

Open Country

(A Company Charity limited by guarantee)

Charity Number	1107331
Company Number	05155859

Trustees' Annual Report & Financial Statements for the year ended 31st March 2024

outsourcing

Charity accounts preparation &
independent examination service



Open Country

Charity number 1107331

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Open Country

(Charity Number 1107331)

Trustees' Annual Report

From: 1st April 2023

To: 31st March 2024

The Board of Trustees, who are also Directors of the charity for the purpose of the Companies Act 2006, present their annual report and financial statements for the year ended 31st March 2024. The financial statements comply with the Companies Act 2006 and Accounting and Reporting by Charities, Statement of Recommended Practice (SORP (FRS102)).

Charities Full Name: Open Country

Registered Company Number: 5155859

Registered Charity Number: 1107331

Objectives and Activities

Summary of the purposes of the charity set out in its governing document

(a) To promote and protect the physical and mental health of disabled people and their carers without distinction of sex, sexual orientation, race or of political or religious or other opinions by facilitating such persons to have access to the countryside with the objects of improving the conditions of life of such persons. (b) To promote education and research into the treatment and care of disabled people, in particular but not exclusively focusing on disabled access to the countryside.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

Open Country is a Yorkshire-based organisation that seeks to enable anyone with any disability to access and enjoy the countryside. This is achieved through a variety of countryside activities and the provision of information and advice.

Our five nature conservation work parties give people with learning disabilities, neurodivergence and mental health issues a chance to get involved in helping improve the environment throughout the local area. Six walking groups operate throughout the year, with walks ranging from two to ten miles. There are regular countryside outings to a variety of wheelchair accessible locations, including nature reserves, the seaside and country houses. We have six tandem clubs, between them covering Harrogate & Knaresborough, Ripon, Selby, Wakefield, Wetherby and York. Other groups are 'Wild Things' (a nature study group) and our 'Adventure Clubs' (specialising in outdoor pursuits). The 'Care in the Countryside' group targets people with disabilities and their family carers. 'Wild about Wetherby', is a project for Aspire CBC, offering day services to people from the Wetherby area.

The 'Wild about Wakefield' project offers inspiring activities in the West Yorkshire cathedral city. We still offer two weekly online sessions - yoga and a spin class using exercise bikes.

Our 'Countryside Advice Service' continues to offer information and advice on aspects of countryside access for all to a wide range of individuals, statutory agencies and countryside organisations. We evaluate our activities carefully and there is clear evidence of the physical and mental benefits to our service users, in the form of improving overall health, combating social isolation and forming strong and lasting friendships.

We have 14 staff (10 FTE) and 150 dedicated volunteers. We wish to note the superb contribution made by the latter, for without our volunteers, the activities offered to our service users would be severely restricted.

Despite the undoubted funding challenges facing our sector, we are continually expanding the service we offer, offering our skills to a wider community of disabled people and carers.

The trustees consider that they have complied with their duties to have due regard to the public benefit guidance published by the Charity Commission.

Trustees' Annual Report

Additional details of objectives and activities

Our Key targets for Year Four, 2024 - 2025 are:

- Work on realising our Middlesbrough Hub.
- Achieve a 10% increase in our overall Uptake levels.
- Welcome up to 650 people on our activities.
- Promote our Voice, Locally, Regionally & Nationally, with some 'campaigns' and a bespoke access project for Nidderdale National Landscape.
- Produce Breakfree packs for Nidderdale National Landscape, Barnsley & Selby.
- Revise our Countryside Directories for East Yorkshire & North Yorkshire.
- Hold our 2nd Good Access Scheme Winners' Conference.
- Launch our Gold Standard for inclusive access, with a new webpage.
- Acquire two new minibuses, including an electric vehicle with a charging point.
- Work to retain staffing levels and activities by successful fundraising.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Key Achievements in Year Three, 2023-2024:

- Welcomed 591 people on our activities our highest number of participants ever - our target was 550.
- Commenced new activity delivery in Barnsley and Selby.
- Successfully negotiated our first full year of Wakefield Lottery project.
- Selected Middlesbrough as our Third Hub, closing off all actions on researching and scoping options.
- Produced Breakfree packs for York (2nd pack) & Burley-in-Wharfedale, revamped the Wakefield pack and revised our Countryside Directories for South Yorkshire and Teesside/Middlesbrough.
- Extended our Bluespace project and launched/published the findings.
- Expanded our Digital rollout, including a suite of audio walks for the Cavendish Estate and a new Bluespace webpage.
- Met our Diversity targets, including the implementation of a Hardship Fund, enabling 8 individuals to access services.
- Improved digital security via Sharepoint. To help us in this, an ICO report was gained.
- Trained up an in-house MiDAS Assessor, who completed our internal/external training.
- Increased trustee representation on the Board, filling key roles.
- Established a GAS award 'Winners Club', with our first Conference, to better promote inclusive access.
- Fielded 66 Countryside Advice Service enquiries, a 10% increase on the previous year.
- Recruited additional staff resource for Fundraising and Communications.

Financial Review

Results for the year

As set out in the Statement of Financial activities on page 9, total income for the year was £584,962 (2023: £431,639) Net income for the year was £128,080 (2023: £49,796). As summarised on page 9 net income generated from restricted funds was £169,752 which sum is carried forward to be expended in future periods. Net expenditure on unrestricted funds was £41,672 which has been met from funds brought forward.

During the year we received invaluable financial and in-kind support from the organisations and individuals listed in the appendix.

Statement explaining the policy for holding reserves stating why they are held

Reserves are required to bridge the gap between expenditure and income, to cover unplanned emergency expenditure and to develop new services.

Total funds as at 31 March 2024 amounted to £589,793 (2023: £461,713) of which £360,789 (2023: £384,448) was unrestricted. However, the unrestricted funds at 31 March 2024 include functional fixed assets (eg minibuses and other equipment required for the Charity's activities) of £74,243 that are essential for the Charity's activities and £50,000 in a fund designated by the trustees. These sums are excluded from free reserves.

Therefore, the Charity's reserves freely available to spend at 31 March 2024 were £236,546 (2023: £301,188).

The Charity seeks to achieve sufficient reserves to cover six months' expenditure on charitable activities (£195,000) plus the estimated costs of meeting all commitments on a winding-up of the organisation (£70,000); a total of £265,000. As a result of cost of living increases and further strategic investment in expansion of our activities and some reduction in new funds, reserves freely available to spend decreased during the year ended 31 March 2024. Nevertheless, the charity remains in a good financial position to meet the challenges to be posed through increased costs and a possible reduction in new funding streams. In line with our five year strategic plan, there is a need for significant expenditure in the next two years for asset replacement and the funding of additional services and activities across existing and new locations scheduled for addition in 2024/25 and beyond, thus ensuring the sustainability and expansion of our charitable activities.

The reserves policy is reviewed annually.

Structure, governance and management

Description of the charity's trusts

Type of governing document

Memorandum and Articles of Association form its governing document

How the charity is constituted

Company limited by guarantee

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees

Trustees are appointed by the existing trustee body



Open Country

(Charity Number 1107331)

Reference and administration details

Charity's Full Name: Open Country

Charity's principal address: Community House
46 East Parade
Harrogate
HG1 5LT

Names of the trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year
Richard Firth	Chair	
Tracey Jackson		
David Robinson	Treasurer	
David Titchmarsh		
Jonty Warneken		
Jayne Eyre		From 16/08/23
Michelle Tempest-Mitchell		From 18/10/23
Christopher Burt		From 21/08/24
Jane Green		From 23/10/24

Name of Company Secretary

Name

David Shaftoe

Name of chief executive or names of senior staff members

David Shaftoe (Chief Officer)

Trustee responsibilities in relation to financial statements

Company law requires the directors (trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for the year. In preparing those financial statements, the directors (trustees) are required to:

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

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

Members of the Board of Trustees, who are Directors for the purpose of company law, and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 4.

Disclosure of information

In so far as the Trustees are aware:

- There is no relevant information of which the Charity's Independent Examiner is unaware;
- The Trustees have taken the necessary steps to be aware of the information, which would be relevant for independent examination purposes and have communicated them to the Independent Examiner.

Exemptions

The trustees have taken advantage of the exemption available to small companies, including the audit exemption (as detailed on the balance sheet).

Declaration

The trustees declare that they have approved the Trustees Annual Report and Accounts

Signed on behalf of the charity's trustees

Signature



Full Name

David Robinson

Position

Treasurer and Trustee

Date

11 DECEMBER 2024

Appendix

During the Year 2023 – 2024 we received invaluable financial and in-kind support from the following organisations and individuals

Alan Rayner
Anna Baldwin
Aspire Community Benefit Company Ltd.
Baily Thomas Charitable Fund
Belmont Grosvenor School
Bettys and Taylors
Bruce Wake Charitable Trust
CANVA
City Connect/West Yorkshire Combined Authority
CLA Charitable Trust
Coca Cola European Partners
Co-operative Local Community Fund
David & Julie Turner
Department for Transport
Efficiency North
Engage Interactive
Four Winds Trust
Friends and family of Nicky Serlin
Friends of Oakwell Hall and Country Park
Friends of Parkinson's Park CIC
Green Hall Foundation
Groundwork/Tescos
Haribo
Harrogate Round Table
Harrogate Wheeleasy
High Sherriff of North Yorkshire
HMRC
HM Young Offenders Institution Wetherby
Huddersfield & Wakefield Rotary Clubs
Inca (Europe) Limited
Jack Brunton Charitable Trust
Jan & Mike Bartholomew
John Spedan Lewis Foundation
Jonty Warneken
Leeds City Council
Leeds Community Foundation
Linda Hoare, Mayor of Otley
Live Well Wakefield
Marketing Adventures

Appendix continued

Microsoft	Wharfedale Naturalist's Society
Morley Glass and Glazing	Woodland Trust
National Lottery Community Fund	WWF-UK
NHS South West Yorkshire Partnership	YPO
Nidderdale High School	York Common Good Trust
Norman Collinson Charitable Trust	Yorkshire Water
North Doncaster Development Trust	Yorkshire Wildlife Trust
North Yorkshire Council	
North Yorkshire Councillors Matt Walker and Monika Slater	
NOVA	
Otley Town Council	
Philip Robinson	
Postcode Neighbourhood Trust	
Primary Club	
Prosper Wakefield	
Quackers Harrogate	
Sally Weatherill	
Sandal MINI	
Scotton Parish Council	
Sharow PCC	
Sir George Martin Trust	
SkyBet	
Sport England	
St. James's Place Charitable Foundation	
The 29th May 1961 Charitable Trust	
The Bernard Sunley Foundation	
The Bostock Foundation	
The Fitton Trust	
The Friends of Parkinson's Park	
The George A. Moore Foundation	
The RS Brownless Charitable Trust	
The Shears Foundation	
The Woodroffe Benton Foundation	
Tom & Julie Leggett	
TransPennine Trail	
Trustees of Chatsworth Settlement	
Two Ridings Community Foundation/Local Fund for Harrogate	
Wakefield Chantry Rotary Club	
Wakefield Council	
Wakefield Recovery & Wellbeing College	
West Yorkshire Local Resilience Forum	

Open Country

(Charity Number 1107331)

Independent examiner's report to the trustees of Open Country

I report on the accounts of: **Open Country**

For the year ended: **31st March 2024** Which are set out on pages 9 to 23

Responsibilities and basis of report

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

Having satisfied myself that the accounts of 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 386 of the Act;
or
2. the accounts do not accord with those records
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.



Karen Wood (ACMA)
2 Galligap Lane
Osbaldwick
York, YO10 3NR

16/12/2024

Date

Open Country

(Charity Number 1107331)

Statement of Financial Activities for the year ended 31st March 2024

	Note	Unrestricted funds	Restricted funds	Total 2024	Total 2023
Income and endowments from:		£	£	£	£
Donations and legacies	3.1	39,300	-	39,300	34,091
Charitable activities	3.2	188,172	348,139	536,311	387,325
Investments	3.3	5,917	-	5,917	1,231
Other income	3.4	3,434	-	3,434	8,992
Total income	3	236,823	348,139	584,962	431,639
Expenditure on					
Charitable activities	4.1	278,495	178,387	456,882	381,843
Total expenditure	4	278,495	178,387	456,882	381,843
Net income/(expenditure)		(41,672)	169,752	128,080	49,796
Gross transfer between funds	11.2	18,013	(18,013)	-	-
Net movement in funds		(23,659)	151,739	128,080	49,796
Total funds brought forward		384,448	77,265	461,713	411,917
Total funds carried forward		360,789	229,004	589,793	461,713

Open Country

(Charity Number 1107331)

Balance Sheet as at 31st March 2024

	Note	2024	2023
Fixed assets		£	£
Tangible assets		74,243	83,260
Total fixed assets	8	74,243	83,260
Current assets			
Cash at bank and in hand	7	486,156	360,212
Debtors & prepayments	9	31,636	20,201
Total current assets		517,792	380,413
Current liabilities: amounts falling due within one year			
Creditors and accruals	10	(2,242)	(1,960)
Net current assets		515,550	378,453
Total assets less current liabilities		589,793	461,713
Funds of the Charity			
Unrestricted Funds	11	360,789	384,448
Restricted Funds	11	229,004	77,265
Total Funds Carried Forward	11&12	589,793	461,713

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors (trustees) acknowledge their responsibilities for:

i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and

ii) preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the 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 (Charities SORP (FRS 102)).

The financial statements were approved by the trustees on 11 DECEMBER 2024

and signed on their behalf by:

David Robinson **Trustee**



Open Country

(Charity Number 1107331)

Statement of Cash Flows for the year ended

31st March 2024

	Total 2024	Total 2023
Cash flows from operating activities	£	£
Net income for the year	128,080	49,796
Add: Depreciation for the year	27,030	21,576
	155,110	71,372
Working capital changes		
(Increase)/decrease in debtors	(11,435)	920
Increase/(decrease) in creditors	282	(3,287)
Net cash provided by operating activities	143,957	69,005
Cash flows used in investing activities		
Purchase of fixed assets	(18,013)	(54,236)
Change in cash and cash equivalents in the year	125,944	14,769
Cash and cash equivalents at 1 April 2023	360,212	345,443
Cash and cash equivalents at 31 March 2024	486,156	360,212

Open Country

(Charity Number 1107331)

Notes to the accounts for the year ended

31st March 2024

1 Basis of preparation

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and the 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 (Charities SORP (FRS 102)).

1.2 Change of basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Change to previous accounts

No changes have been made to accounts for previous years.

2 Accounting policies

Income and endowments

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- receipt of the resources is probable; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has evidence of entitlement to the resources and receipt is probable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Open Country

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Notes to the accounts for the year ended

31st March 2024

Expenditure and liabilities

Expenditure

Raising funds

Cost of raising funds comprise those costs associated with attracting voluntary income.

Charitable activities

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

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £2,000. They are valued at cost or, if gifted, at the value to the charity on receipt, less depreciation.

Fund accounting

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

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

Open Country

(Charity Number 1107331)

Notes to the accounts for the year ended

31st March 2024

	2024			2023		
	Unrestricted funds	Restricted funds	Total 2024	Unrestricted funds	Restricted funds	Total 2023
	£	£	£	£	£	£
3.1 Donations and legacies						
Donations & legacies	36,393	-	36,393	33,019	600	33,619
Gift aid	2,907	-	2,907	472	-	472
	39,300	-	39,300	33,491	600	34,091
3.2 Charitable activities						
Grants	32,033	348,139	380,172	35,503	207,888	243,391
Wild About Wetherby project	32,425	-	32,425	32,425	-	32,425
NYCC social services	-	-	-	500	-	500
Self funders	90,983	-	90,983	80,942	-	80,942
Transport contributions	9,055	-	9,055	6,511	-	6,511
Trips income	7,674	-	7,674	6,150	-	6,150
Tandem income	3,969	-	3,969	3,821	-	3,821
Bus Service Operators' Grant	833	-	833	1,995	-	1,995
Work party income	11,200	-	11,200	11,590	-	11,590
	188,172	348,139	536,311	179,437	207,888	387,325
3.3 Investments						
Interest received	5,917	-	5,917	1,231	-	1,231
	5,917	-	5,917	1,231	-	1,231
3.4 Other income						
JRS Grant	-	-	-	-	-	-
Head office recharges	-	-	-	8,712	-	8,712
Sundry income	3,434	-	3,434	280	-	280
	3,434	-	3,434	8,992	-	8,992
Total income	236,823	348,139	584,962	223,151	208,488	431,639

Open Country

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Notes to the accounts for the year ended

31st March 2024

4.1 Charitable activities	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Staff:						
- salaries and pensions	195,034	142,955	337,989	144,229	106,137	250,366
- training	2,242	750	2,992	5,423	4,192	9,615
- subsistence	807	-	807	718	-	718
- travel expenses	151	-	151	131	62	193
- recruitment costs	1,625	210	1,835	2,332	660	2,992
- uniforms & protective equip.	-	625	625	1,015	-	1,015
Volunteers' expenses	918	-	918	1,106	134	1,240
Activity expenses:						
- activity fees and costs	4,912	4,929	9,841	3,493	5,706	9,199
- tandem costs	878	763	1,641	401	9,967	10,368
- allotment	424	-	424	236	641	877
- insurance	3,220	-	3,220	2,752	-	2,752
Project costs:						
- Conservation materials	196	204	400	420	750	1,170
- Wild about Wetherby	9	-	9	79	18	97
Vehicles:						
- fuel and oil	13,457	-	13,457	10,335	-	10,335
- repairs and servicing	7,125	1,036	8,161	6,035	-	6,035
- insurance	4,314	-	4,314	3,137	-	3,137
Small equipment and tools	124	1,537	1,661	(379)	737	358
Mower & trailer maintenance	603	934	1,537	138	-	138
Carried forward	236,039	153,943	389,982	181,601	129,004	310,605

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Notes to the accounts for the year ended

31st March 2024

4.1 Charitable activities continued	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
Brought forward	236,039	153,943	389,982	181,601	129,004	310,605
Administration expenses:						
- rent	8,538	7,575	16,113	6,891	4,323	11,214
- cleaning and maintenance	250	3,042	3,292	70	279	349
- health and safety	583	379	962	2,152	-	2,152
- advertising & PR	2,185	337	2,522	442	512	954
- printing and stationary	2,280	3,822	6,102	1,806	2,040	3,846
- postage and telephone	2,079	30	2,109	1,242	173	1,415
- IT and internet	2,543	-	2,543	7,445	2,025	9,470
- subscriptions	85	-	85	260	-	260
- other	651	174	825	502	32	534
- payroll bureau fees	1,280	-	1,280	909	-	909
- bookkeeping	2,880	-	2,880	2,706	-	2,706
Depreciation	27,030	-	27,030	21,576	-	21,576
Legal & professional fees	780	-	780	6,806	-	6,806
Bank charges	377	-	377	335	-	335
Head office recharges	(9,085)	9,085	-	-	8,712	8,712
Total expenditure	278,495	178,387	456,882	234,743	147,100	381,843

Open Country

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Notes to the accounts for the year ended

31st March 2024

5 Trustee expenses and examination fees

5.1 Trustee expenses

No trustees received a remuneration for services rendered during the year, nor were any trustees' out of pocket expenses reimbursed.

5.2 Fees for examination of the accounts

	2024	2023
	£	£
Independent Examiner's fees for reporting on the accounts	700	660
Other fees paid to the Independent Examiner (BSOG)	80	80

6 Staff costs and emoluments

	2024	2023
	£	£
Gross wages, salaries and benefits in kind	307,501	230,727
Employers national insurance	21,363	14,785
Employers pension contributions	9,125	4,854
	337,989	250,366
Average number of employees	14	10

7 Cash at bank and in hand

	Total 2024	Total 2023
	£	£
Current bank account	227,738	127,493
Deposit bank accounts	257,901	232,409
Cash in hand	517	310
	486,156	360,212

Open Country

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Notes to the accounts for the year ended

31st March 2024

8 Fixed assets

	Vehicles	Equipment	Total
8.1 Tangible fixed assets	£	£	£
Cost or valuation			
At 1st April 2023	210,799	25,123	235,922
Additions in year	-	18,013	18,013
Disposals in year	-	-	-
at 31st March 2024	210,799	43,136	253,935
Depreciation	£	£	£
At 1st April 2023	130,801	21,861	152,662
Charge for the year	23,969	3,061	27,030
Disposals	-	-	-
at 31st March 2024	154,770	24,922	179,692
Net Book Value	£	£	£
At 31st March 2024	56,029	18,214	74,243
At 31st March 2023	79,998	3,262	83,260

9 Debtors and prepayments

	2024	2023
Amounts falling due within one year	£	£
Debtors	20,687	17,489
Prepayments and accrued income	10,949	2,712
Total	31,636	20,201

10 Creditors and accruals

	2024	2023
Amounts falling due within one year	£	£
Accruals	2,242	1,960
Pension & other creditors	-	-
Total	2,242	1,960

Open Country

(Charity Number 1107331)

Notes to the accounts for the year ended

31st March 2024

11 Movement of funds

11.1 Movement of major funds

2024 Fund name	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
Unrestricted funds					
General funds	384,448	236,823	278,495	(31,987)	310,789
Designated funds	-	-	-	50,000	50,000
	384,448	236,823	278,495	18,013	360,789
Restricted funds					
Minibuses	-	115,000	-	-	115,000
H. Catley	3,087	-	3,087	-	-
Awards for All	5,865	-	3,080	-	2,785
Wild about Wakefield	22,683	61,216	20,718	(18,013)	45,168
Barnsley	-	24,140	13,453	-	10,687
Community Fund	17,771	115,861	102,758	-	30,874
	49,406	316,217	143,096	(18,013)	204,514
Activities					
Primary Club	3,000	2,000	3,000	-	2,000
NHS	2,344	-	891	-	1,453
TR Heart of Selby	9,439	-	6,641	-	2,798
George Moore	-	3,250	-	-	3,250
Jack Brunton	-	3,250	-	-	3,250
Shears Foundation	-	5,500	5,500	-	-
	14,783	14,000	16,032	-	12,751
Conservation					
Ninevah	3,000	-	3,000	-	-
Yorkshire Water	-	4,866	4,866	-	-
JSLF	-	7,606	1,268	-	6,338
29th May 1961	-	3,000	3,000	-	-
	3,000	15,472	12,134	-	6,338

Open Country

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Notes to the accounts for the year ended 31st March 2024

Miscellaneous

Two Ridings	4,913	2,450	4,125	-	3,238
Whitwam Family	5,163	-	3,000	-	2,163
	10,076	2,450	7,125	-	5,401

Total Restricted Funds	77,265	348,139	178,387	(18,013)	229,004
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Total Funds	461,713	584,962	456,882	-	589,793
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2023 Fund name	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
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Unrestricted funds

General Funds	342,491	223,151	234,743	53,549	384,448
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Restricted funds

Minibuses	9,500	44,000	-	(53,500)	-
H. Catley	2,987	100	-	-	3,087
Awards for All	8,031	-	2,166	-	5,865
Community Fund	-	97,651	79,880	-	17,771
Wild about Wakefield	15,028	21,736	14,081	-	22,683
Total	35,546	163,487	96,127	(53,500)	49,406

Activities

Primary Club	3,000	2,000	2,000	-	3,000
Family of C Hawkin	3,278	-	3,278	-	-
Ripon tandem	1,226	-	1,226	-	-
Jack Brunton	750	-	750	-	-
Feoffees of St Michael	-	4,200	4,200	-	-
NHS	-	4,155	1,811	-	2,344
TR Heart of Selby	10,000	-	561	-	9,439
Benendon	-	2,000	2,000	-	-
West Riding Masonic	-	2,070	2,070	-	-
Total activities	18,254	14,425	17,896	-	14,783

Open Country

(Charity Number 1107331)

Notes to the accounts for the year ended

31st March 2024

2023 Restricted funds continued	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
Conservation					
Grocer's charity	739	-	739	-	-
Ninevah	3,667	-	3,667	-	-
29th May 1961	-	3,000	3,000	-	-
D'Oyly Carte	-	3,000	-	-	3,000
Total conservation	4,406	6,000	7,406	-	3,000
Mental Health					
Leeds Hospital	2,083	12,500	14,583	-	-
Miscellaneous					
Two Ridings	-	4,913	-	-	4,913
Hey Smile	8,079	-	8,030	(49)	-
NYCC locality	1,058	2,000	3,058	-	-
Whitwam Family	-	5,163	-	-	5,163
	9,137	12,076	11,088	(49)	10,076
Total Restricted Funds	69,426	208,488	147,100	(53,549)	77,265
Total Funds	411,917	431,639	381,843	-	461,713

11.2 Transfer between funds

As permitted by the Charity SORP (FRS102), tangible fixed assets of £18,013 (2023: 53,500) have been transferred from restricted to unrestricted funds. These assets were purchased from grants or donations which were restricted funds but are now held for a general and not a restricted purpose. During the year, the trustees transferred £50,000 from General funds to a new designated fund to support the establishment of a new Middlesborough Hub.

Open Country

(Charity Number 1107331)

Notes to the accounts for the year ended

31st March 2024

11.3 Details of Funds Held

Unrestricted Funds General

The general fund is unrestricted and available for general purposes.

Unrestricted Funds Designated

An unrestricted fund designated by the trustees to develop and operate our outreach project in Middlesbrough.

Restricted Funds

The restricted funds are only available for the purposes specified for each fund, which are:

Minibuses

A fund reflecting grants and donations received for the acquisition of minibuses in future periods.

H. Catley

A fund to finance or subsidise breaks.

Awards for All

Big Lottery funding towards 'adventure' weekend trips.

Community Fund

National Lottery Community funding to provide a range of activities in the Wakefield district.

Wild about Wakefield

To fund a project officer and activities in Wakefield.

Activities

Grants contributing towards the running of tandem clubs, walking groups and other activities.

Conservation

Grants contributing towards the costs of conservation activities and biodiversity projects.

Miscellaneous

Grants for breakfree packs, allotment project & IT equipment.

Open Country

(Charity Number 1107331)

Notes to the accounts for the year ended

31st March 2024

12 Net assets between funds

	Unrestricted Funds	Restricted Funds	Total 2024
Balances at 31st March 2024	£	£	£
Fixed assets	74,243	-	74,243
Current assets	288,788	229,004	517,792
Current liabilities	(2,242)	-	(2,242)
	360,789	229,004	589,793
	Funds	Funds	2023
Balances at 31st March 2023	£	£	£
Fixed assets	83,260	-	83,260
Current assets	303,148	77,265	380,413
Current liabilities	(1,960)	-	(1,960)
	384,448	77,265	461,713