

ESK MOORS CARING LIMITED

**TRUSTEES' REPORT AND
STATEMENT OF ACCOUNTS**

YEAR ENDED 31st MARCH 2025

**COMPANY LIMITED BY GUARANTEE
(The Company does not have a share capital)**

**REGISTERED CHARITY NUMBER 1113392
COMPANY NUMBER : 5433218**

ESK MOORS CARING LIMITED
YEAR ENDED 31st MARCH 2025

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**ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2025**

The trustees, who are also directors of the company for the purposes of Charity and Company law, present their annual report and financial statements of the charity for the year ended 31ST March 2025. The trustees have adopted the provisions of 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 (FRS 102).

REFERENCE & ADMINISTRATIVE DETAILS

Charity number 1113392
Company number 5433218

Registered Office:

20 High Street
Castleton
Whitby
YO21 2DA

Trustees:

The trustees are directors of the Company for the purpose of Company law.

Delia Elizabeth Liddle (joint lead trustee*)
Yvonne Rhona Chadwick (joint lead trustee*)
Rev Sally Jayne Wilson
Bryan Cross
Ann Elizabeth Collier Watson
Stephen Alexander John Butt

*Trustees have not appointed a chair; leadership responsibilities are shared between the joint lead trustees.

Trustee meetings are held bi-monthly. Trustees monitor and oversee the budget and spending at regular intervals; they comply with statutory reporting duties to Companies House and The Charity Commission.

ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Structure, Governance and Management

The charity is governed by its Memorandum and Articles of Association and is constituted as a company limited by guarantee as defined by the Companies Act 2006. Esk Moors Caring Ltd is registered as a charity with the Charities Commission.

The board members are all volunteers, and each has an agreed portfolio of responsibilities. Appointment to the Board of Trustees is by nomination from the members at the Annual General Meeting with casual vacancies being co-opted by the Board until the next Annual General Meeting.

Employed staff are a full time Business & Operations Manager, a part time administrator, and ten carers.

Statement of Purpose

To respond to the needs of local older people by providing someone to care for them and something to do.

Guiding Principles

Identify and meet the real needs of those, primarily older, people for whom we provide services

To deal with each individual in such a way as to –

Enable them to live life as independently as possible,

Manage risk,

Encourage them to engage with the wider community as their circumstances permit,

To provide a service which is assessed and then tailored to meet need giving ownership to the user/client.

To provide services in partnership with NYCC and other funders.

To ensure all services meet or exceed the requirements of funders and regulators.

To deliver our services in a cost-effective way, ensuring the ongoing viability of the business.

To assess all future development opportunities against the Guiding Principles and Statement of Purpose.

ESK MOORS CARING LIMITED

REPORT OF THE TRUSTEES (CONTINUED)

Achievements and performance - general

We have continued to consolidate our services as a well-established and trusted provider of domiciliary care and activities related to physical and mental wellbeing and the relief of isolation.

Esk Moors Caring is based in office premises in the High Street, Castleton, from where we continue to provide an ever-increasing range of support services and activities. Our premises are suitable for all our needs, providing a separate meeting room ideal for confidential client and staff meetings. Our location in the centre of the village makes us visible and accessible to the community.

Throughout the year we have continued building and maintaining relationships with partners including NYCC, the local health practice, the Clinical Commissioning group (CCG), to provide services directed towards the independence and well-being of older people as well as people of all ages in our community.

Activities for the Community

Armchair exercise classes are ongoing. Future activities will be undertaken as and when an appropriate need is identified.

Domiciliary Care Services

The domiciliary care client base has continued to thrive in parallel with an ongoing, developing relationship with North Yorkshire County Council (NYCC) and local GPs.

We continue to provide domiciliary care services on a private basis, not involving NYCC, to residents in flats in Esk Moors Lodge, an Abbeyfield establishment in Castleton.

The last CQC inspection on 30th October 2017 rated all standards as good, with no recommendations. Since the restrictions imposed as a response to Covid-19, CQC have not carried out in-person inspections, but their latest review was 7th July 2022 with no need to reassess our rating.

Community Car

Our community vehicle is a wheelchair accessible car and is driven by volunteers. It is now funded by EMC. We are investigating a replacement vehicle and future funding. Our users can request it for journeys to hospital and other appointments, social, shopping and leisure events.

Grant sources of funding

Big Lottery funding has now ended.

Grant from North Yorkshire Community Transport was used to produce new leaflets to promote the community vehicle.

Employment

We employ the following personnel:

Registered care manager	1
Domiciliary care assistants	10
Office admin assistant	1

ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES (CONTINUED)

Recruitment and retention of care staff

As is common throughout the sector, we struggle to recruit care staff, although we manage to retain most of our staff long term. Esk Moors Caring is now a Real Living Wage Employer. We also pay carers for travelling between calls.

In some cases, we have been unable to provide care for prospective new clients because of lack of care staff hours and inability to recruit.

We have put in place incentive schemes for existing carers to recommend a friend for employment.

Volunteers

We have a team of volunteers, some of whom drive our community car; others help with the provision of activities.

Future Developments

We are continually assessing the need for provision of activities in the area. We are aware that other agencies are providing activities and events particularly for older residents. We plan strategically to ensure the future of the business, especially in the areas of improving recruitment and retention and professional development of both staff and trustees.

We have successfully bid for the contract to provide 24 hour cover at Esk Moors Lodge in Castleton. This will commence from 1st October 2025.

Thanks

We, the trustees, would like to express our sincerest thanks to care staff, administrators, activity co-ordinators, volunteers, and managers. All play a pivotal role in helping bring services and life-enhancing activities to isolated individuals in remote communities.

We would especially like to record our thanks to the late Peter Knapp and his family for their support from the very beginning of EMC and their generous bequest.

ESK MOORS CARING LIMITED
REPORT OF THE TRUSTEES (CONTINUED)

Statement of Trustees Responsibilities for Preparing Accounts

The Trustees (who are also Directors of the Esk Moors Caring Limited, for the purposes of Charity and Company law) are responsible for preparing the Trustees Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company and Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Institution and of the incoming resources and application of the same, including income and expenditure, of the Institution for that period. In preparing those 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 judgements and 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 assume that the Institution will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Institution 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 Institution and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The trustees have reviewed the charity's need for reserves in line with Charity Commission guidelines and have agreed unrestricted reserves need to equate to nine months operating costs. Based on these accounts that target is £311,805. We will seek to bring unrestricted reserves up to the target through increased activity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:-

Trustee 

Stephen A J Butt

21st November 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ESK MOORS CARING LIMITED**

I report on the accounts of the company for the year ended 31st March 2025 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement


My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed
Date



26/11/25

JOHN RICHARDS FCA
JOHN RICHARDS ACCOUNTANCY
WESTGATE HOUSE
GUISBOROUGH
NORTH YORKS
TS14 6NB

ESK MOORS CARING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)

YEAR ENDED 31st MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations		1150	-	1150	-
Charitable Activities:					
Grants Receivable	2	-	2500	2500	2207
Activities		525	-	525	3379
Investment Income		4174	-	4174	3638
Domiciliary care		323386	-	323386	325561
Vehicle Income		404	-	404	1749
Sundry Income		60	-	60	20
TOTAL INCOME		<u>329699</u>	<u>2500</u>	<u>332199</u>	<u>336554</u>
EXPENDITURE ON					
Charitable activities:					
Direct Care and Activity costs		311448	2500	313948	290436
Governance costs		3171	-	3171	3171
TOTAL EXPENDITURE	3	<u>314619</u>	<u>2500</u>	<u>313119</u>	<u>293607</u>
NET INCOME/(EXPENDITURE) and net movement in funds for the year		<u>15080</u>	<u>-</u>	<u>15080</u>	<u>42947</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		<u>204267</u>	<u>-</u>	<u>204267</u>	<u>161320</u>
TOTAL FUNDS CARRIED FORWARD		<u>219347</u>	<u>-</u>	<u>219347</u>	<u>204267</u>

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

All income and expenditure derive from continuing activities.

The comparative figures for each fund are shown in the notes to the accounts.

The notes on pages 10 to 14 form part of these accounts.

ESK MOORS CARING LIMITED

BALANCE SHEET

AS AT 31st MARCH 2025

	Note	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	8		1833		3128
CURRENT ASSETS					
Debtors	9	16094		19322	
Cash at bank and in hand	10	233831		210936	
		249925		230258	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	11	(32412)		(29119)	
NET CURRENT ASSETS			217514		201139
NET ASSETS			219347		204267
FUNDS					
Restricted	12	-		-	
Unrestricted	13	219347		204267	
		219347		204267	

For the financial year stated above the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 March 2025 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements are prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.

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Stephen A J Butt (Trustee)

21st November 2025

The notes on pages 10 to 14 form part of these accounts.

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2025

1. ACCOUNTING POLICIES

a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102 and with the Charities Act 2011.

b) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy for legacies. Entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Incoming resources from charitable activities where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued.

c) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, expenses such as rent and rates, and energy are apportioned as to floor space. Administration costs are split equally.

d) Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment – 20% on cost
Vehicles – 25% on cost

e) Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

2. GRANTS RECEIVABLE

	2025	2024
	Total	Total
	£	£
Big Lottery Fund	-	2207
North Yorks Community Transport Grant	2500	-
	<hr/>	<hr/>
	2500	2207
	<hr/>	<hr/>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2025

3. TOTAL EXPENDITURE

	Basis of allocation	Charitable activities	Governance costs	2025	2024
		£	£	£	£
Staff Costs	Staff time	245767	-	245767	236398
Establishment Costs	Direct	12331	-	12331	11279
Motor/Travel Expenses	Direct	20482	-	20482	19769
Accountancy Fees	Direct	-	300	300	300
Recruitment	Direct	-	-	-	-
Training	Direct	876	-	876	1136
Mgmt & Accounts	Direct	9500	-	9500	8606
Legal and Professional	Direct	-	2871	2871	2871
Communications and IT	Direct	974	-	974	805
Computer expenses	Direct	7147	-	7147	1248
Other Office Expenses	Direct	1155	-	1155	1025
Activities	Direct	-	-	-	3350
Advertising	Direct	-	-	-	-
Subscriptions	Direct	4262	-	4262	3456
Bank Charges	Direct	200	-	200	240
Depreciation	Direct	1296	-	1296	1695
Sundry	Direct	9959	-	9959	1429
TOTAL EXPENDITURE		313948	3171	317119	293607

4. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2025	2024
	£	£
Accountancy	300	300
Donations	-	-
	300	300

5. TRUSTEES REMUNERATION, EXPENSES AND TRANSACTIONS

The trustees neither received nor waived any emoluments during the year (2024: £ nil). There were no trustee expenses paid (2024: £ nil). Nil transactions with trustees or connected parties took place during the year (2024: 0).

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2024

6. STAFF COSTS

Staff costs were as follows: -

	2025	2024
	£	£
Wages and Salaries	242461	231991
Pensions	2812	3816
Training	876	1136
Uniforms	495	591
	<u>246644</u>	<u>237534</u>

No employee received emoluments of more than £60,000.

The total amount paid to key management personnel was £75,363.

The average number of persons employed during the year:

	Fulltime Equivalents	
	2025	2024
Staff	13	13
	<u>13</u>	<u>13</u>

7. TAXATION

Esk Moors Caring Limited is a registered charity and as such is exempt from Income Tax, Corporation Tax or Capital Gains Tax on its charitable activities.

8. FIXED ASSETS

	Computer Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 April 2024	10618	13495	24113
Additions	-	-	-
Disposals	(7103)	-	(7103)
	<u>3515</u>	<u>13495</u>	<u>17010</u>
At 31 March 2025	3515	13495	17010
Depreciation			
At 1 April 2024	7490	13495	20985
Charge for year	1295	-	1295
Disposals	(7103)	-	(7103)
	<u>1682</u>	<u>13495</u>	<u>15177</u>
At 31 March 2025	1682	13495	15177
Net Book Value			
At 31 March 2025	<u>1833</u>	<u>-</u>	<u>1833</u>
At 31 March 2024	<u>3128</u>	<u>-</u>	<u>3128</u>

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

9.	DEBTORS	2025	2024	
		£	£	
	Trade Debtors	11345	14934	
	Prepayments & Accrued Income	4749	4388	
		16094	19322	
10.	BANK AND CASH	2025	2024	
		£	£	
	Bank	233630	210720	
	Cash	201	215	
		223831	210936	
11.	CREDITORS	2025	2024	
		£	£	
	Amounts falling due within one year			
	Trade Creditors	2061	1241	
	Social Security and Other Taxes	4549	4821	
	Accruals & Deferred Income	25082	23057	
		32412	29119	
12.	RESTRICTED FUNDS	2025	2024	
		£	£	
	At beginning of Year	-	-	
	Transfer from income and expenditure account	-	-	
		-	-	
13.	UNRESTRICTED FUNDS	2025	2024	
		£	£	
	At beginning of Year	204267	161320	
	Transfer from income and expenditure account	15080	42947	
		219347	204267	
14.	ANALYSIS OF NET ASSETS BETWEEN FUNDS			
		Unrestricted Funds	Restricted Funds	Total
		£	£	£
	Fixed Assets	1833	-	1833
	Current Assets	249926	189	250115
	Current Liabilities	(32412)	(189)	(32601)
		219347	-	219347

ESK MOORS CARING LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

15. STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE FIGURES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:			
Donations	-	-	-
Charitable Activities:			
Grants receivable	-	2207	2207
Activities	3379	-	3379
Investment Income	3638	-	3638
Domiciliary care	325561	-	325561
Vehicle Income	1749	-	1749
Sundry Income	20	-	20
	<hr/>	<hr/>	<hr/>
TOTAL INCOME	334347	2207	336554
	<hr/>	<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities:			
Direct Care and Activities costs	288229	2207	290436
Governance costs	3171	-	3171
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	291400	2207	293607
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE) and net movement in funds for the year	42947	-	42947
	<hr/>	<hr/>	<hr/>
RECONCILIATION OF FUNDS:			
Total funds brought forward	161320	-	161320
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	204267	-	204267
	<hr/>	<hr/>	<hr/>

ESK MOORS CARING LIMITED
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31st MARCH 2025

	2025	2024
	£	£
INCOMING RESOURCES		
Incoming Resources from Generating Funds		
Voluntary Income		
Donations	1150	-
Big Lottery Fund	-	2207
North Yorkshire Community Transport Grant	2500	-
	<u>3650</u>	<u>2207</u>
Activities for Generating Funds		
Activities	525	3379
	<u>525</u>	<u>3379</u>
Investment Income		
Bank Interest Receivable	<u>4174</u>	<u>3638</u>
Total Incoming Resources from Generating Funds	<u>8349</u>	<u>9224</u>
Incoming Resources from Charitable Activities		
Domiciliary Care	323386	325561
Vehicle Income	404	1749
	<u>332139</u>	<u>327310</u>
Other Incoming Resources		
Sundry Income	<u>60</u>	<u>20</u>
TOTAL INCOMING RESOURCES	<u>332199</u>	<u>336554</u>

This page does not form part of the statutory financial statements

ESK MOORS CARING LIMITED
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31st MARCH 2025

	2025	2024
	£	£
CHARITABLE ACTIVITIES		
Caring in the Community		
Activities Undertaken Directly		
Wages and Salaries	242461	231991
Pensions	2812	3816
Uniforms	495	591
Staff Training	876	1136
Establishment Costs	12331	11279
Vehicle Costs	1882	2407
Travel Expenses	18600	17362
Accountancy	300	300
Recruitment/Agency Staff	-	-
Legal Fees	2871	2871
Management & Accounting Services	9500	8606
DBS Fees	116	97
Telephone & Internet Fees	974	805
Stationery, printing & postage	1155	1025
IT costs	7147	1248
Activities	-	3350
Advertising	-	-
Subscriptions & registration fees	4145	3359
Bank Charges	200	240
Depreciation	1296	1695
Donations Made	-	-
General Expenses	9959	1429
	<hr/>	<hr/>
Total Charitable Activity Expenditure	317119	293607
	<hr/> <hr/>	<hr/> <hr/>
 NET INCOMING RESOURCES	 15080	 42947
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements