
CROFT HOUSE, STATION ROAD, BARNOLDSWICK, LANCASHIRE. BB18 5NA
Telephone: 01282 813031 Email: Post@windleandbowker.co.uk

ERH/SS/E044

6th March 2025

Messrs P Creek & P Hargreaves
Embsay with Eastby Village Institute CIO
c/o 19 Low Bank
Embsay
Skipton
BD23 6SQ

Dear Peter & Peter,

Re: Embsay with Eastby Village Institute CIO
Financial Accounts for the year ended 31st December 2024

Following our recent communication, please find the following for your review and signature where indicated:

1. Financial Accounts for the year ended 31st December 2024.
2. Letter of representation confirming matters disclosed in the Financial Statements.

Once we have received the signed documents, I will issue you with a copy of the Financial Statements including the signed Independent Examiner's Report and our accompanying letter.

Should you have any queries, please do not hesitate to contact me.

Kindest regards

Yours sincerely,

Eric

Eric R Hargreaves

Website: www.windleandbowker.co.uk

**EMBSAY WITH EASTBY VILLAGE INSTITUTE CIO
MAIN STREET, EMBSAY, SKIPTON, NORTH YORKSHIRE BD23 3RE**

REGISTERED CHARITY NO 1205432



**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

**WINDLE & BOWKER LIMITED
CHARTERED ACCOUNTANTS
CROFT HOUSE, STATION ROAD, BARNOLDSWICK, BB18 5NA**

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EMBSAY WITH EASTBY VILLAGE INSTITUTE CIO

TRUSTEES REPORT

The trustees present their report with the financial statements of the charity for the year ending 31st 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 from 1st January 2019.

Objectives and Activities

The Village Institute is a CIO registered with the Charity Commission under the title Embsay with Eastby Village Institute CIO" It is constituted by means of a governing document.

The object of the CIO is the provision of a village hall for the use of all inhabitants of the parish of Embsay with Eastby and its neighbourhood "for meetings, lectures, classes and other forms of recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants." The actual site and buildings are held on trust for these purposes by the Embsay with Eastby Parish Council whose members are the custodian trustees. The Trustees of the CIO are responsible for the management and running of the hall. The trustees are made up of a group of local volunteers who aim to ensure that the building is a vibrant and viable hub for the two villages. The trustees aim to make the Village Institute a welcoming place for all residents without discrimination. The trustees have a forward plan to prioritise and prepare for the future.

Funds raised by hiring out the rooms in the Village Institute are used to meet the costs involved in running, maintaining and improving the building.

Public Benefit

The CIO has considered the Charity Commission's guidance on public benefit and uses it to ensure that future plans are consistent with its aims and objectives.

Achievements and Performance

The CIO has, in its first full year, provided a venue for many local people. It remains very busy and is used by a wide range of groups and societies as well as individuals.

Regular users include: Carpet Bowls, Table Tennis, Keep Fit, Yoga, Bridge, Toddler Bikes, WI, Film Club, Embsay Quilters, New Beginnings Toddler Club, Pilates, two Art Groups, WI Crafts, Flower Club and the Parish Council. The U3A uses both the hall and supper room for classes which this year have included the Orchestra, History of Art and Architecture and Music Improvisation.

Embsay Players put on an annual pantomime (This year it was Rumpelstiltskin) over four days. This was a major success.

Embsay Community library and the Preschool Playgroup are permanent tenants and are a vital part of the community hub.

The library is open three days a week and is run by volunteers. It provides a valuable resource for the villages. A Knit & Natter group meet weekly in the library on Monday afternoons.

EMBSAY WITH EASTBY VILLAGE INSTITUTE CIO

TRUSTEES REPORT *(continued)*

The “Outstanding” Preschool Playgroup opens every day during school term times for pre-school children. It is run by Emma Bowers & Judy Hirst. They also run Breakfast and After school clubs for older children. The Playgroup is a non-profit making charity established for the benefit of the community.

Events

A number of events have been hosted by the Village Institute. These included the Embsay Village Bake Off, a Jazz afternoon, a second Eco-day, the Wonderdome and our annual Christmas market all of which raised funds towards the upkeep of the premises.

Many private events have taken place in the hall throughout the year celebrating birthdays, christenings, as well as coffee mornings and afternoon teas.

Financial Review

The CIO’s total income for the year exceeded its payments by a total of £5,432 (2023 £6,637 deficit) and its total cash reserves increased to stand at £36,509 at 31st December.

The activities of the CIO are divided between the library and the hall, and this results in a hall share of surplus of £4,157 (2023 deficit of £7,559) and library £1,275 (2023 £922) with cash reserves for the hall of £25,885 (2023 £21,728) and for the library £10,624 (2023 £9,349).

The CIO therefore shows a healthy surplus for the year but there are some unusual amounts shown in the Receipts and Payments schedule which can be explained as follows.

Hall results – Income has increased by £9,846 when compared to 2023 and costs have decreased by £1,870. A total increase in profitability of £11,716 and turning last year’s deficit of £7,559 into a surplus of £4,157 for 2024. Income from room hire increased by £6,033 and a £4000 was received from our energy supplier (see below).

The cost reduction is principally attributed to the repairs and renewals charge lower at £3,179 and lower insurance charge of £1,324 (the charity paid two years insurance in 2023) offset by additional payments to our utility companies of £1,884 (see below) and other increases of £751.

Utilities – There is a £4,000 receipt from our energy supplier Eon shown separately reflecting a repayment of an excessive amount collected by direct debit. There is also an exceptionally high charge for our water at £2,744 which is both a repaid outstanding debt from 2023 of £1,144 and a further overpayment in 2024. Our ongoing charge for water is around £1,200 p.a.

Taking utilities collectively the CIO was owed £1,562 at the end of last year and this has increased to £2,683 at 31st December 2024 mainly in readiness for anticipated higher energy bills in 2025. As the accounts are prepared on what is actually received and paid any amounts owed to or from the CIO at the year end are not reflected. If the amounts owed from utilities were to be shown the hall surplus would be £1,121 higher at £5,277. Our ongoing energy charge should be around £7,300 p.a.

EMBSAY WITH EASTBY VILLAGE INSTITUTE CIO

TRUSTEES REPORT *(continued)*

Library – The library with limited costs and successful fundraising events made a surplus of £1,275 and cash balances reflecting year on year surpluses have now reached £10,624. Discussions are ongoing, with representatives of the library with regard to how this cash can be unlocked for the benefit of the community.

Conclusion – The CIO is in a good financial position with a healthy bank balance at the year end. The effect on a full year of the room hire charge increase has yet to be felt so this promises some further increase in income which is greatly increased over 2023 already. However, costs need to be carefully monitored, and possible savings investigated. Reporting for our trustees monthly meeting will be improved so that our ongoing financial position is better understood.

Structure, Governance & Management

The Village Institute is a Charitable Incorporated Organisation registered with the Charity Commission under the name of “Embsay with Eastby Village Institute CIO” It is constituted by means of a governing document.

The CIO is administered by 16 trustees. 11 trustees represent the hall’s main user groups and 5 have been elected. The trustees are responsible for the management and running of the village hall. The trustees also have the responsibility for ensuring that the hall remains a vibrant and viable hub for the villages of Embsay and Eastby. All funds raised by hiring out the rooms in the Village Institute are used to meet the costs involved in running, maintaining and upgrading the building.

At the year end, 31st December 2024, the trustees were:

Mr P Creek	Chairman
Mr M Eaton	Vice Chairman
Mr P Hargreaves	Secretary
Mr R Culver	Treasurer

Ms J Stearn, Mrs S Watson, Mrs S Kirkbride, Mrs J Robinson, Mrs M Watson, Mrs I MacDougall, Miss A Cowgill, Mrs B Haspell, Miss M Greenwood, Mrs B Worthington, Mrs C Kent and Mr R Middleton.

Reference and Administrative Details

A part time caretaker, Gloria Drury, is employed by the CIO to look after the day to day running of the hall. Gloria continues to clean and maintain the hall to a high standard. Gloria’s husband, Jack stands in for her when she is on holiday. We are thankful to both for looking after the Institute so well and maintaining such high standards.

We have increased our prices to help with increasing maintenance & utility costs. During the year we managed to get our energy tariffs fixed for 2 years which gives us a degree of certainty going forward. We continue to have a finance sub-committee who meet to ensure that, as trustees, we are fiscally efficient and effective in keeping the Institute viable.

EMBSAY WITH EASTBY VILLAGE INSTITUTE CIO

TRUSTEES REPORT *(continued)*

Policies

All our policies are reviewed on a regular basis. We believe that we have all the relevant policies pursuant with running a community venue. All policies are available for inspection on request. New trustees are provided with the governing document and other documents to familiarise themselves with the CIO and their responsibilities as trustees.

Risk Management

The trustees identify and review risks to which the CIO is exposed to. Control systems are established to mitigate risks.

Maintenance

A number of maintenance tasks have been carried out during the year both by trustees and professional contractors. The fire door operation for the main hall, library and supper room has been incorporated into the building's fire alarm system. Safety improvements to the doors in both the main hall and pre-school rooms have been carried out by trustees. Essential pointing to the external stonework has been carried out.

Regular maintenance and servicing have continued throughout the year including PAT testing, fire extinguishers, fire alarms, fire door operation, automatic doors, boiler servicing, health & safety checks (risk assessments, fire checks, evacuation policy).

Acknowledgements

Thanks go to all the people who have helped to look after the Village Institute over the last twelve months, keeping it as such a valuable facility for the parish. Thanks also go to Emma Bowers who ensures that the rooms are all heated at the right time. Special thanks go to the new trustees who turn up every month to the management meetings and effect the day to day running of the Institute. The trustees of the CIO ensure that we have a safe, warm, dry facility that people enjoy using.


PJCreek (Mar 6, 2025 16:44 GMT)

Mr P Creek (Chairman)

6th March 2025

Plans for 2025

Embsay Bake-off

Eco Day 3

Spring Art & Craft Fair

Autumn Fair

INDEPENDENT EXAMINER'S REPORT

REPORT TO THE TRUSTEES OF EMBSAY WITH EASTBY VILLAGE INSTITUTE CIO ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

CIO NUMBER 1205432

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2024 which are set out on pages 6 to 9.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

Eric R Hargreaves FCA CTA (Independent Examiner)

Windle & Bowker Limited
Chartered Accountants & Chartered Tax Advisers
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

6th March 2025

EMBSAY WITH EASTBY VILLAGE INSTITUTE

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

RECEIPTS

2024

2023

	<u>Village Hall</u>		<u>Library</u>		<u>Total</u>	<u>Village Hall</u>		<u>Library</u>		<u>Total</u>
	Unrestricted £	Restricted £	Unrestricted £	Restricted £	£	Unrestricted £	Restricted £	Unrestricted £	Restricted £	£
Donations, legacies and grants										
Grants	-	-	1,556	-	1,556	1,000	-	1,732	-	2,732
Donations	-	-	1,273	-	1,273	-	-	1,054	-	1,054
	-	-	2,829	-	2,829	1,000	-	2,786	-	3,786
Fundraising events										
Fundraising	893	-	1,005	-	1,898	122	-	667	-	789
Interest received	619	-	-	-	619	578	-	-	-	578
Other receipts										
Equipment sales	-	-	-	-	-	-	-	170	-	170
Light & Heat Refund	4,000	-	-	-	4,000	-	-	170	-	170
	4,000	-	-	-	4,000	-	-	170	-	170
Hire of hall										
Rental income	36,748	-	-	-	36,748	30,715	-	-	-	30,715
TOTAL RECEIPTS	42,260	-	3,834	-	46,094	32,414	-	3,623	-	36,037

EMBSAY WITH EASTBY VILLAGE INSTITUTE

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024**

PAYMENTS

	<u>2024</u>					<u>2023</u>				
	<u>Village Hall</u>		<u>Library</u>		<u>Total</u>	<u>Village Hall</u>		<u>Library</u>		<u>Total</u>
	Unrestricted	Restricted	Unrestricted	Restricted		Unrestricted	Restricted	Unrestricted	Restricted	
	£	£	£	£	£	£	£	£	£	£
Wages										
Caretaker	11,283	-	-	-	11,283	11,009	-	-	-	11,009
	<u>11,283</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,283</u>	<u>11,009</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,009</u>
Repairs and maintenance										
Cleaning	2,420	-	-	-	2,420	2,312	-	-	-	2,312
Floors	896	-	-	-	896	850	-	-	-	850
Painting	255	-	-	-	255	1,618	-	-	-	1,618
Doors	2,298	-	-	-	2,298	3,670	-	-	-	3,670
Plumbing	717	-	-	-	717	2,435	-	-	-	2,435
Electrical	1,722	-	-	-	1,722	766	-	-	-	766
General	1,027	-	174	-	1,201	863	-	-	-	863
	<u>9,335</u>	<u>-</u>	<u>174</u>	<u>-</u>	<u>9,509</u>	<u>12,514</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,514</u>
Utilities										
Insurance	1,286	-	-	-	1,286	2,610	-	-	-	2,610
Rent	-	-	2,100	-	2,100	-	-	2,000	-	2,000
Water	2,744	-	-	-	2,744	488	-	-	-	488
Electricity	2,564	-	-	-	2,564	2,652	-	-	-	2,652
Gas	7,422	-	-	-	7,422	7,706	-	-	-	7,706
CDC rates	460	-	35	-	495	-	-	-	-	-
CDC trade waste	462	-	-	-	462	494	-	-	-	494
	<u>14,938</u>	<u>-</u>	<u>2,135</u>	<u>-</u>	<u>17,073</u>	<u>13,951</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>15,951</u>
Postage, stationery & computer										
Printing, post and Stationery	31	-	-	-	31	291	-	118	-	409
Software	265	-	-	-	265	227	-	-	-	227
Website	-	-	59	-	59	-	-	71	-	71
Broadband	167	-	166	-	333	-	-	373	-	373
Computers	-	-	-	-	-	-	-	-	-	-
	<u>463</u>	<u>-</u>	<u>225</u>	<u>-</u>	<u>688</u>	<u>518</u>	<u>-</u>	<u>562</u>	<u>-</u>	<u>1,080</u>
Other										
Performing rights	737	-	-	-	737	708	-	-	-	708
Early Start purchases	-	-	-	-	-	500	-	-	-	500
Eco Day	-	-	25	-	25	-	-	139	-	139
Accounts	793	-	-	-	793	636	-	-	-	636
Fundraising	470	-	-	-	470					
Other	84	-	-	-	84	138	-	-	-	138
	<u>2,084</u>	<u>-</u>	<u>25</u>	<u>-</u>	<u>2,109</u>	<u>1,982</u>	<u>-</u>	<u>139</u>	<u>-</u>	<u>2,121</u>
TOTAL PAYMENTS	38,103	-	2,559	-	40,662	39,973	-	2,701	-	42,674

EMBSAY WITH EASTBY VILLAGE INSTITUTE

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>2024</u>					<u>2023</u>				
	<u>Village Hall</u>		<u>Library</u>		<u>Total</u>	<u>Village Hall</u>		<u>Library</u>		<u>Total</u>
	Unrestricted	Restricted	Unrestricted	Restricted		Unrestricted	Restricted	Unrestricted	Restricted	
	£	£	£	£	£	£	£	£	£	£
Total Receipts	42,260	-	3,834	-	46,094	32,414	-	3,623	-	36,037
Release of previously restricted funds	-	-	1,162	(1,162)	-					
Total Payments	38,103	-	2,559	-	40,662	39,973	-	2,701	-	42,674
Net (deficit)/surplus for year	4,157	-	2,437	(1,162)	5,432	(7,559)	-	922	-	(6,637)
Cash Funds at 31 December 2023	21,728	-	8,187	1,162	31,077	29,287	-	7,265	1,162	37,714
Cash Funds at 31 December 2024	25,885	-	10,624	-	36,509	21,728	-	8,187	1,162	31,077

Cash Funds at 31 December 2024

TSB - Club & Society Account	4,064	8,106
Skipton Building Society - Community Saver	-	22,970
Co-Operative Bank 95 day notice deposit account	20,156	-
Co-Operative Bank Current Account	12,289	-
TOTAL CASH FUNDS	36,509	31,077

Monies held for Embsay Fete in the TSB Bank account total £1,200 and will be transferred upon request.

Assets retained for Charity's own use

Property- Embsay with Eastby Village Hall, Main Street, Embsay, Skipton BD23 3RE

Signed on behalf of the Trustees

PJCreek
.....

Mr P Creek- Chairman

Peter Hargreaves
.....

Mr P Hargreaves- Secretary

EMBSAY WITH EASTBY VILLAGE INSTITUTE

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Additional accounts notes

There have been no related party transactions during the period.

There have been an average of 1 employee employed by the Charity and there are no employees who received employee benefits of more than £60,000.

A total of £1,190.50 of Trustee expenses were reimbursed during the year.

Windle & Bowker Limited
Chartered Accountants & Tax Advisers
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

Embsay with Eastby Village Institute CIO
c/o Mr R Culver
19 Low Bank
Embsay
Skipton
BD23 6SQ

6th March 2025

Dear Sirs,

During the course of your preparation of the unaudited statutory financial statements for the year ending 31st December 2024, the following representations were made to you by management and trustees.

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, (United Kingdom Generally Accepted Accounting Practice (UKGAAP)), that give a true and fair view and for making accurate representations to you as accountants.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed.

2. We confirm that all accounting records have been made available to you for the purposes of your preparation of the financial statements, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain accounting evidence and have provided any additional information that you have requested for the purposes of your preparation of the financial statements.
3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the accountant and accounted for and disclosed in accordance with the applicable financial reporting framework (United Kingdom Generally Accepted Accounting Practice (UKGAAP)).
5. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include; shareholders (as a guide with more than 20 per cent of the voting rights), trustees, other key management, close family and other business interests of the previous. We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions. **(See Appendix 1 – Related Party Transactions).**

7. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework (United Kingdom Generally Accepted Accounting Practice (UKGAAP)).
8. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the company) for trustees, nor to provide guarantees of any kind on behalf of the trustees, except as already disclosed in the financial statements.
9. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
10. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities.
11. We acknowledge our responsibility for the design and implementation of controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the charity.
12. We confirm that there have been no actual or suspected instances of fraud involving management or trustees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, regulators or others.
13. We confirm that, in our opinion, the company is a going concern.
14. We confirm that no restatement of the comparative figures was required.
15. We confirm that no specific representations were made to you.
16. We acknowledge our legal responsibilities regarding disclosure of information to you as accountants and confirm that:
 - so far as each trustee is aware, there is no relevant accounting information of which you as accountants are unaware; and
 - each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant accounting information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and trustees with relevant knowledge and expertise (and, where appropriate, of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your preparation of the financial statements.

Yours faithfully,

PJCreek

PJCreek (Mar 6, 2025 16:44 GMT)

Chairperson

Appendix 1 - Related Party Transactions

<i>Party</i>	Trustees
<i>Relationship</i>	Trustees
<i>Nature of Transaction</i>	None










E044 - Embsay with Eastby Village Institute CIO

Final Audit Report

2025-03-07

Created:	2025-03-06
By:	Windle & Bowker (post@windleandbowker.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAZqbkkxkUbxz3Rfq4bMN3Zccg9SH9BTISZ

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-  Document emailed to Peter Creek (creekpeter19@gmail.com) for signature
2025-03-06 - 3:48:58 PM GMT
-  Email viewed by Peter Creek (creekpeter19@gmail.com)
2025-03-06 - 4:41:59 PM GMT
-  Signer Peter Creek (creekpeter19@gmail.com) entered name at signing as PJCreek
2025-03-06 - 4:44:31 PM GMT
-  Document e-signed by PJCreek (creekpeter19@gmail.com)
Signature Date: 2025-03-06 - 4:44:33 PM GMT - Time Source: server
-  Document emailed to Peter Hargreaves (phhargreaves410@gmail.com) for signature
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-  Agreement completed.
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