

**NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Company Registration No. 01265072 (England and Wales)**

**Charity Registration No. 505438**

# **NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mrs H E Lane (Chair) Mr S P Garland Mr S Myers (Vice Chair) Mrs L Northrop Mr R W Greenhalgh (Treasurer) Mr G P Benn Ms E R Coulthard Mrs C Rosler Ms P Doran Dr C Littlejohn Miss S M Mann
<b>Charity number</b>	505438
<b>Company number</b>	01265072
<b>Registered office</b>	The Folly Victoria Street Settle North Yorkshire BD24 9EY
<b>Independent examiner</b>	Champion Accountants LLP Unit 2 Olympic Court Whitehills Business Park Blackpool Lancashire FY4 5GU

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# **NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

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# **NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Successful applications for grants under the Culture Recovery Scheme, the Museum Estates and Development Fund, and from the Art Fund, amongst others, enabled the Trust to continue the programme of repairs to The Folly and to deliver a range of cultural activities.

#### **Objectives and activities (Incorporating Achievements and performance)**

The objects of the Trust are, for the benefit of the North Craven community, for visitors to the area, and for the nation at large to:-

- preserve the build heritage in and around North Craven which is of particular beauty or historical, architectural or constructional interest; and
- acquire, preserve, document, interpret and make accessible exhibits, objects and collections relating to the social, agricultural, industrial and built environment of North Craven through the provision of a museum service for the purpose of educating and informing the public.

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 has been done during the year to carry out charitable purposes for public benefit are outlined below, particularly under the 'Museum' and 'Building Preservation' sections.

#### **REVIEW OF ACTIVITIES**

##### **MUSEUM OF NORTH CRAVEN LIFE**

###### **Accreditation**

As soon as the accreditation scheme was reinstated by Arts Council England in April 2022, following the pandemic, the museum was asked to revise and resubmit its application, originally made in February 2020. The ACE Accreditation Panel considered the Museum's submission on 22 September 2022 and agreed to award Full Accreditation (AN1248). Martin Wills subsequently stepped down from his role as the Museum's Accreditation Mentor and the Board agreed that, as trustees Steve Garland and Heather Lane could provide the necessary professional advice, no replacement would be sought.

###### **Acquisitions**

Acquisitions of note during the year:

- Alison Parry donated a set of Settle guidebooks in memory of her parents, Ron & Pat Bryer
- Karen Marshall donated a set of books of local interest in memory of her father, Andrew Marshall
- Chris Petrie donated an Edward VIII coronation handkerchief
- Michael Pearson donated a set of brass tokens from Ingleborough Industrial Co-operative
- Ann Woon donated books and pamphlets on the archaeology of Malham MoorA doll's tea service formerly owned by Winifred Horner was donated by Alison Tyas
- Caving equipment formerly owned by Bob Leakey was donated by Martin Grass
- Horner family photos were donated by Margaret Horner
- A number of new Horner Studio images were donated by Malhamdale Local History Group and electronic versions of Horner photographs from a Wright family album (Airton & Bell Busk) were provided by Carolyn Maslin
- Edward Hindle donated a hay knife, a hay rake, a trap, a nose barnicle and a peat cutter, all of local manufacture

# **NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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- Edmund Kinder donated three reels of film of the construction of Settle bypass
- Alan Cowking donated an iron bowlie and clogging irons from Rathmell
- Thanks to a generous anonymous donation, the Museum was able to purchase the Craven Heifer jug made by John Seward in 1896, a remarkable example of decorative Burton-in-Lonsdale ware

#### **Collections Care**

MDY funded a one day visit to the museum by Helena Jaeschke, Conservation Development Officer at Exeter City Council, who inspected the collections and subsequently prepared a summary report on conservation priorities. MDY and the Art Fund also funded the purchase of new storage media for the Horner Collection. Volunteers continued with the routine cleaning of stores and objects on open display. Robin Bundy provided invaluable assistance with object photography.

#### **Digital Offer**

The Honorary Curator and Heritage Development Officer continued to maintain the website. During the year, the website received over 26,000 page views from over 10,400 unique users.

Our social media following improved, with help from two remote volunteers, Jessica Hoare and Ashleigh Green, who have also developed a Museum blog. We had 2,450 followers combined across Facebook, Instagram and Twitter during the year to 31 March 2023.

The Heritage Trust Network allocated 40 hours of support under the Digital Heroes Scheme and Chloe Thomas was assigned to help put the Horner images online, starting in September 2022.

#### **Education**

No new formal learning resources were added to the website, but the Heritage Development Officer developed a range of informal learning materials and trails to complement our explorer backpacks and story sacks. Storytelling events aimed at preschool children were provided, and craft activities had an educational focus, linked to the Museum collections and exhibitions.

#### **External contacts**

Regular support was provided by Museums Development Yorkshire (MDY); quarterly meetings were held online or in person with Alan Bentley, Museum Development Officer for West Yorkshire, Harrogate and Craven. The Honorary Curator contributed to a case study on the Everyday Innovation training provided through MDY.

Catherine Vaughan-Williams continued her researches using the Settle Chronicle. Claire Gresswell & William Daykin of Blue the design company visited for a series of consultations on developing proposals for a new permanent exhibition. Nick Molyneux from Historic England visited The Folly in a personal capacity, and subsequently provided help to secure support for a dendrochronology survey of the building.

The Honorary Curator met with the Long Preston History Group to discuss an update to their village trail and cataloguing of their new photographs of heritage buildings. She also provided tours of The Folly for the Austwick Field Society on 12 October and for the Craven Trust Board on 14 October. She met with Ann Rutherford from Craven Arts to discuss further joint working and, following discussion with Sue Welch, Chair of Nidderdale Museum in Pateley Bridge, she agreed to become their accreditation mentor.

# NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### Exhibitions and Events

Exhibition programme	
4 Mar 2022 to 18 June 2022	'Lives at Stake: Remembering Foot and Mouth Disease in Craven'
	'From the Ribble to the Sea': a retrospective of work by Celia King
24 May 2022 to 1 Aug 2022	Jubilee Exhibition of commemorative wares
2 July 2022 to 8 Oct 2022	'Craven Arts Takeover' (in association with Craven Arts)
8 Aug 2022 to 23 Dec 2022	'Celebrating 45 years of collecting'
15 Oct 2022 to 23 Dec 2022	'Give Peat a Chance' (created in association with the Yorkshire Peat Partnership with support from The Yorkshire Dales National Park Authority's Sustainable Development Fund)
	'All Our Land' (jointly funded by Natural England and Yorkshire Wildlife Trust, as part of the Wild Ingleborough initiative)
	'Taking Action on the Climate and Biodiversity Emergencies with ACE Settle and Area'
11 Feb 2023 to 1 July 2023	'A Sense of Place: Mapping North Craven'
	'Long Preston Deeps Discovery' (created and funded by the Yorkshire Dales Millennium Trust)
	'The Wonderful Women of Settle' (created by the Settle Graveyard Project researcher, Sarah Lister, and artist, Teresa Gordon)

A public programme designed to stimulate local interest and appeal to tourists was provided during the year. Particular emphasis was placed on increasing our family audiences. Launch events were held to mark the opening of exhibitions in July, October and February.

The Spring season began with Easter events including a Super Silly Museums Trail, in association with Kids in Museums, an Easter Cards craft activity and Molly at the Folly storytime, with Jayne Davies providing costumed interpretation.

On 4 May, to celebrate the Queen's Platinum Jubilee, with support from Arts Council England, administered by the Two Ridings Foundation, the Museum mounted a 'Memory Marketplace' in Settle Market Place, with family craft activities provided by RagTag Arts, a fancy-dress parade and opportunities for children to dress a traditional floral arch in the museum. On the day, visitors had the chance to write a postcard to the Queen, using images of coronation and jubilee activities from the Museum's collection, and to take a family photograph in historic costume provided by Settle Operatic Society. The Memory Marketplace was organised in partnership with Settle Stories, who provided crown making activities and a chance to design a new flag for Settle.

Activities in the summer holidays included two Art Inspiration Days, Wash Day with Molly at the Folly, and Back to school crafts. Leeds Waits gave a performance of their Yorkshire Dragons programme and the museum hosted a book signing by Sarah Lister to launch 'Meandering down the Ribble, Born and Bred in the Long Preston Floodplain'.

The Autumn programme began with the Museum participating in the Heritage Open Days scheme in September, with displays of material from the Horner Collection attracting approximately 200 visitors. October half term family activities included Tom Gates' Mega Museum Challenge trail with Kids in Museums, Molly at the Folly Hallowe'en storytime, a witchmark making craft activity and making pinecone bird feeders. In November, artist Hester Cox ran a Christmas Card Linoprint Workshop and we invited children to a Help Us Decorate The Folly family craft activity.

# **NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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Christmas at The Folly offered two musical events: a concert by local singers Octameron, and a selection of free seasonal music from Leeds Waits, as part of a 17th century Christmas day at The Folly. We ran free Christmas craft activities and storytimes for children and sold out afternoon tea with Father Christmas and visits to Santa's Grotto. Robert Lloyd Parry performed 'A Pleasing Terror: classic ghost stories of M.R. James' to a capacity audience. In February 2023, we provided a Craft Table to accompany the Long Preston Deeps exhibition, held a rag rug brooch making session and were joined for a final time by Molly at the Folly for February half term activities.

#### **Marketing & Public Relations**

Using grant funding, the Heritage Development Officer produced new What's On leaflets during the year and posters for each new exhibition. The Museum was advertised in a range of local publications, via social media and online. Press releases prompted extensive editorial coverage in local newspapers, parish magazines and on local radio.

#### **Policies and procedures**

During the year, the Board reviewed the Forward Plan at its strategic planning meeting in February 2023, when priorities and budgets for the next financial year were agreed. Staff and Volunteer Manuals were revised and the Administrator continued to update the Operations Manual and the Emergency Plan.

#### **Training**

Training on a range of topics was provided to staff, trustees and volunteers by IT4Arts, MDY, Heritage Trust Network and Heritage Compass, and in person by Helena Jaeschke. Visitor welcome refresher courses and till training were regularly offered by the museum's Lead Front of House volunteer, Caroline Rosier.

#### **Visitor services**

Visitor numbers in 2022-23 increased by approximately 50% over the previous year. Between 1 April 2022 and 31 March 2023, we welcomed 8,465 visitors (2021-22: 5,692) to the Museum of North Craven Life, including 852 under 16s (2021-22: 442). A further estimated 31,126 visited the building as Coffee House customers and for events organised on the premises by external bodies. Approximately 10,400 visitors engaged with the website during the year.

The Museum closed for seven weeks from 23 December 2022 to 14 February 2023 for a deep clean. There is anecdotal evidence to suggest that visitors would have liked the Museum to remain open between Christmas and the end of the school holidays, so this will be tried in 2024 to assess levels of demand. The museum was open (Tuesday to Saturday) for 25 hours per week. Opening hours were to 11:00-16:00 daily except Sunday and Monday and the Museum also held regular private views and evening events during the year.

#### **VOLUNTEERS**

The Trust had 65 volunteers on its roster during 2022-23, of whom 35, excluding trustees, were regularly active. Approximately 2,898 hours of volunteer help were received during the year, excluding time given by the trustees. Volunteers benefited from in-house training and mentoring and a range of training courses provided online by Museums Development Yorkshire. Monthly meetings of the Volunteer Operations Team (VOT) were held throughout the year and minutes were received by the Board of Trustees. An Open Day in the summer was designed to attract new volunteers. Visits for volunteers were arranged to Blackwell, Kiplin Hall and Towneley Hall, and the Museum hosted a visit from volunteers at Kiplin Hall. The Museum also hosted two other social events: a summer garden party to celebrate 45 years of the Museum of North Craven Life with founding trustee Anne Read as guest of honour, and a Christmas party.

The volunteer collections team continued to expand, with considerable progress during the year on hand listing new acquisitions, cataloguing, inventory and object photography. With support from MDY, Helena Jaeschke visited on 1 December 2022 to provide a training session on collections care. Around twenty research enquiries were received and six researchers booked visits to consult collection items; these were all facilitated by the volunteer team. Volunteers and staff worked on exhibition research and development for the 'Give Peat a Chance' display (for which a set of peat spades was borrowed from the Dales Countryside Museum) and the 'Mapping North Craven' exhibition, as well as on the community case exhibitions in the Main Hall.

# **NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **PROJECTS**

##### **Continuing Grant Funded Projects**

**a. Architectural Heritage Fund (AHF) project viability grant for Zion Chapel & Hall**

An interim report on work undertaken with an award of £10,000 from the Architectural Heritage Fund (AHF) for a project viability study, starting in September 2020, including results of a community consultation exercise, was submitted in October 2022, enabling the grant funding to be released. The final report was postponed as a result of the issues raised by the Charity Commission, detailed in Building Preservation Activities.

**b. MDY Small Grants 2022**

In March 2023, the £2,500 grant from Museum Development Yorkshire for materials to rehouse the Horner Studio photographs and glass plate negatives was received following submission of the final project report. A further £500 was received to enable the museum to install an electronic donation point.

##### **New Projects Starting In 2022**

**a. Arts Council England's Museum Estates and Development (MEND) Fund**

The first payment request was made on 6 April 2022 for £135,251 (50% of the total grant of £270,501). This enabled work to begin on the tower arch, detailed in the Building Preservation Activities section below. During the year, match funding for this project was received from the North Craven Heritage Trust (£1,500), the Harold and Alice Bridges Charity (£3,000) and the Sylvia Waddilove Foundation (£3,000). These grants and an individual donation from Sue Mann of £160 enabled the Trust to fulfil its match funding obligations to ACE and an interim report was submitted in November 2022, at the completion of Phase 1.

**b. Two Ridings/Let's Create Platinum Jubilee Fund**

The Museum was granted £9,649 to celebrate HM Queen Elizabeth II's Platinum Jubilee with a festival arch at The Folly and a 'memory market' in Settle Market Place on 2 June 2022, working in collaboration with Settle Stories and RagTag Arts to deliver a range of free art activities for families to commemorate the Jubilee.

**c. Art Fund Wild Escape**

The Museum was awarded a grant of £3,000 by The Art Fund. Working with Wild Ingleborough and the Yorkshire Peat Partnership, the Museum used this funding to plan, promote and deliver GroundNestFest, a one day festival of children's activities in April 2023.

**d. Art Fund ReImagine Grant**

The Art Fund awarded £50,000 for an 18-month project to digitise, catalogue and repackage the Horner Photographic Studio Collection under the direction of freelance consultant Dr Damian Hughes, building on the pilot funded with Culture Recovery Fund Continuity Support in October 2021. Volunteers have received training and good progress was made during the year, enabling a detailed evaluation of the collection and a new cataloguing template which will enable the collection records and images to be accessible via the web site.

**e. Craven Trust**

The Craven Trust awarded £1000 towards the cost of an updated access audit of The Folly (last completed in 2016, before substantial renovations to the ground floor layout), and specialist consultancy for plans for a lift in the north range of The Folly. This has been delayed due to the unexpected death of our consultant, Phil Chambers. A search for a new consultant is ongoing.

**f. Yorkshire Dales National Park Authority Sustainable Development Fund**

The YDNPA SDF awarded the Museum £1853 towards the cost of an AV interpretation point and family activities to improve access for visitors who prefer to engage with exhibitions in an aural or visual way, rather than by reading traditional museum interpretation panels. The AV point has been reused in two further exhibitions to date: Long Preston Deeps and Jean Harrison: A Life in Letters.



# **NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **FOLLY AND ZION GARDENS**

The Folly and Zion Chapel gardens continued to benefit from volunteer attention. As work in the gardens was permitted during the lockdown periods, the team led by Dave Freer provided approximately 525 volunteer hours during the year, continuing with gardening maintenance and improvements. Generous donations of plants by volunteers also improved the quality and variety of planting in both gardens.

##### *Folly Garden*

The garden behind The Folly provides a quiet, sheltered space for visitors to enjoy, with outdoor tables and seating for Coffee House customers. Work continued on improving paths during the year. The volunteer team were responsible for pruning trees and shrubs, planting annuals and perennials, maintenance and painting of the timber furniture and decking, repairs to pathways, installation of handrails and new planting schemes. Work to reshape the crown of the holm oak was undertaken by external contractors.

##### *Zion garden*

The Zion garden, incorporating the Chapel graveyard, has been carefully tended by the volunteers during the year, including the planting of flower beds, maintenance of a wild flower area, clearance of scrub at the rear of the Hall and cleaning and tidying the gravestones. Councillor Wendy Hull, occupant of the Old School House next to the Zion Chapel kindly organised routine strimming of the grass at the front of the Zion Chapel during the year.

#### **BUILDING PRESERVATION ACTIVITIES**

##### **The Folly**

On the basis of the 2021 quinquennial review (Folly Condition Survey), and following receipt of the first tranche of the £270,501 award from Arts Council England's Museum Estates and Development (MEND) Fund in April 2022, the Phase 1 repairs to the arch over the tower stairs, which required the services of a specialist company, were completed. The requirement for Listed Building Consent for emergency scaffolding to stabilise the tower was waived by Historic England, as the work was deemed urgent. Listed Building Consent (application no. 2021/22810/LBC) was in place and following a site visit by the chosen contractors, R. N. Wooler Ltd., and the structural engineer Charles Blackett-Ord, the repair scheme was agreed and was undertaken w/c 9 May 2022. The stonework of the arch was stabilised using resin bonded Cintech anchors, Thor helical crack stitch bars and mortar repairs. Once the temporary propping and hoardings were removed, the Museum was able to reopen the whole of the upper floors to the public on 17 May 2022.

The Project Board was convened in April 2022 and met again in May and June to develop and confirm the detailed specifications and instruct the architects to prepare and issue tender documents for Phase 2 (south range scaffolding and repairs) and Phase 3 (internal repair works). The Principal Designers and managing architects, Overtons, managed the tender process on the Trust's behalf. Tenders closed on 8 August 2022 and the three submissions received were analysed at the August meeting of the Project Board, resulting in selection of Woodsbuild Heritage as the preferred contractor for both phases. A pre-contract meeting was held, the contract signed, and a provisional start date of April 2023 for Phase 2 agreed. Competitive quotes were obtained by the project manager for the remaining pre-construction works and PBA Ecology were appointed as contractors for bat licensing and mitigation and specialist timber assessment was procured from Tim Floyd, architectural materials scientist and chartered surveyor at FloydConsult.

##### **Zion Chapel & Hall**

The Project Board met as required to work on the project viability study until a draft was submitted to the Architectural Heritage Fund in October 2022. The regulatory concern raised by the Charity Commission in May 2021, regarding the gift of the property by the Zion Trustees to NCBPT in 2018, was resolved when the Commission closed its case on 18 November 2022 after extensive correspondence. NCBPT holds legal title through the Land Registry, and continues to correspond with the former ZICCS trustees.

Development of the Chapel and Hall was stalled until the Charity Commission's enquiry was concluded. The grounds continued to be regularly maintained by our volunteers and routine weekly inspection of the buildings continued throughout the year. The condition of the property had markedly deteriorated by the time the Commission notified the Trust of its decision. In November and December 2022, a team of volunteers assisted by cleaning mildew from the woodwork and fans and a dehumidifier were installed to reduce the relative humidity

# **NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Proposed acquisition**

We entered into an agreement with the vendor of the Grade II listed former NatWest Bank, Market Place, Settle and paid £21,500 as a deposit on purchase. The building, a merchant house built in 1787, has been empty for a number of years.

### **SUPPORTERS' GROUP**

The North Craven Building Preservation Trust supporters' group had 58 subscribers in 2022-23. The e-newsletter, the Folly Monocle, appeared in two issues during the year, with the second comprising a survey of members, issued in January 2023. Printed copies were available to those supporters who indicated this as a preference. Subscription fees were once again waived for Supporters who joined in 2020-21, but members were invited to attend exhibition launches throughout the year.

### **GOVERNANCE**

#### **Planning Applications**

The Trust will continue to be alert for opportunities to preserve heritage buildings at risk and to respond to planning applications that are felt to have detrimental implications for listed buildings and conservation areas. Objection was made to plans to redevelop the public conveniences in the Ashfield car park as residential and commercial units, which would have had an impact on the Friends' Meeting House. Planning consent was denied.

#### **Trustee Recruitment**

Youth trustee Rachel Flaxman retired during the year. The Board's programme of active recruitment for specific skills resulted in the appointment of three new trustees with experience in volunteer management, education and building preservation. We continued to seek those with skills and experience in IT, HR and Sustainability.

#### **Financial review**

The results for the year show a surplus of £236,076 (2022: deficit £619,974 after exceptional write down of property values of £575,000). After adjustments for restricted grants included in income but unspent in the year, the Trust made an operating loss of £29,987 (2022: surplus £112,507 before write down of property values).

Total funds carried forward to next year are £2,077,127, comprising £1,716,250 of unrestricted funds (including the value of property and fixed assets and a designated fund of £115,000 for Building Development) and £360,877 of restricted funds.

#### **Reserves policy**

It is the policy of the charity to maintain free reserves i.e. unrestricted funds, excluding tangible fixed assets and designated funds, at a level which equates to approximately six months unrestricted expenditure, plus two months expenditure of its trading subsidiary (minimum £55,000). This should provide sufficient funds to cover unforeseen day to day operational costs, other unexpected costs, any anticipated operating losses and the possible receipt of funding in arrears. These free reserves were used in part to meet a shortfall in staff salaries.

The trustees maintain a designated reserve fund (currently £115,000) for urgent expenditure on building repair and development.

#### **Sources of Income**

The principal funding sources for the Trust continue to be grants, and income from rental properties, events and room hire; Gift Aid is also claimed on donations. Admission fees were again waived during the year to encourage footfall, resulting in improved secondary spend and donations. Income is also derived from NCBPT Trading Ltd, a wholly owned subsidiary of NCBPT Ltd which manages the Folly Coffee House and the Museum Shop.

A strategic objective of the Trust is to increase significantly the income derived from the various activities that take place within The Folly, or organised in external venues, such that the Trust becomes fully sustainable.

# **NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charitable trust, and are satisfied that systems are in place to mitigate exposure to major risks. A risk register is maintained and reviewed quarterly by the Trustees.

#### **Structure, governance and management**

The company was incorporated under the Companies Act on 24th June 1976 (Company number: 01265072). The company is a private company limited by guarantee and does not have a share capital. The liability of each member is limited to an amount not exceeding £5.

The company was registered as a charity on 2nd August 1976 under the provisions of the Charities Acts (Charity number : 505438).

With funding support from Museum Development Yorkshire, the company's Memorandum and Articles of Association were reviewed and updated and the amended Articles of Association were adopted by Special Resolution on 17th October 2017.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G P Benn	Appointed 6 December 2021
Ms E R Coulthard	Appointed 25 October 2021
Ms P Doran	Appointed 24 October 2022
Mr S P Garland	Appointed 20 November 2015 (re-elected)
Mr R W Greenhalgh (Treasurer)	Appointed 18 September 2020
Mrs H E Lane (Chair)	Appointed 19 November 2019 (re-elected)
Dr C Littlejohn	Appointed 24 October 2022
Miss S Mann	Appointed 24 October 2022
Mr S Myers (Vice Chair)	Appointed 28 October 2019 (re-elected)
Mrs L Northrop	Appointed 20 November 2015 (re-elected)
Mrs C Rosier	Appointed 25 October 2021

The following trustees stepped down during the year:

Ms R Flaxman	Resigned 1 August 2022
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Under the requirements of the Articles of Association, new trustees are appointed by the Board of Trustees. A third of the Trustees must retire each year in rotation based on length of service. Retiring trustees are eligible for re-election.

Mrs Heather Lane continued as Honorary Curator, managing Museum activities and supervising the work of the Heritage Development Officer.

Finances were managed by Richard Greenhalgh in his role as Honorary Treasurer. The former Honorary Treasurer, Nigel Howard, continued to act as independent Director on the Board of NCBPT Trading Ltd.

The Board of Trustees had 11 members as of 31 March 2023. They come from a variety of backgrounds and have a range of skills and expertise relevant to the work of the Trust. The Board met six times during the year, on 25 April 2022, 27 June 2022, 5 September 2022, 24 October 2022, 9 January 2023 and 27 February 2023.

Governance Sub-committee meetings continued to coincide with quarterly Trustee meetings during the year. The Building Preservation Sub-committee continued to meet on an ad hoc basis to review planning applications and consider buildings which might need intervention.

The Project Board established to oversee the building repairs and Zion viability study met as required during the year.

# **NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

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Working groups on Collections and Volunteer Operations were convened as required.

New Trustees are provided with a "Welcome Pack" which includes the Charity Commission's "The Essential Trustee", governance documents, history of the Trust, most recent annual report and accounts, minutes of recent meetings, etc.

### **Staff**

Mrs Lynn Northrop continued in post as an Administrator on a part-time contract with responsibility for HR, liaison with suppliers and contractors, fire safety and health & safety, and managing routine building and maintenance work in the Trust's properties. The Board has minuted that this is in accordance with the Articles of Association regarding remuneration of trustees. She shares duties with the Chair as line manager for Ms Victoria Murray, the full time Coffee House Manager, who is responsible for a team of full time and part-time kitchen and serving staff.

The Trust employs a part-time book keeper, Mrs Wendy Newhouse, whose line manager is the Honorary Treasurer and, from 1 December 2022, has employed Mrs Angela McEwan as a retail associate for one day per week to assist with the Museum Shop.

The remit of the Museum's full-time Heritage Development Officer, Dr Caitlin Greenwood, includes project management, public programming (including online), retail and marketing, data gathering and evaluation, and volunteer development. The trustees agreed to appoint her to a permanent post from 1 January 2023, subject to available funding. Dr Greenwood continued to take part in the Heritage Compass scheme, a National Lottery Heritage Fund Business Support Programme provided by Business Support England, which provides mentoring and advice.

### **NCBPT TRADING LTD**

NCBPT Trading Ltd, (Company number 10906515), a wholly owned subsidiary of North Craven Building Preservation Trust Ltd, was established on 9 August 2017 to manage all trading activity undertaken to raise funds for the Trust. Directors of NCBPT Trading Ltd as of 31 March 2023 were: Richard Greenhalgh, Nigel Howard and Heather Lane. Mr Greenhalgh and Mrs Lane were, as of 31 March 2023, also Trustees and directors of North Craven Building Preservation Trust Ltd., with Mr Howard acting as an independent director.

NCBPT Trading Ltd had a turnover for 2022-23 of £182,223 compared with the previous year of £167,049, an increase of 9%. Customer numbers were 31,126, compared with 22,786 in the previous year, an increase of 36.6%. There was no grant support during the year (2021-22: £33,889) and overall NCBPT Trading Ltd made a profit of £917 and subsequently paid to the Trust, to be offset against taxable income.

### **DISPUTE WITH HERITAGE TRUST FOR THE NORTH WEST**

Following discussions with Liz Moss, Chief Executive Officer of Heritage Trust for the North West (HTNW), the dispute over repayment of a debt owed by HTNW to the Trust was resolved.

A joint letter was sent to the Charity Commission, stating that the issue raised by NCBPT in a Serious Incident Report in January 2017 had been settled. A schedule was put in place, starting in October 2022, for an initial payment of £327.08, then 59 monthly payments of £280 to be paid by standing order; in total £16,847.08.

The Administrator and Honorary Curator visited HTNW's offices to collect the remainder of NCBPT's paperwork.

This trustees' report was approved by the Board of Trustees on 25th September 2023.



Mrs H E Lane (Chair)

Trustee

Dated: 25/9/23..

# **NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

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I report to the trustees on my examination of the financial statements of North Craven Building Preservation Trust Limited (the charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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 that in any material respect:

- 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 financial statements to be reached.

*Champion Accountants LLP*

**Champlon Accountants LLP**

Unit 2 Olympic Court  
Whitehills Business Park  
Blackpool  
Lancashire  
FY4 5GU

Dated: 25 September 2023

# NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
<b><u>Income and endowments from:</u></b>							
Donations and legacies	6	16,075	30,000	46,075	28,303	307	28,610
Charitable activities	3	-	335,517	335,517	78,992	162,875	241,867
Other trading activities	4	3,732	-	3,732	4,583	-	4,583
Investments	5	23,011	-	23,011	21,409	-	21,409
Other income	8	130,210	-	130,210	74,695	-	74,695
<b>Total income</b>		<b>173,028</b>	<b>365,517</b>	<b>538,545</b>	<b>207,982</b>	<b>163,182</b>	<b>371,164</b>
<b><u>Expenditure on:</u></b>							
Raising funds	7	7,418	86	7,504	3,068	38,425	41,493
Charitable activities	9	221,632	72,302	293,934	131,733	240,544	372,277
Other	14	3,531	-	3,531	2,368	-	2,368
<b>Total expenditure</b>		<b>232,581</b>	<b>72,388</b>	<b>304,969</b>	<b>137,169</b>	<b>278,969</b>	<b>416,138</b>
<b>Net (outgoing)/incoming resources</b>		<b>(59,553)</b>	<b>293,129</b>	<b>233,576</b>	<b>70,813</b>	<b>(115,787)</b>	<b>(44,974)</b>
<b>Other recognised gains and losses</b>							
Revaluation of tangible fixed assets		-	2,500	2,500	(575,000)	-	(575,000)
<b>Net movement in funds</b>		<b>(59,553)</b>	<b>295,629</b>	<b>236,076</b>	<b>(504,187)</b>	<b>(115,787)</b>	<b>(619,974)</b>
Fund balances at 1 April 2022		1,775,803	65,248	1,841,051	2,279,990	181,035	2,461,025
<b>Fund balances at 31 March 2023</b>		<b>1,716,250</b>	<b>360,877</b>	<b>2,077,127</b>	<b>1,775,803</b>	<b>65,248</b>	<b>1,841,051</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	16	1,523,096		1,520,039	
Heritage assets	16	62,902		58,402	
Investments	17	1		1	
			1,585,999		1,578,442
<b>Current assets</b>					
Debtors	18	190,329		87,709	
Cash at bank and in hand		391,458		250,974	
			581,787		338,683
<b>Creditors: amounts falling due within one year</b>	20	(51,506)		(31,989)	
Net current assets			530,281		306,694
<b>Total assets less current liabilities</b>			2,116,280		1,885,136
<b>Creditors: amounts falling due after more than one year</b>	21		(39,153)		(44,085)
<b>Net assets</b>			2,077,127		1,841,051
<b>Income funds</b>					
General restricted funds		358,377		65,248	
Revaluation reserve		2,500		-	
	23		360,877		65,248
<b>Unrestricted funds</b>					
Designated funds	24	115,000		115,000	
General unrestricted funds		1,601,250		1,660,803	
			1,716,250		1,775,803
			2,077,127		1,841,051

# **NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

## **BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2023**

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 25 September 2023



Mrs H E Lane (Chair)  
Trustee

Company registration number 01265072



# **NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **1 Accounting policies**

##### **Charity Information**

North Craven Building Preservation Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Folly, Victoria Street, Settle, North Yorkshire, BD24 9EY.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The charity has taken advantage of the exemption under section 399 of the Companies Act 2006 not to prepare consolidated accounts, on the basis that the group of which this is the parent qualifies as a small group. The financial statements present information about the company as an individual entity and not about its group.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation within the relevant financial year.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

Grants are credited as incoming resources when they are received, provided conditions for receipt have been complied with, and unless they relate to a specific future period in which case they are deferred.

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probably that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Governance costs include costs attributable to compliance with constitutional and statutory requirements, including professional costs and independent examiner fees.

Support costs include central functions and have been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Plant and equipment	10% on cost
Fixtures and fittings	10% on cost
Computers	10% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Freehold land and buildings comprise mixed use properties acquired in line with the charitable objectives of preserving and maintaining historic properties. Consequently, no depreciation has been provided on these properties as they are expected to have an infinite useful economic life due to the continuing preservation. Annual impairment reviews are carried out by the Trustees together with independent professional valuations obtained periodically.

#### 1.7 Heritage assets

Heritage assets are held for their contribution to knowledge and culture. The museum collections are not held as investments but for public benefit. If the Trust were to be wound up, the collections would be offered free of charge to another accredited museum. Valuations are ascertained by the directors based on original cost.

#### 1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

# NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of six months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### 1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Charitable activities

	2023 £	2022 £
Performance related grants	335,517	241,867
<b>Analysis by fund</b>		
Unrestricted funds	-	78,992
Restricted funds	335,517	162,875

### 4 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Trading activity income: events income	3,732	4,583

# NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Rental income	18,249	20,029
Interest receivable	4,762	1,380
	<u>23,011</u>	<u>21,409</u>

### 6 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Donations and gifts	<u>16,075</u>	<u>30,000</u>	<u>46,075</u>	<u>28,303</u>	<u>28,610</u>

# NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7	Raising funds	Unrestricted funds		Restricted funds		Total	
		2023 £	2023 £	2023 £	2022 £	2023 £	2022 £
	<u>Fundraising and publicity</u>						
	Other fundraising costs	7,418	86	7,504	38,425	41,493	
		<u>7,418</u>	<u>86</u>	<u>7,504</u>	<u>38,425</u>	<u>41,493</u>	

# NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 8 Other Income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	129,980	68,125
Coronavirus JRS grants	230	6,570
	<u>130,210</u>	<u>74,695</u>

Other income comprises wages recharged to the subsidiary company.

### 9 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	52,495	94,441
Depreciation and impairment	500	554
Repairs and renovation	47,347	104,337
Advertising and publicity	67	2,102
Materials for outreach projects	-	1,770
Sundry expenses	381	3,200
Legal and professional charges	22,073	23,317
	<u>122,863</u>	<u>229,721</u>
Share of support costs (see note 11)	160,396	129,160
Share of governance costs (see note 11)	10,675	13,396
	<u>293,934</u>	<u>372,277</u>
<b>Analysis by fund</b>		
Unrestricted funds	221,632	131,733
Restricted funds	72,302	240,544
	<u>293,934</u>	<u>372,277</u>

# NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 10 Trustees

Article 7 of the Trust's Articles of Association (2017 as amended) states that "A Trustee or connected person may enter into a contract for the supply of services, or of goods that are supplied in connection with the provision of services, to the Trust where that is permitted in accordance with, and subject to the conditions in, sections 185 and 186 of the Charities Act 2011". In accordance with this, the Board resolved at its meeting on 26 April 2021 to enter into a freelance contract with Mrs Lynn Northrop, who received £11,691 for administrative expenses.

No other trustee (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 11 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	123,814	-	123,814	66,655	-	66,655
Rates and water	1,818	-	1,818	1,607	-	1,607
Light heat and power	12,969	-	12,969	10,713	-	10,713
Insurance	4,655	-	4,655	4,485	-	4,485
Repairs and renewals	4,494	-	4,494	38,044	-	38,044
Telephone	2,533	-	2,533	1,147	-	1,147
Printing, postage and stationery	774	-	774	868	-	868
Sundry expenses	287	-	287	50	-	50
Cleaning and housekeeping	4,315	-	4,315	3,831	-	3,831
Bank charges	662	-	662	552	-	552
Professional charges	1,378	-	1,378	1,208	-	1,208
Marketing	1,420	-	1,420	-	-	-
Loan interest	1,277	-	1,277	-	-	-
Independent examiner fees	-	1,618	1,618	-	1,685	1,685
Legal and professional	-	7,981	7,981	-	10,173	10,173
Licences and subscriptions	-	1,076	1,076	-	1,538	1,538
	<u>160,396</u>	<u>10,675</u>	<u>171,071</u>	<u>129,160</u>	<u>13,396</u>	<u>142,556</u>
Analysed between Charitable activities	<u>160,396</u>	<u>10,675</u>	<u>171,071</u>	<u>129,160</u>	<u>13,396</u>	<u>142,556</u>



# NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 12 Employees

The average monthly number of group employees during the year was:

	2023 Number	2022 Number
	18	22
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	170,994	156,809
Social security costs	3,256	2,548
Other pension costs	2,059	1,739
	<u>176,309</u>	<u>161,096</u>

There were no employees whose annual remuneration was more than £60,000.

### 13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 14 Other

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Depreciation	3,531	2,368
	<u>3,531</u>	<u>2,368</u>

### 15 Heritage assets

	Museum collections £
At 1 April 2022	58,402
Purchases	2,000
Revaluation	2,500
<b>At 31 March 2023</b>	<u><u>62,902</u></u>

# NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 16 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
<b>Cost or valuation</b>					
At 1 April 2022	1,500,000	18,625	19,784	4,255	1,542,664
Additions	-	1,278	5,810	-	7,088
At 31 March 2023	1,500,000	19,903	25,594	4,255	1,549,752
<b>Depreciation and impairment</b>					
At 1 April 2022	-	6,362	13,503	2,760	22,625
Depreciation charged in the year	-	1,990	1,814	227	4,031
At 31 March 2023	-	8,352	15,317	2,987	26,656
<b>Carrying amount</b>					
At 31 March 2023	1,500,000	11,551	10,277	1,268	1,523,096
At 31 March 2022	1,500,000	-	20,039	-	1,520,039

Land and buildings with a carrying amount of £1,500,000 are stated at valuations carried out by WBW Surveyors Limited, independent valuers, on 27 January 2022. The Folly has a carrying value of £1,000,000, purchased initially for £180,000 in 1997, with the addition of the North Range for £580,000 in 2010. The Zion Chapel and associated properties have a valuation of £500,000 and were originally donated to the Trust in January 2018.

### 17 Fixed asset investments

	Shares in Subsidiary
<b>Cost or valuation</b>	
At 1 April 2022 & 31 March 2023	1
<b>Carrying amount</b>	
At 31 March 2023	1
At 31 March 2022	1

The subsidiary investment is detailed in Note 27.

# NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 18 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	165,211	79,616
Amounts owed by subsidiary undertakings	923	7,113
Other debtors	2,695	705
Prepayments and accrued income	21,500	275
	<u>190,329</u>	<u>87,709</u>

### 19 Loans and overdrafts

	2023	2022
	£	£
Bank loans	<u>44,153</u>	<u>49,085</u>
Payable within one year	5,000	5,000
Payable after one year	<u>39,153</u>	<u>44,085</u>
Amounts included above which fall due after five years:		
Payable by instalments	<u>19,085</u>	<u>24,085</u>

### 20 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Bank loans	19	5,000	5,000
Other taxation and social security		5,390	2,514
Trade creditors		36,820	10,416
Other creditors		1,318	7,154
Accruals and deferred income		2,978	6,905
		<u>51,506</u>	<u>31,989</u>

### 21 Creditors: amounts falling due after more than one year

	Notes	2023	2022
		£	£
Bank loans	19	<u>39,153</u>	<u>44,085</u>

# **NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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### **22 Retirement benefit schemes**

#### **Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,059 (2022 - £1,739).

# NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 23 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021	Movement in funds		Balance at 1 April 2022	Incoming resources	Resources expended	Movement in funds		Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£	£	£	£	£
Heritage Assets	58,402	-	-	58,402	-	-	-	2,000	-	2,500	-	-	62,902
Fixtures & Fittings	3,198	-	(555)	2,643	-	(500)	(500)	-	-	-	-	-	2,143
Homer Photograph Collection	3,703	-	-	3,703	-	-	-	-	-	-	-	-	3,703
Architectural Heritage Fund	6,697	-	(6,697)	-	-	-	-	-	-	-	-	-	-
Arts Council Cultural Recovery Fund	12,393	-	(12,393)	-	-	-	-	-	-	-	-	-	-
Heritage at Risk	8,892	-	(8,892)	-	-	-	-	-	-	-	-	-	-
Heritage Emergency Fund	87,750	-	(87,750)	-	-	-	-	-	-	-	-	-	-
CRF - ERS	-	51,425	(51,425)	-	-	-	-	-	-	-	-	-	-
MDY	-	500	-	500	-	(500)	(500)	-	-	-	-	-	-
Stanley Smith Horticultural Trust	-	1,000	(1,000)	-	-	-	-	-	-	-	-	-	-
Arts Council England CRF 2	-	55,000	(55,000)	-	-	-	-	-	-	-	-	-	-
Arts Council England CRF 3	-	45,150	(45,150)	-	-	-	-	-	-	-	-	-	-
Walter Morrison Festival sundry grants	-	10,107	(10,107)	-	-	-	-	-	-	-	-	-	-
Arts Council MEND Grant	-	-	-	-	270,664	(58,674)	(58,674)	-	-	-	-	-	211,990
Harold & Alice Bridges Charity	-	-	-	-	3,000	-	-	-	3,000	-	-	-	3,000
Sylvia Waddilove Foundation	-	-	-	-	3,000	-	-	-	3,000	-	-	-	3,000
North Craven Heritage Trust	-	-	-	-	1,500	-	-	-	1,500	-	-	-	1,500
ART Fund Reimagine Grant	-	-	-	-	52,500	(7,861)	(7,861)	-	52,500	(7,861)	-	-	44,639
Museum Development Yorkshire (1)	-	-	-	-	2,500	(2,500)	(2,500)	-	2,500	(2,500)	-	-	-
Museum Development Yorkshire (2)	-	-	-	-	500	(500)	(500)	-	500	(500)	-	-	-
YDNP	-	-	-	-	1,853	(1,853)	(1,853)	-	1,853	(1,853)	-	-	-
Folly/Zion donations	-	-	-	-	30,000	-	-	(2,000)	30,000	-	(2,000)	-	28,000
	181,035	163,182	(278,969)	65,248	365,517	(72,388)	(72,388)	-	365,517	(72,388)	-	2,500	360,877

# **NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

### **23 Restricted funds**

**(Continued)**

The purpose of the main grant funds was:-

Horner Photograph Collection - to purchase and digitise the collection.

Architectural Heritage Fund - Zion Chapel project viability study.

Arts Council England - Cultural Recovery Fund (Round 1) - Cultural activity, salaries, overheads, maintenance, reflation of reserves.

Historic England - Heritage at Risk - Repair and conservation work.

Heritage Emergency Fund - Repair and conservation work.

Arts Council England - Cultural Recovery Fund (Round 2) - Core costs.

Arts Council England - Cultural Recovery Fund (Round 3) - Staff costs, retail consultancy, cultural activities.

Stanley Smith Horticultural Trust - purchase of new garden shed and equipment.

Walter Morrison Festival - various grants for festival running costs.

ART fund Reimagine - Digitisation and cataloguing of the Horner Photographic Collection.

Museum Development Yorkshire (1) - Storage media for the Horner Photographic Collection.

Museum Development Yorkshire (2) - Installing electronic donation point.

YDNP - Towards the cost of installing an audiovisual interpretation point.

# NORTH CRAVEN BUILDING PRESERVATION TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 24 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Movement in funds Incoming resources £	Balance at 1 April 2022 £	Movement in funds Incoming resources £	Balance at 31 March 2023 £
Business Development Fund	115,000	-	115,000	-	115,000
	115,000	-	115,000	-	115,000

### 25 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,520,953	2,143	1,523,096	1,517,396	2,643	1,520,039
Heritage assets	-	62,902	62,902	-	58,402	58,402
Investments	1	-	1	1	-	1
Current assets/(liabilities)	234,449	295,832	530,281	302,491	4,203	306,694
Long term liabilities	(39,153)	-	(39,153)	(44,085)	-	(44,085)
	1,716,250	360,877	2,077,127	1,775,803	65,248	1,841,051

### 26 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

### 27 Subsidiaries

These financial statements are separate charity financial statements for North Craven Building Preservation Trust Limited.

Details of the charity's subsidiary at 31 March 2023 is as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
NCBPT Trading Limited	England	Operation of trading activities for parent charity	£1 Ordinary	100.00