

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 2021

PARKERS
ACCOUNTING

Upper Eskdale Development Group

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Upper Eskdale Development Group

Reference and Administrative Details

Chairman	Diana Rae Marshall Lilley
Trustees	Bernard Marie Andre Provost (resigned 20 September 2021) Patience Victoria Long (resigned 22 February 2022) Lindsay Margaret Reid (resigned 28 November 2021) James King (resigned 10 March 2021) Laura Bennett (resigned 14 February 2021) Susan Lilley (appointed 4 October 2021) Sophie Dupre (appointed 12 June 2021 and resigned 3 March 2022) Richard Raine (appointed 17 September 2021 and resigned 3 May 2022) Diana Rae Marshall Lilley (appointed 1 November 2021) Sister Ani Konchol Llamo (appointed 2 August 2022) Marjorie Wilson (appointed 3 March 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)
Principal Office	Eskdalemuir Community Hub Eskdalemuir Langholm Dumfries and Galloway DG13 0QJ
Company Registration Number	SC306741
Charity Registration Number	43890
Accountants	Parkers Accounting 2 Gillesbierigg Cottage Boreland Lockerbie Dumfries and Galloway DG11 2LE

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 2021.

Objectives and activities

Objects and aims

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

We have moved through stages of tumultuous organisational development and the Covid pandemic toward a new era of organisational maturity.

We have...

- Committed to strong, proactive, and collaborative leadership in our staff and in our Trustee Board. Have employed an Operational Development Manager (ODM) who – besides being highly competent and knowledgeable about our region – brings an ethos of friendly relationships and inclusion. She inspires and leads her staff group to work harmoniously and with competence and flexibility to carry out their part in addressing the needs and wishes of our local and tourist communities. As a result, there is a growing sense of 'belonging' and good will among the residents and visitors who frequent the Hub and Café.
- Supported the ODM in her expanding the Café's staff of part-time seasonal workers that give employment to community members of all ages.
- Recruited a working Board of Trustees composed of intelligent and experienced individuals with leadership skills, who are generous with their time and knowledge.
- Responded to the challenge of the current national and international economic situation with planning of projects that will support our residents and visitors as they struggle to cope with rising energy prices to heat their homes and fuel their vehicles.
- Renewed our mission focused on Health and Well Being to respond more directly and effectively to our diverse residential community – for practical help in building resilience and for providing a nexus for social interaction and support in times of crisis and for developing and offering services, courses and events that cover a wide range of needs and wishes of the people we serve.
- An increased appreciation for the opportunity to collaborate with local and national organisations and groups, neighbouring parishes - with whom we are increasing our networking and outreach - and tourists who support the business aspects of our organisation.
- Reviewed and updated our policies and procedures with the help of professional advisers- including Human Resources, Health & Safety, and Financial Management.
- Updated our method of handling finances with the new iPOS and integration with QuickBooks Online for our day-to-day business operations, giving us more streamlined access to systematically review our financial situation and to create financial forecasts as they are required.

Going forward, we are committed to ongoing consultation with our community and have begun a membership drive so that we can update our data base and continue to determine ways in which we can best respond to their needs and wishes. Currently, are working on funding applications for the following: to develop some aspects of video NHS health triage and, also, pharmacy deliveries, health and wellbeing workshops and events, archaeological/historical/mythological information and events designed to attract tourist interest, support for the Eskdalemuir Expressive Arts (EEA) group to expand cultural and artistic offerings, development of the Hub community garden to supply the kitchen and to sell produce.

We are proud of our progress toward promoting a Health and Wellbeing and inclusive culture and identity – in all of its aspects – in the Esk Valley.

Upper Eskdale Development Group

Trustees' Report

Structure, governance and management

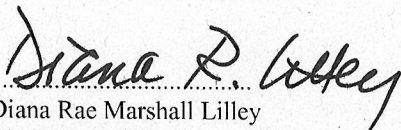
Nature of governing document

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 2/11/2022 and signed on its behalf by:



Diana Rae Marshall Lilley
Chairman and Trustee

Upper Eskdale Development Group

Statement of Trustees' Responsibilities

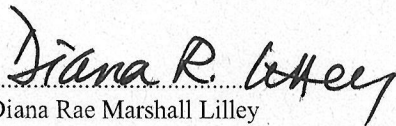
The trustees (who are also the directors of Upper Eskdale Development Group for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) 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 2/11/2002 and signed on its behalf by:



Diana Rae Marshall Lilley
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 2021**

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 2021 as set out on pages 7 to 19 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. 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.

Theresa Parker

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Parkers Accounting
2 Gillesbierigg Cottage
Boreland
Lockerbie
Dumfries and Galloway
DG11 2LE
Date: 31/10/2022

Upper Eskdale Development Group

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
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
Total income		<u>78,086</u>	<u>63,857</u>	<u>141,943</u>
Expenditure on:				
Raising funds		(9,221)	-	(9,221)
Charitable activities	6	<u>(44,676)</u>	<u>(62,339)</u>	<u>(107,015)</u>
Total expenditure		<u>(53,897)</u>	<u>(62,339)</u>	<u>(116,236)</u>
Net income		<u>24,189</u>	<u>1,518</u>	<u>25,707</u>
Net movement in funds		24,189	1,518	25,707
Reconciliation of funds				
Total funds brought forward		<u>103,300</u>	<u>780,136</u>	<u>883,436</u>
Total funds carried forward	14	<u>127,489</u>	<u>781,654</u>	<u>909,143</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	22,618	32,104	54,722
Charitable activities	4	25,276	37	25,363
Other income	5	3,279	-	3,279
Total income		<u>51,173</u>	<u>32,191</u>	<u>83,364</u>
Expenditure on:				
Raising funds		(4,853)	-	(4,853)
Charitable activities	6	<u>(45,974)</u>	<u>(50,695)</u>	<u>(96,669)</u>
Total expenditure		<u>(50,827)</u>	<u>(50,695)</u>	<u>(101,522)</u>
Net income/(expenditure)		<u>346</u>	<u>(18,504)</u>	<u>(18,158)</u>
Net movement in funds		346	(18,504)	(18,158)
Reconciliation of funds				
Total funds brought forward		<u>102,953</u>	<u>798,640</u>	<u>901,593</u>
Total funds carried forward	14	<u>103,299</u>	<u>780,136</u>	<u>883,435</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 14.

Upper Eskdale Development Group
(Registration number: SC306741)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	789,343	809,239
Current assets			
Stocks	10	313	203
Debtors	11	97	-
Cash at bank and in hand		120,983	74,867
		<u>121,393</u>	<u>75,070</u>
Creditors: Amounts falling due within one year	12	<u>(1,593)</u>	<u>(874)</u>
Net current assets		<u>119,800</u>	<u>74,196</u>
Net assets		<u>909,143</u>	<u>883,435</u>
Funds of the charity:			
Restricted funds		781,654	780,136
Unrestricted income funds			
Unrestricted funds		<u>127,489</u>	<u>103,299</u>
Total funds	14	<u>909,143</u>	<u>883,435</u>

For the financial year ending 31 December 2021 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 7 to 19 were approved by the trustees, and authorised for issue on

2/11/2022..... and signed on their behalf by:



 Diana Rae Marshall Lilley
 Chairman and Trustee

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2021

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 2021

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.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

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.

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2021

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:

Asset class	Depreciation method and rate
Land and buildings	2% Straight line basis
Property improvements	2% Straight line basis
Solar Panels and playpark	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 2021

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 2021 £	Total 2020 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from individuals	1,525	-	1,525	1,452
Grants, including capital grants;				
UK Government grants	30,436	-	30,436	21,246
Eskdalemuir Forestry	-	-	-	2,500
Big Lottery	-	15,000	15,000	7,229
Foundation Scotland	-	-	-	10,000
Robertson Trust	-	10,000	10,000	10,000
Crossdykes Windfarm	-	-	-	2,295
Eskdalmuir Community Council	1,922	-	1,922	-
Crossdykes Windfarm	-	22,500	22,500	-
Development Trust Association	-	16,200	16,200	-
	33,883	63,700	97,583	54,722

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2021

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £	£	£	£
Sale of goods and services	39,069	157	39,226	25,363

5 Other income

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Electricity generated	5,134	5,134	3,279

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Expenditure on charitable activities

	Unrestricted funds			
Note	General £	Restricted funds £	Total 2021 £	Total 2020 £
Purchases	-	2,056	2,056	45
Wages and salaries	-	41,413	41,413	15,435
Wages and salaries	7,290	-	7,290	22,219
Staff pensions (Defined contribution) - pension scheme 1	320	-	320	22
Staff training	-	-	-	20
Staff training	-	-	-	196
Insurance	-	-	-	1,350
Insurance	2,713	-	2,713	2,403
General maintenance	-	-	-	2,948
General maintenance	-	-	-	23
General maintenance	-	-	-	2,295
Property costs	9,988	-	9,988	4,453
Office expenses	-	-	-	778
Office running costs	1,154	-	1,154	646
Hire of other assets (Operating leases)	-	-	-	242
Hire of other assets (Operating leases)	1,202	-	1,202	390
Sundry expenses	-	-	-	361
Sundry expenses	1,776	-	1,776	2,484
Accountancy fees	-	22	22	980
Accountancy fees	2,443	-	2,443	1,295
Legal and professional fees	26	-	26	-
Bank charges	440	-	440	(1,309)
Depreciation of fixtures and equipment	-	1,171	1,171	275
Depreciation of property improvement	-	17,107	17,107	17,107
Food, bar and shop purchases	-	167	167	16
Food, bar and shop purchases	-	403	403	-
Food, bar and shop purchases	17,186	-	17,186	13,025
Advertising	138	-	138	150
Governance costs	-	-	-	8,820

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2021

Note	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £	£	£	£
	<u>44,676</u>	<u>62,339</u>	<u>107,015</u>	<u>96,669</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 2021

9 Tangible fixed assets

	Land and buildings £	Fixtures and equipment £	Property improvements £	Total £
Cost				
At 1 January 2021	44,697	85,449	855,321	985,467
Additions	-	3,443	-	3,443
At 31 December 2021	<u>44,697</u>	<u>88,892</u>	<u>855,321</u>	<u>988,910</u>
Depreciation				
At 1 January 2021	5,439	66,726	104,063	176,228
Charge for the year	894	5,338	17,107	23,339
At 31 December 2021	<u>6,333</u>	<u>72,064</u>	<u>121,170</u>	<u>199,567</u>
Net book value				
At 31 December 2021	<u>38,364</u>	<u>16,828</u>	<u>734,151</u>	<u>789,343</u>
At 31 December 2020	<u>39,258</u>	<u>18,723</u>	<u>751,258</u>	<u>809,239</u>

10 Stock

	2021 £	2020 £
Stocks	<u>313</u>	<u>203</u>

11 Debtors

	2021 £
Other debtors	<u>97</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	722	1,495
Other taxation and social security	615	379
VAT grant repayable	119	(1,000)
Other creditors	137	-
	<u>1,593</u>	<u>874</u>

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2021

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 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
<i>General</i>					
General Fund	(47,332)	(76,164)	46,914	942	(75,640)
<i>Designated</i>					
Designated Fund	(55,968)	-	5,061	(942)	(51,849)
Total unrestricted funds	<u>(103,300)</u>	<u>(76,164)</u>	<u>51,975</u>	<u>-</u>	<u>(127,489)</u>
Restricted funds					
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)
	<u>(780,136)</u>	<u>(63,857)</u>	<u>62,339</u>	<u>-</u>	<u>(781,654)</u>
Total funds	<u>(883,436)</u>	<u>(140,021)</u>	<u>114,314</u>	<u>-</u>	<u>(909,143)</u>

Unrestricted funds

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2021

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
<i>General</i>				
General Fund	(42,132)	(51,173)	45,974	(47,331)
<i>Designated</i>				
Designated Fund	(60,821)	-	4,853	(55,968)
Total unrestricted funds	<u>(102,953)</u>	<u>(51,173)</u>	<u>50,827</u>	<u>(103,299)</u>
Restricted funds				
Fixed Assets	(771,099)	(2,500)	17,382	(756,217)
Development	(24,846)	(27,229)	30,959	(21,116)
Memorial fund	-	(80)	23	(57)
Lunch Club	(1,691)	(87)	16	(1,762)
Windfarm projects	-	(2,295)	2,295	-
Eskdalemuir Community Council	(1,004)	-	20	(984)
	<u>(798,640)</u>	<u>(32,191)</u>	<u>50,695</u>	<u>(780,136)</u>
Total funds	<u>(901,593)</u>	<u>(83,364)</u>	<u>101,522</u>	<u>(883,435)</u>

15 Analysis of net assets between funds

	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)
Total net assets	<u>119,800</u>	<u>51,850</u>	<u>737,493</u>	<u>909,143</u>

	Unrestricted funds			Total funds 31 December 2020 £
	General £	Designated £	Restricted funds £	
Tangible fixed assets	-	55,967	753,272	809,239
Current assets	75,070	-	-	75,070
Current liabilities	(874)	-	-	(874)
Total net assets	<u>74,196</u>	<u>55,967</u>	<u>753,272</u>	<u>883,435</u>

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2021

16 Analysis of net funds

	At 1 January 2021 £	Cash flow £	At 31 December 2021 £
Cash at bank and in hand	74,867	46,116	120,983
Net debt	<u>74,867</u>	<u>46,116</u>	<u>120,983</u>
	At 1 January 2020 £	Cash flow £	At 31 December 2020 £
Cash at bank and in hand	72,128	2,739	74,867
Net debt	<u>72,128</u>	<u>2,739</u>	<u>74,867</u>