

**FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY**  
(A company limited by guarantee)

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**



**FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY**  
**(A company limited by guarantee)**

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**FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**Trustees**

Heather Garnett, Chairman  
Peter Harling, Secretary  
David Portlock, Deputy Chair & Finance Director  
Pru Robertson  
Neal Topham  
Sally Wilson (resigned 19 November 2018)  
Sarah Kettlewell  
Philippa Manson

**Company registered number**

05383414

**Charity registered number**

1118228

**Registered office**

King Street, Pateley Bridge, Harrogate, HG3 5LE

Tel: 01423 712950 Email: [info@niddaonbfriends.org](mailto:info@niddaonbfriends.org)

**Company secretary**

Peter Harling

**Accountants**

BFE Brays, Chartered Accountants, Building Society Chambers, Wesley Street, Otley, LS21 1AZ

## **FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY**

**(A company limited by guarantee)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019**

The Trustees present their annual report together with the financial statements for the 1 April 2018 to 31 March 2019. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

#### **Objectives and Activities**

##### **a. POLICIES AND OBJECTIVES**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

##### **b. ACTIVITIES FOR ACHIEVING OBJECTIVES**

Members and Trustees are active volunteers helping at events, on steering groups and committees and with research, among them being:

- Nidderdale Heritage Forum
- Nidderdale Heritage Steering Group
- Menwith Hill events
- Upper Nidderdale Landscape Partnership Scheme (UNLPS) Legacy Board
- The Prince's Countryside Fund Project Sub-Group
- Attendance at local shows and fairs
- AONB Joint Advisory Committee
- Membership of the AONB Executive Board
- As volunteers in many other capacities

In addition, Friends continues to focus on its core activities of supporting the AONB by raising money from its members, through grant applications and from its donors in order to support worthwhile projects in the special landscape that comprises the AONB. The company keeps members informed about where the money has been spent through its newsletters, events, talks, Twitter and Facebook and its annual meeting.

##### **c. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT**

In addition to the activities mentioned above, during the year ended 31 March 2019 the company supported the following projects and organisations:

- The Wild Watch a HLF funded project, aims to protect some of the UK's most iconic but threatened species, including otters, adders and bumblebees, through volunteer conservation research. The project will train local people to collect huge amounts of data on threatened species and their habitats, which will be used in a conservation programme by farmers, land managers, Nidderdale AONB, Natural England and conservation charities.
- Rural Voice - the aim of which is to create a record on CD of a landscape rich in dialects and stories depicting a rural way of life which will hopefully inspire a new generation with an interest in traditional methods, crafts and values.
- The Pollinator Pathway, Biffa Award project - the aim of which is to restore or enhance 43.51 hectares of species rich lowland meadow, creating a flower rich pathway for pollinators, across the AONB
- Glasshouses Green Gang - Community Project to develop a wildlife friendly garden. This scheme is linked to the Royal Horticultural Society's schools project.

## **FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY**

**(A company limited by guarantee)**

### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019**

- The Prince's Countryside Fund Farm project - the aim of which is to provide business support for improving the prospects of viability for family farm businesses in Nidderdale.
- Kirby Malzeard Heritage Interpretation Board - describes the history of the village, includes a walking route map.

#### **Achievements and performance**

##### **a. KEY FINANCIAL PERFORMANCE INDICATORS**

During the year ended 31 March 2019 the company received:

- Donations and Firm Friends' Subscriptions of £7,036
- Unrestricted grants of £NIL
- Restricted grants of £12,720; one of £12,500 from the Prince's Countryside Fund and Sundry Donations of £220. The grant of £12,500 from the Prince's Countryside Fund is ring-fenced and must be used for providing business support for improving the prospects of viability for family farm businesses in Nidderdale

During the year ended 31 March 2019 the company spent:

- £22,813 on Grants & Project Funding
- £1,235 on Governance

Further details of Income and Expenditure are included in the Notes to the Financial Statements for the year ended 31 March 2019.

#### **Financial review**

##### **a. GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

##### **b. RESERVES POLICY**

The company does not have a policy of accumulating reserves and expects to distribute its funds according to its aims and objectives. However, funds will be accumulated from time to time so that larger projects can be supported. At 31 March 2019 the company had unrestricted funds carried forward of £20,173 and restricted funds carried forward of £10,226.

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

##### **a. CONSTITUTION**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 4 March 2005

The principal objectives of the company are as follows:

- 1) To promote, enhance and conserve the physical and natural environment and the natural beauty of the Nidderdale Area of Outstanding Natural Beauty for the public benefit
- 2) To advance the knowledge and understanding of the public in the physical and natural environment including but not limited to the management of natural resources and local economic development that is environmentally sustainable

##### **b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the

**FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

terms of the Articles of Association.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of Friends of Nidderdale Area of Outstanding Natural Beauty for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

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

This report was approved by the Trustees, on 25 November 2019 and signed on their behalf by:



**Heather Garnett, Chairman**

# **FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY**

**(A company limited by guarantee)**

## **INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2019**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY (the 'company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2019.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

### **RESPONSIBILITIES AND BASIS OF REPORT**

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

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

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

*L. P. Nelson*

Signed: L P Nelson FCCA

Dated: 25 November 2019

### **BFE BRAYS**

Chartered Accountants  
Building Society Chambers  
Wesley Street  
Otley  
LS21 1AZ

**FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
<b>INCOME FROM:</b>					
Donations & legacies:					
Friends' donations	2	2,710	-	2,710	2,820
Other donations	2	2,226	220	2,446	764
Firm Friends' subscriptions	2	2,100	-	2,100	1,875
Gift Aid Tax	2	538	-	538	730
Grants	2	-	12,500	12,500	34,884
Investments	3	10	-	10	4
<b>TOTAL INCOME</b>		<b>7,584</b>	<b>12,720</b>	<b>20,304</b>	<b>41,077</b>
<b>EXPENDITURE ON:</b>					
Charitable activities:					
Grants & Project Funding		2,819	19,994	22,813	35,256
Governance		1,235	-	1,235	3,072
<b>TOTAL EXPENDITURE</b>	6	<b>4,054</b>	<b>19,994</b>	<b>24,048</b>	<b>38,328</b>
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>3,530</b>	<b>(7,274)</b>	<b>(3,744)</b>	<b>2,749</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>3,530</b>	<b>(7,274)</b>	<b>(3,744)</b>	<b>2,749</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		16,643	17,500	34,143	31,394
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>20,173</b>	<b>10,226</b>	<b>30,399</b>	<b>34,143</b>

The notes on pages 8 to 14 form part of these financial statements.



**FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY**

**(A company limited by guarantee)  
REGISTERED NUMBER: 05383414**

**BALANCE SHEET  
AS AT 31 MARCH 2019**

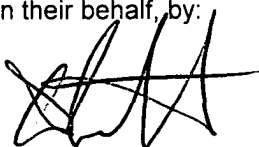
	Note	£	2019 £	£	2018 £
<b>CURRENT ASSETS</b>					
Debtors	9	550		1,980	
Cash at bank and in hand		30,629		36,053	
		<u>31,179</u>		<u>38,033</u>	
<b>CREDITORS:</b> amounts falling due within one year	10	(780)		(3,890)	
<b>NET CURRENT ASSETS</b>			<u>30,399</u>		<u>34,143</u>
<b>NET ASSETS</b>			<u>30,399</u>		<u>34,143</u>
<b>CHARITY FUNDS</b>					
Restricted funds	11		10,226		17,500
Unrestricted funds	11		20,173		16,643
<b>TOTAL FUNDS</b>			<u>30,399</u>		<u>34,143</u>

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

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees 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 financial statements were approved and authorised for issue by the Trustees on 25 November 2019 and signed on their behalf, by:



**David Portlock, Deputy Chair & Finance Director**

The notes on pages 8 to 14 form part of these financial statements.

# **FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY**

**(A company limited by guarantee)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019**

### **1. ACCOUNTING POLICIES**

#### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Friends Of Nidderdale Area of Outstanding Natural Beauty meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **1.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £- per member of the company.

#### **1.3 Income**

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

#### **1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

# **FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY**

**(A company limited by guarantee)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019**

### **1. ACCOUNTING POLICIES (continued)**

#### **1.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

#### **1.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **1.7 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **1.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

#### **1.9 Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### **1.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

# FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

### 2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Friends' donations	2,710	-	2,710	2,820
Other donations	2,226	220	2,446	764
Firm Friends' subscriptions	2,100	-	2,100	1,875
Gift Aid Tax	538	-	538	730
<b>Donations</b>	<b>7,574</b>	<b>220</b>	<b>7,794</b>	<b>6,189</b>
BIFFA	-	-	-	17,384
Noble Foods	-	-	-	5,000
Prince's CountrysideTrust	-	12,500	12,500	12,500
<b>Grants</b>	<b>-</b>	<b>12,500</b>	<b>12,500</b>	<b>34,884</b>
<b>Total donations and grants</b>	<b>7,574</b>	<b>12,720</b>	<b>20,294</b>	<b>41,073</b>
<i>Total 2018</i>	<i>23,573</i>	<i>17,500</i>	<i>41,073</i>	

### 3. INVESTMENT INCOME

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Interest received	10	-	10	4
<i>Total 2018</i>	<i>4</i>	<i>-</i>	<i>4</i>	

# FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

### 4. GRANTS AND PROJECT FUNDING

	2019 £	2018 £
Wild Watch	5,000	-
Pollinator Pathway	-	17,384
UNLP	1,319	4,500
Glasshouses School	1,200	-
Rural Voice	-	872
Heritage Board	300	-
Prince's Trust Farming support	14,994	12,500
	<u>22,813</u>	<u>35,256</u>

### 5. GOVERNANCE COSTS

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Independent examiner's fee	780	-	780	780
Newsletter	-	-	-	1,810
Web hosting & domain name	-	-	-	90
Insurance & TCV network membership	455	-	455	392
	<u>1,235</u>	<u>-</u>	<u>1,235</u>	<u>3,072</u>

### 6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Other costs 2019 £	Total 2019 £	Total 2018 £
Grants & Project Funding awarded	22,813	22,813	35,256
Expenditure on governance	1,235	1,235	3,072
	<u>24,048</u>	<u>24,048</u>	<u>38,328</u>
Total 2018	<u>38,328</u>	<u>38,328</u>	

### 7. NET INCOME/(EXPENDITURE)

During the year, no Trustees received any remuneration (2018 - £NIL).  
During the year, no Trustees received any benefits in kind (2018 - £NIL).  
During the year, no Trustees received any reimbursement of expenses (2018 - £NIL).

# FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

### 8. TAXATION

HM Revenue & Customs have accepted that the company's income and gains are either exempt from tax or have been, or will be, applied for charitable purposes only, and accordingly no taxation is payable.

#### Factors that may affect future tax charges

There were no factors that may affect future tax charges.

### 9. DEBTORS

	2019 £	2018 £
Tax recoverable	550	1,980

### 10. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Other creditors	-	3,110
Accruals and deferred income	780	780
	780	3,890

### 11. STATEMENT OF FUNDS

#### STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
<b>Unrestricted funds</b>				
General Funds - all funds	16,643	7,584	(4,054)	20,173
<b>Restricted funds</b>				
Restricted Funds - all funds	17,500	12,720	(19,994)	10,226
Total of funds	34,143	20,304	(24,048)	30,399

**FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY**

**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**11. STATEMENT OF FUNDS (continued)**

**STATEMENT OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 April 2017 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2018 £</i>
<b>General funds</b>				
General Funds - all funds	18,894	23,577	(25,828)	16,643
<b>Restricted funds</b>				
Restricted Funds	12,500	17,500	(12,500)	17,500

**SUMMARY OF FUNDS - CURRENT YEAR**

	<i>Balance at 1 April 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2019 £</i>
General funds	16,643	7,584	(4,054)	20,173
Restricted funds	17,500	12,720	(19,994)	10,226
	<u>34,143</u>	<u>20,304</u>	<u>(24,048)</u>	<u>30,399</u>

**SUMMARY OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 April 2017 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2018 £</i>
General funds	18,894	23,577	(25,828)	16,643
Restricted funds	12,500	17,500	(12,500)	17,500
	<u>31,394</u>	<u>41,077</u>	<u>(38,328)</u>	<u>34,143</u>

**FRIENDS OF NIDDERDALE AREA OF OUTSTANDING NATURAL BEAUTY**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Current assets	20,953	10,226	31,179
Creditors due within one year	(780)	-	(780)
	<u>20,173</u>	<u>10,226</u>	<u>30,399</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Current assets	20,533	17,500	38,033
Creditors due within one year	(3,890)	-	(3,890)
	<u>16,643</u>	<u>17,500</u>	<u>34,143</u>

**13. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2019 £	2018 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(3,744)	2,749
<b>Net cash (used in)/provided by operating activities</b>	<u>(3,744)</u>	<u>2,749</u>

**14. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2019 £	2018 £
Cash in hand	30,629	36,053
<b>Total</b>	<u>30,629</u>	<u>36,053</u>

**15. OTHER FINANCIAL COMMITMENTS**

As at 31 March 2019 the following commitments had been made:

Volunteer training	£ 930
Wild Watch grant	£2,500
Rural Voice grant	£1,000
Lost Words grant	£ 345
Save our Swifts grant	£ 750