

Company registration number: SC306741

Charity registration number: 43890

# Upper Eskdale Development Group

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

## Upper Eskdale Development Group

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## **Upper Eskdale Development Group**

### **Reference and Administrative Details**

#### **Trustees**

Patience Victoria Long (resigned 22 February 2022)  
Susan Lilley (resigned 10 December 2022)  
Sophie Dupre (resigned 3 March 2022)  
Richard Raine (resigned 3 May 2022)  
Diana Rae Marshall Lilley (resigned 11 December 2022)  
Sister Ani Konchol Llamó (appointed 2 August 2022)  
Marjorie Wilson (appointed 3 March 2022 and resigned 3 May 2022)  
Nancy Leigh Chinnery (appointed 5 April 2022)  
Jacqueline Suzanne Gunn (appointed 21 July 2022)  
Joan Carol Bennett (appointed 2 August 2022)  
Ernie Buck (appointed 16 July 2022)  
Phillipa Jane Simmonds (appointed 3 March 2022 and resigned 15 July 2022)  
Tracy Hughes (appointed 3 May 2022 and resigned 2 September 2022)  
Julie Elizabeth Anne McLeod (appointed 3 August 2022 and resigned 10 June 2023)  
Colin Nicoll (appointed 11 December 2022 and resigned 21 April 2023)  
James Walter McCulloch (appointed 28 April 2023)  
John Peter Darwell (appointed 11 December 2022)  
Lisa Juliette Warden (appointed 11 December 2022)

#### **Registered Office**

Eskdalemuir Community Hub  
Eskdalemuir  
Langholm  
Dumfries and Galloway  
DG13 0QJ

#### **Company Registration Number**

SC306741

#### **Charity Registration Number**

43890

#### **Accountants**

Parkers Accounting  
21 Reoch Park  
Springholm  
Castle Douglas  
Dumfries and Galloway  
DG7 3LJ

## Upper Eskdale Development Group

### Strategic Report for the Year Ended 31 December 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2022, in compliance with s414C of the Companies Act 2006.

#### **Achievements and performance**

##### Review of charitable activities undertaken

We are proud of the progress we have made toward the sustainable development of our community and the promotion of health and wellbeing. Some of the activities undertaken are as follows: -

- Fully re-opened the Hub post covid.
- Implemented vital policies and procedures.
- Implemented a new IPOS till system.
- Streamlined our accounts by the transfer to QuickBooks.
- Revamped the shop, now stocking 19 local crafters and artists.
- Hosted 6 exhibitions of local and Dumfriesshire artists.
- Held live acting and musical performances, developing our reputation.
- carried out a membership drive and community survey of how people think the Hub should develop.
- Liaised with existing and new local organisations and groups.
- Participated in Eskdale tourism group meetings.
- Acted as a feed station for the London – Edinburgh – London long distance cycle event. This year we fed around 2,000 cyclists thanks to the Audax cycle group.
- Established a positive reputation for the café.
- Developed a new business plan and will prepare annual action plans based on this. This has helped with funding applications which is vital to the future of the Hub.
- Networked with a wide range of national, regional, and local organisations.
- Set up new groups, activities, and one-off events: gardening group, Pool and a Pint night, warm hub, art classes, music afternoons, dog show, quizzes, and beer tastings.
- We have worked with local, regional, and national organisations.
- Hosted movie nights, forage walks, live music, DJ sets, Christmas fair, and fabulous silversmith classes
- Recruited and trained new staff and volunteers.



## Upper Eskdale Development Group

### Strategic Report for the Year Ended 31 December 2022

#### Plans for future periods

##### *Aims and key objectives for future periods*

Going forward we are committed to ongoing consultation with our community to determine ways in which we can best respond to their needs and wishes. We will be carrying out annual surveys to ensure the UEDG are aware of changing needs of the community.

We will be reinstating our Warm Hub programme during the winter months and hopefully will be extending this programme to include a meals on wheels service. We are currently looking into community care provision and how the hub can play a part of it.

We hope to get our valley archaeology project up and running. We are looking at the possibility of employing a university or archaeologist to perform a full valley assessment on the existing information and data on the valley. Creating a map of the area and the sites, which could be used to improve access to these sites.

There is so much potential to develop the Hub to support the community with resilience. We were awarded a grant from the government 'ideas into action fund' on the 19th of December to carry out resilience development work. This is a very short-term project but will give us the extra help we need to investigate what we need to get our resilience hub off the ground.'

We will be maximising our reputation as an 'ideal central' venue for meetings in Southern Scotland, enabling people to travel from England and Scotland.

We hope to work with more local therapists to provide a range of alternative health and wellbeing in our consultation room.

The strategic report was approved by the trustees of the charity on 11/12/22... and signed on its behalf by:



Jacqueline Suzanne Gunn  
Chairman and Trustee

## Upper Eskdale Development Group

### Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

#### Objectives and activities

##### *Objects and aims*

Upper Eskdale Development Group (UEDG) is a registered charity, service organisation, and business whose mission is to promote and implement Health and Well Being resources for its resident and visiting communities in response to their needs and wishes.

Under the aegis of the UEDG, the building called 'The Old School Hub and Café' and the property that surrounds it is the heart and nerve centre of UEDG health and wellbeing services, activities, and events. It is one of the finest facilities of its kind in the region. The community hub area comprises a parking lot, an outside children's accessible playground, a community garden, a solar panel lot, a café, a shop, an exhibition/event hall and rooms and spaces to hire for private physical and mental health therapies, meetings, courses, and family and community events.

The Hub, the Café, and the Shop constitute and are managed as a business, with the intent to make them as self-sustaining as possible.

The company's objectives are to promote any charitable purpose for the benefit of the community in the Civil Parish of Eskdalemuir and in particular to:

- Promote sustainable development
- Provide recreational facilities and organise recreational activities
- Advance environmental protection or improvement through the maintenance, improvement or provision of public amenities and through the preservation of buildings and sites of historic, architectural or other importance to the community
- Advance education and promotion of opportunities to learn
- Relieve poverty through training and retraining, particularly amongst the unemployed
- Promote and protect the well-being and physical health of the community
- Assist in the provision of housing for people in necessitous circumstances

## Upper Eskdale Development Group

### Trustees' Report

#### *Objectives, strategies and activities*

##### Main objectives for the year

To encourage physical health and wellbeing we had various activities going on throughout the year. Our weekly yoga classes are continuing to be well attended. We also offer Shiatsu Massage, Thai Massage, Reiki, and Lymphatic Drainage which can be booked directly through the therapists.

We now have a gardening group which meet monthly and have started work on our Community Garden. They hope to grow various fruit and veg that can be distributed to the local community.

The Hub has been very busy with all our different social activities. The Writers Group meets on alternate Thursdays throughout the year. During the Autumn and Spring months, the Drawing Group takes place, which attracts many people from all over and is immensely popular. There is a Jazz Improve singing group that meet once a month on a Friday evening. Film nights & live music continue to be a monthly event.

We introduced a 'Warm Hub' in the Old School Café during the winter months. Every Tuesday & Wednesday we offered a warm space for the local community to come and enjoy some soup, tea or coffee. It gave people a chance to connect during a time that can be very isolating in our rural area.

The Hub continues to provide an invaluable social and cultural service to the community: a place for locals to meet, to exercise, to eat, learn and relax. Essential items are sold at the shop, as well as being an outlet for local talent with attractive arts and crafts for gifts.

The cafe is the beating heart of the Hub, without which we would have no hub. Amazing teamwork has enabled us to achieve all that we have as well as increase our membership, footfall and the numbers of volunteers providing day to day management of the Hub. We were successful with funding from Ewe Hill Windfarm fund for a 3-year part time assistant post. We received funding from Dumfries and Galloway council on 13th of October to continue our Warm Hub which started again on the 3rd of October which is on every Tuesday and Wednesday from 11am to 2pm. We have soup, tea, coffee and chat, a great way of bringing the community together.

## Upper Eskdale Development Group

### Trustees' Report

#### Structure, governance and management

##### *Nature of governing document*

Upper Eskdale Development Group (UEDG) is a company limited by guarantee and not having a share capital. The liability of the committee members is limited to £1 each. The Company is governed by the terms of the Articles of Association and became a registered Scottish charity on 26th January 2013.

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

Directors (who are also trustees) can be elected, appointed or co-opted: up to 6 from members, at the AGM; one appointed by the Eskdalemuir Community Council and one by Eskdalemuir Ex-services Memorial Public Hall Committee and 3 can be co-opted to ensure a spread of skills and experience within the Board. In accordance with the company's Articles one third of the directors retire at each AGM and are eligible for re-appointment.

The annual report was approved by the trustees of the charity on .....11/12/20..... and signed on its behalf by:



Jacqueline Suzanne Gunn  
Chairman and Trustee

## Upper Eskdale Development Group

### Statement of Trustees' Responsibilities

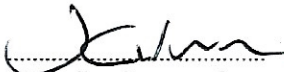
The trustees (who are also the directors of Upper Eskdale Development Group for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 11/12/20..... and signed on its behalf by:



Jacqueline Suzanne Gunn  
Chairman and Trustee



**Accountants' Report to the Trustees on the Preparation of the Unaudited Statutory  
Accounts of  
Upper Eskdale Development Group  
for the Year Ended 31 December 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Upper Eskdale Development Group for the year ended 31 December 2022 as set out on pages 9 to 21 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Accounting Technicians, we are subject to its ethical and other professional requirements which are detailed at <https://www.aat.org.uk/prod/s3fs-public/assets/AAT-Code-Professional-Ethics.pdf>

This report is made solely to the Board of Directors of Upper Eskdale Development Group, as a body, in accordance with the terms of our engagement letter dated 11 April 2018. Our work has been undertaken solely to prepare for your approval the accounts of Upper Eskdale Development Group and state those matters that we have agreed to state to the Board of Directors of Upper Eskdale Development Group, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Upper Eskdale Development Group and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Upper Eskdale Development Group has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of Upper Eskdale Development Group. You consider that Upper Eskdale Development Group is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Upper Eskdale Development Group. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



.....  
Parkers Accounting  
21 Reoch Park  
Springholm  
Castle Douglas  
Dumfries and Galloway  
DG7 3LJ

Date: 10 December 2023

## Upper Eskdale Development Group

### Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	8,087	39,004	47,091
Charitable activities	4	95,861	-	95,861
Other income	5	3,211	-	3,211
<b>Total income</b>		<b>107,159</b>	<b>39,004</b>	<b>146,163</b>
<b>Expenditure on:</b>				
Charitable activities	6	(122,297)	(69,297)	(191,594)
<b>Total expenditure</b>		<b>(122,297)</b>	<b>(69,297)</b>	<b>(191,594)</b>
Net expenditure		(15,138)	(30,293)	(45,431)
Transfers between funds		213	(213)	-
<b>Net movement in funds</b>		<b>(14,925)</b>	<b>(30,506)</b>	<b>(45,431)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		127,488	781,656	909,144
Total funds carried forward	14	112,563	751,150	863,713
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	33,883	63,700	97,583
Charitable activities	4	39,069	157	39,226
Other income	5	5,134	-	5,134
<b>Total income</b>		<b>78,086</b>	<b>63,857</b>	<b>141,943</b>
<b>Expenditure on:</b>				
Charitable activities	6	(53,897)	(62,339)	(116,236)
<b>Total expenditure</b>		<b>(53,897)</b>	<b>(62,339)</b>	<b>(116,236)</b>
<b>Net income</b>		<b>24,189</b>	<b>1,518</b>	<b>25,707</b>
<b>Net movement in funds</b>		<b>24,189</b>	<b>1,518</b>	<b>25,707</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		103,300	780,136	883,436
Total funds carried forward	14	127,489	781,654	909,143

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 14.



## Upper Eskdale Development Group

(Registration number: SC306741)  
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	9	768,093	789,343
<b>Current assets</b>			
Stocks	10	834	313
Debtors	11	1,118	97
Cash at bank and in hand		97,821	120,983
		<u>99,773</u>	<u>121,393</u>
<b>Creditors: Amounts falling due within one year</b>	12	<u>(4,153)</u>	<u>(1,593)</u>
<b>Net current assets</b>		<u>95,620</u>	<u>119,800</u>
<b>Net assets</b>		<u>863,713</u>	<u>909,143</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		751,150	781,654
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>112,563</u>	<u>127,489</u>
<b>Total funds</b>	14	<u>863,713</u>	<u>909,143</u>

For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on

11/12/23..... and signed on their behalf by:

  
Jacqueline Suzanne Gunn  
Chairman and Trustee

## Upper Eskdale Development Group

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 1 Charity status

The charity is limited by share capital, incorporated in .

The address of its registered office is:

Eskdalemuir Community Hub  
Eskdalemuir  
Langholm  
Dumfries and Galloway  
DG13 0QJ

The principal place of business is:

Eskdalemuir Community Hub  
Eskdalemuir  
Langholm  
Dumfries and Galloway  
DG13 0QJ

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Upper Eskdale Development Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

## Upper Eskdale Development Group

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### **Income and endowments**

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

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is accounted for on an accrual basis.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Land and buildings	2% Straight line basis

## Upper Eskdale Development Group

### Notes to the Financial Statements for the Year Ended 31 December 2022

Property improvements	2% Straight line basis
Solar Panels, playpark and bike shed	10% Straight line basis
Office equipment	20% Straight line basis

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.



## Upper Eskdale Development Group

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### 3 Income from donations and legacies

	Unrestricted funds		Total 2022 £	Total 2021 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from individuals	1,187	-	1,187	1,525
Grants, including capital grants;				
UK Government grants	5,900	-	5,900	30,436
R1 (Fixed Assets) Various Funders	-	1,906	1,906	-
Big Lottery	-	16,500	16,500	15,000
R2 (Development) Various Funders	-	10,598	10,598	-
Robertson Trust	-	10,000	10,000	10,000
Eskdalmuir Community Council	1,000	-	1,000	1,922
Crossdykes Windfarm	-	-	-	22,500
Development Trust Association	-	-	-	16,200
	8,087	39,004	47,091	97,583

#### R1 - Various Funders

2022 - Arnold Clark £1000; Energy Savings Trust £906

#### R2 - Various Funders

2022 - Inspiring Scotland (Scot Gov Ideas into action) £7598; DG Council £2500; M Skirrow (Health & Wellbeing) £500

## Upper Eskdale Development Group

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 4 Income from charitable activities

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Sale of goods and services	95,861	95,861	39,226

#### 5 Other income

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Electricity generated	3,211	3,211	5,134

## Upper Eskdale Development Group

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 6 Expenditure on charitable activities

	Note	Unrestricted funds		Restricted funds £	Total 2022 £	Total 2021 £
		Designated £	General £			
Purchases		-	-	657	657	2,056
Purchases		-	-	33	33	-
Wages and salaries		-	-	15,162	15,162	-
Wages and salaries		-	-	31,538	31,538	41,413
Wages and salaries		-	37,159	-	37,159	7,290
Staff pensions (Defined contribution) - pension scheme 1		-	1,048	-	1,048	320
Staff training		-	-	380	380	-
Staff training		-	249	-	249	-
Travelling		-	-	-	-	31
Light, heat and power		-	-	130	130	-
Light, heat and power		-	9,127	-	9,127	4,064
Insurance		-	2,829	-	2,829	2,712
General maintenance		-	-	1,420	1,420	-
Property costs		-	8,104	-	8,104	9,989
Office running costs		-	1,017	-	1,017	1,154
Hire of other assets (Operating leases)		-	1,242	-	1,242	1,201
Sundry expenses		-	1,469	-	1,469	1,777
Accountancy fees		-	-	1,464	1,464	22
Accountancy fees		-	4,182	-	4,182	2,443
Consultancy fees		-	898	-	898	65
Legal and professional fees		-	1,781	-	1,781	26
Bank charges		-	1,630	-	1,630	440
Depreciation of land and buildings		894	-	-	894	894
Depreciation of fixtures and equipment		3,999	-	-	3,999	4,167
Depreciation of fixtures and equipment		-	-	1,381	1,381	1,171
Depreciation of property improvement		-	-	17,106	17,106	17,107



## Upper Eskdale Development Group

### Notes to the Financial Statements for the Year Ended 31 December 2022

	Note	Unrestricted funds		Restricted funds £	Total 2022 £	Total 2021 £
		Designated £	General £			
Food, bar and shop purchases		-	-	-	-	167
Food, bar and shop purchases		-	-	26	26	403
Food, bar and shop purchases		-	46,556	-	46,556	17,186
Advertising		-	113	-	113	138
		<u>4,893</u>	<u>117,404</u>	<u>69,297</u>	<u>191,594</u>	<u>116,236</u>

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Upper Eskdale Development Group

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 9 Tangible fixed assets

	Land and buildings £	Fixtures and equipment £	Property improvements £	Total £
<b>Cost</b>				
At 1 January 2022	44,697	88,892	855,321	988,910
Additions	-	2,129	-	2,129
At 31 December 2022	44,697	91,021	855,321	991,039
<b>Depreciation</b>				
At 1 January 2022	6,333	72,064	121,170	199,567
Charge for the year	894	5,379	17,106	23,379
At 31 December 2022	7,227	77,443	138,276	222,946
<b>Net book value</b>				
At 31 December 2022	37,470	13,578	717,045	768,093
At 31 December 2021	38,364	16,828	734,151	789,343

#### 10 Stock

	2022 £	2021 £
Stocks	834	313

#### 11 Debtors

	2022 £	2021 £
Trade debtors	820	-
Other debtors	298	97
	1,118	97

#### 12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,134	722
Other taxation and social security	-	615
VAT grant repayable	1,019	119
Other creditors	-	137
	4,153	1,593

## Upper Eskdale Development Group

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 13 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. Charged to the income and expenditure account as they become payable in accordance with the rules of the Scheme.

#### 14 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Fund	(75,639)	(107,159)	117,404	53	(65,341)
<i>Designated</i>					
Designated Fund	(51,849)	-	4,893	(266)	(47,222)
<b>Total unrestricted funds</b>	<b>(127,488)</b>	<b>(107,159)</b>	<b>122,297</b>	<b>(213)</b>	<b>(112,563)</b>
<b>Restricted funds</b>					
Fixed Assets	(737,939)	(1,906)	18,487	213	(721,145)
Development	(41,326)	(37,098)	50,751	-	(27,673)
Memorial Fund	(57)	-	33	-	(24)
Lunch Club	(1,753)	-	-	-	(1,753)
Eskdalemuir Community Council	(581)	-	26	-	(555)
	<b>(781,656)</b>	<b>(39,004)</b>	<b>69,297</b>	<b>213</b>	<b>(751,150)</b>
<b>Total funds</b>	<b>(909,144)</b>	<b>(146,163)</b>	<b>191,594</b>	<b>-</b>	<b>(863,713)</b>
<b>Unrestricted funds</b>					

## Upper Eskdale Development Group

### Notes to the Financial Statements for the Year Ended 31 December 2022

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Fund	(47,332)	(78,086)	48,836	942	(75,640)
<i>Designated</i>					
Designated Fund	(55,968)	-	5,061	(942)	(51,849)
<b>Total unrestricted funds</b>	<b>(103,300)</b>	<b>(78,086)</b>	<b>53,897</b>	<b>-</b>	<b>(127,489)</b>
<b>Restricted funds</b>					
Fixed Assets	(756,217)	-	18,278	-	(737,939)
Development	(21,116)	(63,700)	43,491	-	(41,325)
Memorial fund	(57)	-	-	-	(57)
Lunch Club	(1,762)	(157)	167	-	(1,752)
Eskdalemuir Community Council	(984)	-	403	-	(581)
	(780,136)	(63,857)	62,339	-	(781,654)
<b>Total funds</b>	<b>(883,436)</b>	<b>(141,943)</b>	<b>116,236</b>	<b>-</b>	<b>(909,143)</b>

#### 15 Analysis of net assets between funds

	Unrestricted funds			Total funds 31 December 2022
	General £	Designated £	Restricted funds £	£
Tangible fixed assets	-	47,222	720,871	768,093
Current assets	99,773	-	-	99,773
Current liabilities	(4,153)	-	-	(4,153)
<b>Total net assets</b>	<b>95,620</b>	<b>47,222</b>	<b>720,871</b>	<b>863,713</b>

	Unrestricted funds			Total funds 31 December 2021
	General £	Designated £	Restricted funds £	£
Tangible fixed assets	-	51,850	737,493	789,343
Current assets	121,393	-	-	121,393
Current liabilities	(1,593)	-	-	(1,593)
<b>Total net assets</b>	<b>119,800</b>	<b>51,850</b>	<b>737,493</b>	<b>909,143</b>

## Upper Eskdale Development Group

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 16 Analysis of net funds

	At 1 January 2022 £	Cash flow £	At 31 December 2022 £
Cash at bank and in hand	120,983	(23,162)	97,821
Net debt	120,983	(23,162)	97,821

	At 1 January 2021 £	Cash flow £	At 31 December 2021 £
Cash at bank and in hand	74,868	46,115	120,983
Net debt	74,868	46,115	120,983