

**Report of the Trustees and Unaudited Financial Statements  
For the Year Ended 31<sup>st</sup> December 2022 for  
Embsay and Eastby Good Neighbours CIO**

Report of the Trustees	pages 2 to 4
Statement of Financial Activities and Balance Sheet	page 5
Notes to the Financial Statements	pages 6 to
Detailed Statements of Financial Activities	page 8

The trustees present their report with the financial statements of the charity for the year ended 31st of December 2022. 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 and Republic of Ireland (FRS102) effective 1st January 2019.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

To promote social inclusion for the public benefit by preventing people, from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society for those in particular, but not exclusively, resident in the Parish of Embsay with Eastby and the surrounding areas.

For the purpose of this clause 'socially excluded' means being excluded from society or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race disability, ethnic origin, religion, belief, creed, sexual orientation or gender reassignment, poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards) and crime (either as a victim of crime or as an offender rehabilitating into society).

### **Public benefit**

The charity has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning the charity's future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

## **ACHIEVEMENT AND PERFORMANCE**

Trustees and volunteers have continued to work hard to continue and where possible expand the activities which help to reduce loneliness and isolation in the community, a key aim of the Good Neighbours project.

Befriending continues to be a crucial aspect and at the time of preparation of this report there are usually between 13 and 17 people receiving regular befriending support.

A particular activity which has increased during the past 12 months is the organising of events or outings which are offered to village residents-eg from lunch trips, cinema trips, canal boat trips, in addition to Christmas lunch and soup lunches with bingo and/or a quiz.

The community café has continued to thrive thanks to the support of Good Neighbours of the many volunteers.

All this is in addition to the many lifts which have been given to residents for Doctors/Hospital visits, hair appointments and shopping trips.

## **FINANCIAL REVIEW**

### **Financial position**

Total income for the year was £3,067 (2021 £2,368) of which £1,139 were Council grants received (Craven District £664; Embsay with Eastby Parish £475 (2021 £200)). Donations totalled £1,928 (2021 £2,168) and within this years income £841 are amounts contributed by residents for the charity's monthly events. The Craven District Council receipt was for specific items relating to the "Making Waves" café at the ex Methodist Chapel and are therefore shown separately as restricted funds.

Total expenditure for the year amounted to £3,356 (2021 £1,058). This included £474 of expenditure for restricted funds leaving £2,882 on charity activities. The higher running costs are due to the decision to support a monthly "event" for residents. The gross cost of this was £1,812 (net £971) and when this is taken into account together with restricted spend the general running costs for the charity were £1,070 (2021 £1,058).

There is a small deficit for the year of £289 (2021 surplus £1,310) and at the year end, our total reserves are £5,909 of which £357 remains as restrictive funding. A total of £5,552 (2021 £6,031) is available for future running expenses.

### **Reserves policy**

The charity's reserves policy is to maintain a general reserve sufficient to cover normal operating expenses for two years, and within this guideline any excess of funds can be used to finance events for residents. Since inception of the organisation the charity has, due to a number of generous donations accumulated reserves sufficiently to enable it to subsidise events for residence of the community currently on a monthly basis. The Trustees receive quarterly accounts so our funds position are monitored on a regular basis..

### **Going concern**

The trustees are of the opinion that the charity is a going concern and there is adequate reserves to maintain current activities for a number of years. The charity has sufficient liquid funds to meet its liabilities as they become due. Any expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt a going concern basis for preparing these financial statements.

### **Future plans**

In addition to current activities of befriending, providing lifts, and arranging events and outings, the next 12 months should clarify whether the Methodist Church Hall can be retained for community use. The Church closed for worship during the Covid lockdown and the Trustees for Methodist Church Purposes (TMCP), as owners of the building(s) will be required to oversee their disposal. The Good Neighbours project have agreed in principle "take on" responsibility as owners or lessees of the building, subject to such an arrangement being viable. However the situation is complicated due to the different parties involved, i.e. TMCP, the Yorkshire Dales National Park Planners, the Skipton and District Methodist Circuit and the Surveyors/Valuers. If the community are successful in retaining the Hall there will be considerable potential for altering the building, with a view to it becoming a village "hub". The building is already very well used by young peoples uniformed organisations.

The trustees are always open to considering other ideas/initiatives which may be suggested by volunteers and/or other members of the community.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is a Charitable Incorporated Organisation and is controlled by its governing document. The charity was registered on the 13th of May 2020.

### **Recruitment and appointment of new trustees**

There must be a minimum of three and a maximum of 12 trustees and one third of appointed trustees should retire each year (apart from the first year of operation when all Trustees retired but were re-elected) on a rotation basis with the longest serving trustees retiring each year. New trustees can be appointed at any time by existing trustees of the charity. In selecting individuals as new trustees of the charity existing trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

### **Organisational structure**

The day-to-day management of the charity is undertaken by an operations group of four members, representing both trustees and volunteers. This group meets every fortnight. In addition trustees meet on a quarterly basis to discuss more pressing issues and review activities in the previous quarter and discuss future plans.

### **Induction and training of new trustees**

A policy for inducting and training new trustees has been agreed and training sessions will be given to trustees to familiarise themselves with the charity and their obligations This includes providing them with copies of the Constitution, financial statements and documentation for new trustees provided by the Charity Commissioner.

### **Key management remuneration**

There is no management or staff remuneration.

### **Related parties**

The only related parties are the trustees none of whom are remunerated or receive any benefit in kind.

Page 3

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to establish systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects, and to ensure compliance with legislation.

External risks relate largely to funding as a result of the economic climate resulting in difficulties in the charity supporting its projects. These risks are minimised as the charity will not commit to funding projects unless sufficient resources are in place and will look to diversify funding as required.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered charity number**

1189466

### **Registered Office**

19 Low bank

Embsay

Skipton

North Yorkshire

BD23 6SQ

### **Trustees**

Mr D. Allison.

Mr R. Culver

Mrs S. Davies

Mrs H. Griffiths.

Mrs C. Stewart-Jones.

Mrs S. Marshall

The Reverend M. Russell

### **Bankers**

Virgin money

1 Westgate

Shipley

BD18 3SD

### **Statement of trustees responsibilities**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, included the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies, and then apply them consistently

- Observe the message and principles of the Charity SORP

- Make judgements and estimates that a reasonable and prudent

- Prepare the financial statement on the going concern basis, unless it is an inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 5th April 2023, and signed on behalf by:

David Allison Chairman

Page 4

**Statement of Financial Activities for the Year Ended 31<sup>st</sup> December 2022**

		Year 2022			Year 2021		
	Note	Unrestrict	Restrict	Total	Unrestrict	Restrict	Total
	s	ed	ed		ed	ed	
<b>Income and Endowments From:</b>							
Donations and Legacies	2	1,928		1,928	2,168	0	2,168
Charitable Activities							
General	3	475	664	1,139	200	0	200
Total		2,403	664	3,067	2,368	0	2,368
<b>Expenditure on:</b>							
Raising Funds		0	0	0	0	0	0
Charitable Activities							
General		2,882	474	3,356	1,058	0	1,058
Total		2,882	474	3,356	1,058	0	1,058
<b>Net Income (Expenditure)</b>		(479)	190	(289)	1,310	0	1,310
<b>Reconciliation of Funds</b>							
Total Funds brought forward		6,031	167	6,198	4,721	167	4,888
Total Funds carried forward		5,552	357	5,909	6,031	167	6,198

**Balance Sheet as at 31<sup>st</sup> December 2022**

	Year 2022			Year 2021		
	Unrestrict	Restrict	Total	Unrestrict	Restrict	Total
	ed	ed		ed	ed	
<b>BALANCE SHEET</b>						
Assets						
Current						
Prepaid Expenditure						
5	119		119	168		168
Cash at Bank	5,621	357	5,978	6,140	167	6,307
Total Assets	5,740	357	6,097	6,308	167	6,475
Liabilities						
Current Liabilities						
DBS Provision.						
6	(188)		(188)	(277)		(277)
Net Current Assets	5,552	357	5,909	6,031	167	6,198

## Funds

Craven Communities together	190	190			
NYCC - Locality Grant	167	167		167	167
Embsay with Eastby Parish					
Council			200		200
General	5,552	5,552	5,831		5,831
	5,552	357	5,909	6,031	167
					6,198

The financial statements were approved by the board of trustees and authorised for issue on the 5th of April 2023. It was signed on its behalf by:

David, Allison, chairman.

Page 5

## **Notes to the financial statements for the year ended 31st of December 2022**

### **1. Accounting Policies**

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP ( FRS 102) '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 ( FRS102 ) (effective 1st January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial of Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost relating to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

#### **Taxation**

The charities is exempt from tax on its charitable activities

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

#### **Financial instruments**

The charity 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 settlement value.

#### **Going concern**

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised, unless sufficient funds are in place. For these reasons, the trustees continue to adopt a going concern basis for preparing this financial statement

## **Grants**

Government grants and third-party contributions and donations are recognised as due to the charity when there is reasonable assurance that the charity will comply with any conditions attached to the payments and that the grants or contributions will be received.

Grants recognised as income are presented separately in the notes to the accounts.

## **2. Income from Donations and Legacies**

	Year 2022			Year 2021		
	Unrestricted	Restrict ed	Total	Unrestrict ed	Restrict ed	Total
Donations	1,928		1,928	2,168		2,168

A total of £841 was received from residents attending organised events during the year as a contribution towards the total cost. Voluntary donations also received at events are treated as donations.

Page 6

## **3. Income from Charitable Activities**

	Year 2022			Year 2021		
	Unrestricted	Restrict ed	Total	Unrestricted	Restrict ed	Total
Charitable Activities			1,139			200
Council Grants Received	475	664	1,139	200		200

Council grants received consists of £475 (2021 £200) from Embsay with Eastby Parish Council and £664 was received from Craven District Council (2021 £0) for specific items of expenditure relating to the 'Making Waves' café at the Methodist chapel.

## **4. Trustee Remuneration and benefits**

There were no trustees' remuneration or other benefits for the years ended the 31st December 2022 or 2021.

## **5. Current Assets**

These consist of prepayment of expenses within one year

## **6. Current Liabilities**

This consists of future DBS liability. The charity renews DBS checks every five years for volunteers and trustees. The provision accounting for this future liability is all shown as a creditor falling due with one year.

## **7. Related Party Disclosures**

The Chairman, D Allison is the property steward of the Methodist Church. On occasions the charity uses the property to hold activities for residents. During the year £220 (2021 £0) was



paid to the Skipton and Grassington Methodist Circuit for this facility. Mr Allison has confirmed that he does not receive any financial benefit as property steward. The position is entirely voluntary.

## **8.Non Independent Examiners Services**

The books and records supporting the Financial statements within this report have been independently scrutinised and confirmation received that they are in accordance therein.

Page 7

### **Detailed Statement of Financial Activities for the Year Ended 31<sup>st</sup> December 2022**

	Year 2022			Year 2021		
	Unrestric ted	Restric ted	Total	Unrestric ted	Restric ted	Total
Grants	475	664	1,139	200		200
Donations and Other Funds raised	1,928		1,928	2,168		2,168
<b>TOTAL INCOME</b>	<b>2,403</b>	<b>664</b>	<b>3,067</b>	<b>2,368</b>	<b>0</b>	<b>2,368</b>
<b>Expenditure</b>						
Room and Venue Hire	570		570			0
Public and Employee Liability insurance	187		187	202		202
DBS checks	47		47	102		102
Printing, Stationary and Postages	62		62	86		86
Food	950		950	154		154
Equipment	328	112	440	238		238
Volunteer Event	75		75	46		46
Advertising	90		90	78		78
Travelling	387		387			0
Telephone Charges	90	230	320	90		90
Subscriptions	42	132	174	42		42
Other Costs	54		54	20		20
<b>TOTAL EXPENDITURE</b>	<b>2,882</b>	<b>474</b>	<b>3,356</b>	<b>1,058</b>	<b>0</b>	<b>1,058</b>
<b>(DEFICIENCY) EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(479)</b>	<b>190</b>	<b>(289)</b>	<b>1,310</b>	<b>-</b>	<b>1,310</b>
<b>RECONCILIATION OF FUNDS</b>						

Funds brought forward	6,031	167	6,198	4,721	167	4,888
<b>TOTAL FUNDS CARRIED FORWARD</b>	5,552	357	5,909	6,031	167	6,198