

**Report of the Trustees and Unaudited Financial Statements
For the Year Ended 31st December 2025 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 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 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

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. Regarding transport it has become more evident during the past few months that local people are having to travel further for medical appointments e.g. to Bradford Royal Infirmary, the Yorkshire Clinic, the Eccleshill Medical Centre and Airedale Hospital. It has become more difficult for people to obtain lifts via the Patient Transport Service as the eligibility conditions have become more restrictive.

It is now looking as though the sale of the Chapel and the potential purchase of the Schoolroom, kitchen and vestry may well happen during 2026. This may seem optimistic in view of the delay which already has occurred. However the planning application is now in final stages of negotiations between the Yorkshire Dales National Park legal team/planners, and the Methodist Church solicitor.

The trustees will have to make a final decision regarding acquisition of the hall, in the knowledge of the full (known) financial implications of contributions towards building separation costs. It is hoped that much of the work will be born by the purchaser of the chapel. Clearly much will depend on negotiations.

Some of the major costs include provision of a separate electric and water supply to the chapel, hall and cottage. In addition when the boiler house is demolished, it will be necessary to install a central heating boiler in the kitchen as well as separating the pipework, which currently serves both chapel Hall and Vestry. If it all goes ahead, it will also be possible to apply for grants in respect of works to the hall and vestry, including upgrading to make the building more attractive and practical for potential hirers.

An up-to-date booking system for the hall, like that for the village institute, will be another essential improvement. The building remains well used by the community, especially by young persons uniformed groups and the long running Hot Chocolate Club on a Friday evening.

FINANCIAL REVIEW

Financial position

For the first time the Accounts have been prepared on a receipts and payments basis. In previous years they have included amounts owed to and from third parties. It is considered that now that the Charity has matured the new basis of reporting is more appropriate. The effect on the accounts of this change is approximately 1% of reported surplus and restatement of prior years figures are deemed unnecessary as having an immaterial effect.

The Charity made a total surplus of £5,387 an increase over the previous year of £2,011. This was due a higher income receipt of £1,684 and lower costs of £327.

The higher income recorded was due to increased donations with receipts from two village organisations that folded during the year (Film Club £1,000 and Village Fete £913) and a £500 receipt following, sadly, from the passing of Mrs M Simpson one of our most ardent supporters.

The reduction in costs is due to lower general running costs and a benefit of no longer providing for future DBS liabilities

The Charity bank balances increased by £5,387 reflecting the significant surplus in the year and stood at £17,426 at 31st December 2025. Within this £5,510 is restricted in that it can only be used to purchase the Methodist property or returned to donors if this does not occur.

Reserves policy

The charity's reserves policy is to maintain a general reserve sufficient to cover normal operating expenses for two years. The general reserve is far more than this as the Charity is still hopeful that a property can be purchased. The uncertainty surrounding this event has now lasted over four years but whilst this continues to be possible annual surpluses have been allowed to accumulate. As and when some clarity occurs this policy will be revisited.

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 several 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.

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.

Mrs S Davies and Mrs H Griffith resigned as a trustee on the 9th April 2025. In accordance with the Constitution of the charity and Mrs H Griffith was re-elected together with Mr S Rawson. There were 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 (Chair)
Mr R. Culver
Mrs H. Griffiths
Mr P Rodgers
Mr P Hargreaves
Mrs B Haspell
The Reverend M. Russell
Mr S Rawson (appointed 9th April 2025)
Mrs S Davies (Resigned 9th April 2025)

Banker

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

Statement of trustee's 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 8th April 2026, and signed on behalf by:

David Allison Chairman

Statement of Assets and Liabilities as at 31st December 2025

The financial statements were approved by the board of trustees and authorised for issue on the 8th of April 2026. It was signed on its behalf by:

David, Allison, chairman.

Notes to the financial statements for the year ended 31st of December 2025

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity have been prepared on a receipts and payments basis. The accounts comply with the appropriate legal requirements and the charity is not a company incorporated under the Companies Act

Income

All income is recognised in the Statement of Financial of Activities when received.

Expenditure

Liabilities are recognised as expenditure when paid.

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

2.Income from Donations and Legacies

A total of £1,858 (2024 £1,743) was received from residents attending organised events during the year as a contribution towards the total cost.

3.Income from Charitable Activities

The grant received last year was for the Open Garden event.

4.Trustee Remuneration and benefits

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

5. 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 (2024 £225) 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.

6.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