Report of the Directors and

Unaudited Financial Statements

for the Year Ended 31 October 2025

for

Raincliffe Wood Community Enterprise
C.I.C.

**Raincliffe Wood Community Enterprise
C.I.C. (Registered number: 08721649)**

Contents of the Financial Statements
for the Year Ended 31 October 2025

Raincliffe Wood Community Enterprise
C.I.C.

Company Information
for the Year Ended 31 October 2025

Directors:	R S Peacock D Evans S D Parker C R McFarlane T J Smithson A P Robertshaw B A Walker A C Flinton P K Wilson
Secretary:	J E Hobson
Registered office:	Woodend The Crescent Scarborough North Yorkshire YO11 2PW
Registered number:	08721649 (England and Wales)
Accountants:	Ashby Berry Coulsons Ltd 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
Bankers:	Barclays PO Box 13 St Nicholas Street Scarborough North Yorkshire YO11 2HS

Raincliffe Wood Community Enterprise
C.I.C. (Registered number: 08721649)

Report of the Directors
for the Year Ended 31 October 2025

The directors present their report with the financial statements of the company for the year ended 31 October 2025.

Directors
The directors shown below have held office during the whole of the period from 1 November 2024 to the date of this report.

R S Peacock
D Evans
S D Parker
C R McFarlane
T J Smithson
A P Robertshaw
B A Walker

Other changes in directors holding office are as follows:

R A Weatherley - resigned 28 March 2025
M Cattell - resigned 3 December 2024
A C Flinton - appointed 21 January 2025
P K Wilson - appointed 21 January 2025
J J Beckett - appointed 19 November 2024 - resigned 1 October 2025

The capacity in which directors have been appointed is as follows

A P Robertshaw	Chair from 20 May 2025	Chair
R S Peacock	Chair to 20 May 2025	Elected Member
S D Parker	Vice Chair from 20 May 2025	Vice Chair
D Evans	Vice Chair to 20 May 2025	Elected Member
C R McFarlane		Appointed Expert
T J Smithson		Appointed Expert
B A Walker		Elected Member
A C Flinton	from 21 January 2025	Elected Member
P K Wilson	from 21 January 2025	Elected Member

Raincliffe Wood Community Enterprise is a company limited by guarantee and has no share capital.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the board:

....
J E Hobson - Secretary

Date: ....

Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of Raincliffe Wood Community Enterprise C.I.C.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Raincliffe Wood Community Enterprise C.I.C. for the year ended 31 October 2025 which comprise the Profit and Loss Account, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Raincliffe Wood Community Enterprise C.I.C., as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Raincliffe Wood Community Enterprise C.I.C. and state those matters that we have agreed to state to the Board of Directors of Raincliffe Wood Community Enterprise C.I.C., as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Raincliffe Wood Community Enterprise C.I.C. and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Raincliffe Wood Community Enterprise C.I.C. has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Raincliffe Wood Community Enterprise C.I.C.. You consider that Raincliffe Wood Community Enterprise C.I.C. 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 financial statements of Raincliffe Wood Community Enterprise C.I.C.. 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 financial statements.

Ashby Berry Coulsons Ltd
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Date: ....

Raincliffe Wood Community Enterprise
C.I.C. (Registered number: 08721649)

Profit and Loss Account
for the Year Ended 31 October 2025

	Notes	2025	2024
		£	£
Turnover		**470**	9,752
Administrative expenses		**45,886**	134,147
		(45,416)	(124,395)
Other operating income	3	**50,676**	89,717
Surplus/(deficit) before taxation		**5,260**	(34,678)
Tax on surplus/(deficit)		**-**	(1,174)
Surplus/(deficit) for the financial year		**5,260**	(33,504)

The notes form part of these financial statements

Raincliffe Wood Community Enterprise
C.I.C. (Registered number: 08721649)

Balance Sheet
31 October 2025

	Notes	**2025** £	**2025** £	2024 £	2024 £
Fixed assets					
Tangible assets	5		**20,368**		23,357
Current assets					
Debtors	6	**3,496**		150	
Cash at bank and in hand		**46,824**		56,104	
		50,320		56,254	
Creditors					
Amounts falling due within one year	7	**6,749**		20,932	
Net current assets			**43,571**		35,322
Total assets less current liabilities			**63,939**		58,679
Reserves					
Income and expenditure account	8		**63,939**		58,679
			63,939		58,679

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on .... and were signed on its behalf by:

....
A P Robertshaw - Director

The notes form part of these financial statements

1. Statutory information

Raincliffe Wood Community Enterprise C.I.C. is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. Accounting policies

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention modified to include certain items at fair value.The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 20% on cost and 10% on cost

Debtors and creditors receivable / payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses .

Impairment
Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Taxation
Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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2. **Accounting policies - continued**

Turnover and other income

Turnover is measured at the fair value of the consideration received or receivable net of VAT and trade discounts. The policies adopted for the recognition of turnover are as follows:

Sale of goods

Turnover from the sale of timber is recognised when significant risks and rewards of ownership of the goods have transferred to the buyer, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably. This is usually on dispatch of the goods.

Interest and dividends receivable

Interest income is recognised using the effective interest method and dividend income is recognised as the company's right to receive payment is established.

Grants and donations

Grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the company will comply with conditions attaching to them and the grants will be received using the performance model.

Income received in advance for a project or activity is deferred until any conditions attached to the income have been met.

3. **Other operating income**

	2025	2024
	£	£
Sundry receipts	**130**	522
Donations	**-**	146
Grants	**50,546**	89,049
	50,676	89,717

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 October 2025.

4. **Employees and directors**

The average number of employees during the year was 1 (2024 - 3).

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5. Tangible fixed assets

	Premises	Plant and machinery	Motor vehicles	Totals
	£	£	£	£
Cost				
At 1 November 2024	**10,156**	**45,122**	**10,900**	**66,178**
Additions	**-**	**13,800**	**-**	**13,800**
Disposals	**-**	**(23,640)**	**-**	**(23,640)**
At 31 October 2025	**10,156**	**35,282**	**10,900**	**56,338**
Depreciation				
At 1 November 2024	**4,062**	**31,359**	**7,400**	**42,821**
Charge for year	**1,016**	**7,089**	**2,180**	**10,285**
Eliminated on disposal	**-**	**(17,136)**	**-**	**(17,136)**
At 31 October 2025	**5,078**	**21,312**	**9,580**	**35,970**
Net book value				
At 31 October 2025	**5,078**	**13,970**	**1,320**	**20,368**
At 31 October 2024	6,094	13,763	3,500	23,357

6. Debtors: amounts falling due within one year

	2025	2024
	£	£
Trade debtors	**100**	100
Other debtors	**3,396**	50
	3,496	150

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	**-**	(304)
Social security and other taxes	**-**	431
Accruals and deferred income	**5,189**	19,245
Accrued expenses	**1,560**	1,560
	6,749	20,932

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8. **Reserves**

	Income and expenditure account £
At 1 November 2024	**58,679**
Surplus for the year	**5,260**
At 31 October 2025	**63,939**

Raincliffe Wood Community Enterprise
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Detailed Income and Expenditure Account for the Year Ended 31 October 2025

	2025		2024	
	£	**£**	£	£
Turnover				
Forestry sales	**-**		2,796	
Paid-for events & activities	**470**		6,956	
		470		9,752
Other income				
Sundry receipts	**130**		522	
Donations	**-**		146	
Grants	**50,546**		89,049	
		50,676		89,717
		51,146		99,469
Expenditure				
Rent	**3,954**		3,346	
Insurance	**3,297**		4,165	
Woodland management	**2,081**		6,609	
Positive Biodiversity project	**12,541**		20,394	
Wages	**10,306**		54,475	
Social security	**2,156**		8,270	
Pensions	**-**		970	
Administrative support	**3,360**		3,724	
Plant and motor expenses	**476**		519	
Event and activity costs	**500**		5,398	
Training	**636**		2,480	
Travel & meetings	**348**		1,143	
Administrative expenses	**4,638**		7,335	
Accountancy	**1,560**		1,800	
Payroll administration	**240**		763	
		46,093		121,391
		5,053		(21,922)
Depreciation				
Premises	**1,016**		1,016	
Plant and machinery	**7,089**		8,928	
Motor vehicles	**2,180**		2,180	
		10,285		12,124
Carried forward		**(5,232)**		(34,046)

Raincliffe Wood Community Enterprise
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Detailed Income and Expenditure Account
for the Year Ended 31 October 2025

	2025		2024	
	£	£	£	£
Brought forward		(5,232)		(34,046)
Profit/(loss) on disposal of fixed assets				
Plant and machinery		10,492		(632)
Net surplus/(deficit)		5,260		(34,678)

This page does not form part of the statutory financial statements