

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 2019

 **AIMS**
Accountants for Business

Upper Eskdale Development Group

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Upper Eskdale Development Group

Reference and Administrative Details

Chairman	Patience Victoria Long
Trustees	Bernard Marie Andre Provost Patience Victoria Long Jennifer Elizabeth Mills Mr George Andrew Birrell (resigned 27 October 2019) Lindsay Margaret Reid James King Nina Finnigan (resigned 20 May 2019) Adrian Maurice Solomon, Treasurer (resigned 1 August 2019) Mr Kenneth Porter (resigned 10 September 2019) Martin Smith (appointed 30 November 2019)
Principal Office	Eskdalemuir Community Hub Eskdalemuir Langholm Dumfries and Galloway DG13 0QJ
Company Registration Number	SC306741
Charity Registration Number	43890
Accountants	Theresa Parker T/A AIMS Accountants for Business 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 2019.

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

Objectives, strategies and activities

Community

Fulfilling our Constitutional objectives by providing a range of activities for the local and wider community continued throughout the year.

Yoga and Tango, for physical health and wellbeing, were quite well attended, though the increasing age of the population might explain the slightly lower attendance numbers. Tango came to an end in June with the departure of the excellent teacher.

Social activities involved the monthly Lunch Groups, the fortnightly Craft Connections Sunday Lunches, which locals often attending as well as an increasing number of people from outwith the area. In September the new 'Pool & a Pint' evening began and this became a popular weekly event. Music Nights became more creative, with attendees bringing poems, songs and new instruments to the mix. The annual Plant 'bring and buy' took place over several weeks, providing a service for more than just the locals. A new venture in a step to work more closely with other local organisations was the joint Ceilidh with the Ex Serviceman's Hall: the event being held at the Hall with food provided by the Hub.

Home Energy Scotland, an expert on local Wildlife and an explanation of the management of a local Forestry organisation provided informative talks.

Arts and Culture

The Eskdalemuir Creative Arts presented a good range of events this year: the 'Scribblers' fortnightly gathering attracted some new attendees after a 3 month break in the summer. Film nights became a monthly event until May and began again in the winter. The Singing Group continues to be popular, attended by locals and people from further afield. A popular Story Telling Workshop was held in July and local artists used the exhibition space on a monthly basis.

Old School Cafe

The Old School Café winter hours (opening Friday to Sunday) changed on April 1st to a 6 day week: Tuesday to Sunday, open until late afternoon. Some evening events were also catered for. The Shop and Bar continue to be run by groups of volunteers, with the Shop managing to offer a 'Pop-up' Café serving hot drinks and cakes on Thursdays during the winter.

In order to increase the transparency of the organisation and also to help the local community become more aware of the 'workings' of the UEDG, we began to advertise the Board Meetings for people who wished to attend as observers. The quarterly Community Meetings also continued for those wishing to offer their ideas and opinions.

Upper Eskdale Development Group

Trustees' Report

Funding

In June funds were received from Ewe Hill Energy for Pool and Football Table.

Since the retirement of our Project Manager early in 2016 and the Administrator leaving in 2018, the complex process of management has been done by a succession of volunteers, most of which were Board Members. It was agreed during 2019 that this was no longer tenable and that we needed help to find a way to develop the project and help make it self-sustainable. Applications to fund an Operational Development Manager were sent to the Lottery Community Fund, the Robertson Trust and the ANCBC.

The Lottery responded by offering to fund us through a Consultation process including exploring the current needs of the Community. The Robertson Trust and the ANCBC were both responsive to our request to fund the ODM post and the Muirhall Energy Trust also provided funds.

The Big Lottery continued with their reducing contributions towards our salary and training costs. Funds were also received via the Community Council from Windfarm funds

The Consultation: this process began late in the year and continued into 2020.

Impact

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 Café continue to prioritise employing locals as part-time staff.

Upper Eskdale Development Group

Trustees' Report

Structure, governance and management

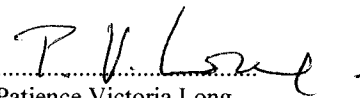
Nature of governing document

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

Recruitment and appointment of trustees

Directors (who are also trustees of the charity) can be elected, appointed or co-opted. Up to 6 directors are elected from the members at the annual general meeting (AGM); one individual each can be appointed by Eskdalemuir Community Council and by Eskdalemuir Ex-services Memorial Public Hall Committee and a further 3 can be co-opted to ensure a spread of skills and experience within the Board. The office bearers are appointed at directors' meetings. 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 07/11/20 and signed on its behalf by:


.....
Patience Victoria Long
Chairman and Trustee

Upper Eskdale Development Group

Statement of Trustees' Responsibilities

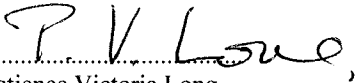
The trustees (who are also the directors of Upper Eskdale Development Group for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) 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 07/12/20 and signed on its behalf by:


.....
Patience Victoria Long
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 2019**

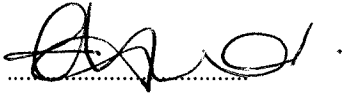
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Upper Eskdale Development Group for the year ended 31 December 2019 as set out on pages 8 to 20 from the company's accounting records and from information and explanations you 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 T/A AIMS Accountants for Business
2 Gillesbierigg Cottage
Boreland
Lockerbie
Dumfries and Galloway
DG11 2LE

Date: 07/12/20

Upper Eskdale Development Group

Statement of Financial Activities for the Year Ended 31 December 2019 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	894	49,707	50,601
Charitable activities	4	55,938	-	55,938
Other income	5	2,928	-	2,928
Total income		<u>59,760</u>	<u>49,707</u>	<u>109,467</u>
Expenditure on:				
Raising funds		(15,176)	-	(15,176)
Charitable activities	6	<u>(59,287)</u>	<u>(44,938)</u>	<u>(104,225)</u>
Total expenditure		<u>(74,463)</u>	<u>(44,938)</u>	<u>(119,401)</u>
Net (expenditure)/income		(14,703)	4,769	(9,934)
Transfers between funds		<u>(3,644)</u>	<u>3,644</u>	<u>-</u>
Net movement in funds		(18,347)	8,413	(9,934)
Reconciliation of funds				
Total funds brought forward		<u>121,299</u>	<u>790,227</u>	<u>911,526</u>
Total funds carried forward	15	<u>102,952</u>	<u>798,640</u>	<u>901,592</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
Income and Endowments from:				
Donations and legacies	3	282	29,830	30,112
Charitable activities	4	56,667	-	56,667
Other income	5	2,022	-	2,022
Total income		<u>58,971</u>	<u>29,830</u>	<u>88,801</u>
Expenditure on:				
Charitable activities	6	<u>(58,590)</u>	<u>(67,591)</u>	<u>(126,181)</u>
Total expenditure		<u>(58,590)</u>	<u>(67,591)</u>	<u>(126,181)</u>
Net income/(expenditure)		<u>381</u>	<u>(37,761)</u>	<u>(37,380)</u>
Net movement in funds		381	(37,761)	(37,380)
Reconciliation of funds				
Total funds brought forward		<u>120,918</u>	<u>827,988</u>	<u>948,906</u>
Total funds carried forward	15	<u>121,299</u>	<u>790,227</u>	<u>911,526</u>

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

The funds breakdown for 2018 is shown in note 15.

Upper Eskdale Development Group
(Registration number: SC306741)
Balance Sheet as at 31 December 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	9	831,474	857,877
Current assets			
Stocks	10	447	453
Debtors	11	-	16
Cash at bank and in hand		<u>72,128</u>	<u>55,202</u>
		72,575	55,671
Creditors: Amounts falling due within one year	12	<u>(2,457)</u>	<u>(2,022)</u>
Net current assets		<u>70,118</u>	<u>53,649</u>
Net assets		<u>901,592</u>	<u>911,526</u>
Funds of the charity:			
Restricted funds		798,640	790,227
Unrestricted income funds			
Unrestricted funds		<u>102,952</u>	<u>121,299</u>
Total funds	15	<u>901,592</u>	<u>911,526</u>

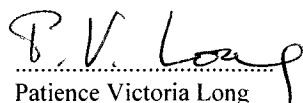
For the financial year ending 31 December 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 8 to 20 were approved by the trustees, and authorised for issue on ~~07/12/20~~ and signed on their behalf by:


 Patience Victoria Long
 Chairman and Trustee

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2019

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 2019

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.

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.

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2019

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 2019

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 2019	Total 2018
	General £	Restricted funds £	£	£
Donations and legacies;				
Donations from individuals	894	1,001	1,895	282
Grants, including capital grants;				
DECBG	-	1,252	1,252	-
Big Lottery	-	38,229	38,229	26,000
Muirhall	-	5,000	5,000	-
Eskdalemuir Community Council	-	4,225	4,225	3,830
	<u>894</u>	<u>49,707</u>	<u>50,601</u>	<u>30,112</u>

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2019

4 Income from charitable activities

	Unrestricted funds	Total 2019	Total 2018
	General £	£	£
Sale of goods and services	<u>55,938</u>	<u>55,938</u>	<u>56,667</u>

5 Other income

	Unrestricted funds	Total 2019	Total 2018
	General £	£	£
Electricity generated	<u>2,928</u>	<u>2,928</u>	<u>2,022</u>

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2019

6 Expenditure on charitable activities

Note	Unrestricted funds	Restricted funds £	Total 2019 £	Total 2018 £
	General £			
Wages and salaries	-	23,383	23,383	43,575
Wages and salaries	16,353	-	16,353	9,335
Staff pensions (Defined contribution) - pension scheme 1	316	-	316	367
Staff training	24	-	24	412
Insurance	2,613	-	2,613	2,473
Property costs	5,925	-	5,925	12,433
Office running costs	1,736	-	1,736	2,961
Hire of other assets (Operating leases)	936	-	936	1,063
Sundry expenses	-	-	-	300
Sundry expenses	706	-	706	612
Travel and subsistence	-	-	-	99
Travel and subsistence	7	-	7	61
Accountancy fees	2,125	-	2,125	759
Legal and professional fees	163	-	163	13
Bank charges	845	-	845	781
Depreciation of land and buildings	-	-	-	894
Depreciation of fixtures and equipment	-	3,845	3,845	3,173
Depreciation of fixtures and equipment	-	-	-	2,274
Depreciation of fixtures and equipment	-	-	-	5,641
Depreciation of property improvement	-	17,106	17,106	17,107
Food, bar and shop purchases	-	604	604	836
Food, bar and shop purchases	-	-	-	227
Food, bar and shop purchases	27,385	-	27,385	20,293
Advertising	153	-	153	492
	<u>59,287</u>	<u>44,938</u>	<u>104,225</u>	<u>126,181</u>

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2019

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 reimbursed expenses or 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 2019

9 Tangible fixed assets

	Land and buildings £	Fixtures and equipment £	Property improvements £	Total £
Cost				
At 1 January 2019	44,697	82,092	785,471	912,260
Additions	-	3,357	-	3,357
At 31 December 2019	<u>44,697</u>	<u>85,449</u>	<u>785,471</u>	<u>915,617</u>
Depreciation				
At 1 January 2019	3,651	50,732	-	54,383
Charge for the year	894	11,760	17,106	29,760
At 31 December 2019	<u>4,545</u>	<u>62,492</u>	<u>17,106</u>	<u>84,143</u>
Net book value				
At 31 December 2019	<u>40,152</u>	<u>22,957</u>	<u>768,365</u>	<u>831,474</u>
At 31 December 2018	<u>41,046</u>	<u>31,360</u>	<u>785,471</u>	<u>857,877</u>

10 Stock

	2019 £	2018 £
Stocks	<u>447</u>	<u>453</u>

11 Debtors

	2019 £	2018 £
Other debtors	<u>-</u>	<u>16</u>

12 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	2,557	1,836
Other taxation and social security	47	273
VAT grant repayable	(147)	(87)
	<u>2,457</u>	<u>2,022</u>

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2019

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 Share capital

15 Funds

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted funds					
<i>General</i>					
General Fund	(55,326)	(59,760)	65,654	7,300	(42,132)
<i>Designated</i>					
Designated Fund	<u>(65,973)</u>	<u>-</u>	<u>8,809</u>	<u>(3,656)</u>	<u>(60,820)</u>
Total unrestricted funds	<u>(121,299)</u>	<u>(59,760)</u>	<u>74,463</u>	<u>3,644</u>	<u>(102,952)</u>
Restricted funds					
Fixed Assets	(788,248)	(1,252)	20,951	(2,550)	(771,099)
Development	-	(43,229)	23,383	(5,000)	(24,846)
Playpark	2,274	-	-	(2,274)	-
Lunch Club	(474)	(1,001)	604	(820)	(1,691)
Community Workshops	(575)	-	-	575	-
Eskdalemuir Comminty Council	<u>(3,204)</u>	<u>(4,225)</u>	<u>-</u>	<u>6,425</u>	<u>(1,004)</u>
	<u>(790,227)</u>	<u>(49,707)</u>	<u>44,938</u>	<u>(3,644)</u>	<u>(798,640)</u>
Total funds	<u>(911,526)</u>	<u>(109,467)</u>	<u>119,401</u>	<u>-</u>	<u>(901,592)</u>
Unrestricted funds					

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2019

	Balance at 1 January 2018 £	Incoming resources £	Resources expended £	Balance at 31 December 2018 £
Unrestricted funds				
<i>General</i>				
General Fund	(48,410)	(58,971)	52,055	(55,326)
<i>Designated</i>				
Designated Fund	<u>(72,508)</u>	<u>-</u>	<u>6,535</u>	<u>(65,973)</u>
Total unrestricted funds	<u>(120,918)</u>	<u>(58,971)</u>	<u>58,590</u>	<u>(121,299)</u>
Restricted funds				
Fixed Assets	(808,528)	-	20,280	(788,248)
Development	(17,575)	(26,000)	43,575	-
Playpark	-	-	2,274	2,274
Lunch Club	(1,310)	-	836	(474)
Community Workshops	(575)	-	-	(575)
Eskdalemuir Comminty Council	<u>-</u>	<u>(3,830)</u>	<u>626</u>	<u>(3,204)</u>
	<u>(827,988)</u>	<u>(29,830)</u>	<u>67,591</u>	<u>(790,227)</u>
Total funds	<u><u>(948,906)</u></u>	<u><u>(88,801)</u></u>	<u><u>126,181</u></u>	<u><u>(911,526)</u></u>

16 Analysis of net assets between funds

	Unrestricted funds			Total funds 31 December 2019 £
	General £	Designated £	Restricted funds £	
Tangible fixed assets	-	60,820	770,654	831,474
Current assets	72,575	-	-	72,575
Current liabilities	<u>(2,457)</u>	<u>-</u>	<u>-</u>	<u>(2,457)</u>
Total net assets	<u>70,118</u>	<u>60,820</u>	<u>770,654</u>	<u>901,592</u>
	Unrestricted funds			Total funds 31 December 2018 £
	General £	Designated £	Restricted funds £	
Tangible fixed assets	51,590	-	806,287	857,877
Current assets	55,671	-	-	55,671
Current liabilities	<u>(2,022)</u>	<u>-</u>	<u>-</u>	<u>(2,022)</u>
Total net assets	<u>105,239</u>	<u>-</u>	<u>806,287</u>	<u>911,526</u>

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2019

17 Analysis of net funds

	At 1 January 2019 £	Cash flow £	At 31 December 2019 £
Cash at bank and in hand	55,202	16,926	72,128
Net debt	<u>55,202</u>	<u>16,926</u>	<u>72,128</u>
	At 1 January 2018 £	Cash flow £	At 31 December 2018 £
Cash at bank and in hand	71,800	(16,598)	55,202
Net debt	<u>71,800</u>	<u>(16,598)</u>	<u>55,202</u>