

Company registration number: SC306741

Charity registration number: SC043890

Upper Eskdale Development Group

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Upper Eskdale Development Group

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Upper Eskdale Development Group

Reference and Administrative Details

Charity Registration Number:	SC043890
Company Registration Number	SC306741
Country of Incorporation	Scotland
Registered Office	Old School Hub & Cafe Eskdalemuir Langholm Dumfriesshire DG13 0QJ
Independent Examiner	David Campbell Chartered Accountant 27 North Bridge Street Hawick TD9 9BD

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 2025.

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.

The building called 'The Old School Hub and Cafe' and the property that surrounds it, serves as the heart of the UEDG charity, where staff are based and where the majority of events take place. The building has a commercial cafe, a shop selling local crafts, an exhibition hall, an arts room, a therapy room, office space, fully accessible facilities, a play area, parking area, community garden, solar panel array, bike storage and bike and car charging. All spaces are available for commercial or private hire.

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.

Use of volunteers

UEDG is reliant on the support of volunteers and is grateful for their continuing support.

Upper Eskdale Development Group

Trustees' Report

Achievements and performance

Work continued on the creation of a 'Local Place Plan' (LPP). Our aim is to capture the needs and wishes of the local community across a wide range of areas, including housing, transport, health etc. We considered what we already have and looked forward to the future to see what services we might need. This is a longer-term project which continues into 2026 and is intended to continue to develop. This is being done in conjunction with the Eskdalemuir Community Council.

A local volunteer designed and printed new leaflets promoting local accommodation and places of interest. These will help to develop our community, bringing in much-needed income and assisting visitors to explore our beautiful valley.

Following receipt of a LOCOGEN report to consider resilience issues for the community and The Hub, we reviewed our electrical and heating systems with a plan to upgrade the stove in the exhibition hall, and improved our battery system in 2025. We also had a socket installed so that we can utilise a generator in the event of a prolonged power outage, enabling us to keep community members warm and fed in times of need.

Our biggest event of the summer was our Health and Wellbeing weekend. This was attended by a great many people who came from all over the country. It enabled local therapists and musicians to showcase their talents and was a great social event bringing together our community with others from further away.

We continue to provide varied opportunities for people to come together over a shared interest, thereby reducing social isolation and improving quality of life. Regular activities included a sewing group, art group, pottery group, singing group and writing group. We held a dog show, quizzes, musical afternoon sessions, willow weaving, bird watching walk and trialled a parent and toddler group in response to local parents looking for somewhere to socialise their toddlers. We also improved a 'kids corner' with TV, DVDs and computer games.

Planning Aid Scotland, in partnership with Eskdalemuir Community Hub, organized two engagement events and an online survey to gather data from residents about walking, wheeling and cycling in Eskdalemuir. This project, entitled Sustaining Choices, led to the production of a booklet that highlighted the need to establish Eskdalemuir as being active in helping residents and visitors enjoy the area while taking exercise and improving fitness.

As a response to the Sustaining Choices project, we launched "Eskape" Active Travel, purchasing several e-bikes and an e-trike, together with high-vis tabards, helmets, tools, chargers and a secure shed, and this is being managed by a local entrepreneur with the aim of introducing residents and visitors to the many stunning walks and bike rides that are to be found in the area. A team of volunteers has been trained in leading and accompanying riders and walkers, with additional first-aid training adding to their skills.

The History group and Archaeology group have been very active in developing projects designed to promote education about the rich and varied history of the area, highlighting the Prehistoric Trail which will be much featured in Eskape's walks and cycle routes, and will lead to events in 2026 and beyond, starting with the "Dol Isca" Iron Age re-enactment weekend.

Upper Eskdale Development Group

Trustees' Report

Eskdalemuir Expressive Arts has grown in membership and range of activities, and has had a very busy 2025, with Film Shows, watercolour workshop, willow weaving workshop, D&G Arts Show, lino cut workshop, gel printing, glasswork, various exhibitions, live music performances as well as the regular pottery, creative writing, painting and drawing.

The UEDG actively encourages volunteering in order to develop individuals' skills and confidence. We provide opportunities in our cafe, office area and garden. We also encourage our community members to skill share for the advancement of all our abilities. As well as volunteering, we employ local people to manage projects, ensuring we continue to develop in the way our community wants, whilst providing training and financial benefits to our community members. UEDG is reliant on the support of volunteers and is grateful for their continuing support.

Free counselling sessions with local therapists had a good uptake and people are still connecting with the therapists long after these initial sessions. We have also facilitated many activities related to health and wellbeing, including yoga, pilates, qigong, gong sound baths and a fitness boot camp.

The Hub advertises local houses for sale and rent, as well as signposting people to appropriate agencies in times of need. The Board visited the Ettrick Housing scheme to look at affordable community housing and how that might work in Eskdalemuir.

The role of UEDG within our community is a varied one, supporting local people, as well as encouraging visitors to the area as they bring the income we need to provide local support. This provides a challenge in maintaining the balance between commercial and community activities. We are always seeking to involve our community in the planning of what happens at the Hub, and to listen and engage with what they want or need. We continue to apply for funding for some of our activities, although our long-term plan is always to become more resilient financially, and we are making some advancements in that area. As a Board we are committed to enhancing the lives of the people who live here, both now and in the future.

Financial review

A surplus of £38,729 was made in the year. This has increased total reserves to £897,371. Of this, unrestricted reserves represent £135,275, an increase of £43,489 from last year. Restricted reserves are £762,096, a decrease of £4,760 from last year.

Policy on reserves

The Trustees reserves policy is to maintain a sum equivalent to 4 months staff and core costs as a minimum to enable the organisation to continue operating during times of unforeseen financial demands or in the event of shortfalls in funding. An amount of £40,000 is therefore set as a target. In order to achieve this, with the charity currently undergoing a period of change and re-structure, as the Trustees seek to create a financially viable and sustainable organisation, with the appointment of an Operations and Development Manager looking after operation of the community Hub and promoting and marketing Eskdalemuir. The reserves are maintained in an interest bearing account with a view to earning a return as a protection against high inflation.

Funds in deficit

There are no funds in deficit.

Principal funding sources

The 2 main funding sources are self generated income in the form of cafe and bar sales and grant funding.

Upper Eskdale Development Group

Trustees' Report

Investment policy and objectives

Reserves are maintained in interest bearing accounts with a view to achieving a reasonable rate of return.

Going concern

The trustees consider that the charity is a going concern.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Ernie Buck (appointed 14 December 2025 and resigned 6 July 2026)
	Nancy Leigh Chinnery
	Paul Stephen Corrick (appointed 10 March 2025)
	John Peter Darwell
	Nic Anthony Beaumont Evans (appointed 13 January 2025 and resigned 14 November 2025)
	Jacqueline Gunn, Chair (resigned 14 February 2025)
	Sister Ani Konchok Lhamo
	Stephen John Martin (appointed 13 October 2025)
	James Walter McCulloch
	Gavin Muir (appointed 9 March 2026)
	Martin Derek Towers (resigned 17 October 2025)
	Lisa Juliette Warden (resigned 9 May 2026)
	Chloe Watson (appointed 14 December 2025 and resigned 6 July 2026)
	Mr John Wharton (resigned 14 January 2025)

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.

Upper Eskdale Development Group

Trustees' Report

Organisational structure

Trustees meet on a regular basis to review and manage the charity. Day to day decisions have been delegated to the operational manager, who reports to the Board.

Major risks and management of those risks

Financial risks

The charity is reliant on grant funding to cover core costs. Funding applications, by their nature are uncertain in terms of success.

The operations manager is responsible for preparing and submitting various applications to cover the core costs.

Creditor payment policy

It is policy to settle invoices within the stated credit terms.

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 25 September 2026 and signed on its behalf by:

Paul Corrick
.....
Paul Stephen Corrick
Trustee

Upper Eskdale Development Group

Independent Examiner's Report to the trustees of Upper Eskdale Development Group ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 44 (1) (c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS, which is one of the listed bodies.

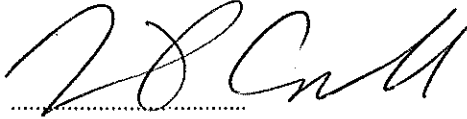
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulation; or
2. the accounts do not accord with those records and comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Upper Eskdale Development Group

Independent Examiner's Report to the trustees of Upper Eskdale Development Group ('the Company')



David Campbell
Chartered Accountant
ICAS

27 North Bridge Street
Hawick
TD9 9BD

Date: 26-9-26

Upper Eskdale Development Group

Statement of Financial Activities for the Year Ended 31 December 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	944	124,082	125,026
Charitable activities	4	195,794	-	195,794
Other income		10,000	-	10,000
Total income		<u>206,738</u>	<u>124,082</u>	<u>330,820</u>
Expenditure on:				
Charitable activities	5	<u>(163,249)</u>	<u>(128,842)</u>	<u>(292,091)</u>
Total expenditure		<u>(163,249)</u>	<u>(128,842)</u>	<u>(292,091)</u>
Net income/(expenditure)		<u>43,489</u>	<u>(4,760)</u>	<u>38,729</u>
Net movement in funds		43,489	(4,760)	38,729
Reconciliation of funds				
Total funds brought forward		<u>91,786</u>	<u>766,856</u>	<u>858,642</u>
Total funds carried forward	15	<u>135,275</u>	<u>762,096</u>	<u>897,371</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	726	164,850	165,576
Charitable activities	4	161,391	-	161,391
Total income		<u>162,117</u>	<u>164,850</u>	<u>326,967</u>
Expenditure on:				
Charitable activities	5	<u>(163,731)</u>	<u>(127,758)</u>	<u>(291,489)</u>
Total expenditure		<u>(163,731)</u>	<u>(127,758)</u>	<u>(291,489)</u>
Net (expenditure)/income		<u>(1,614)</u>	<u>37,092</u>	<u>35,478</u>
Net movement in funds		(1,614)	37,092	35,478
Reconciliation of funds				
Total funds brought forward		<u>93,400</u>	<u>729,764</u>	<u>823,164</u>
Total funds carried forward	15	<u>91,786</u>	<u>766,856</u>	<u>858,642</u>

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

The notes on pages 13 to 23 form an integral part of these financial statements.

Upper Eskdale Development Group

**Statement of Financial Activities for the Year Ended 31 December 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and
Losses)**

The funds breakdown for 2024 is shown in note 15.

The notes on pages 13 to 23 form an integral part of these financial statements.

Upper Eskdale Development Group

(Registration number: SC306741)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	741,237	731,823
Current assets			
Stocks	12	2,378	2,317
Debtors	13	9,302	10,299
Cash at bank and in hand		<u>155,197</u>	<u>122,881</u>
		166,877	135,497
Creditors: Amounts falling due within one year	14	<u>(10,743)</u>	<u>(8,678)</u>
Net current assets		<u>156,134</u>	<u>126,819</u>
Net assets		<u><u>897,371</u></u>	<u><u>858,642</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	762,096	766,856
Unrestricted income funds			
Unrestricted funds		<u>135,275</u>	<u>91,786</u>
Total funds	15	<u><u>897,371</u></u>	<u><u>858,642</u></u>

For the financial year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- The members have not required the company 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 financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 13 to 23 form an integral part of these financial statements.

Upper Eskdale Development Group
(Registration number: SC306741)
Balance Sheet as at 31 December 2025

The financial statements on pages 9 to 23 were approved by the trustees, and authorised for issue on 25 September 2026 and signed on their behalf by:

Paul Corrick
.....
Paul Stephen Corrick
Trustee

The notes on pages 13 to 23 form an integral part of these financial statements.

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Charity status

The charity is limited by guarantee, incorporated in Scotland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Old School Hub & Cafe

Eskdalemuir

Langholm

Dumfriesshire

DG13 0QJ

These financial statements were authorised for issue by the trustees on 25 September 2026.

2 Accounting policies

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 October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

The accounts are presented in £GBP and rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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.

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2025

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.

Other trading activities

Income from the bar and cafe represent the main trading activities. Additional income is generated from commissions received from the sale of artists' goods in the shop.

Investment income

Investment income represents interest received on cash deposits.

Charitable activities

Charitable activities represent grant funding income from various sources.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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, where reasonably practical, 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 independent examination, strategic management and trustees meetings and reimbursed expenses.

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2025

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 costing £500 or more 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
Property	20% straight line
Plant and equipment	20% straight line
Property improvements	20% straight line

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

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. 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits are subject to an insignificant risk of change in value.

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2025

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.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees 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.

Pensions and other post retirement obligations

Pension contributions are deducted in accordance with the scheme rules. The deductions are paid over to the pension company on a monthly basis and are recognised on an accruals basis.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2025

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	944	2,000	2,944
Grants, including capital grants;			
Government grants	-	122,082	122,082
Total for 2025	<u>944</u>	<u>124,082</u>	<u>125,026</u>
Total for 2024	<u>726</u>	<u>164,850</u>	<u>165,576</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Sales of Goods and Services	195,794	195,794	161,391

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2025

5 Expenditure on charitable activities

	Unrestricted funds		Restricted funds	Total funds
	Designated	General		
	£	£	£	£
Purchases	-	57,254	21,941	79,195
Wages and Salaries	-	81,196	49,745	130,941
Staff Pensions (Defined)	-	2,452	-	2,452
Staff Training	-	-	41	41
Light, Heat and Power	-	-	13,667	13,667
Insurance	-	-	3,355	3,355
Total for 2025	-	140,902	88,749	229,651
Total for 2024	3,308	160,423	125,329	289,060

In addition to the expenditure analysed above, there are also governance costs of £2,854 (2024 - £2,429) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Restricted funds	Total funds
	£	£
Independent examiner fees		
Examination of the financial statements	2,854	2,854
Total for 2025	2,854	2,854
Total for 2024	2,429	2,429

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 Staff costs

The aggregate payroll costs were as follows:

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2025

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	130,941	136,341
Pension costs	2,452	2,344
Other staff costs	41	920
	<u>133,434</u>	<u>139,605</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

2025 No	2024 No
20	14

5 (2024 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,452 (2024 - £2,344).

No employee received emoluments of more than £60,000 during the year.

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>2,854</u>	<u>2,429</u>

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2025

10 Taxation

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

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Other tangible fixed asset £	Total £
Cost				
At 1 January 2025	44,697	92,122	861,321	998,140
Additions	-	2,281	29,300	31,581
At 31 December 2025	<u>44,697</u>	<u>94,403</u>	<u>890,621</u>	<u>1,029,721</u>
Depreciation				
At 1 January 2025	9,015	84,694	172,608	266,317
Charge for the year	894	3,461	17,812	22,167
At 31 December 2025	<u>9,909</u>	<u>88,155</u>	<u>190,420</u>	<u>288,484</u>
Net book value				
At 31 December 2025	<u>34,788</u>	<u>6,248</u>	<u>700,201</u>	<u>741,237</u>
At 31 December 2024	<u>35,682</u>	<u>7,428</u>	<u>688,713</u>	<u>731,823</u>

12 Stock

	2025 £	2024 £
Stocks	<u>2,378</u>	<u>2,317</u>

13 Debtors

	2025 £	2024 £
Trade debtors	9,262	10,299
Other debtors	40	-
	<u>9,302</u>	<u>10,299</u>

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2025

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,524	1,769
VAT grant repayable	4,219	2,909
Accruals	4,000	4,000
	<u>10,743</u>	<u>8,678</u>

15 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
<i>General</i>				
General Fund	51,403	206,738	(159,941)	98,200
	<u>51,403</u>	<u>206,738</u>	<u>(159,941)</u>	<u>98,200</u>
<i>Designated</i>				
Designated Fund	40,383	-	(3,308)	37,075
	<u>40,383</u>	<u>-</u>	<u>(3,308)</u>	<u>37,075</u>
Total unrestricted funds	<u>91,786</u>	<u>206,738</u>	<u>(163,249)</u>	<u>135,275</u>
Restricted funds				
Fixed Assets	684,613	-	(18,859)	665,754
Development	68,450	116,702	(109,940)	75,212
Lunch Club	1,456	-	-	1,456
Eskdalemuir Community Council	5,840	7,380	-	13,220
Garden Project	6,497	-	(43)	6,454
Total restricted funds	<u>766,856</u>	<u>124,082</u>	<u>(128,842)</u>	<u>762,096</u>
Total funds	<u>858,642</u>	<u>330,820</u>	<u>(292,091)</u>	<u>897,371</u>
	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2025

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
General				
General Fund	49,709	162,117	(160,423)	51,403
Designated				
Designated Fund	43,691	-	(3,308)	40,383
Total unrestricted funds	<u>93,400</u>	<u>162,117</u>	<u>(163,731)</u>	<u>91,786</u>
Restricted				
Fixed Assets	702,658	-	(18,045)	684,613
Development	15,011	159,423	(105,984)	68,450
Lunch Club	1,456	-	-	1,456
Eskdalemuir Community Council	593	5,427	(180)	5,840
Garden Project	10,046	-	(3,549)	6,497
Total restricted funds	<u>729,764</u>	<u>164,850</u>	<u>(127,758)</u>	<u>766,856</u>
Total funds	<u>823,164</u>	<u>326,967</u>	<u>(291,489)</u>	<u>858,642</u>

The specific purposes for which the funds are to be applied are as follows:

Restricted funds represent unspent grant funding where funders have placed certain conditions on the charity in relation to how the funds can be spent.

16 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2025 £
	General £	Designated £	£	
Tangible fixed assets	-	37,075	704,162	741,237
Current assets	108,943	-	57,934	166,877
Current liabilities	(10,743)	-	-	(10,743)
Total net assets	<u>98,200</u>	<u>37,075</u>	<u>762,096</u>	<u>897,371</u>

Upper Eskdale Development Group

Notes to the Financial Statements for the Year Ended 31 December 2025

	Unrestricted funds		Restricted funds	Total funds at 31 December 2024
	General £	Designated £	£	£
Tangible fixed assets	-	40,383	691,440	731,823
Current assets	60,081	-	75,416	135,497
Current liabilities	(8,678)	-	-	(8,678)
Total net assets	<u>51,403</u>	<u>40,383</u>	<u>766,856</u>	<u>858,642</u>

17 Related party transactions

[Click here to enter data](#)