & Bowker Limited
Chartered Accountants
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

The Yorkshire Dales Society

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	The Yorkshire Dales Society
Charity registration number	515384
Company registration number	01822908
Principal office and registered office	Canal Wharf Eshton Road Gargrave North Yorkshire BD23 3PN

The trustees

Mr Kevin Armstrong	
Ms Scarlett Armstrong	
Mr Kyle Blue	(Retired 23 September 2023)
Ms Rachael Caton	
Mr Mohammed Dhalech	(Appointed 7 June 2023)
Mr Wilf Fenten	(Deceased 7 August 2023)
Dr Ian Harrison	
Mr Ken Humphris	
Dr Bruce McLeod	
Mr Ian McPherson	
Mr Jonathan Riley	(Appointed 7 July 2023)
Ms Nancy Stedman	
Mrs Marion Temple	(Retired 23 September 2023)

Executive Director	Ms A Shadrake
Independent examiner	Steven Briggs FCA Windle & Bowker Limited Croft House Station Road Barnoldswick Lancashire BB18 5NA

Structure, governance and management

Governing Document

Friends of the Dales is a charitable company limited by guarantee, incorporated (as Yorkshire Dales Society) on 7th June 1984 and registered as a charity on 12th July 1984. The charity was established under a Memorandum and Articles of Association, which lists the objects and powers of the company and is governed under its Articles of Association. New Articles of Association were adopted at the 2015 AGM. In the event of the charity being wound up, members are required to contribute an amount not exceeding £1. At 31st March 2024 there were 1231 members across all categories (1321 previous year).

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Board. The members of the Board are elected at the Annual General Meeting. Between Annual General Meetings, the Board has power to co-opt new trustees who will be eligible for election at the Annual General Meeting next following their co-option. The Board seeks to ensure that the needs of the charity are appropriately reflected in the diversity of its trustees and looks towards enhancing its pool of trustees through appropriate means. Board uses a 'Skills Matrix' to record the experiences and interests of trustees and to help identify any skills gaps. The process for finding and appointing trustees is detailed in the 'Appointing a New Trustee' rule.

Trustee Induction and Training

New trustees are provided with a 'Welcome Pack' which includes: the Charity Commission's guidance, governance documents, the organisational structure, the history of the charity, the latest version of the annual report and accounts, and minutes of recent meetings. Trustees are encouraged to participate in continued training in order to engage with current good practice.

Organisation

The Board meets at least four times a year. It is responsible for the strategic direction and policy of the charity. It also has powers to set up committees and other groups, as necessary. Currently, three such committees exist: Finance & Governance, Policy & Planning, and Events, Communication & Membership.

Relationships with Related Parties

The Society is the sole member of the Dales & Bowland Community Interest Company (D&BCIC). The company is a volunteer-run, not-for-profit Community Interest Company (CIC) established in 2007, limited by guarantee with Company Registration number 6130470. The main activity of D&BCIC is the management of the DalesBus network of bus services in the Yorkshire Dales area, running mainly on Sundays and Bank Holidays throughout the year, utilising grant funding from numerous organisations. D&BCIC has its own Board of Directors (volunteers), on which Friends of the Dales has two seats.

Friends of the Dales has a Memorandum of Understanding (MoU) with the Yorkshire Dales Millennium Trust (YDMT) which was updated in January 2019. YDMT is an organisation with broadly similar charitable objects that enables and delivers its objects through fundraising, advisory work and project management.

Friends of the Dales is a member of the Campaign for National Parks (CNP). CNP is the national charity dedicated to campaigning to protect and promote all of the National Parks of England and Wales. We have a representative on the Council of the CNP.

We have an MoU with the local experts who were the delivery team of the original Capturing the Past project. The initial project, which was funded through Stories in Stone concluded two years ago. Friends of the Dales has now assumed responsibility for the project and is continuing the work under our direct management. The MoU has been retained to support our continuing project work.

Risk Management

The Council has a process for reviewing the organisation's major risks and has reasonable confidence that they are being managed appropriately.

Objectives and activities

The charity's purposes are:

1. To promote for the benefit of the public the conservation of the landscape, biodiversity and cultural heritage of the Yorkshire Dales National Park and adjacent areas, and the social and economic well-being of its local communities; and to encourage others to engage with, understand, enjoy and protect these areas.

2. In pursuance of the above, to advance the education of the public.

   We seek to be the leading voice campaigning for a sustainable future for the Dales through the pursuit of the following key activities:

   - The identification of issues justifying a campaign approach and the orchestration of these campaigns.
   - The organisation and delivery of events for the enjoyment and education of our members and the general public.
   - The identification of issues requiring a policy position and the involvement of subject matter experts in our Planning & Policy Committee meetings to help us develop these policies.
   - The oversight of planning applications to the Yorkshire Dales National Park Authority (YDNPA) and on significant applications in adjacent planning authorities, and the submission of objections or supportive comments as appropriate, consistent with our objects and policies.
   - The publication of the Yorkshire Dales Review and development of our webpage and social media activity.
   - The identification and delivery of projects that can help the charity further its purposes.
   - Working with like-minded organisations.
   - Oversight of the Dales and Bowland Community Interest Company (D&BCIC).
   - Working with volunteers to deliver these purposes.

We summarise these activities as 'Campaign - Protect - Enjoy'.

Public Benefit

The trustees are aware of the guidance on public benefit published by the Charity Commission and have complied with their duty to have due regard to this guidance when exercising any powers or duties to which the guidance is relevant. Examples of what we have done during the year to carry out our public benefit charitable purposes include the advancement of public knowledge and appreciation of the social history and the physical and cultural heritage and beauty of the Yorkshire Dales through informative talks at our events; publication of the Yorkshire Dales Review; and the progress of our 'Capturing the Past' digital community archiving project. Our scrutiny of planning applications, development of policies, and campaigning activities all contribute to our conservation purposes on behalf of the public. Significant public benefit continues to be delivered through the work of the D&BCIC, enabling access by the general public to and within the Dales on Sundays and Bank Holidays.

Achievements and performance

Under our vision for the charity 'to be the leading voice campaigning for a sustainable future for the Dales' we have focused our activities around 6 key themes:

1. Campaigns

A strategic refresh regarding our campaigns led us to conclude that we wanted to stress a more holistic, integrated approach, emphasising scale and scope, as well as a vision for a truly sustainable future. We agreed that it is important to underline the inter-connectedness of each issue and locale. To that end we decided to "rebrand" our various campaigns under the rubric of Living Dales. Our anti single use plastics campaign, which has targeted plastic tree guards, has become Living Woodland; our verges campaign Living Verges; our peatland campaign Living Waters; Capturing the Past has become Living History; and our involvement with Dalesbus and the issues of equality and ease of access to the national park has become Living Access. Our hope is that a more unified and systematic messaging will garner new energy, focus and engagement.

i) Living Woodland

Despite a lack of response to our call, along with 11 other national park societies and backed by CNP, for a ban on planting with plastic tree guards in the national parks, the campaign continued to be active on a number of fronts. A "team bonding" day in the autumn of 2023 in Mark Corner's woodland near Settle collecting redundant guards was a satisfying albeit decidedly soggy affair. These guards, along with another couple of hundred collected in Otterburn by Bruce McLeod, were dispensed through the YDMT-organized collection hub. Efforts to engage DEFRA, and have a representative come talk to us, petered out but ongoing conversations with the Forestry Commission did result in a request for Friends of the Dales to stress that plastic guards shouldn't be used in exposed upland areas or in riparian zones. Friends of the Dales, in conjunction with Foggy Outlines (formerly Ideostone), are working on a short animated video about plastic tree guards. The animation is the initiative of our volunteer Richard Boothman and will engage members of the British Asian community in Skipton. It is hoped that the video will then become a tool and calling card to widen our campaign.

Achievements and performance *(continued)*

ii) Living Verges

Our volunteers Kyle Blue and Anne Readshaw, and trustee Nancy Stedman continue to try to establish a closer working relationship with those responsible for managing verge cutting at the new North Yorkshire Council. Despite this, we were disappointed to hear of verges being cut very early in June, affecting orchids, melancholy thistle and meadow cranesbill. However, Local Working Agreements are now offered by the Council and we are encouraging Parish councils to take them up and to manage their verges following Plantlife guidance. We have also put the Cumbria Highways brochure on our website, as another source of good advice. A stakeholder meeting held by the Council in December was very positive, and we will continue engaging with them to influence the cutting programme. We continued to identify species rich verges, and to monitor cutting regimes, and in this we seek the help of our members and Parish councils by acting as our 'eyes' locally and taking photographs.

iii) Living Waters

Living waters is the new name for our campaign for clean and healthy water courses. This now includes our previous 'Peatlands' campaign. Our aim is to encourage moorlands to be managed in such a way that they actively capture carbon, hold rainwater and provide a haven for wildlife. Moorlands managed in this way have a number of social benefits - they contribute to slowing the flow of rainfall off the moors, thus reducing flood impacts downstream, and the water is cleaner as peat erosion is minimised, thus reducing both peat loss and the costs of treatment. This message is now part of our wider campaign which aims for all moors, rivers, streams, lakes and ponds to be in healthy condition, free of pollution and supporting a rich biodiversity.

We continue to promote these messages as and where appropriate. We help to highlight the work of charities including Yorkshire Dales Rivers Trust, the Ribble Rivers Trust and the Aire Rivers Trust which run projects to monitor water quality, clean up rivers and improve the quality of riparian habitats. Such works enhance natural flood management and improve biodiversity. We encouraged our supporters to sign the 'Rescue our Rivers' petition run by River Action UK, and helped Yorkshire Dales Rivers Trust find volunteers to assist with sampling river water.

In May we held a third day for volunteers to train them in monitoring moorland techniques at Kingsdale Head. Two moorland sites continue to be monitored for long term changes, under the 'Eyes on the Bog' citizen science project run by the Yorkshire Peat Partnership.

iv) Capturing the Past (Living History)

The project continues to expand under the guidance of John Cuthbert, Project Officer, along with Leigh Weston who has been in post as Project Assistant since April 2023.

This additional help has resulted in further collections being made freely available to view on the website: www.dalescommunityarchives.org.uk

Achievements and performance*(continued)*

Significant completions include the Alison Armstrong archive, a collection of hundreds of photos and drawings of vernacular Dales buildings, and the Bill Mitchell walks. A notable contribution to the website was the records from Nancy Dawson on the Blea Moor railway disaster; this included a sensitive interview with Nancy carried out by John. John continued working with the Bordley, Cracoe, Hetton and Rylstone Local History Group to upload their material, while further progress was made with the Upper Wharfedale Arts & Literature Society. The profile of the project continues to be raised, with contacts made with Keld Heritage Centre, Ingleton pantomime and other groups.

Leigh Weston completed the uploading of the Selside collection, including the battle to register the village green as a Common; the Horton in Ribblesdale school collection; and worked on the millennium photos from the Malhamdale History Society.

A successful open day was held at Hellified in July, with many local people attending and bringing material for scanning and uploading. From this, one volunteer was given training, bringing the total for the year to 6 volunteers who were trained to scan, catalogue and upload material on to the website.

John kept the website up to date by regularly changing the front page featured collections, as well as providing the Craven Herald with articles every 3 months, along with parish magazine articles.

Issues addressed by the project team during the year included seeking clarification on copyright legislation, determining boundaries between archives and 'story-telling', and lone working practices.

There is now a commitment to fund this project from the charity's funds until the end of March 2025, and the contracts for both freelance project staff are now aligned to that date. Having two people working together on identifying vulnerable archives, supporting local volunteers and expanding the website has significantly strengthened the archive.

v) Transport (Living Access)

After the very welcome publication of a statement on public transport by YDNPA we decided to embark on a campaign for the delivery of a sustainable public transport network for the Yorkshire Dales. This has been working in conjunction with our subsidiary D&BCIC (DalesBus) with a twin strategy to make the case in the short to medium term to get funding for buses on a more sustainable footing and then the wider case for better transport.

Through a number of press articles we have highlighted the transport deficiencies across the Dales and how that results in loss of opportunity for people to live, work, study and visit the Yorkshire Dales, notably young people. In promoting how successful has DalesBus been since its foundation to fill the gap in weekend bus services left by funding cuts we have also argued that those local authorities with transport responsibility should take responsibility in providing the necessary transport services.

Our voice was heard, in support of YDNPA, and by the end of the year it was clear that North Yorkshire Council was preparing to provide much greater support to the DalesBus network and begin conversations about a more sustainable approach for the future. The campaign will

Achievements and performance *(continued)*

continue with focus toward the new Management Plan and pressing the Partnership to address the policy areas which transport is an essential part.

2. Membership and Supporters

Following a review of recruitment strategy members of the previous business and affiliate categories were combined into 'Community Supporters', with a revised list of member benefits.

During the first year of the scheme, which recruited 20 members, the scheme was reviewed. The £40 minimum annual donation has been retained, and for this members of the scheme receive 12 months membership from the date of joining; a linked logo on our website; a bi-monthly Community Supporters e newsletter; use of the Community Supporters logo and copies of the Yorkshire Dales Review.

We ran one insert membership advertising campaign in The Dalesman in November 2023, which had less success than previous campaigns in this publication. We therefore experimented with a new membership recruitment model, Friends 4 Friends (in March 2024) - a social event to which members were invited to bring along non member friends for a fun quiz, lunch and a social walk. The format for this inaugural event was successful and although attracting only a small number of new members it is a model we will incorporate into our schedule of events.

Additionally our event, Making Space for Nature in July 2023, run in collaboration with Addingham Environment Group (AEG) was marketed to current and aspiring rural environment groups offering an opportunity to see the nature positive actions taken to create, improve and restore habitats, support clean water and increase biodiversity. These included a review of hedge planting, wildflower and pollinator plantations, pond building, riparian planting, hide building, bog garden creation and Riverfly sampling. An inspiring day, this also directly achieved three new memberships.

Significant efforts to increase awareness of Friends of the Dales and its activities attracted 62 new members during the year, but this was not enough to offset those leaving, and paid membership declined over the year by about 4% to 1193 individual members.

The decision was made to increase subscriptions, with both individual and joint membership increasing by £5 (to £30 and £40 respectively) with effect from April 1st 2024.

3. Communications

A further four high-quality 24 page editions of the Yorkshire Dales Review were produced - with themes of Building Environment, Healthy Habitats, Positive Action and Protection - and they continue to attract positive feedback from members. The wide range of contributions from experts, members, Trustees, and young people help to keep members up to date with our campaigns, as well as YDNPA planning matters and other aspects of Dales life.

The monthly e news continues to grow in popularity and now has 1600 members.

Achievements and performance *(continued)*

Our social media presence is also expanding. Facebook now has 9.6K followers; Instagram 2.9K followers; and X (Twitter) 3.3K followers. YouTube continues to grow, supporting 28 videos of our bespoke online talks with 178 subscribers. LinkedIn, which we joined in 2023 is growing steadily with 160 followers.

Press coverage continues to be strong with a regular presence in the Craven Herald; Yorkshire Post - Country Post; Aspire and most of the Yorkshire Dales parish magazines. We have also achieved two features in county magazine, Yorkshire Life, plus a new column in the new quarterly lifestyle magazine, Live the Dales - with the first column published in March 2024. Press coverage has also grown substantially thanks to new relationships with local newspapers and magazines, giving greater publicity to our campaigns.

The website continues to provide an excellent resource for campaigns, events, planning matters and our principal policies.

4. Actions and Events

Public events continued during the year, with seven guided walks (including joint events with Yorkshire Wildlife Trust, Yorkshire Dales Rivers Trust and YDNPA) and a well supported AGM on 23rd September 2023 in Long Preston.

The monthly Zoom presentations by trustees and other experts, open to members and non members, continue to be well attended and a further 8 events were held during the year. The talks are recorded and edited, and by the end of the financial year 28 were available to view via the Friends of the Dales YouTube channel. Here they can be, and are, watched by more people and present another useful recruitment opportunity.

5. Voice/View

As an organisation, Friends of the Dales has evolved as a credible and respected voice on public issues affecting the Yorkshire Dales. One of our main areas of focus is to use this voice to contribute to the public debate on issues that impact the national park and wider region. Much of this work is coordinated by our Policy & Planning Committee, chaired by trustee Jonathan Riley. The primary purpose of this committee is to expand our knowledge of, and formulate our position on, a wide range of issues concerning the Dales thus also ensuring that our campaigns and events reflect the policies and priorities. The committee meets formally every quarter and, between meetings, is supported by regular interactions with the wider membership and our supporters.

During this year we have reviewed all of the Policy Statements with some revisions notably on Transport which has been substantially updated reflecting the new Transport Statement of YDNPA. There are now 12 on topics as varied as Wildlife and Biodiversity, Countryside Access and Sustainable Socio-Economic Development. Copies of all our policy positions can be found on our website at www.friendsofthedales.org.uk/policies

Throughout the year we continued to comment on a number of consultations; after the adoption of the new Local Plan last year the main focus has been on the draft Nature Recovery Plan published by YDNPA in September 2023. We commended the work to conclude the draft plan and highlighted areas where we feel it needs to be strengthened and to support the National Park Authority work

Achievements and performance *(continued)*

to overcome the nature and climate crisis in the Dales, despite funding cuts. In early 2024 the process commenced for the new Yorkshire Dales National Park Management Plan on which we have engaged earnestly as we remain very concerned at the state of nature as highlighted in progress with the current plan.

A particularly important role of the Policy & Planning Committee is to review and, where appropriate, provide comment on planning applications submitted to the YDNPA. We continue to monitor all planning applications received by YDNPA. Issues that have given particular concern over the past year include an increasing number of proposals for communications masts in prominent locations; barn conversions in isolated locations, and subsequent extensions once applications have been approved.

Over the year we responded to 26 (19 last year) planning applications within or close to the YDNPA. Of these, 19 (16 last year) were objections, mostly to telecommunications masts in prominent locations and conversion of isolated barns. We submitted comments on 7 other applications. We also contributed to the Local Plan consultation on areas suitable for housing development.

We welcome the fact that all our comments on planning applications are now put on the planning portal so that they can be seen by all.

6. Partnerships

Friends of the Dales has continued to build on excellent existing relationships with the national park authority, other national park societies and CNP. We have worked closely with the authority, especially on applications for telecommunications masts and PROW funding. We attended the annual NPS conference hosted by Friends of the Lake District in Kendal where, with 15 attendees, including some of our Creative Campaigners, we were probably the largest contingent rivalling that of the organisers. While our collaborations with Yorkshire Peat Partnership, through the Eyes on the Bog project, the Broughton Road Women's Group, and Dalesbus continue, a greater focus this year was on our Creative Campaigners who are now fully integrated into the charity.

i) Creative Campaigners

Early in 2023 we initiated a new volunteering group aimed at stakeholders in the broad age range of 20-30 years. We have identified this demographic as core to our ambitions to bring different voices into our campaigns and to influence our work. We chose to focus on young people who live in/near the Dales and have a keen interest a sustainable future for the Dales – whether that be nature, people or landscape. We developed the concept by working with two young people who are volunteer Ambassadors for CNP – Saima Bibi and Ruth Garrett. Following their guidance, and with co-promotion by colleagues in Yorkshire Dales Millennium Trust and Yorkshire Dales National Park Authority, we designed a Creative Campaigners launch event at the end of July at Hill Top Farm, Malham.

Hosted by Neil Heseltine and Leigh Weston, this full day of activities and discussion was attended by eight young people. Between them, these young people have talents and passions in music, art, photography, graphic design, content creation and filmmaking. The issues that stir them include sustainable transport, climate breakdown, biodiversity crisis, affordable housing and, naturally, careers options for young people living in/near the Dales.

Achievements and performance *(continued)*

This first year of engagement with Creative Campaigners has focussed on building bonds between group members and staff and Trustees, pursued through evening and weekend meetings and activities. In October, four Creative Campaigners secured bursaries from CNP to enable them to attend on a fully residential basis the annual conference of national park societies hosted by Friends of the Lake District in Kendal. This gave them the chance to network with peers from other national parks, and meet top profile speakers such as our own President, Dr Amy-Jane Beer. Creative Campaigners have engaged with our campaigns for sustainable transport, joining Trustee (and Director of D&BCIC) Jonathan Riley on a bus trip to Grassington to discuss issues face to face. Members will have noticed regular contributions from Creative Campaigners in our quarterly magazine.

Early in 2024, the group identified a campaign theme for their first public event – the biodiversity crisis, encapsulated in the catastrophic loss of breeding curlew in the UK. This well loved wader is a Priority Species in the YDNPA Nature Recovery Plan. Exploring the issues around its decline shines a light on familiar issues such as habitat loss, farming changes, disturbance and predation. Working with a Dales based artist, Lesley Knevitt, and other stakeholders, the group made 16 life sized wire curlew sculptures. Original research from the group was used by other group members to design of a set of campaign posters and an online quiz. These were installed at a field at Malham in early April for a one day event, timed just before World Curlew Day to maximise social media promotion. Over 200 people engaged with Creative Campaigners, staff and volunteers, leading to many conversations and awareness raising. A further 100+ people completed the quiz and shared their thoughts on conservation. The pack was then repackaged for loan to groups stage their own events.

We have learnt much about adapting our working practices and viewpoints by working with Creative Campaigners in this first year. All of the young people who attended the original launch event are still engaged with the group and we look forward to closer collaborations in our campaigns over the next year.

7. Dales and Bowland Community Interest Company

Dales and Bowland Community Interest Company (D&BCIC) is a not-for-profit social enterprise wholly owned by Friends of the Dales. The company has its own independent board of directors who are all unpaid volunteers working alongside commercial bus operators, community transport operators, user groups, local attractions, businesses and local authorities to help improve sustainable transport into and around the Dales.

D&BCIC manages much of the weekend DalesBus network comprising during Summer 2023 two Saturday and fourteen Sunday and Bank Holiday public bus services into and around the Yorkshire Dales National Park and Nidderdale National Landscape. Two Saturday and five Sunday services continued through the Winter period including the first Winter Sunday bus service to Malham for many years.

Achievements and performance *(continued)*

These services provide access to the Dales for those without a car, relieve social isolation, encourage healthy exercise, reduce congestion and pollution from excessive car transport and expand markets for local businesses.

In 2023-24 53,388 passenger journeys were made on bus services managed by D&BCIC, an increase of 28% over the 41,731 journeys made the previous year. This exceeded the objective set in D&BCIC's 2021-2024 Business Plan to facilitate at least 50,000 passenger journeys in 2023-24.

Using the standard Department for Transport appraisal guidelines which factor in benefits such as reduced isolation, reduced congestion and environmental impacts, the overall social benefit of services managed by D&BCIC in 2023-24 was estimated at around £5 per passenger trip, an overall total benefit of over £250,000.

D&BCIC is very grateful for all the passengers, service operators, volunteers, sponsors and donors who all made the promotion and operation of DalesBus services possible. Following campaigning activity with Friends of the Dales, D&BCIC was pleased to receive the offer of a substantial contribution via North Yorkshire Council from BSIP Phase 3 Network North funding, which will help support the continuation and development of the DalesBus network during 2024-25.

A new D&BCIC Business Plan is in preparation to set the objectives for the next three years in which it is hoped to secure the long-term funding commitments that are much needed from the National Park Authority, North Yorkshire Council, the new York and North Yorkshire Combined Authority and the surrounding local authorities to secure and develop public transport provision in the area, promote sustainable tourism, and recognise the importance of Sunday bus services to the mental, physical, social and economic wellbeing of residents.

D&BCIC is currently seeking additional volunteers to help achieve these objectives – anyone who may be interested is requested to please contact the Chair, Chris Nash, at chair@dalesandbowland.com or via the Friends of the Dales office.

8. Personnel and Operations

We were pleased to confirm the trustee appointments of Jonathan Riley and Mohammed Dhalech at our AGM in September. Jonathan has extensive experience in the transport sector and has already begun working closely with D&BCIC and helping to develop our transport policy. Mohammed is an Equality, Diversity and Inclusion (EDI) Manager who has been advising leading national and policymaking organisations and working with various outdoor organisations on their EDI strategies.

Trustees Kyle Blue and Marion Temple retired at our 2023 AGM, both having served 6 year terms. We would like to thank them both for their valuable contributions to Friends of the Dales.

We are however sad to report the untimely death in August of Wilf Fenten, Trustee and Vice Chair of Friends of the Dales. Wilf was a passionate supporter of national parks, and the Yorkshire Dales. He brought extensive knowledge and experience, particularly in the areas of sustainable development, to our organisation. He will be very much missed by his very many friends and colleagues.

Achievements and performance *(continued)*

The Board of Trustees meets on a quarterly basis, and is supported by 3 committees: Finance & Governance; Policy and Planning; and Events, Communications and Membership, all of which also meet 4 times a year. Our AGM was held in Long Preston in September and was combined with a much appreciated social walk around the area.

The operational activities of the organisation are managed by our 3 part time staff, led by our very experienced and knowledgeable Executive Director, Ann Shadrake. The team provide a highly productive and valuable output in support of the organisation. Victoria Benn, our Membership & Events Officer, has continued to expand our social media presence whilst running a very successful programme of events and other activities. Whilst our Administration Assistant, Penny Lowe, has very effectively maintained our membership records and kept our membership communications running smoothly throughout the year.

Trustees greatly appreciate the contribution of our numerous volunteers. We benefitted from the 'remote' input of many volunteers across a wide range of tasks associated with preparation of our quarterly *Yorkshire Dales Review*, our policy and planning work, our Capturing the Past project, and our events programme. We estimate that volunteers across all areas of our work contributed over 2,500 hours of unpaid work. The unpaid contribution of our volunteers really makes a positive impact upon our ability to promote and progress our charity's objects: thank you!

Financial review

Unrestricted Funds

Total Unrestricted income for the year was £63,224, (*2022/3 £50,689*) and expenditure from Unrestricted funds was £127,448, (*2022/3 £113,085*), generating a net operating deficit of Unrestricted funds of £64,224 (*2022/3 £62,396*).The increase in income was primarily attributable to the charity being the beneficiary of £17,962 of legacy income, compared to £1,025 of legacy income in 2022/3, offset by a reduction in donations of £7,986. Then increase in expenditure largely reflected Trustee's decision to grant £10,000 to the CTP project and an increase in staff costs of £5,083.

The principal sources of Unrestricted funding are membership subscriptions, legacies and donations. Individual membership subscriptions were £26,243, a decrease of £115 compared to the previous year. The rebranding of our Business membership to Community supporter has been less successful than hoped, and resulted in a modest increase of £417 to £737. Donations were £3,251, a significant reduction from the previous year's £11,237. Legacies are a highly variable, but valuable source of income for the charity. A total of £17,962 legacy income was received during the year, compared to legacy income in the previous year of £1,025. Additional income during the year included Gift Aid income of £4,950, (*2022/3 £7,811*) and interest from deposit accounts of £10,081 (*2022/3 £3,938*) as the charity's deposit accounts benefited from the higher interest rates.

The principal categories of Unrestricted expenditure were: staff costs of £63,625, (including travel and training costs) an increase of £5,083 from the previous year, attributable in part to a one-off bank holiday compensation payment; £13,941 for the production of the quarterly *Review* (*2022/3 £14,118*); and office costs of £15,685 *(£2022/3 £15,942*). A grant of £10,000 (the second of 3 grants was made to D&BCIC and £10,000 was transferred to the Capturing the Past project as part of an agreement by trustees to support the project over the next years.

At the end of the year total Unrestricted reserves were £309,833 (*2022/3 £374,057*). Plans to utilise these reserves in support of the aims and objectives of the organisation are regularly reviewed by Council. Current plans include grants to D&BCIC, an extension to the Capturing the Past project, support for the charity's main campaigns and funding of the MEO's contract.

Restricted Funds

D&BCIC funds: During the year a donation of £75 was received (*2022/3 £0*) and £7,075 was transferred to D&BCIC. The balance of Restricted funds for use by D&BCIC at the year-end was £19,251. At their request, a programme to transfer these funds in stages over the next few years has been agreed with D&BCIC.

Capturing the Past funds: During the year the project received a final balance of the Heritage Lottery Funding of £576. The project also received £10,000 funding from the charity's unrestricted funds. £8,460 was spent on the project, including the salary and expenses of two freelance project staff, leaving a balance at the year-end of £3,736.

Financial review *(continued)*

Reserves Policy

The Reserves Policy is reviewed annually. The latest update approved by the Board was in June 2024.

The charity holds reserves sufficient reserves to allow the organisation to continue to operate for at least two years on the basis of its underlying current costs and anticipated membership income alone, and excluding items discretionary items funded by exceptional income from other sources such as legacies. The level of reserves required to meet this criterion is currently £110,000, which would also be more than sufficient to cover the costs of an unplanned closure of the organisation.

The charity's reserves are held in bank deposit accounts. The Directors endeavour to obtain the best rates available and, where practical, will endeavour to use banks with ethical strategies consistent with the charity's objectives.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to:

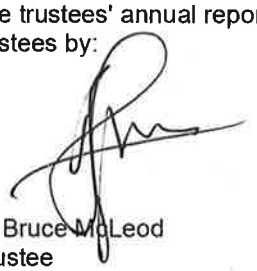
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking the reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 18 September 2024 and signed on behalf of the board of trustees by:



Dr Bruce McLeod
Trustee

The Yorkshire Dales Society

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Yorkshire Dales Society

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of The Yorkshire Dales Society ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 the 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 the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

SBriggs

Steven Briggs FCA
Independent Examiner

Windle & Bowker Limited
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

15 OCTOBER 2024

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	21,213	75	21,288	12,262
Investment income	6	10,081	–	10,081	3,938
Other income	7	31,930	10,576	42,506	36,870
Total income		63,224	10,651	73,875	53,070
Expenditure					
Expenditure on charitable activities	8,9	127,448	15,535	142,983	123,576
Total expenditure		127,448	15,535	142,983	123,576
Net (expenditure)/income and net movement in funds		(64,224)	(4,884)	(69,108)	(70,506)
Reconciliation of funds					
Total funds brought forward		374,057	27,871	401,928	472,434
Total funds carried forward		309,833	22,987	332,820	401,928

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 19 to 27 form part of these financial statements.

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**15**	2,169	2,893
Current assets			
Debtors	**16**	5,674	6,257
Cash at bank and in hand		325,247	393,048
		330,921	399,305
Creditors: amounts falling due within one year	**17**	270	270
Net current assets		330,651	399,035
Total assets less current liabilities		332,820	401,928
Net assets		332,820	401,928
Funds of the charity			
Restricted funds		22,987	27,871
Unrestricted funds		309,833	374,057
Total charity funds	**18**	332,820	401,928

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 18 September 2024, and are signed on behalf of the board by:

Dr Bruce McLeod
Trustee

Dr Ian Harrison
Trustee

The notes on pages 19 to 27 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Canal Wharf, Eshton Road, Gargrave, North Yorkshire, BD23 3PN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The organisation is a company limited by guarantee and has no share capital. The liability of each member, in the event of a winding up, is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	3,251	75	3,326
Legacies			
Legacies	17,962	–	17,962
	21,213	75	21,288

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	11,237	–	11,237
Legacies			
Legacies	1,025	–	1,025
	12,262	–	12,262

6. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Investment Income	10,081	10,081	3,938	3,938

7. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Membership Income	26,980	–	26,980
Gift Aid Tax Recoverable	4,950	–	4,950
Project Income	–	10,576	10,576
	31,930	10,576	42,506

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Membership Income	26,678	–	26,678
Gift Aid Tax Recoverable	7,811	–	7,811
Project Income	–	2,381	2,381
	34,489	2,381	36,870

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Membership & Promotion	34,304	2,538	36,841
Objectives & Activities	51,675	10,036	61,711
Support costs	41,469	2,961	44,431
	127,448	15,535	142,983

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Membership & Promotion	33,850	1,047	34,897
Objectives & Activities	40,240	8,222	48,462
Support costs	38,995	1,222	40,217
	113,085	10,491	123,576

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Membership & Promotion	36,841	17,932	54,773	51,185
Objectives & Activities	61,711	26,499	88,210	72,931
	98,552	44,431	142,983	123,576

10. Analysis of support costs

	Membership & Promotion £	Objectives & Activities £	**Total 2024 £**	Total 2023 £
Governance costs	5,200	7,689	12,889	11,663
Support costs	12,732	18,810	31,542	28,554
	17,932	26,499	44,431	40,217

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	724	964

12. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	280	280
Other financial services	2,000	2,114
	2,280	2,394

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	61,984	56,711

The Staff costs for both part time staff include salary, pension costs and social security costs.

The average head count of employees during the year was 3 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff	2	2

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

£1,417 of expenses were paid to trustees during the year. No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023 and 31 March 2024	14,032
Depreciation	
At 1 April 2023	11,139
Charge for the year	724
At 31 March 2024	11,863
Carrying amount	
At 31 March 2024	2,169
At 31 March 2023	2,893

16. Debtors

	2024	2023
	£	£
Other debtors	5,674	6,257

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	270	270

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	374,057	63,224	(127,448)	309,833

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	436,453	50,689	(113,085)	374,057

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Dales & Bowland CIC	26,251	75	(7,075)	19,251
Capturing the Past Project	1,620	10,576	(8,460)	3,736
	27,871	10,651	(15,535)	22,987

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Dales & Bowland CIC	33,251	–	(7,000)	26,251
Capturing the Past Project	2,730	2,381	(3,491)	1,620
	35,891	2,381	(10,491)	27,871

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	2,169	–	2,169
Current assets	307,934	22,987	330,921
Creditors less than 1 year	(270)	–	(270)
Net assets	309,833	22,987	332,820

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	2,892	–	2,892
Current assets	371,435	27,871	399,306
Creditors less than 1 year	(270)	–	(270)
Net assets	374,057	27,871	401,928

20. Related parties

During the year the following transactions took place with related parties.

There were Donations of £17,075 (2022/23 £17,000), £7,075 from Restricted funds and £10,000 from Unrestricted funds paid to Dales & Bowland Community Interest Company (a company limited by guarantee) which is associated with The Yorkshire Dales Society.

The gross remuneration for the Key Management Personnel totalled £29,104.

THE YORKSHIRE DALES SOCIETY

England & Wales - Charity number 515384

Accounts

COMPANY REGISTRATION NUMBER: 01822908
CHARITY REGISTRATION NUMBER: 515384

The Yorkshire Dales Society

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

Windle & Bowker Limited
Chartered Accountant
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

The Yorkshire Dales Society

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	The Yorkshire Dales Society
Charity registration number	515384
Company registration number	01822908
Principal office and registered office	Canal Wharf Eshton Road Gargrave North Yorkshire BD23 3PN

The trustees

Mr Kevin Armstrong	
Ms Scarlett Armstrong	
Mr Kyle Blue	
Ms Rachael Caton	(Appointed 8 June 2022)
Mr Wilf Fenten	
Dr Ian Harrison	
Mr Ken Humphris	
Dr Bruce McLeod	
Mr Ian McPherson	
Ms Nancy Stedman	(Appointed 24 September 2022)
Mrs Marion Temple	

Executive Director	Ms A Shadrake
Independent examiner	Steven Briggs FCA Windle & Bowker Limited Croft House Station Road Barnoldswick Lancashire BB18 5NA

Structure, governance and management

Governing Document

Friends of the Dales is a charitable company limited by guarantee, incorporated (as Yorkshire Dales Society) on 7th June 1984 and registered as a charity on 12th July 1984. The charity was established under a Memorandum and Articles of Association, which lists the objects and powers of the company and is governed under its Articles of Association. New Articles of Association were adopted at the 2015 AGM. In the event of the charity being wound up, members are required to contribute an amount not exceeding £1. At 31st March 2023 there were 1321 members across all categories (1343 previous year).

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Board. The members of the Board are elected at the Annual General Meeting. Between Annual General Meetings, the Board has power to co-opt new trustees who will be eligible for election at the Annual General Meeting next following their co-option. The Board seeks to ensure that the needs of the charity are appropriately reflected in the diversity of its trustees and looks towards enhancing its pool of trustees through appropriate means. Board uses a 'Skills Matrix' to record the experiences and interests of trustees and to help identify any skills gaps. The process for finding and appointing trustees is detailed in the 'Appointing a New Trustee' rule.

Trustee Induction and Training

New trustees are provided with a 'Welcome Pack' which includes: the Charity Commission's guidance, governance documents, the organisational structure, the history of the charity, the latest version of the annual report and accounts, and minutes of recent meetings. Trustees are encouraged to participate in continued training in order to engage with current good practice.

Organisation

The Board meets at least four times a year. It is responsible for the strategic direction and policy of the charity. It also has powers to set up committees and other groups, as necessary. Currently, three such committees exist: Finance & Governance, Policy & Planning, and Events, Communication & Membership.

Relationships with Related Parties

The Society is the sole member of the Dales & Bowland Community Interest Company (D&BCIC). The company is a volunteer-run, not-for-profit Community Interest Company (CIC) established in 2007, limited by guarantee with Company Registration number 6130470. The main activity of D&BCIC is the management of the DalesBus network of bus services in the Yorkshire Dales area, running mainly on Sundays and Bank Holidays throughout the year, utilising grant funding from numerous organisations. D&BCIC has its own Board of Directors (volunteers), on which Friends of the Dales has one seat.

Friends of the Dales has a Memorandum of Understanding (MoU) with the Yorkshire Dales Millennium Trust (YDMT) which was updated in January 2019. YDMT is an organisation with broadly similar charitable objects that enables and delivers its objects through fundraising, advisory work and project management.

Friends of the Dales is a member of the Campaign for National Parks (CNP). CNP is the national charity dedicated to campaigning to protect and promote all of the National Parks of England and Wales. We have a representative on the Council of the CNP.

We have an MoU with the local experts who were the delivery team of the original Capturing the Past project. As reported last year, the initial project, which was funded through Stories in Stone, has concluded. Friends of the Dales has now assumed responsibility for the project and is continuing the work under our direct management. The MoU has been retained to support our continuing project work.

Risk Management

The Council has a process for reviewing the organisation's major risks and has reasonable confidence that they are being managed appropriately.

Objectives and activities

The charity's purposes are:

1. To promote for the benefit of the public the conservation of the landscape, biodiversity and cultural heritage of the Yorkshire Dales National Park and adjacent areas, and the social and economic well-being of its local communities; and to encourage others to engage with, understand, enjoy and protect these areas.
2. In pursuance of the above, to advance the education of the public.

We seek to be the leading voice campaigning for a sustainable future for the Dales through the pursuit of the following key activities:

- The identification of issues justifying a campaign approach and the orchestration of these campaigns.
- The organisation and delivery of events for the enjoyment and education of our members and the general public.
- The identification of issues requiring a policy position and the involvement of subject matter experts in our Planning & Policy Committee meetings to help us develop these policies.
- The oversight of planning applications to the Yorkshire Dales National Park Authority (YDNPA) and on significant applications in adjacent planning authorities, and the submission of objections or supportive comments as appropriate, consistent with our objects and policies.
- The publication of the Yorkshire Dales Review and development of our webpage and social media activity.
- The identification and delivery of projects that can help the charity further its purposes.
- Working with like-minded organisations.
- Oversight of the Dales and Bowland Community Interest Company (D&BCIC).
- Working with volunteers to deliver these purposes.

We summarise these activities as 'Campaign - Protect - Enjoy'.

Public Benefit

The trustees are aware of the guidance on public benefit published by the Charity Commission and have complied with their duty to have due regard to this guidance when exercising any powers or duties to which the guidance is relevant. Examples of what we have done during the year to carry out our public benefit charitable purposes include the advancement of public knowledge and appreciation of the social history and the physical and cultural heritage and beauty of the Yorkshire Dales through informative talks at our events; publication of the Yorkshire Dales Review; and the progress of our 'Capturing the Past' digital community archiving project. Our scrutiny of planning applications, development of policies, and campaigning activities all contribute to our conservation purposes on behalf of the public. Significant public benefit continues to be delivered through the work of the D&BCIC, enabling access by the general public to and within the Dales on Sundays and Bank Holidays.

Achievements and performance

Under our vision for the charity 'to be the leading voice campaigning for a sustainable future for the Dales' we have focused our activities around 6 key themes:

1. Campaigns

   i) Single-use plastics

   After the success of our coordinated press release endorsed by CNP and 11/12 national park societies we were disappointed that the campaign was not registered in the media nationally. The relative lack of substantive change in at the industry was evident at a second plastic tree guard conference organised by YDMT in Leeds. However, in part due to our sustained pressure the tide has turned for good against the use of plastic. A digital talk, Plastic Free Woodlands, in Feb 2023 was co-hosted by Mark Corner, VP and Mike Appleton, YDMT. The talk dovetailed nicely with a reorientation of our campaign to emphasise a more holistic, systemic approach. The campaign was 'rebranded' Living Woodlands to emphasise responsible and sustainable woodland management. With Friends of the South Downs we have begun to relaunch the national campaign, urging CNP to join UK Woodland Assurance Standard (UKWAS). While maintaining our call for a ban on plastic in the national park, we are also committed to ensuring landowners collect and recycle redundant guards.

   ii) Roadside verges

   All activities in this area, now under the banner of Living Verges, have continued right through the year, led by Dr Anne Readshaw, volunteer, supported by Nancy Stedman, trustee, and Wilf Fenten, trustee and chair of the Policy & Planning Committee. We held what was felt to be a successful online meeting in June 2020 with North Yorkshire County Council's highways team, representatives from Plantlife (our national campaign partner) and YDNPA which enabled us to prepare a set of simple guidelines on when to avoid cutting, when to cut, how to control invasive weeds and how to ensure road safety is taken into account. At the time we had reasons to hope that those responsible for cutting verges, including NYCC, would use these practical guidelines to adapt their cutting contracts.

   However, no progress was made during this year. Most damaging was a very early cut (one of

Achievements and performance *(continued)*

three in 2021, an expensive mistake). Even after the agreed identification of approximately 8 miles of trial 'Special Interest Verges', where NYCC would commit to amending their cutting regime in order better to promote biodiversity, these were cut in the same way as the rest of the verges. It was a setback which makes future discussions difficult. However, we shall continue with our partners to achieve better results in future.

The start of the new unitary authority of North Yorkshire Council on 1st April 2023 may open opportunities for new contact points which we will explore.

iii) Peatlands

We continue to press our messages about the need for more responsible moorland management, to deliver a wide range of public benefits. For example, we set out how we want our moorlands to be capturing carbon and providing a haven for wildlife in our response to a letter in the Craven Herald that promoted the use of burning and cutting in moorland management.

Working with the Yorkshire Peat Partnership on their 'Eyes on the Bog' citizen science project, two trustees have now set up long-term monitoring sites, one on a moorland near Grassington, the other on Stags Fell above Hawes.

A well-attended event, a 'Peat and poetry walk', was held on Ilkley Moor in May, with Jody Vallance from 'Moors for the Future' providing information on the peat restoration work that was viewed on the route.

iv) Capturing the Past

The project continues to expand and develop under the guidance of John Cuthbert, Project Officer. Volunteers continue to contribute a wide range of material to the website, with 33 collections now featuring on the archive viewable at www.dalescommunityarchives.org.uk/

John continues to make contact with local historians and groups to identify vulnerable collections. In particular he has worked with the Bordley, Cracoe, Hetton & Rylstone Local History Group about archiving their substantial material, as the group is now folding. He has also worked with the Upper Wharfedale Arts & Literature Society about uploading the panels they prepared on their local history. Time has also been spent on troubleshooting and making improvements to the website.

In addition to regularly changing the home page feature on the website, John has prepared articles for, amongst others, the Craven Herald and our own Review. In December John gave a presentation by Zoom to members of the charity and others, which attracted a large audience and received positive feedback for an interesting and informative talk. This can now be viewed on the charity's YouTube channel.

In October 2022 a successful open day was held at Austwick Village Hall, ably organised by the Austwick History Group. Their volunteers assessed and scanned material that was brought in, and provided a welcoming atmosphere, with refreshments. This revealed some valuable local historical material to add to the archive.

Achievements and performance*(continued)*

A final claim was made for the last available funds from the National Heritage Lottery Fund; the project is now fully funded by the charity. The application for grant aid from Historic England under their 'Everyday Heritage Grants' scheme was unsuccessful, but the team continues to look for other sources of support and funding to expand the archive.

To assist with tackling several large collections of material which, for various reasons cannot be managed by volunteers, a part-time freelance Assistant Project Officer was recruited in late March, for a start date in April 2023. Leigh Weston, who is based in Malham, will assist John with holding open days, supporting and training new volunteers as well as digitising, cataloguing and uploading selected vulnerable archives.

Trustees have made a financial commitment from reserves to support the continuation of the Capturing the Past project with contracts for the freelance roles until March 2025. This means that substantial work can be achieved in developing the archive, making yet more historic material freely available, and raising the profile of the project over the next two years. All this will help to broaden and deepen understanding of the landscape, history and cultural life of the Dales.

2. Membership and Supporters

A sub group of the Events, Communications & Membership (ECM) committee, comprising both staff and trustees, was tasked with developing a recruitment strategy with the aim of increasing membership. The first recommendation, subsequently approved by the Board, was to combine members of the previous business and affiliate categories into 'Community Supporters', with a revised list of member benefits. Membership of this group shows they are part of a growing group of environmentally-conscious organisations supporting a sustainable future for the Yorkshire Dales and emphasising support for our environmental campaigning. For this category of membership a voluntary donation is requested in place of a fixed cost of membership, and the scheme is being rolled out during 2023.

During the year, despite the continuing impact of the pandemic and the financial crisis, we maintained regular communication with our members. We also continued with promotional campaigns which generated 114 new members. This gain of members helped to offset membership losses which are largely outside our control (sadly the main reasons are death, moving into care, no longer being able to visit the Dales, or financial constraints). At the year-end we had 1246 individual members (single, joint, life and honorary categories). This represents a net loss of 18 individual members compared to the previous financial year (1264) which, considering the significant economic impacts on people during the year, is a considerable achievement. At the year-end, there were also 10 affiliate members (11 previous year) and 65 business members (68 previous year) on the database but we suspect that some business members will unfortunately have ceased trading as a result of continuing effects of the pandemic and the financial crisis. A small number of business members took the option to make a voluntary donation in place of subscription.

We updated and re-issued the membership recruitment leaflet, and again took an opportunity to insert this in a postal mailing of the Dalesman magazine, with positive results. Another successful recruitment activity was the From Peat to Paddling conference.

Achievements and performance *(continued)*

3. Communications

During the year we published four high-quality 24-page editions of the Yorkshire Dales Review. Each edition had a theme - Open Access, Creating Change, Regeneration and Water Matters - and these continue to attract positive feedback from members. Each issue has a wide range of contributions from topic experts, members, trustees and young people and features regular updates on campaigns and planning matters as well as more general items celebrating some aspect of Dales life.

The monthly e-news grows apace. It is available to all members and supporters, with topical items and links to more detailed reports and features. By the end of March this had over 1250 regular subscribers, many of whom are not members, and a very good rate of retention.

Aided by the excellent photographs shared by trustees and staff, we continued to grow our social media presence with the aim of attracting new members and encouraging more people to visit, value and enjoy the Dales. Press coverage has also grown substantially thanks to the work of our Membership & Events Officer and to new relationships with local newspapers and magazines, giving greater publicity to our campaigns.

The website content continues to be improved, with more content and a very succinct home page which aids navigation around the site. Credit card subscriptions are now being paid through the website as well as over the phone and any visitor to the site can use a "donate" button to make a donation. All our comments on planning applications within the YDNPA feature soon afterwards on the website.

4. Actions and Events

Public events continued during the year, with seven guided walks (including joint events with Yorkshire Wildlife Trust) and a very well supported AGM and From Peat to Paddling conference. This attracted over 170 delegates who heard presentations from six highly regarded speakers on the health of rivers in the Yorkshire Dales. The event received extensive press coverage and provided another excellent recruitment channel.

The series of monthly Zoom presentations presented by trustees and other experts and open to members and non members, which began in 2021, continue to be well attended and a further nine events were held during the year. The talks are recorded and edited, and by the end of the financial year 16 presentations, in addition to the six from the September conference, were available to view via the Friends of the Dales YouTube channel. Here they can be, and are, watched by more people and present another useful recruitment opportunity.

5. Voice/View

As an organisation, Friends of the Dales has evolved as a credible and respected voice on public issues affecting the Yorkshire Dales. One of our key activities is to use this voice to contribute to the public debate on issues that impact the region. Much of this work is coordinated by our Policy & Planning Committee, chaired by trustee Wilf Fenten. The primary purpose of this committee is to expand our knowledge of, and formulate our position on, a wide range of issues concerning the Dales. The committee meets formally every quarter and, between meetings, is supported by regular interactions with the wider membership and our supporters. In November David Butterworth, CEO of the Yorkshire Dales National Park Authority, gave an informative address to

Achievements and performance *(continued)*

members which prompted a lively discussion.

Over recent years we have developed 12 Policy Statements on topics as varied as Wildlife and Biodiversity, Transport, and Minerals and Energy (copies of all our policy positions can be found on our website at www.friendsofthedales.org.uk/policies). These policies are reviewed and updated periodically.

We are carrying out a review of our 12 policy statements to ensure that they address sustainability and the climate breakdown, and that the messages are consistent with each other. A policy statement on tourism was drafted for consideration by the Policy & Planning Committee.

Throughout the year we continued to comment on a number of consultations, in particular those relating to the development of a new Local Plan for the National Park, expressing concern about housing targets, outstanding completions and the continuing flow of applications for barn conversions.

A particularly important role of the Policy & Planning Committee is to review and, where appropriate, provide comment on planning applications submitted to the YDNPA. We continue to monitor all planning applications received by YDNPA by checking the weekly list. Issues that have given particular concern over the past year include an increasing number of proposals for camping pods/cabins; communications masts in prominent locations; barn conversions in isolated locations; and subsequent extensions once approved.

This year we formally responded to 19 planning applications within or close to the National Park (a decrease on the previous year's total of 28) of which 16 (previous year 21) contained objections to all or part of the application, 3 (previous year 7) were comments and suggestions on various aspects, and 1 was in support (previous year none) - this is less a reflection of the number of good examples of positive development but more of our capacity to respond as frequently as we would like. We also submitted one letter with additional objections to a refused application going to appeal, and one letter in response to a conservation area consultation.

We welcome the fact that all our comments on planning applications are now put on the planning portal so that they can be seen by all.

6. Partnerships

Friends of the Dales has built on our excellent relationships with the national park authority, other national park societies and CNP, setting in place mechanisms for dialogue whether that be submitting blogs to CNP's Viewpoints, attending webinars and liaisons, or inviting others to write for our Review. Our attendance at the annual NPS conference hosted by NPS Cymdeithas Eryri/Snowdonia Society led to an initiative to work more closely with Friends of the Lake District.

While we continue to build on existing collaborations, including with Yorkshire Peat Partnership through the Eyes on the Bog project, and the Broughton Road Women's Group, we've also initiated a different relationship with YDMT (whilst retaining our Memorandum of Understanding with them) with a goal to seek funding for possible future projects. With our growing links to CNP Ambassadors, and support for their projects, we plan to build into our charity a permanent presence of younger people and their interests.

Dales and Bowland Community Interest Company

Dales and Bowland Community Interest Company (D&BCIC) is a social enterprise wholly owned by Friends of the Dales. The company has its own independent board of directors who are all unpaid volunteers working alongside commercial bus operators, community transport operators, user groups, local attractions, businesses and local authorities.

In 2022-23 the number of passenger journeys totalled 41,731 for the year - an increase of 45% over 2021-22, with numbers boosted ahead of forecast by the national £2 single fare cap offer. This is the highest number of passenger journeys on services managed by D&BCIC since 2015.

On a like-for-like basis, fare-paying passenger numbers recovered to match pre-pandemic levels whilst England National Concessionary Travel Scheme (ENCTS) journeys were down 11% leaving overall passenger journeys 5% lower.

D&BCIC were very grateful for all the passengers, volunteers, sponsors and donors who made it possible for them to promote and operate services for the Dales during a continuing challenging period for the transport industry as a whole.

Personnel and Operations

We were pleased to confirm the trustee appointments of Rachael Caton and Nancy Stedman at our AGM in September. Nancy is a former trustee who we are very pleased to welcome back for a further term following a short break. As a farmer within the National Park, Rachael brings extensive knowledge and expertise of the challenges faced by the agricultural sector in the area.

Learning from our experiences during Covid, we have maintained our practice of holding 'blended' face-to-face and online Board and Committee meetings. Our AGM held in Grassington was combined with our highly successful From Peat to Paddling conference, a concept we may well consider again for the future.

Our small team have now, post-Covid, been able to revert to normal operations in our Gargrave office. Led by our Executive Director, Ann Shadrake, the team have provided a highly productive and valuable output in support of the organisation. Victoria Benn, our Membership & Events Officer, has continued to expand our social media presence whilst running a very successful programme of events and other activities, and our Administration Assistant, Penny Lowe, has very effectively maintained our membership records and kept our membership communications running smoothly throughout the year.

Trustees greatly appreciate the contribution of our numerous volunteers. We benefitted from the 'remote' input of many volunteers across a wide range of tasks associated with preparation of our quarterly Yorkshire Dales Review, our policy and planning work, our Capturing the Past project, and our events programme.. We estimate that volunteers across all areas of our work contributed over 2,500 hours of unpaid work. The unpaid contribution of our volunteers really makes a positive impact upon our ability to promote and progress our charity's objects: thank you!

Financial review

1. Unrestricted Funds

Total Unrestricted income for the year was £50,689 (2021/2 £217,011) and total expenditure from Unrestricted funds was £113,085 (2021/2 £95,930), generating a net operating loss of Unrestricted funds of £62,396 (2021/2 gain £125,081). The absence of any material legacy income during the year compared to 2021/2 was the primary reason for the reduction in income. Unrestricted costs increased as the charity sought to utilise the unrestricted reserves in pursuit of the organisation's objectives.

The principal sources of Unrestricted funding are membership subscriptions, legacies and donations. Individual membership subscriptions were £26,358, a decrease of £974 compared to the previous year as membership renewals continued to be affected by the pandemic. Business membership subscriptions declined to a negligible £320, prompting a major review of this category of membership during the year and a refocus on Community Supporters. Donations were £11,237, an increase of £3,739 on the previous year. Legacies are an important source of income but are, by their nature, unpredictable. Although one legacy of £1,025 was received during the year, significant legacies in previous years have enabled a significant build up of reserves (2021/2 £172,151). Additional income during the year included Gift Aid income of £7,811 (2021/2 £6,007) and interest from deposit accounts of £3,936 (2021/2 £1,526).

The principal categories of Unrestricted expenditure were: staff costs of £58,542, an increase of £3,800 from the previous year; £14,118 for the production of the quarterly Review (2021/2 £14,025); office costs of £15,942, a reduction of £3,988 from the previous year, which included office equipment upgrades; and governance costs of £6,305, an increase of £5,985 from the previous year when the pandemic severely curtailed routine meetings and travel. As trustees sought to make use of the Unrestricted reserves, a grant of £10,000 was made to D&BCIC (2021/2 £2,000) and ECM expenses increased to £5,819 (2021/2 £1,417) as the charity extended its events programme and broadened its communications to promote our campaigns.

At the end of the year total Unrestricted reserves were £374,057 (2021/2 £436,453). Plans to utilise these reserves in support of the aims and objectives of the organisation are regularly reviewed by the Board. Current plans include mainaining an annual grant to D&BCIC, extending the Capturing the Past project, support for the charity's main campaigns and the conversion of the MEO's contract from a fixed term to permanent. Expenditure on events, communications and membership recruitment will also increase.

2. Restricted Funds

D&BCIC funds: During the year no Restricted funds in support of D&BCIC activities were received (2021/2 £3,000). At their request, a transfer of £7,000 was made to D&BCIC from the Restricted funds balance. The balance of Restricted funds for use by D&BCIC at the year-end was £26,000.

Capturing the Past funds: During the year the project received two further tranches of Heritage Lottery Funding totalling £2,381. £3,492 was spent on the project, including the salary and expenses of a freelance project manager, leaving a balance at the year-end of £1,619. This will contribute to the planned continuation of the project, with additional funds to be provided from the charity's Unrestricted reserves.

Financial review *(continued)*

3. Reserves Policy

The charity's reserves are held in bank deposit accounts. The trustees endeavour to obtain the best rates available and, where practical, will endeavour to use banks with ethical strategies consistent with the charity's objectives.

The Reserves Policy is reviewed annually. The charity holds reserves sufficient to cover the excess of its operational expenditure over its income together with the cost of any exceptional items approved by trustees at a level which would allow the charity to continue to operate for a further five years. Currently the charity aims to restrict the net annual underlying operating deficit to £35,000.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to:

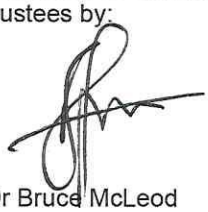
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking the reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 6 September 2023 and signed on behalf of the board of trustees by:



Dr Bruce McLeod
Trustee

The Yorkshire Dales Society

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Yorkshire Dales Society

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of The Yorkshire Dales Society ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 the 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 the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

S A Briggs

Steven Briggs FCA
Independent Examiner

Windle & Bowker Limited
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	5	12,262	–	12,262	182,649
Investment income	6	3,938	–	3,938	3,407
Other income	7	34,489	2,381	36,870	34,955
Total income		50,689	2,381	53,070	221,011
Expenditure					
Expenditure on charitable activities	8,9	113,085	10,491	123,576	95,930
Total expenditure		113,085	10,491	123,576	95,930
Net (expenditure)/income and net movement in funds		(62,396)	(8,110)	(70,506)	125,081
Reconciliation of funds					
Total funds brought forward		436,453	35,981	472,434	347,353
Total funds carried forward		374,057	27,871	401,928	472,434

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 26 form part of these financial statements.

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	2,893	3,857
Current assets			
Debtors	16	6,257	6,257
Cash at bank and in hand		393,048	462,590
		399,305	468,847
Creditors: amounts falling due within one year	17	270	270
Net current assets		399,035	468,577
Total assets less current liabilities		401,928	472,434
Net assets		401,928	472,434
Funds of the charity			
Restricted funds		27,871	35,981
Unrestricted funds		374,057	436,453
Total charity funds	18	401,928	472,434

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 6 September 2023, and are signed on behalf of the board by:

Dr Bruce McLeod
Trustee

Dr Ian Harrison
Trustee

The notes on pages 16 to 26 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Canal Wharf, Eshton Road, Gargrave, North Yorkshire, BD23 3PN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. **Accounting policies** *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. **Limited by guarantee**

The organisation is a company limited by guarantee and has no share capital. The liability of each member, in the event of a winding up, is limited to £1.

5. **Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	11,237	–	11,237
Legacies			
Legacies	1,025	–	1,025
	12,262	–	12,262

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	7,498	3,000	10,498
Legacies			
Legacies	172,151	–	172,151
	179,649	3,000	182,649

6. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Investment Income	3,938	3,938	3,407	3,407

7. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Membership Income	26,678	–	26,678
Gift Aid Tax Recoverable	7,811	–	7,811
Project Income	–	2,381	2,381
	34,489	2,381	36,870

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Membership Income	28,306	–	28,306
Gift Aid Tax Recoverable	5,755	251	6,006
Project Income	–	643	643
	34,061	894	34,955

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Membership & Promotion	33,850	1,047	34,897
Objectives & Activities	40,240	8,222	48,462
Support costs	38,995	1,222	40,217
	113,085	10,491	123,576

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Membership & Promotion	28,175	845	29,020
Objectives & Activities	28,959	986	29,945
Support costs	35,980	985	36,965
	93,114	2,816	95,930

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Membership & Promotion	34,897	16,288	51,185	44,223
Objectives & Activities	48,462	23,929	72,391	51,707
	83,359	40,217	123,576	95,930

10. Analysis of support costs

	Membership & Promotion £	Objectives & Activities £	**Total 2023 £**	Total 2022 £
Governance costs	4,724	6,939	11,663	10,719
Support costs	11,564	16,990	28,554	26,246
	16,288	23,929	40,217	36,965

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	964	1,285

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	280	280
Other financial services	2,114	1,610
	2,394	1,890

13. Staff costs

The Staff costs for both part time staff include salary, pension costs and social security costs.

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	2	2

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

£166 of expenses were reimbursed to trustees during the year. No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022 and 31 March 2023	14,032
Depreciation	
At 1 April 2022	10,175
Charge for the year	964
At 31 March 2023	11,139
Carrying amount	
At 31 March 2023	2,893
At 31 March 2022	3,857

16. Debtors

	2023 £	2022 £
Other debtors	6,257	6,257

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	270	270

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	436,453	50,689	(113,085)	374,057

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	312,450	217,117	(93,114)	436,453

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	**At 31 March 2023 £**
Dales & Bowland CIC	33,251	–	(7,000)	26,251
Capturing the Past Project	2,730	2,381	(3,491)	1,620
	35,981	2,381	(10,491)	27,871

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Dales & Bowland CIC	30,000	3,251	–	33,251
Capturing the Past Project	4,903	643	(2,816)	2,730
	34,903	3,894	(2,816)	35,981

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	2,892	–	2,892
Current assets	371,435	27,871	399,306
Creditors less than 1 year	(270)	–	(270)
Net assets	374,057	27,871	401,928

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,857	–	3,857
Current assets	432,866	35,981	468,847
Creditors less than 1 year	(270)	–	(270)
Net assets	436,453	35,981	472,434

20. Related parties

During the year the following transactions took place with related parties.

There was a grant of £7,000 paid from restricted funds and £10,000 paid from unrestricted funds to Dales & Bowland Community Interest Company (a company limited by guarantee) which is associated with The Yorkshire Dales Society.

The gross remuneration for the Key Management Personnel totalled £27,751.

THE YORKSHIRE DALES SOCIETY

England & Wales - Charity number 515384

Accounts

COMPANY REGISTRATION NUMBER: 01822908
CHARITY REGISTRATION NUMBER: 515384

The Yorkshire Dales Society

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2022

Windle and Bowker Limited
Chartered Accountants
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

The Yorkshire Dales Society

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	The Yorkshire Dales Society
Charity registration number	515384
Company registration number	01822908
Principal office and registered office	Canal Wharf Eshton Road Gargrave North Yorkshire BD23 3PN

The trustees

Mr Kevin Armstrong	Appointed – 9 June 2021
Ms Scarlett Armstrong	
Mr Kyle Blue	
Mr Antony Bradley	Resigned – 25 September 2021
Mr Mark Corner	Resigned – 25 September 2021
Mr Wilf Fenten	
Dr Ian Harrison	
Mr Ken Humphris	
Ms Julie Martin	Resigned – 30 September 2021
Dr Bruce McLeod	
Mr Ian McPherson	Appointed – 9 June 2021
Mr Dilip Mysorekar	
Dr Malcolm Petyt	Resigned – 25 September 2021
Dr Tony Smith	Resigned – 25 September 2021
Ms Nancy Stedman	Resigned – 25 September 2021
Mr Mike Stephenson	Resigned – 25 September 2021
Mrs Marion Temple	

Executive Director	Ms A Shadrake
Independent examiner	Steven Briggs FCA Windle and Bowker Limited Croft House Station Road Barnoldswick Lancashire BB18 5NA

Structure, governance and management

Governing Document

Friends of the Dales is a charitable company limited by guarantee, incorporated (as Yorkshire Dales Society) on 7th June 1984 and registered as a charity on 12th July 1984. The charity was established under a Memorandum and Articles of Association, which lists the objects and powers of the company and is governed under its Articles of Association. New Articles of Association were adopted at the 2015 AGM. In the event of the charity being wound up, members are required to contribute an amount not exceeding £1. At 31st March 2022 there were 1343 members of all categories (1381 previous year).

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Council. The members of the Council are elected at the Annual General Meeting. Between Annual General Meetings, the Council has power to co-opt new trustees who will be eligible for election at the Annual General Meeting next following their co-option. The Council seeks to ensure that the needs of the charity are appropriately reflected in the diversity of its trustees and looks towards enhancing its pool of trustees through appropriate means. Council uses a 'Skills Matrix' to record the experiences and interests of trustees and to help identify any skills gaps. The process for finding and appointing trustees is detailed in the 'Appointing a New Trustee' rule.

Trustee Induction and Training

New trustees are provided with a 'Welcome Pack' which includes: the Charity Commission's guidance, governance documents, the organisational structure, the history of the charity, the latest version of the annual report and accounts, and minutes of recent meetings. Trustees are encouraged to participate in continued training in order to engage with current good practice.

Organisation

The Council meets at least four times a year. It is responsible for the strategic direction and policy of the charity. It also has powers to set up committees and other groups, as necessary. Currently, three such committees exist: Finance & Governance, Policy & Planning, and Events, Communication & Membership.

Relationships with Related Parties

The Society is the sole member of the Dales & Bowland Community Interest Company (D&BCIC). The company is a volunteer-run, not-for-profit Community Interest Company (CIC) established in 2007, limited by guarantee with Company Registration number 6130470. The main activity of D&BCIC is the management of the DalesBus network of bus services in the Yorkshire Dales area, running mainly on Sundays and Bank Holidays throughout the year, utilising grant funding from numerous organisations. D&BCIC has its own Board of Directors (volunteers), on which Friends of the Dales has one seat.

Friends of the Dales has a Memorandum of Understanding with the Yorkshire Dales Millennium Trust (YDMT) which was updated in January 2019. YDMT is an organisation with broadly similar charitable objects that enables and delivers its objects through fundraising, advisory work and project management.

Friends of the Dales is a member of the Campaign for National Parks (CNP). CNP is the national charity dedicated to campaigning to protect and promote all of the National Parks of England and Wales. We have a representative on the Council of the CNP.

We have a Memorandum of Understanding (MoU) with the local experts who were the delivery team of the original Capturing the Past project. As reported last year, the initial project, which was funded through Stories in Stone, has concluded. Friends of the Dales has now assumed responsibility for the project and is continuing the work under our direct management. The MoU has been retained to support our continuing project work.

Risk Management

The Council has a process for reviewing the organisation's major risks and has reasonable confidence that they are being managed appropriately.

Objectives and activities

The charity's purposes are:

1. To promote for the benefit of the public the conservation of the landscape, biodiversity and cultural heritage of the Yorkshire Dales National Park and adjacent areas, and the social and economic well-being of its local communities; and to encourage others to engage with, understand, enjoy and protect these areas.
2. In pursuance of the above, to advance the education of the public.

We seek to be the leading voice campaigning for a sustainable future for the Dales through the pursuit of the following key activities:

- The identification of issues justifying a campaign approach and the orchestration of these campaigns.
- The organisation and delivery of events for the enjoyment and education of our members and the general public.
- The identification of issues requiring a policy position and the involvement of subject matter experts in our Planning & Policy Committee meetings to help us develop these policies.
- The oversight of planning applications to the Yorkshire Dales National Park Authority (YDNPA) and on significant applications in adjacent planning authorities, and the submission of objections or supportive comments as appropriate, consistent with our objects and policies.
- The publication of the *Yorkshire Dales Review* and development of our webpage and social media activity.
- The identification and delivery of projects that can help the charity further its purposes.
- Working with like-minded organisations.
- Oversight of the Dales and Bowland Community Interest Company (D&BCIC).
- Working with volunteers to deliver these purposes.

We summarise these activities as 'Campaign-Protect-Enjoy'.

Public Benefit

The trustees are aware of the guidance on public benefit published by the Charity Commission and have complied with their duty to have due regard to this guidance when exercising any powers or duties to which the guidance is relevant. Examples of what we have done during the year to carry out our public benefit charitable purposes include the advancement of public knowledge and appreciation of the social history and the physical and cultural heritage and beauty of the Yorkshire Dales through informative talks at our events; publication of the *Yorkshire Dales Review*; and the progress of our 'Capturing the Past' digital community archiving project. Our scrutiny of planning applications, development of policies, and campaigning activities all contribute to our conservation purposes on behalf of the public. Significant public benefit continues to be delivered through the work of the D&BCIC, enabling access by the general public to and within the Dales on Sundays and Bank Holidays.

Achievements and performance

The period covered by this report continued to be affected by the uncertainty around, and effects of, the COVID-19 pandemic. While we were able to return to more direct engagement in the early months of 2022, we have chosen to retain some of the positive features of the online engagement which had been necessary during previous months. The receipt of legacy income has been much appreciated during this challenging year and has enabled us to progress a range of the activities described below.

Under our vision for the charity 'to be the leading voice campaigning for a sustainable future for the Dales' we have focused our activities around 6 key themes:

1. Campaigns

i) Single-use plastics

Our campaign inspired colleagues in Friends of the South Downs to mount a similar campaign. This in turn generated the idea that the two charities would work to have all national park societies endorse a wider campaign to reduce the use of plastic tree guards in national parks. With the help of CNP and in an unprecedented push from 'below' we were able to win the support of 11/12 NPSs. A press release was issued to print and social media calling for all park authorities to ban the use of plastic guards. As a catalyst in the groundswell of opposition toward plastic guards, we were gratified by the Woodland Trust's decision to stop using plastic on their estate (by the end of 2021) and supported their use of alternatives. We continued to publish articles on tree planting and guards. The Chair gave a talk on the campaign to ACE (Settle and Area) and was consulted by the Plastics Forestry Group on a draft of their guidelines.

ii) Roadside verges

Activities have continued right through the year, led by Dr Anne Readshaw, volunteer, and supported by Nancy Stedman, also volunteer, and Wilf Fenten, trustee and chair of the Policy & Planning Committee. We held what was felt at the time to be a successful online meeting in June 2020 with North Yorkshire County Council's highways team, representatives from Plantlife (our national campaign partner) and YDNPA which enabled us to prepare a set of simple guidelines on when to avoid cutting, when to cut, how to control invasive weeds and how to ensure road safety is taken into account. At the time we had reasons to hope that those responsible for cutting verges, including NYCC, would use these practical guidelines to adapt their cutting contracts.

However, no progress was made during this year. Most damaging was a very early cut (one of three in 2021, an expensive mistake). Even the agreed identification of approximately 8 miles of trial 'Special Interest Verges', where NYCC would commit to amending their cutting regime in order better to promote biodiversity, were cut in the same way as the rest of the verges. It was a setback which makes future discussions difficult. However, we shall continue with our partners to achieve better results in future.

iii) Capturing the Past

The project continues strongly with good positive plans for the next years. Volunteers continue to add a rich variety of material to the archive website from a wide range of sources and periods and we are aiming to progress this development in three ways:

- Following the appointment of John Cuthbert as part-time freelance project leader the project has continued to broaden its scope and regain the momentum it had before the various Covid

lockdowns. The Capturing the Past team is now preparing an extension of his contract, funded as currently by Friends of the Dales. John will continue to identify further vulnerable collections, train more volunteers to expand the archive beyond the original Ingleborough area, and raise the profile of the project.

- Towards the end of the financial year, the team prepared an application for a grant of £13,900 from Historic England under its 'Everyday Heritage Grants' scheme for 'Celebrating Working Class Histories', to be submitted shortly afterwards. If successful, the new project 'Village events – the experiences of ordinary people' would aim to gather, catalogue, digitise and upload historic material that reflect the culture of communities in the Yorkshire Dales. The topic we should try and explore is the history and social significance of village events and celebrations.
- There is also an awareness that the sheer volume of material to be catalogued, scanned and uploaded onto the website is practically impossible to be managed by volunteers only. The team is therefore seeking funding opportunities to pay one or two volunteers an honorarium to assist with the scanning and uploading of material for specific projects.

So far, well over 20,000 items of local historical material have been rescued from obscurity and made freely available to researchers on the searchable website, helping to broaden and deepen understanding of the long human and landscape history of the Dales. There are now around 30 collections in the archive, viewable at www.dalescommunityarchives.org.uk/.

2. Communications

During the year we published four high-quality editions of the *Yorkshire Dales Review*. Building on the success of previous editions, and reflecting the breadth of excellent and informative contributions we now receive, the *Review* has been expanded to 24 pages, attracting positive feedback from members. Sadly, our long-established print and design partners, Briggs Bros, ceased trading during the year. However we were pleased to re-source the print contract and retain the services on a freelance basis of the excellent graphic designer formerly employed by Briggs.

Among the many topics covered were our core campaigns against plastic tree guards, for biodiversity management of grass verges, and protection of peatlands; our contributions to the national debate about the future of England's national parks (prompted by the Glover Review); sustainable transport, especially the role of our own social enterprise D&BCIC; and our recently articulated policy on climate breakdown.

We continued to publish a monthly e-news, available to all members and supporters, with topical items and links to more detailed reports and features. By the end of March this had in the region of nearly 1000 regular subscribers, with a very good rate of retention.

Aided by the excellent photographs shared by trustees and staff, we continued to grow our social media presence with the aim of attracting new members and encouraging more people to visit, value and enjoy the Dales.

The website content continues to be updated and managed, which helps visitors navigate around the site more easily. Subscriptions can now be paid by credit card through the website or over the phone and non members can also make donations. All our comments on planning applications feature soon afterwards on the website.

New relationships continue to be established with local media and our campaigning efforts have been helped by good coverage in local news outlets instigated by the new post of Membership & Events Officer.

3. Membership and Supporters

A sub group of the Events, Communications & Membership (ECM) committee, comprising both staff and trustees, has been established to develop a recruitment strategy with the aim of increasing membership. It provides updates through ECM to Council, and has not yet made any firm recommendations.

During the year, despite the difficulties of the pandemic, we maintained regular communication with our members. At the year-end we had 1264 individual members (single, joint, life and honorary categories). There were also 11 affiliate members and 68 business members (however we suspect that some business members will unfortunately have ceased trading due to the pandemic). We continued to offer business members the option to defer payment, but despite this around 25-30% of business members made donations.

We updated and re-issued the membership recruitment leaflet, and again took an opportunity to insert this in a postal mailing of the *Dalesman* magazine, with positive results.

Trustees intend to maintain membership fees at the same level as the previous year (£25 Single; £35 Joint; and £40 Affiliate/Group and Business).

4. Actions and Events

Public events were gradually re-introduced during the year, with two guided walks (including one to celebrate 40 years since the founding of the Yorkshire Dales Society), and a plastic tree guard collection. The AGM was held on 25th September 2021 as a fully online event.

The series of monthly Zoom presentations on relevant topics presented by trustees and other experts and open to members and non members, which began in January 2021, have been so well attended that they have been continued even with the lifting of pandemic restrictions. They present a useful recruitment opportunity. The talks are recorded and edited. By the end of the financial year 10 presentations were available to view via the Friends of the Dales YouTube channel, where they can be, and are, watched by more people.

5. Voice/View

As an organisation, Friends of the Dales has evolved as a credible and respected voice on public issues affecting the Yorkshire Dales. One of our key activities is to use this voice to contribute to the public debate on issues that impact the region. Much of this work is coordinated by our Policy & Planning Committee, chaired by trustee Wilf Fenten. The primary purpose of this committee is to expand our knowledge of, and formulate our position on, a wide range of issues concerning the Dales. The committee meets formally every quarter and, between meetings, is supported by regular interactions with the wider membership and our supporters.

Over recent years we have developed 12 Policy Statements on topics as varied as Wildlife and Biodiversity, Transport, and Minerals and Energy (copies of all our policy positions can be found on our website at www.friendsofthedales.org.uk/policies). These policies are reviewed and updated periodically.

Right through the year we continued to comment on a number of consultations, in particular those relating to the development of a new Local Plan for the National Park. This is especially important because it will apply to the whole of the extended park, thus replacing in the newly-designated areas the Local Plans of Eden, South Lakeland and Lancashire which have to continue to apply until there have been full public consultations on a new Plan.

A particularly important role of the Policy & Planning Committee is to review and, where appropriate, provide comment on planning applications submitted to the YDNPA. As the Planning Authority, the YDNPA publishes a weekly list of new applications. Many of the applications were for minor modifications, which were determined in accordance with published policies. But each week a few applications demand a more detailed scrutiny and, among these, a number provoke internal debate and ultimately an agreed response from Friends of the Dales to the Authority.

This year we formally responded to 28 planning applications within or close to the YDNPA (a slight decrease on the previous year's total of 33) of which 21 (previous year 18) contained objections to all or part of the application, 7 (previous year 11) were comments and suggestions on various aspects, and none in support (previous year 11) – this is not necessarily due to the lack of good examples of positive development but possibly due to lack of time to draft a response. We also submitted one letter with additional objections to a refused application going to appeal, and one letter in response to a conservation area consultation.

We continue to express our concerns to the YDNPA about the continuing flow of applications to convert barns, often in open countryside, and have lodged objections where we consider the proposal does not fit with policy and would have a detrimental impact on the local landscape. We have also participated in the process of reviewing the Local Plan on this issue, seeking a tightening of the parameters for permitting conversions.

Over time, we also pointed out to the YDNPA that their planning portal was the only one amongst English and Welsh National Parks which did not show all comments made by outside organisations or individuals regarding planning applications. It was felt by Friends of the Dales members that this was not very democratic or transparent. Following our requests, the planning portal will show all the submissions in the near future so that members of the public, and especially our local newspapers, can inform themselves more fully.

6 Partnerships

Friends of the Dales continues to have a good and frank working relationship with the park authority, for example their stance vis-a-vis the role of private finance in the national park. Seeking to better understand this latter (and very pressing) issue, we invited Richard Boothman from Ideostone Ltd (and a volunteer) to research and report on Revere, the body set up to garner and distribute privately financed initiatives for the national parks.

We have built a reputation for collaborating with and seeking to inspire other national park societies (see our plastics campaign report), and to do so through the Campaign for National Parks. Friends of the Dales and CNP organised a well-attended and much applauded webinar on private finance and the parks. Besides working closely with Friends of the South Downs, we continue to build a relationship with the North York Moors Association, co-sponsoring talks. As part of our Peat campaign, we are continuing to collaborate (and learn from) Yorkshire Peat Partnership.

Dales and Bowland Community Interest Company

Dales and Bowland Community Interest Company (D&BCIC) is a social enterprise wholly owned by Friends of the Dales. The company has its own independent board of directors who are all unpaid volunteers working alongside commercial bus operators, community transport operators, user groups, local attractions, businesses and local authorities.

Sufficient funding and donations were raised to enable most of the pre-Covid DalesBus network to be reinstated in 2021-22, albeit with a later start date on some summer services due to the ongoing impact of Coronavirus restrictions towards the beginning of the year. Restrictions on passenger capacity were eased from 17th May 2021 to allow the use of all forward-facing seats once again, although the legal requirement to wear a face covering on public transport remained in place until 27th January 2022.

A much-requested direct bus link between Harrogate and Skipton was re-introduced from May 2021, with double-decker service 59 running on Saturdays throughout the year. The service quickly proved popular, with over 200 passenger journeys being made on some days. Elsewhere, minor changes were made on the network in the light of operating experience in 2019, combined with changes in Wharfedale to consolidate resources onto the key journeys to maintain space for sufficient passengers whilst capacity restrictions remained in place.

Overall, 28,797 passenger journeys were made on services provided by D&BCIC in 2021-22, compared with just 3,547 the previous year at the height of the pandemic. This is only 5% lower than the number carried in 2019-20, albeit around 34% lower on a like-for-like basis (i.e. excluding services which did not run in the earlier year).

D&BCIC were very grateful for all the passengers, volunteers, sponsors and donors who made it possible for them to promote and operate services for the Dales during a challenging period for the transport industry as a whole.

Personnel and Operations

This year was unusual in that a large number of trustees retired, primarily due to their simultaneously reaching the end of their six-year term. We sincerely value the significant long-term contributions that Anthony Bradley, Mark Corner, Malcolm Petyt, Tony Smith, Nancy Stedman and Mike Stephenson have all made to our charity. We are delighted that many of them continue to give us the benefit of their experience, for example, as volunteer members of our committees.

We were pleased to confirm the trustee appointments of Kevin Armstrong and Ian McPherson at our AGM in September. In addition to their wider contributions to Council, Kevin acts as our link trustee to D&BCIC while Ian brings extensive experience of the challenges faced by the natural environment within the Yorkshire Dales National Park.

The realities of COVID-19 meant that our September AGM was held by Zoom and Council meetings were also held online until March 2022, when we combined physical with online attendance in a hybrid session.

Since April 2021, our new Membership & Events Officer, Victoria Benn, has substantially developed our use of social media, not only as a tool to communicate with our members and supporters but also as a means of publicising our campaigns to a wider audience. Her input has also allowed us to significantly broaden our range of events, continuing to provide online events in parallel with the re-introduction of our popular face-to-face events in 2022.

Trustees upgraded our IT resources this year in response to the increased range and frequency of our online activities. Staff have been primarily based in our Gargrave office during the year and we greatly appreciate their diligence in applying COVID-19 protocols to maximise their own, and others', safety in that environment.

Our Executive Director, Ann Shadrake, has ensured a stable operating environment both in the office, where she has welcomed our Membership & Events Officer, and for the charity overall during this challenging year. Our Administration Assistant, Penny Lowe, has effectively kept our membership records and membership communications running smoothly in spite of the inevitable constraints experienced during the year.

Trustees genuinely appreciate the contribution of our numerous volunteers. We benefitted from the 'remote' input of many volunteers across a wide range of tasks associated with preparation of our quarterly *Yorkshire Dales Review*, our policy and planning work, our Capturing the Past project, and our digital events. Since early 2022, the return to a more 'normal' environment, including physical events, has helped us to attract some new volunteers. We estimate that volunteers across all areas of our work contributed over 2,500 hours of unpaid work. The unpaid contribution of our volunteers really makes a positive impact upon our ability to promote and progress our charity's objects: thank you!

Financial review

Unrestricted Funds

Total Unrestricted income for the year was £217,117 (*2021/2 £93,551*) and total expenditure from Unrestricted funds was £93,114 (*2021/2 £71,894*), generating a net operating surplus of Unrestricted funds of £124,003 (*2021/2 £21,657*). The increase in income was primarily attributable to the charity being the beneficiary of £172,151 of legacy income, compared to £32,396 of legacy income in 2021. The recruitment of a third part time member of staff was the primary driver of the increase in expenditure from Unrestricted funds of £21,220.

The principal sources of Unrestricted funding are membership subscriptions, legacies and donations. Individual membership subscriptions were £27,331, a decrease of £1,365 compared to the previous year as the pandemic adversely affected membership renewal rates. Business membership subscriptions at £908 increased slightly from the previous year. However, this category has been significantly impacted by the pandemic and our future approach to business membership is now the subject of a strategic review by the organisation. Donations were £7,498, an increase of £5,874 on the previous year, a result mainly of a single donation of £5,000. Legacies continue to be an important source of income for the charity. A total of £172,151 legacy income was received during the year, including the final tranche from the estate of Dr John Disney and generous legacies from the estates of Mr Alan Sutcliffe and Miss Winifred Joyce Graham (who were long-standing members of the charity). This compares to legacy income in the previous year of £32,396. Additional income during the year included Gift Aid income of £7,811 and interest from deposit accounts of £3,407.

The principal categories of Unrestricted expenditure were: staff costs of £54,741, an increase of £24,995 from the previous year, reflecting the recruitment of a part time Membership & Events Officer (MEO); £14,025 for the production of the quarterly *Review* (*2021/2 £12,841*); and office costs of £19,930 *(£2021/2 13,959)* - the latter included the purchase of new IT equipment and office furniture which will be depreciated in line with the charity's accounting policy. A grant of £2,000 was made to D&BCIC.

At the end of the year total Unrestricted reserves were £436,453 (*2021/2 £312,450*). Plans to utilise these reserves in support of the aims and objectives of the organisation are regularly reviewed by Council. Current plans include grants to D&BCIC, an extension to the Capturing the Past project, support

for the charity's main campaigns and the conversion of the MEO's contract from a fixed term to permanent.

Restricted Funds

D&BCIC funds: During the year a donation of £3,000 was received (*2021/2 income £6,696*). The balance of Restricted funds for use by D&BCIC at the year-end was £33,000. At their request, a programme to transfer these funds in stages over the next few years has been agreed with D&BCIC.

Capturing the Past funds: During the year the project received the final tranche of the Heritage Lottery Funding of £643. £2,816 was spent on the project, including the salary and expenses of a freelance project manager, leaving a balance at the year-end of £2,730. This will contribute to the planned continuation of the project, with additional funds to be provided from the charity's Unrestricted reserves.

Reserves Policy

The charity's reserves are held in bank deposit accounts. The directors endeavour to obtain the best rates available. The charity holds reserves sufficient to cover the excess of its operational expenditure over its income together with the cost of any exceptional items approved by directors at a level which would allow the charity to continue to operate for a further five years. Currently the charity aims to restrict the net annual operating deficit to £30,000. The Reserves Policy is reviewed annually.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking the reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 07/09/22 and signed on behalf of the board of trustees by:

Dr Bruce McLeod
Trustee

The Yorkshire Dales Society

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Yorkshire Dales Society

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of The Yorkshire Dales Society ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 the 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 the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

SBriggs

Steven Briggs FCA
Independent Examiner

Windle and Bowker Limited
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA
30 October 2022

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	5	179,649	3,000	182,649	60,232
Investment income	6	3,407	–	3,407	1,667
Other income	7	34,061	894	34,955	39,917
Total income		217,117	3,894	221,011	101,816
Expenditure					
Expenditure on charitable activities	8,9	93,114	2,816	95,930	79,659
Total expenditure		93,114	2,816	95,930	79,659
Net income and net movement in funds		124,003	1,078	125,081	22,157
Reconciliation of funds					
Total funds brought forward		312,450	34,903	347,353	325,197
Total funds carried forward		436,453	35,981	472,434	347,353

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 25 form part of these financial statements.

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	**16**	3,857	137
Current assets			
Debtors	**17**	6,257	6,258
Cash at bank and in hand		462,590	343,424
		468,847	349,682
Creditors: amounts falling due within one year	**18**	270	2,466
Net current assets		468,577	347,216
Total assets less current liabilities		472,434	347,353
Net assets		472,434	347,353
Funds of the charity			
Restricted funds		35,981	34,903
Unrestricted funds		436,453	312,450
Total charity funds	**20**	472,434	347,353

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 07/09/22 and are signed on behalf of the board by:

Marion Temple

Mrs Marion Temple
Trustee

Dr Bruce McLeod
Trustee

The notes on pages 16 to 25 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Canal Wharf, Eshton Road, Gargrave, North Yorkshire, BD23 3PN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

3. **Accounting policies** *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. **Limited by guarantee**

The organisation is a company limited by guarantee and has no share capital. The liability of each member, in the event of a winding up, is limited to £1.

5. Donations and legacies

The restricted donations received were later paid out to Dales & Bowland Community Interest Company (a company limited by guarantee).

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	7,498	3,000	10,498
Legacies			
Legacies	172,151	–	172,151
Grants			
Government grant income	–	–	–
	179,649	3,000	182,649

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	1,925	5,912	7,836
Legacies			
Legacies	32,396	–	32,396
Grants			
Government grant income	20,000	–	20,000
	54,321	5,912	60,232

6. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Investment Income	3,407	3,407	1,667	1,667

7. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Membership Income	28,306	–	28,306
Gift Aid Tax Recoverable	5,755	251	6,006
Project Income	–	643	643
	34,061	894	34,955

7. Other income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Membership Income	30,227	–	30,227
Gift Aid Tax Recoverable	7,336	–	7,336
Project Income	–	2,354	2,354
	37,563	2,354	39,917

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Membership & Promotion	28,175	845	29,020
Objectives & Activities	28,959	986	29,945
Support costs	35,980	985	36,965
	93,114	2,816	95,930

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Membership & Promotion	23,951	161	24,112
Objectives & Activities	21,460	7,418	28,878
Support costs	26,483	188	26,669
	71,894	7,767	79,659

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Membership & Promotion	29,020	15,203	44,223	35,171
Objectives & Activities	29,945	21,762	51,707	44,488
	58,965	36,965	95,930	79,659

10. Analysis of support costs

	Membership & Promotion £	Objectives & Activities £	**Total 2022 £**	Total 2021 £
Governance costs	4,408	6,311	10,719	7,734
Support costs	10,795	15,451	26,246	18,935
	15,203	21,762	36,965	26,669

11. Analysis of grants

During the year there were grants made to Dales & Bowland CIC of £2,000 (2021 £nil).

12. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	1,285	46

13. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	280	280
Other financial services	1,610	1,579
	1,890	1,859

14. Staff costs

The Staff costs for both part time staff include salary, pension costs and social security costs.

The average head count of employees during the year was 3 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	1	1

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2021	9,027
Additions	5,005
At 31 March 2022	14,032
Depreciation	
At 1 April 2021	8,890
Charge for the year	1,285
At 31 March 2022	10,175
Carrying amount	
At 31 March 2022	3,857
At 31 March 2021	137

17. Debtors

	2022 £	2021 £
Other debtors	6,257	6,258

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	270	2,466

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	–	20,000

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	**At 31 March 2022 £**
General funds	312,450	217,117	(93,114)	436,453
	312,450	217,117	(93,114)	436,453

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	290,793	93,551	(71,894)	312,450
	290,793	93,551	(71,894)	312,450

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	**At 31 March 2022 £**
Dales & Bowland CIC	30,000	3,251	–	33,251
Capturing the Past Project	4,903	643	(2,816)	2,730
	34,903	3,894	(2,816)	35,981

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Dales & Bowland CIC	31,319	5,912	(7,231)	30,000
Capturing the Past Project	3,085	2,354	(536)	4,903
	34,404	8,266	(7,767)	34,903

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	3,857	–	3,857
Current assets	432,866	35,981	468,847
Creditors less than 1 year	(270)	–	(270)
Net assets	436,453	35,981	472,434

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	137	–	137
Current assets	314,779	34,903	349,682
Creditors less than 1 year	(2,466)	–	(2,466)
Net assets	312,450	34,903	347,353

22. Related parties

During the year the following transactions took place with related parties.

There was a grant of £2,000 paid, but no donations made to Dales & Bowland Community Interest Company (a company limited by guarantee) which is associated with The Yorkshire Dales Society.

There were also expenses paid of £nil on behalf of Dales & Bowland Community Interest Company (a company limited by guarantee) which were reimbursed later. At the end of the year there was a balance due to the Company of £nil (2021 £nil).

The gross remuneration for the Key Management Personnel totalled £25,546.

THE YORKSHIRE DALES SOCIETY

England & Wales - Charity number 515384

Accounts

COMPANY REGISTRATION NUMBER: 01822908
CHARITY REGISTRATION NUMBER: 515384

The Yorkshire Dales Society

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021

Windle and Bowker Limited
Chartered Accountants
Windle and Bowker Limited
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

The Yorkshire Dales Society

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	The Yorkshire Dales Society
Charity registration number	515384
Company registration number	01822908
Principal office and registered office	Canal Wharf Eshton Road Gargrave North Yorkshire BD23 3PN

The trustees

Ms Scarlett Armstrong	(Appointed 9 December 2020)
Mrs Hilary Baker	(Resigned 9 December 2020)
Mr Jon Beavan	(Resigned 1 September 2020)
Mr Kyle Blue	
Mr Antony Bradley	
Mr Mark Corner	
Mrs Ann Cryer	(Resigned 19 September 2020)
Mr Wilf Fenten	
Dr Ian Harrison	
Mr Chris Hartley	(Resigned 19 September 2020)
Mr Ken Humphris	(Appointed 9 September 2020)
Ms Julie Martin	
Dr Bruce McLeod	
Mr Dilip Mysorekar	(Appointed 9 September 2020)
Dr Malcolm Petyt	
Dr Tony Smith	
Ms Nancy Stedman	
Mr Mike Stephenson	
Mrs Marion Temple	

Executive Director	Ms A Shadrake
Independent examiner	Steven Briggs FCA Windle and Bowker Limited Croft House Station Road Barnoldswick Lancashire BB18 5NA

Structure, governance and management

Governing Document

Friends of the Dales is a charitable company limited by guarantee, incorporated (as Yorkshire Dales Society) on 7th June 1984 and registered as a charity on 12th July 1984. The charity was established under a Memorandum and Articles of Association, which lists the objects and powers of the company and is governed under its Articles of Association. New Articles of Association were adopted at the 2015 AGM. In the event of the charity being wound up, members are required to contribute an amount not exceeding £1. At 31st March 2021 there were 1381 members of all categories.

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Council. The members of the Council are elected at the Annual General Meeting. Between Annual General Meetings, the Council has power to co-opt new trustees who will be eligible for election at the Annual General Meeting next following their co-option. The Council seeks to ensure that the needs of the charity are appropriately reflected in the diversity of its trustees and looks towards enhancing its pool of trustees through appropriate means. Council uses a 'Skills Matrix' to record the experiences and interests of trustees and to help identify any skills gaps. The process for finding and appointing trustees is detailed in the 'Appointing a New Trustee' rule.

Trustee Induction and Training

New trustees are provided with a 'Welcome Pack' which includes: the Charity Commission's 'The Essential Trustee' guidance, governance documents, the organisational structure, the history of the charity, the latest version of the annual report and accounts, and minutes of recent meetings.

Organisation

The Council meets at least four times a year. It is responsible for the strategic direction and policy of the charity. It also has powers to set up committees and other groups, as necessary. Currently, three such committees exist; Finance & Governance, Policy & Planning, and Events, Communication & Membership.

Relationships with Related Parties

The Society is the sole member of the Dales & Bowland Community Interest Company (D&BCIC). The company is a volunteer-run, not-for-profit Community Interest Company (CIC) established in 2007, limited by guarantee with Company Registration number 6130470. The main activity of D&BCIC is the management of the DalesBus network of bus services in the Yorkshire Dales area, running mainly on Sundays and Bank Holidays throughout the year, utilising grant funding from numerous organisations. D&BCIC has its own Board of Directors (volunteers), on which Friends of the Dales has one seat (vacant at the Year End).

Friends of the Dales has a Memorandum of Understanding with the Yorkshire Dales Millennium Trust (YDMT) which was updated in January 2019. YDMT is an organisation with broadly similar charitable objects that enables and delivers its objects through fundraising, advisory work and project management.

Achievements and performance *(continued)*

Friends of the Dales is a member of the Campaign for National Parks (CNP). CNP is the national charity dedicated to campaigning to protect and promote all of the National Parks of England and Wales. We have a representative on the Council of the CNP.

We have a Memorandum of Understanding (MoU) with the local experts who were the delivery team of the original Capturing the Past project. As reported last year, the initial project, which was funded through Stories in Stone, has concluded. Friends of the Dales has now assumed responsibility for the project and is continuing the work under our direct management. The MoU has been retained to support our continuing project work.

Risk Management

The Council has a process for reviewing the organisation's major risks and has reasonable confidence that they are being managed appropriately.

Objectives and activities

The charity's purposes are:

1. To promote for the benefit of the public the conservation of the landscape, biodiversity and cultural heritage of the Yorkshire Dales National Park and adjacent areas, and the social and economic well-being of its local communities; and to encourage others to engage with, understand, enjoy and protect these areas.
2. In pursuance of the above, to advance the education of the public.

We seek to be the leading voice campaigning for a sustainable future for the Dales through the pursuit of the following key activities:

- The identification of issues justifying a campaign approach and the orchestration of these campaigns.
- The organisation and delivery of events for the enjoyment and education of our members and the general public.
- The identification of issues requiring a policy position and the involvement of subject matter experts in our Planning & Policy Committee meetings to help us develop these policies.
- The oversight of planning applications to the Yorkshire Dales National Park Authority (YDNPA) and on significant applications in adjacent planning authorities, and the submission of objections or supportive comments as appropriate, consistent with our objects and policies.
- The publication of the Yorkshire Dales Review and development of our webpage and social media activity.
- The identification and delivery of projects that can help the charity further its purposes.
- Working with like-minded organisations.
- Oversight of the Dales and Bowland Community Interest Company (D&BCIC).
- Working with volunteers to deliver these purposes.

We summarise these activities as 'Campaign-Protect-Enjoy'

Public Benefit

The trustees are aware of the guidance on public benefit published by the Charity Commission and have complied with their duty to have due regard to this guidance when exercising any powers or duties to which the guidance is relevant. Examples of what we have done during the year to carry out our public

Achievements and performance *(continued)*

benefit charitable purposes include the advancement of public knowledge and appreciation of the social history and the physical and cultural heritage and beauty of the Yorkshire Dales through informative talks at our events; publication of the Yorkshire Dales Review; and the progress of our 'Capturing the Past' digital community archiving project. Our scrutiny of planning applications, development of policies, and campaigning activities all contribute to our conservation purposes on behalf of the public. Significant public benefit continues to be delivered through the work of the D&BCIC, enabling access by the general public to and within the Dales on Sundays and Bank Holidays.

Achievements and performance

The period covered by this Report has been significantly affected by the uncertainty and the effects of the continuing COVID-19 pandemic. As a result, trustees and staff have had to be flexible, amending our planned activities for the year in order to achieve comparable outcomes by rather different routes to earlier years.

As reported last year, we have conducted a refresh of our strategic objectives and priorities. These were approved by Council in June 2020. Under our new vision for the charity 'to be the leading voice campaigning for a sustainable future for the Dales' we have refocused our activities under 6 key themes:

1. Campaigns

i) Single-use plastics

The year was spent attempting to build support for our campaign to eliminate the use of plastic tree guards in the Dales, learning about alternatives to plastic tree guards and continuing to raise awareness. Articles about the campaign appeared in Dalesman, The Yorkshire Post, and The Guardian. The Chair contacted over 30 organisations, individuals, and manufacturers in connection with our campaign. Our campaign gained the support of 11 of these organisations, including Plantlife, Campaign to Protect Rural England - North Yorkshire, A Plastic Planet, Clean up Britain, and Butterfly Conservation.

ii) Roadside verges

Activities and events to support the Verges Campaign were necessarily curtailed during the year because of lockdown restrictions, but work continued behind the scenes, led by Dr Anne Readshaw, volunteer, supported by Nancy Stedman, trustee. An online meeting was held in June 2020 with North Yorkshire County Council's highways team, representatives from Plantlife (our national campaign partner) and YDNPA. This enabled us to prepare a set of simple guidelines on when to avoid cutting, when to cut, how to control invasive weeds and how to ensure road safety is taken into account. We hope that those responsible for cutting verges, including NYCC, will use these practical guidelines to adapt their cutting contracts. These guidelines were publicised in the Yorkshire Dales Review Winter 2021, together with information about another outcome of the meeting, namely the identification of approximately 8 miles of trial 'Special Interest Verges', where NYCC would commit to amending their cutting regime in order better to promote biodiversity and which Friends of the Dales would endeavour to monitor.

iii) Capturing the Past

Over the year volunteers have continued to add a rich variety of additional material to the archive website from a wide range of sources and periods, ranging from the Settle Court Records from the period of Edward VI through a collection of 17th century wills from Clapham to a diary compiled by a couple who spent their honeymoon camping and cycling in Ribblesdale in the 1930s.

Achievements and performance *(continued)*

Over the life of the project more than 20,000 items of local historical material have been rescued from obscurity and made freely available to researchers on the searchable website, helping to broaden and deepen understanding of the long human and landscape history of the Dales.

To maintain momentum on the project and broaden its scope the decision was taken during the year to recruit a part-time freelance project leader. The 2-year appointment will be largely funded by Friends of the Dales. Matt Brown was appointed in January 2021 with a remit to identify further vulnerable collections, train more volunteers to expand the archive beyond the original Ingleborough area, and to raise the profile of the project. Although COVID-19 restrictions have inevitably curtailed the planned activities, progress has been made with training and preparing articles for publication.

An article on the project was published in Issue 7 of the Yorkshire Archaeological and Historical Society's Briefing.

There are now 27 collections in the archive, viewable at www.dalescommunityarchives.org.uk/

2 Communications

Despite COVID-19 restrictions and the requirement for home working for part of the year, four high-quality editions of the Yorkshire Dales Review were published. Our design and print partners at Briggs Bros of Cononley ably supported us through very challenging times for their business. They also took on the task of timely dispatch of the postal magazines and separate letters updating members on the evolving situation.

Over the year we explored many topics including: our core plastic tree guard and grass verge campaigns; our contributions to the national debate about the future of England's national parks (prompted by the Glover Review); features highlighting the particular importance of the most recently designated areas of the national park; the contributions of trustees retiring or moving on from key roles; welcoming our new trustees; sustainable transport and in particular the role of our own social enterprise D&BCIC; and our continued work on policies and planning applications.

Of particular significance was the Yorkshire Dales Review Spring 2020 edition. Before the full impact of the pandemic was apparent, the decision had been taken to focus this issue on the contributions of younger writers, illustrators and photographers as an appropriate way to celebrate the 150th publication. Additional copies were printed with the intention of providing free copies to all schools, colleges and other organisations and these remain available.

During the financial year our volunteer Editor, Sasha Heseltine, stood back from the role after several years. We would like to thank her for her contribution. Prue Harrison has taken over the role, supported by a restructured Editorial Team comprising our Chair, Executive Director, Chair of Events, Membership & Communications Committee, and our volunteer Sub-Editor, Lynn Leadbetter.

We continued to publish a monthly e-news, available to all members and supporters, with topical items and links to more detailed reports and features. By the end of March this had in the region of 650 regular subscribers, with a very good rate of retention. Aided by the excellent photographs shared by trustees and staff, and in particular by Mark Corner, we continued to grow our social media presence with the aim of attracting new members and encouraging more people to visit, value and enjoy the Dales.

The website content was updated and managed, with our volunteer Ruth Garrett assisting with loading and organising our planning comments.

Achievements and performance *(continued)*

We have made progress in establishing relationships with local media and our campaigning efforts have been helped by good coverage in local news outlets.

3 Membership and Supporters

During the year, despite the difficulties of the pandemic, we maintained regular communication with our members and were pleased and grateful to see high levels of individual membership retention. At the year end, we had 1303 individual and joint members, 67 business members and 11 group members, giving a total of 1381 members. We updated and re-issued the membership recruitment leaflet, and again took an opportunity to insert this in a postal mailing of the Dalesman magazine, with positive results. Because of the impact of the pandemic a decision was taken in the first part of the year to defer individual membership subscriptions and to extend this deferral for our business members throughout the year as many businesses, including Dales-based, continued to be adversely affected.

Trustees took the decision to maintain membership fees at the same level as the previous year (£25 Individual; £35 Joint; and £40 Affiliate / Group and Business).

4 Actions and Events

With the continuing restrictions on live events, all public events planned from April 2020 to July 2020 were cancelled. The AGM was held on 19 September 2020 as a full online event. A series of monthly Zoom presentations on relevant topics was arranged, presented by trustees and other experts. These were held in January, February and March 2021 and were well attended (average attendance c50). Because of the success of these online events, which are open to members and non-members, we are planning to extend the programme into 2021-2022, regardless of the pandemic situation.

5 Voice/View

As an organisation, Friends of the Dales has evolved as a credible and respected voice on public issues affecting the Yorkshire Dales. One of our key activities is to use this voice to contribute to the public debate on issues that impact the region. Much of this work is coordinated by our Policy Committee, chaired by trustee Malcolm Petyt. The primary purpose of this Committee is to expand our knowledge of, and formulate our position on, a wide range of issues concerning the Dales. The Committee meets formally every quarter and, between meetings, is supported by regular interactions with the wider membership and our supporters.

Over recent years we have developed 10 Policy Statements on topics as varied as Wildlife and Biodiversity, Transport, and Minerals and Energy (copies of all our policy positions can be found on our website at www.friendsofthedales.org.uk/policies). These policies are reviewed and updated periodically.

In the light of the sad fact that more and more chapels (and to a lesser extent churches) are closing because of changes in population, travel and religious practice, we felt it important to develop our views on the conversion of such buildings for other uses. We therefore inserted appropriate statements into our Built Heritage policy, and have already used these in our response to planning applications. We also made minor changes to our policies on Biodiversity. But most significant was the development of a new policy statement on Sustainable Development, for which particular thanks are due to Vice Chair Wilf Fenten, who led our debate on this increasingly crucial subject.

During the year we commented on a number of consultations, in particular those relating to the development of a new Local Plan for the National Park. This is especially important because it will apply to the whole of the extended Park, thus replacing in the newly-designated areas the Local Plans of

Achievements and performance *(continued)*

Eden, South Lakeland and Lancashire which have to continue to apply until there have been full public consultations on a new Plan.

A particularly important role of the Policy Committee is to review and, where appropriate, provide comment on planning applications submitted to the YDNPA. As the Planning Authority, the YDNPA publishes a weekly list of new applications; the total number of applications in 2020-21 was 769 (previous year 655). Many of the applications were for minor modifications, which were determined in accordance with published policies. But each week a few applications demand a more detailed scrutiny and, among these, a number provoke internal debate and ultimately an agreed response from Friends of the Dales to the Authority.

This year we formally responded to 33 planning applications within or close to the YDNPA (an increase of the previous year's total of 25) of which 18 (previous year 19) contained objections to all or part of the application, 11 (previous year 5) were comments and suggestions on various aspects, and 11 (previous year 1) were an expression of support, the latter reflecting our positive decision to identify and publicly support good examples of development wherever possible.

We have expressed our concerns to the YDNPA about the continuing flow of applications to convert barns, often in open countryside, and have lodged objections where we consider the proposal does not fit with policy and would have a detrimental impact on the local landscape. We have also participated in the process of reviewing the Local Plan on this issue, seeking a tightening of the parameters for permitting conversions.

6 Partnerships

In October 2020, with North Craven Heritage Trust, we co-organised a successful on-line conference: 'A Green New Dales: Year One of the Climate Emergency', which was attended by over 100 people. Based on the outcomes from the conference, we issued 'The Challenges', a set of proposals and actions sent out to national and local government at all levels, to farmers, businesses, statutory and voluntary sector organisations, visitors and individuals.

Friends of the Dales maintains a close working relationship with the YDNPA. Although COVID-19 restrictions prevented face-to-face meetings, regular dialogue was maintained virtually. We contributed to the YDNPA's consultation programme on housing as a part of the Local Plan.

We continued to work closely on shared areas of concern and expertise with CNP and our colleagues in other national park societies. This included input to CNP's National Parks and the Climate Emergency.

Under the umbrella of our plastic tree guards campaign, we supported YDMT's, Plastic Free Woodland project, and submitted evidence to DEFRA on Tree Planting and Woodlands (focusing on plastic tree guards).

Dales and Bowland Community Interest Company

We continue to campaign for improved public transport access into and around the Dales, as well as taking a practical approach by managing much of the weekend DalesBus network and promoting public transport in the area through our volunteer-run not-for-profit subsidiary company, D&BCIC. The DalesBus services provided by D&BCIC were severely reduced throughout the year as a result of the COVID-19 pandemic and the consequent government restrictions on non-essential travel. The Wensleydale Flyer service was however maintained all year to enable local residents to make essential journeys, and a limited service was also provided in the Wharfedale area for much of the year. Overall,

Achievements and performance *(continued)*

3,547 journeys were made on services managed by D&BCIC in 2020-21 (down from the 33,391 journeys made the previous year).

D&BCIC directors worked hard to plan for the resumption of services when Government guidelines permitted in Spring 2021, and hope to be able to provide an improved level of service in 2021 compared to 2019, albeit with a slightly later start date for some seasonal services. Friends of the Dales has agreed to increase its grant to D&BCIC from 2021-22 onwards to help support the DalesBus network. We would also like to thank the many other organisations, businesses and individuals who have pledged financial or practical support. Nevertheless raising funds to finance the services remains a major challenge, although it is hoped that the implementation of the recently-announced National Bus Strategy 'Bus Back Better' in 2022 will improve public transport provision throughout the Dales every day of the week.

Personnel and Operations

During the year four trustees retired: Hilary Baker, Jon Beavan, Ann Cryer and Chris Hartley. All four are long-standing members who have shown considerable commitment as volunteers and trustees over many years. We are very grateful for their contribution from which Friends of the Dales has greatly benefitted.

We were pleased to confirm the trustee appointments of Ken Humphris and Dilip Mysorekar at our AGM in September and in December 2020 we welcomed Scarlett Armstrong as a co-opted trustee.

In January 2021 we commenced the recruitment process for a part-time Membership & Events Officer. This is a new role designed to provide us with additional capacity in support of the delivery of our revised objectives. We were very pleased to confirm the appointment of Victoria Benn to the role, with effect from April 2021.

COVID-19 restrictions meant that for the period through to August our two permanent staff members were unable to access the office. However, they were able successfully to maintain our operations by working from home. From August the two staff transferred back to our Gargrave office. Taking advantage of the fact that we now have two separate office rooms, and following a detailed risk assessment supported by clear COVID-19 working protocols, the two staff members were able to continue working in the office for the remainder of the financial year.

Trustees would like to give particular recognition and thanks to our permanent staff members, Ann Shadrake, Executive Director, and Penny Lowe, Admin Assistant, for successfully maintaining our operations through such difficult and challenging times.

Because of the COVID-19 restrictions, trustees and volunteers were also unable to access the office for most of the year. By taking full advantage of on-line meeting facilities, trustees maintained their active engagement with the organisation, which included conducting routine Council and Committee meetings remotely. The decision was also taken to hold our AGM in September 2020 on line via Zoom.

We welcome and are immensely grateful for the support provided by our many volunteers and supporters. Despite the challenges of the year, we estimate that, by working from home, our volunteers still contributed in the region of 2,000 hours of unpaid work to help deliver the charity's objects. This included work on policy and planning applications; content, production and editing the Yorkshire Dales Review; and planning our digital events.

Financial review

Unrestricted Funds

Total Unrestricted income for the year was £93,551 (2020 £182,573) and total Unrestricted expenditure was £71,894 (2020 £64,940), generating a net operating surplus of Unrestricted funds of £21,657 (2020 £117,633). The reduction in income was primarily attributable to the fact that in 2020 the charity was the beneficiary of £139,627 of legacy income, compared to £32,396 in 2021. An increase in quarterly Review production costs and the cost of the second office in Gargrave were the primary drivers of the increase in Unrestricted costs of £5,106.

The principal sources of Unrestricted funding are membership subscriptions, legacies and donations. Individual membership subscriptions were £29,574, an increase of £1,863 on the previous year, despite the suspension of membership renewals during the first months of the pandemic. Business membership subscriptions at £653 were down £2,485 on the previous year. This was attributable to the decision not to require businesses to renew subscriptions during the pandemic. Donations were significantly affected by the pandemic and were £1,925 - a reduction of £4,172 compared to the previous year. Legacies are an important source of income. Two significant legacies were received during the year, totalling £32,396. This compares to legacy income in the previous year of £139,627 when the charity benefited from a major legacy from the estate of Dr John Disney. Additional income during the year included £7,336 Gift Aid (2020 £5,191) and a business support grant of £20,000.

The principal categories of Unrestricted expenditure were staff costs of £33,591 (2020 £32,672), office costs of £13,959 (2020 £10,767) and production of the quarterly Review of £16,339 (2020 £10,214).

At the end of the year total Unrestricted reserves were £312,450. Plans were agreed with Council to draw down these reserves in support of the aims and objectives of the organisation. These included the recruitment of a third member of staff to increase the capacity of the charity and the employment of a freelance project manager to continue the work of the Capturing the Past project.

Restricted Funds

D&BCIC funds: During the year £5,912 of income was received. Transfers to the organisation totalled £7,231 leaving a year end Restricted fund balance of £30,000 which will be transferred to D&BCIC at the rate of £6,000pa at the request of D&BCIC.

Capturing the Past funds: During the year the project received £2,354 which included the last tranche of funding from the Heritage Lottery Fund, and expended £536. The year-end balance of £4,903 will contribute to the planned continuation of the project for a further two years.

Reserves Policy

The charity's reserves are held in bank deposits. The directors endeavour to obtain the best rates available whilst maintaining a balance of short-term access and longer-term deposits. The Reserves Policy is reviewed annually. The charity aims to hold reserves which would, at the current rate of expenditure, enable it to continue to operate as it does for a further five years. The charity aims to restrict the net use of reserves to a maximum of £17,000 pa. To the extent that total reserves exceed this figure, the charity will actively reduce surplus reserves in support of the charity's aims and objectives.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to:

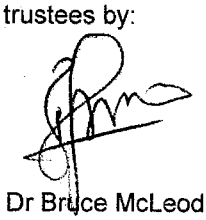
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking the reasonable steps for the prevention and detection of fraud and other irregularities. .

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 16 August 2021 and signed on behalf of the board of trustees by:



Dr Bruce McLeod
Trustee

The Yorkshire Dales Society

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Yorkshire Dales Society

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of The Yorkshire Dales Society ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 the 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 the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

SBriggs

Steven Briggs FCA
Independent Examiner

Windle and Bowker Limited
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

26 August 2021.

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 **Total funds** £	2020 Total funds £
Income and endowments					
Donations and legacies	**5**	54,321	5,912	60,232	189,291
Investment income	**6**	1,667	–	1,667	1,709
Other income	**7**	37,563	2,354	39,917	38,917
Total income		93,551	8,266	101,816	229,917
Expenditure					
Expenditure on charitable activities	**8,9**	71,894	7,767	79,659	93,551
Total expenditure		71,894	7,767	79,659	93,551
Net income and net movement in funds		21,657	499	22,157	136,366
Reconciliation of funds					
Total funds brought forward		290,793	34,404	325,197	188,831
Total funds carried forward		312,450	34,903	347,353	325,197

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 23 form part of these financial statements.

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	**16**	137	183
Current assets			
Debtors	**17**	6,258	6,704
Cash at bank and in hand		343,424	319,438
		349,682	326,142
Creditors: amounts falling due within one year	**18**	2,466	1,128
Net current assets		347,216	325,014
Total assets less current liabilities		347,353	325,197
Net assets		347,353	325,197
Funds of the charity			
Restricted funds		34,903	34,404
Unrestricted funds		312,450	290,793
Total charity funds	**20**	347,353	325,197

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 16 August 2021, and are signed on behalf of the board by:

Dr Bruce McLeod
Trustee

Mrs Marion Temple
Trustee

The notes on pages 14 to 23 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Canal Wharf, Eshton Road, Gargrave, North Yorkshire, BD23 3PN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The organisation is a company limited by guarantee and has no share capital. The liability of each member, in the event of a winding up, is limited to £1.

5. Donations and legacies

The restricted donations received were later paid out to Dales & Bowland Community Interest Company (a company limited by guarantee).

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
Donations	1,925	5,912	7,836
Legacies			
Legacies	32,396	–	32,396
Grants			
Government grant income	20,000	–	20,000
	54,321	5,912	60,232

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	6,096	43,568	49,664
Legacies			
Legacies	139,627	–	139,627
Grants			
Government grant income	–	–	–
	145,723	43,568	189,291

6. Investment income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Investment Income	1,667	1,667	1,709	1,709

7. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Membership Income	30,227	–	30,227
Gift Aid Tax Recoverable	7,336	–	7,336
Project Income	–	2,354	2,354
Overhead contributions	–	–	–
	37,563	2,354	39,917

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Membership Income	30,877	–	30,877
Gift Aid Tax Recoverable	5,191	875	6,066
Project Income	–	1,474	1,474
Overhead contributions	500	–	500
	36,568	2,349	38,917

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Membership & Promotion	23,951	161	24,112
Objectives & Activities	21,460	7,418	28,878
Support costs	26,483	188	26,669
	71,894	7,767	79,659

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Membership & Promotion	19,687	488	20,175
Objectives & Activities	23,976	26,682	50,658
Support costs	22,346	372	22,718
	66,009	27,542	93,551

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Membership & Promotion	24,112	11,059	35,171	29,667
Objectives & Activities	28,878	15,610	44,488	63,884
	52,990	26,669	79,659	93,551

10. Analysis of support costs

	Membership & Promotion £	Objectives & Activities £	**Total 2021 £**	Total 2020 £
Governance costs	3,206	4,528	7,734	6,588
Support costs	7,853	11,082	18,935	16,130
	11,059	15,610	26,669	22,718

11. Analysis of grants

During the year there were grants made to Dales & Bowland CIC of £nil (2020 £2,000).

12. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	46	61

13. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	280	280
Other financial services	1,579	1,808
	1,859	2,088

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	33,591	32,672

The Staff costs for both part time staff include salary, pension costs and social security costs.

14. Staff costs *(continued)*

The average head count of employees during the year was 2 (2020: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	1	1

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Two trustees have claimed expenses or had their expenses met by the charity which amounted to £382 to cover travel costs incurred.

16. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2020 and 31 March 2021	9,027
Depreciation	
At 1 April 2020	8,844
Charge for the year	46
At 31 March 2021	8,890
Carrying amount	
At 31 March 2021	137
At 31 March 2020	183

17. Debtors

	2021 £	2020 £
Other debtors	6,258	6,704

18. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,466	1,128

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	20,000	–

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Transfer between funds £	Income £	Expenditure £	At 31 March 2021 £
General funds	290,752	41	93,551	(71,894)	312,450
Ken Willson Fund	41	(41)	–	–	-
	290,793	–	93,551	(71,894)	312,450

	At 1 April 2019 £	Transfer between funds £	Income £	Expenditure £	At 31 March 2020 £
General funds	170,361	–	184,000	(63,609)	290,752
Ken Willson Fund	2,441	–	–	(2,400)	41
	172,802	–	184,000	(66,009)	290,793

Restricted funds

	At 1 April 2020 £	Transfer between funds £	Income £	Expenditure £	At 31 March 2021 £
Dales & Bowland CIC	31,319	–	5,912	(7,231)	30,000
Capturing the Past Project	3,085	–	2,354	(536)	4,903
	34,404	–	8,266	(7,767)	34,903

	At 1 April 2019 £	Transfer between funds £	Income £	Expenditure £	At 31 March 2020 £
Dales & Bowland CIC	11,313	–	44,443	(24,438)	31,318
Capturing the Past Project	4,716	–	1,474	(3,104)	3,086
	16,029	–	45,917	(27,542)	34,404

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Tangible fixed assets	137	–	137
Current assets	314,779	34,903	349,682
Creditors less than 1 year	(2,466)	–	(2,466)
Net assets	312,450	34,903	347,353

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	183	–	183
Current assets	291,738	34,404	326,142
Creditors less than 1 year	(1,128)	–	(1,128)
Net assets	290,793	34,404	325,197

22. Related parties

During the year the following transactions took place with related parties.

There were donations made of £7,231 to Dales & Bowland Community Interest Company (a company limited by guarantee) which is associated with The Yorkshire Dales Society.

There were also expenses paid of £nil on behalf of Dales & Bowland Community Interest Company (a company limited by guarantee) which were reimbursed later. At the end of the year there was a balance due to the Company of £nil (2020 £nil).

Two trustees were reimbursed expenses of £382 to cover travel costs incurred.

The gross remuneration for the Key Management Personnel totalled £25,107.