

**Report of the Trustees and Unaudited Financial Statements
For the Year Ended 31st December 2024 for
Embsay and Eastby Good Neighbours CIO**

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The trustees present their report with the financial statements of the charity for the year ended 31st of December 2024. 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

During the year we have continued to operate our befriending service and support the community by providing other services such as transport and other household tasks to the residents of the villages where we can. In addition to these core services our monthly events activity continues to be a great success and much appreciated by those who attend. This could not happen without the support of our volunteers and fellow trustees so my thanks to them for their work.

Looking ahead, and in particular with regards to the acquisition of the Hall in the village, the Surveyor/Valuer submitted the required report in respect of the sale of the Methodist Church Buildings earlier in 2024. At the time of preparing this update solicitors on behalf of the Methodist Church are in negotiations with the solicitor acting on behalf of the Yorkshire Dales National Park Planners to agree the terms of an Section 106 agreement. This is a requirement of the YDNP Planners to restrict occupation of the former worship area of the buildings to a "local person", as defined by YDNP, and also to secure the Hall for long term community use.

The whole process of acquiring the Hall is taking longer than was expected. However the Good Neighbours Project are still prepared to take on ownership and responsibility of the Hall, subject to it being affordable, both in terms of costs of acquisition and necessary alteration and improvement costs. Several local people have pledged financial support towards these costs, and in addition a fundraising sub group has been established. Subject to the final decision of the Trustees for Methodist Church Purposes it is hoped that 2025 will result in the Good Neighbours Project being able to purchase the Hall and commence appropriate grant applications.

In the meantime efforts are being made to increase the use of the Hall. Although the building is quite well used there are still several slots available, particularly during the daytime. Every week day evening is taken up with young peoples' activities, which is very encouraging.

FINANCIAL REVIEW

Financial position

Total income for the year was £6,343 (2023 £5,983) of which £60 was received by grant from Embsay with Eastby Parish Council (2023 £2,550 from Embsay with Eastby Parish £250; Skipton Rotary Club £300 and The Skipton Temperance Society £2,000). Donations totalled £6,116 (2023 £5,673) and within this £1,743 (2023 £1,214) are amounts contributed by residents for the charity's monthly events; £1,124 (2023 £1,671) in donations towards our running costs and £3,249 (2023 £2,788) towards the possible purchase of the Methodist Hall.

Total expenditure for the year amounted to £2,967 (2023 £3,229). This included £60 (2023 £490) of expenditure for restricted funds leaving £2,907 (2023 £2,739) on charity activities. Fund-raising costs in connection with our “Open Garden” event was £181 and so expenditure on charity activities was very comparable to 2023 at £2,786 (2023 £2,739). Whilst the gross cost of the monthly event for residents was higher this year at £1,897 (2023 £1,707), the net cost was lower at £154 (2023 £493) and when this is taken into account the general running costs for the charity were lower at £889 (2023 £1,332).

Due to the fundraising efforts in preparation for the acquisition of the Methodist Hall there is a surplus for the year of £3,376 (2023 £2,754) and at the year end, our total reserves are £12,039 (2023 £8,663) of which £7,916 has been provided towards the Methodist Hall purchase. Within this £4,719 is restrictive funding and would have to be repaid if the Hall purchase failed to materialise. A total of £4,123 (2023 £3,876) 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. However, with the uncertainty surrounding the financing of the running costs of the Hall the general reserve at the yearend is in excess of that policy but it is anticipated that in the first quarter of 2025 a further amount will be allocated towards the acquisition.

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

The uncertainty around the purchase of the Hall continues but the assumption is that it will happen in 2025. This will radically change our activities but in the meantime we will continue to provide the services offered historically for the residents of the Parish and surrounding area.

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 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.

In accordance with the Constitution of the charity Mrs S Davies and the Reverend M Russell both retired and were re-elected at the AGM held on 3rd April 2024. There have been no other changes in named trustees in the year.

Organisational structure

The day-to-day management of the charity is undertaken by an operations group of four trustees and meets every fortnight. In addition all 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.

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
Mr P Rodgers
Mr P Hargreaves
Mrs B Haspell
The Reverend M. Russell

Banker

The co-operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

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 9th April 2025, and signed on behalf by:

David Allison Chairman

Statement of Financial Activities for the Year Ended 31st December 2024

		Year 2024			Year 2023		
	Notes	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income and Endowments From:							
Donations and Legacies	2	4,104	2,012	6,116	3,024	400	3,424
Bank Interest Receivable		113	54	167	6	3	9
Charitable Activities							
General	3	-	60	60	-	2,550	2,550
Total		4,217	2,126	6,343	3,030	2,953	5,983

Expenditure on:

Raising Funds		121	60	181	-	-	-
Charitable Activities							
General		2,786		2,786	2,739	490	3,229
Total		2,907	60	2,967	2,739	490	3,229

Net Income (Expenditure)		1,310	2,066	3,376	291	2,463	2,754
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Reconciliation of Funds

Transfers	4	-	0	-	167	(167)	-
Total Funds brought forward		6,010	2,653	8,663	5,552	357	5,909
Total Funds carried forward		7,320	4,719	12,039	6,010	2,653	8,663

Movement in Funds

<u>2024</u>	Unrestricted		Total	Restricted		Total
	General	Hall Appeal		General	Hall Appeal	
Balances at Start of Year	3,876	2,134	6,010	-	2,653	2,653
Net Income	247	1,063	1,310	-	2,066	2,066
balances at End of Year	4,123	3,197	7,320	-	4,719	4,719

<u>2023</u>	Unrestricted		Total	Restricted		Total
	General	Hall Appeal		General	Hall Appeal	
Balances at Start of Year	5,552	-	5,552	357	-	357
Prior Year adjustment	167	-	167	(167)	-	(167)
Restated Opening Balances	5,719	-	5,719	190	-	190
Net Income (Expenditure)	157	134	291	(190)	2,653	2,463
Transfer between funds	(2,000)	2,000	-	-	-	-
balances at End of Year	3,876	2,134	6,010	-	2,653	2,653

Balance Sheet as at 31st December 2024

		Year 2024			Year 2023		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
BALANCE SHEET							
Assets							
Current							
Debtor	6	0	40	40	-	-	-
Prepaid Expenditure	6	56	-	56	81	-	81
Interest Receivable		23	17	40	6	3	9
Cash at Bank: Current		208	-	208	171	-	171
Cash at Bank: Deposit		6,928	4,962	11,890	6,000	2,650	8,650
Total Assets		7,215	5,019	12,234	6,258	2,653	8,911
Current Liabilities							
DBS Provision.	7	(195)	-	(195)	(248)	-	(248)
Net Current Assets		7,020	5,019	12,039	6,010	2,653	8,663
Funds							
Craven Communities together		-	-	-	-	-	-
NYCC - Locality Grant		-	-	-	-	-	-
Hall Appeal Fund		3,197	4,719	7,916	2,134	2,653	4,787
General		4,123	-	4,123	3,876	-	3,876
		7,320	4,719	12,039	6,010	2,653	8,663

The financial statements were approved by the board of trustees and authorised for issue on the 9th of April 2025. It was signed on its behalf by:

David, Allison, chairman.

Notes to the financial statements for the year ended 31st of December 2024

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 account

2. Income from Donations and Legacies

	Year 2024			Year 2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Donations	4,103	2,012	6,115	3,024	400	3,424

A total of £1,743 (2023 £1,214) was received from residents attending organised events during the year as a contribution towards the total cost.

3.Income from Charitable Activities

	Year 2024			Year 2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Charitable Activities						
Council Grants Received	-	60	60	-	250	250
Other Grants	-	-	-	-	2,300	2,300
	-	60	60	-	2,550	2,550

A Council grant was received of £60 towards the Open Garden event held during the year

4. Reserves

The remaining balance of an NYCC Locality Grant received was transferred to unrestricted funds following a re-assessment of expenditure incurred in 2022.

5.Trustee Remuneration and benefits

There has been no trustees' remuneration or other benefits paid for either year reported.

6.Current Assets

The debtor is a due Gift Aid value on eligible donations received. Prepayments and accruals consist of prepayment of expenses within one year together with bank interest receivable on cash held on an instant access account with the Co-operative Bank.

7.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.

8. 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 £225 (2023 £275) 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.

9.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

Income and Expenditure Account for the Year Ended 31st December 2024

	Year 2024			Year 2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Grants	-	60	60	-	2,550	2,550
Chapel Fundraising	1,238	2,012	3,250	137	400	537
Donations and Other Funds raised	2,866	-	2,866	2,887	-	2,887
Interest Receivable	113	54	167	6	3	9
TOTAL INCOME	4,217	2,126	6,343	3,030	2,953	5,983
Expenditure						
Room and Venue Hire	430	-	430	385	-	385
Public and Employee Liability insurance	187	-	187	188	-	188
DBS checks	69	-	69	126	-	126
Printing, Stationary and Postages	298	60	358	70	-	70
Food	1,539	-	1,539	1,089	-	1,089
Volunteer Event	100	-	100	89	-	89
Advertising	64	-	64	65	-	65
Travelling	117	-	117	313	-	313
Telephone Charges	60	-	60	82	51	133
Training	-	-	-	290	300	590
Subscriptions	42	-	42	42	139	181
Other Costs	1	-	1	-	-	-
TOTAL EXPENDITURE	2,907	60	2,967	2,739	490	3,229
EXCESS OF INCOME OVER EXPENDITURE	1,310	2,066	3,376	291	2,463	2,754