

**NORTHERN FELLS RURAL COMMUNITY  
DEVELOPMENT GROUP  
COMPANY LIMITED BY GUARANTEE  
UNAUDITED FINANCIAL STATEMENTS  
31 MARCH 2007**

**Charity Number 1093814**

**SAINT AND CO**  
Chartered Accountants  
Poets Walk  
Penrith  
Cumbria  
CA11 7HJ

# **NORTHERN FELLS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2007**

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# NORTHERN FELLS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

<b>Registered charity name</b>	Northern Fells Rural Community Development Group
<b>Charity number</b>	1093814
<b>Company registration number</b>	4504085
<b>Registered office</b>	Millhouse Village Hall Millhouse Wigton Cumbria CA7 8HR
<b>Trustees</b>	Mr M Threlkeld Mrs L Smith Mr D Kent Dr J Cox Mr D Bruin Mr R Eccles Mr M Elderkin Mr G Gash Mr L Gleed Mr F Shaw Mr A Tyson Mr D Ward Mrs J Wetherall Mr K Bridges Mr W Smith Mrs E Bell
<b>Secretary</b>	Mrs J Woodcock
<b>Accountants</b>	Saint and Co Chartered Accountants Poets Walk Penrith Cumbria CA11 7HJ
<b>Bankers</b>	Lloyds TSB Bank plc 6 Lowther Street Carlisle Cumbria CA3 8DB

# **NORTHERN FELS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2007**

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2007.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 3 of the financial statements.

### **THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Mr M Threlkeld  
Mrs L Smith  
Mr D Kent  
Dr J Cox  
Mr D Bruin  
Mr R Eccles  
Mr M Elderkin  
Mr G Gash  
Mr L Gleed  
Mr F Shaw  
Mr A Tyson  
Mr D Ward  
Mrs J Wetherall  
Mr K Bridges  
Mr W Smith  
Mrs E Bell

Mrs E Bell was appointed as a trustee on 6 March 2007.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Legal status**

The charity was incorporated on the 06 August 2002 and began its charitable activities on that date.

#### **Governing Document**

The charity is governed by its memorandum and articles of association dated 06 August 2002 and amended 11 January 2007.

#### **Methods adopted for the recruitment and appointment of new trustees**

The management of the group is entrusted to the committee, which consists of the officers, namely Chairman, Vice-Chairman and Treasurer and up to twelve other members plus co-opted members. The committee meets no less than four times per year.

All officers and committee members are members of the group. Each of the Parish Councils of the seven parishes of Ireby with Uldale, Boltons, Westward, Sebergham, Caldbeck, Castle Sowerby and Mungrisdale nominate a committee member at the Annual General Meeting who serve for the following year. Other officers and committee members are elected annually at the Annual General Meeting.

The committee has powers to do all things necessary and desirable in pursuit of the objects of the group.

# **NORTHERN FELLS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2007**

### **Risk management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

### **Membership**

There are currently 95 members of the Northern Fells Group and 29 family members. Membership costs £5 per annum or £15 for a family (reviewed annually) and is open to anyone living within the Northern Fells Area or wishing to support the aims of the Northern Fells Group.

## **OBJECTIVES AND ACTIVITIES**

### **Summary of the objects as set out in the governing document**

The Northern Fells Rural Community Development Group promotes and undertakes (either alone or on behalf of or in association with other bodies, organisations and individuals) charitable activities of any kind for the benefit and welfare of the inhabitants, communities and organisations in the parishes of Ireby with Uldale, Boltons, Westward, Sebergham, Caldbeck, Castle Sowerby and Mungrisdale in the county of Cumbria and elsewhere.

### **Summary of the main activities in relation to these objects**

The group runs the following services:

- Core administration, research, development and fundraising;
- The Lend a Hand Group provides neighbourly support to people who are ill or less able, and their carers;
- The Benefits Awareness and Advice Scheme assists the elderly, those with disabilities and families on low income;
- Youth Initiative runs a range of activities including cycling, music, arts and sport as well as networking with local, county and national youth schemes;
- The minibus service provides a flexible, accessible door to door service for people of any age without their own transport, and group hire;
- In addition we organise parish based lunch clubs and Tai-Chi for older people.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Review of achievements and performance in the year**

The Group approached this fourth year of operation with ambitions not only to continue and improve the services it offers but also to explore ways of becoming self-sustainable thus reducing the dependency on grant funding. With this in mind a tentative target was set, 10% of funds to be generated from trading and fundraising activities. We are very pleased to say that this target was more than achieved. We joined with other community groups to run a plant sale and a bric-a-brac stall, we ran a coffee shop at Mosedale Meeting House over several weekends in the summer. We supported local artists by exhibiting and selling art and craft works in the Meeting House and also commissioned a comedic Xmas card.

This card and three others of excellent photographs of winter scenes by one our trustees comprised the Northern Fells Christmas Card collection. Four thousand cards were printed and all were sold by the first week of December. In January we held a very successful Burns Supper and we are extremely grateful to all those who helped make it such a success. All the activities were very successful financially but the really excellent added bonus was the fact that they raised the profile of the Group, reached a wider audience and brought in more volunteers.

This year has demonstrated the ability of the Group to evolve into perhaps a more rounded social

# NORTHERN FELLS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2007

enterprise involving a wider cross-section of the community and increasing the links between the different parishes.

But of course the prime aim of the Group is to continue running the much needed services it provides. The year has been as busy as ever as the following co-ordinators' reports detail.

### ***The Lend a Hand Group and Benefits Awareness***

Since April, 2006 the Lend a Hand volunteers have made a total of 366 visits, equating to a visit per day over the year. Of these visits, 85 were made by the handymen, 266 by the personal/domestic volunteers and 15 were for medical loans. The group continues to offer practical help and support to anyone of any age who is in need due to ill-health or disability and to carers. In addition the Lend a Hand group encompasses the invaluable Benefits Awareness Service, run by Antoinette Ward, and a Medical Loan Service in partnership with British Red Cross. Volunteers also help with the Lunch Groups and the Tai Chi exercise classes.

The handyman volunteers have tackled gardening and plumbing jobs, as well as household repairs, furniture moving, regular dog walks and even some carer relief. The personal/domestic volunteers made visits for personal care, social visiting, shopping, carer relief and dog walking and also helped out with a number of handyman tasks, including decorating and house clearing. In addition, in May volunteers were present at the Ireby Music Festival with a visual display showing the services offered to the community by the Northern Fells Group and later that month helped at the successful Plant Sale at Hesket Newmarket which raised funds for the Northern Fells Group. Volunteers also helped throughout the summer at the Mosedale Coffee Shop, providing transport there and picking fruit for sale there.

The Lend a Hand Group co-ordinator stores and distributes the medical loan equipment. Wheelchairs have been in demand, so three chairs are currently held, with a fourth being serviced by the Red Cross.

Commodore are useful for home from hospital care and are especially popular for elderly and infirm visitors during the holiday months. The Red Cross Medical Loan Co-ordinator attended a soup and pudding lunch with Lend a Hand Group volunteers in February at Millhouse Village Hall, when it was agreed that, as the Red Cross medical loan depot at Keswick is currently out of action, the Lend a Hand Group would temporarily help out where possible with any requests for equipment in the Keswick area.

The Tai Chi exercise classes continue to be well attended. The class meets in Caldbeck Parish Hall on Wednesdays at 10.30 - 11.30am, which has proved to be a more convenient time for the enthusiastic members.

Sadly, in October, 2006 one of our original Lend a Hand volunteers was forced by ill-health to resign from the group after years of dedicated service. Grateful thanks and best wishes go to her.

There are now 23 Lend a Hand volunteers, two of whom have recently been welcomed as new recruits. Thirteen are (officially) personal/domestic and ten are handyman volunteers, however all are versatile and willing to try their best to help out, whatever the task, and they are all very much appreciated by our local residents.

A new leaflet for the Lend a Hand Group has been printed to include all four services offered viz: Handyman Service, Personal/Domestic Service, Medical Loan Service and Benefits Awareness Service. Involvement continues with the scheme to implement a Telecare service in rural areas.

We are very pleased to say that funding applications to the Northern Rock Foundation and the Clore Duffield Trust have been successful thus ensuring continuance of the Lend a Hand Group for the next three years.

# NORTHERN FELLS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2007

The Benefits Awareness (and help with forms) Scheme is now part of the Lend a Hand Group's activities, with Antoinette Ward continuing to work for the Scheme.

The service is advertised from time to time in the parish newsletters, and in the Northern Fells Services leaflet. The District and Practice Nurses refer patients to the service and a number of Minibus passengers and Lend a Hand recipients know about the scheme too. The annual Newsletter is another source of raised awareness of the service.

**Twenty-eight** residents contacted the Benefits Awareness service from April 2006 to March 2007, **of whom 19 were aged over 75 years. 23** residents were assisted with claim forms, some with two or more claim forms, and 5 were given other information, referred to other agencies or assisted with telephone calls to sort out a variety of concerns. **£17,867.20p per annum in benefits was awarded** to the **23** residents who had been helped with benefit claims, blue badge applications, a housing application etc (see below), but some of the claims are still pending so the final total is likely to be higher. **Of the above total to date, £9,929.40 per annum was awarded to people over 75 years of age.**

Information and assistance were given with:

Attendance Allowance	8
Job Seekers Allowance	1
Working Families Tax Credit	1
Disability Living Allowance	1
Carer's Allowance	2
Social Housing application	1
Small Business Relief for Council Tax	2
Disability Relief for Council Tax	1
Blue Badge	8
HC1 (Help with health costs) form	1
Bereavement Allowance form	1
Pension changes	1
Careline Alarm application	1
Funeral Payment claim form	1

Assistance was given with the Northern Fells Newsletter in Autumn 2006

***The Minibus service provided a flexible, accessible door to door service for people of any age without their own transport and group hire.***

Twenty-two voluntary drivers continue to provide a 6 day a week service. The minibus is established as a flexible service for people without their own transport and those who need the disabled access. It also helps people during temporary periods of illness or disability and can relieve carers. The minibus takes people to both medically related appointments and social visits to friends, village activities, shopping etc. It brings teenagers home from school when they stay for sport or musical activities and miss the school bus. It takes older people to lunch groups. The service takes passengers out of the area to appointments or to public service connections for longer journeys.

In this accounting year the bus made over 1600 passenger journeys covering 2000 miles (miles with passengers on board).

Young people have made more use of the bus this year, using it to visit theatres in Northumberland and in Lancaster as well as sporting events.

HRH Prince of Wales stepped on board again to talk to volunteers, service users and young people on his last visit to the area.

# **NORTHERN FELS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2007**

### ***Youth Initiative***

In this period the two year funding for a youth development worker ended and we can now take stock of the project's achievements. The programme created many opportunities for young people to try new things, meet new people, develop skills and contribute to their communities. The series of taster activity days proved very successful and will continue; opportunities to try their hand at, amongst others, circus skills, archery, mountain biking, DJ'ing, rock music, African drumming, script writing, tennis, cricket and sculpture provided a wonderful resource to develop further.

The young music group Reverb have really struck a chord with everyone in the area. They have been asked to play at festivals, fun days, fashion shows, charity auctions and last but definitely not least came the invitation to perform a drumming set before HRH Prince of Wales on his recent visit. The success of the group has much to do with the dedication of the original leader who has now trained as a community musician through the links the group has with the government Youth Music Action Zone Initiative. So another job has been created through the offices of the NFG.

Members of the drama group helped the Caldbeck Players to produce a wonderful programme of entertainment that involved an incredible age range and delighted audiences with their freshness, verve and confidence.

There is no longer a specific youth development worker but all the programmes will continue under the auspices of the core worker who will also develop further initiatives.

### **FINANCIAL REVIEW**

#### **Policy on reserves**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity to enable them to guard against shortfall, undertake projects and to take advantage of opportunities that present themselves.

It is intended to build up the reserves for the replacement of the minibus by transfer from general reserves.

#### **Review of the financial position of the charity**

This year has seen an excellent effort to build resources and stabilise the financial position. Although grant funding will continue to be necessary the Group is in a good position to deliver and expand its services.

#### **Principal financial management policies adopted**

A financial report in the form of a profit and loss statement is circulated to the committee prior to each quarterly meeting.

A verbal overview is given by the treasurer of the overall financial position of the group together with details of any major items of income and expenditure that have occurred in the previous 3 months.

Any potential large business / operational expenditure or risk is discussed and agreed by the committee prior to any implementation.

An annual review is held with the independent examiner prior to the issue of the financial statements.

# **NORTHERN FELS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2007**

### **Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity**

The Group has been funded through a mixture of earned income, donations and membership from its local communities. Grants have been awarded from funds supporting rural communities and sustainable development or from those that support care for the elderly and disadvantaged. The Minibus, Lend a Hand and Youth Initiative continue to provide much needed services to those members of the Northern Fells Community who face exclusion because of ill health, disability, lack of transport or low incomes.

### **Funders**

- Northern Rock Foundation
- Cumbria Community Foundation-
  - Strengthening Rural Communities
  - Local Network Fund
- Cumbria County Council
- Lake District National Park Authority Sustainable Development Fund
- The Hilmarnan Trust
- The Joyce Wilkinson Trust
- Caldbeck Surgery Charitable Fund
- The Clore Duffield Foundation
- The Proven Family Trust
- Allerdale Community Fund
- Allerdale Neighbourhood Forum
- Eden Neighbourhood Forum
- Boltons, Caldbeck, Castle Sowerby, Ireby & Uldale, Mungrisdale, Sebergham & Welton and Westward Civil Parishes.
- The Cumberland News Charitable Trust
- Awards for All
- Voluntary donations

### **PLANS FOR FUTURE PERIODS**

The trustees plan to continue all services, build a reserve of money towards the purchase of the new replacement minibus and respond with help to identified areas of need.

### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

# **NORTHERN FELS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2007**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 1985. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **REPORTING ACCOUNTANTS**

Messrs Saint and Co will continue in office as reporting accountants for the ensuing year.

### **SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

Registered office:  
Millhouse Village Hall  
Millhouse  
Wigton  
Cumbria  
CA7 8HR

Signed by order of the trustees

MRS J WOODCOCK  
Company Secretary

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**NORTHERN FELLS RURAL COMMUNITY DEVELOPMENT GROUP  
COMPANY LIMITED BY GUARANTEE**

**CHARTERED ACCOUNTANTS' REPORT TO THE MEMBERS ON THE  
UNAUDITED FINANCIAL STATEMENTS OF NORTHERN FELLS RURAL  
COMMUNITY DEVELOPMENT GROUP**

**YEAR ENDED 31 MARCH 2007**

As described on the balance sheet you are responsible for the preparation of the accounts for the year ended 31 March 2007 set out on pages 12 to 19, and you consider that the charity is exempt from an audit and a report under section 249A(2) of the Companies Act 1985. In accordance with your instructions, we have compiled these unaudited accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Poets Walk  
Penrith  
Cumbria  
CA11 7HJ

SAINT AND CO  
Chartered Accountants

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# NORTHERN FELS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2007

		Unrestricted Funds £	Restricted Funds £	Total Funds 2007 £	Total Funds 2006 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income	2	2,756	1,060	3,816	3,603
Activities for generating funds	3	10,459	–	10,459	–
Investment income	4	1,092	413	1,505	902
Incoming resources from charitable activities	5	10,199	31,200	41,399	50,351
Other incoming resources	6	1,125	5,968	7,093	5,852
<b>TOTAL INCOMING RESOURCES</b>		<u>25,631</u>	<u>38,641</u>	<u>64,272</u>	<u>60,708</u>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds:					
Fundraising: cost of goods sold and other costs	7	(3,373)	–	(3,373)	–
Charitable activities	8/9	(11,017)	(39,288)	(50,305)	(58,025)
Governance costs	10	(2,131)	–	(2,131)	(2,962)
<b>TOTAL RESOURCES EXPENDED</b>		<u>(16,521)</u>	<u>(39,288)</u>	<u>(55,809)</u>	<u>(60,987)</u>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>	12	9,110	(647)	8,463	(279)
Transfer between funds	13	(2,500)	2,500	–	–
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		6,610	1,853	8,463	(279)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>6,404</u>	<u>44,849</u>	<u>51,253</u>	<u>51,532</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>13,014</u>	<u>46,702</u>	<u>59,716</u>	<u>51,253</u>

The Statement of Financial Activities (incorporating the income and expenditure account) includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 14 to 19 form part of these financial statements.

# NORTHERN FELLS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE

## BALANCE SHEET

31 MARCH 2007

	Note	2007 £	£	2006 £
<b>FIXED ASSETS</b>				
Tangible assets	15		14,767	18,308
<b>CURRENT ASSETS</b>				
Debtors	16	400		741
Cash at bank		60,065		47,753
		<u>60,465</u>		<u>48,494</u>
<b>CREDITORS: Amounts falling due within one year</b>	17	<u>(15,516)</u>		<u>(15,549)</u>
<b>NET CURRENT ASSETS</b>			<b>44,949</b>	32,945
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>59,716</b></u>	<u>51,253</u>
<b>NET ASSETS</b>			<u><b>59,716</b></u>	<u>51,253</u>
<b>FUNDS</b>				
Restricted income funds	18		46,702	44,849
Unrestricted income funds	19		13,014	6,404
<b>TOTAL FUNDS</b>			<u><b>59,716</b></u>	<u>51,253</u>

The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985 and with the Financial Reporting Standard for Smaller Entities (effective January 2005).

These financial statements were approved by the members of the committee on the .....  
and are signed on their behalf by:

MR D KENT

MR M THRELKELD (Chair)

**The notes on pages 14 to 19 form part of these financial statements.**

# NORTHERN FELS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2007

### 1. ACCOUNTING POLICIES

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 1985, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

#### **Incoming resources**

Income is received by way of grants, service level agreements/contracts and services provided and are included in the statement on financial activities in the period to which they relate. Grant income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when either the donor specifies that the grant must only be used in future periods of account or the funding relates to activities in a future accounting period.

Investment income is recognised on a receivable basis.

#### **Unrestricted funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

#### **Restricted funds**

Restricted funds are those that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### **Resources expended**

Expenditure is recognised when a liability is incurred. They include attributable VAT which cannot be recovered.

Costs of generating funds are those costs incurred in attracting voluntary income.

Charitable activities include expenditure undertaken directly for the activities of the charity and include both the direct costs and support costs relating to these activities.

Governance costs include those incurred in the governance of the charity and are primarily associated with the constitutional and statutory requirements of the charity.

Support costs include central functions that have been allocated to activity cost categories.

#### **Fixed assets**

All fixed assets are initially recorded at cost. Items are of a revenue nature if below £250 and are not capitalised up to this level.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment	- straight line over four years
Motor vehicles	- straight line over five years

# NORTHERN FELS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2007

### 2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2007 £	Total Funds 2006 £
<b>Donations</b>				
Donations	<u>2,756</u>	<u>1,060</u>	<u>3,816</u>	<u>3,603</u>

### 3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Total Funds 2007 £	Total Funds 2006 £
Fundraising	<u>10,459</u>	<u>10,459</u>	<u>–</u>

### 4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2007 £	Total Funds 2006 £
Bank interest receivable	<u>1,092</u>	<u>413</u>	<u>1,505</u>	<u>902</u>

### 5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2007 £	Total Funds 2006 £
Lloyds TSB Foundation	–	–	–	6,667
Cumbria CC	300	2,000	2,300	820
Parish Council Grants	–	1,517	1,517	1,883
Calbeck Surgery Charitable Trust	–	2,000	2,000	2,500
Northern Rock	–	5,675	5,675	16,865
Cumbria Community Foundation	8,369	4,631	13,000	7,990
LDNP	–	4,110	4,110	415
Other Grants Received	1,530	11,267	12,797	13,211
	<u>10,199</u>	<u>31,200</u>	<u>41,399</u>	<u>50,351</u>

### 6. OTHER INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2007 £	Total Funds 2006 £
Other income type	–	939	939	962
Membership Subscriptions	1,125	–	1,125	1,310
Minibus Fares	–	5,029	5,029	3,580
	<u>1,125</u>	<u>5,968</u>	<u>7,093</u>	<u>5,852</u>

# NORTHERN FELS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2007

### 7. FUNDRAISING COSTS

	Unrestricted Funds	Total Funds 2007	Total Funds 2006
	£	£	£
Fundraising	<u>3,373</u>	<u>3,373</u>	<u>–</u>

### 8. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2007	Total Funds 2006
	£	£	£	£
Minibus	–	10,823	10,823	9,642
Lend a Hand	–	6,975	6,975	4,336
Benefit Awareness	–	–	–	2,180
Youth Initiative	–	9,471	9,471	6,456
Economic Opportunities	–	35	35	10,598
Minibus Replacement Fund	–	4,356	4,356	4,356
Support costs	<u>11,017</u>	<u>7,628</u>	<u>18,645</u>	<u>20,457</u>
	<u>11,017</u>	<u>39,288</u>	<u>50,305</u>	<u>58,025</u>

### 9. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total Funds 2007	Total Funds 2006
	£	£	£	£
Minibus	10,823	1,954	12,777	11,444
Lend a Hand	6,975	2,656	9,631	6,442
Benefit Awareness	–	56	56	2,246
Youth Initiative	9,471	2,426	11,897	9,032
Economic Opportunities	35	466	501	14,501
Core	–	11,017	11,017	9,934
Minibus Replacement Fund	<u>4,356</u>	<u>70</u>	<u>4,426</u>	<u>4,426</u>
	<u>31,660</u>	<u>18,645</u>	<u>50,305</u>	<u>58,025</u>

### 10. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2007	Total Funds 2006
	£	£	£
Audit fees	<u>2,131</u>	<u>2,131</u>	<u>2,968</u>

### 11. ANALYSIS OF SUPPORT COSTS

Staff costs	£ 11,197
Travel	1,208
Printing, postage and stationery	3,360
Depreciation	975
Other costs	1,905
	<u>18,645</u>

# NORTHERN FELLS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2007

### 12. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2007	2006
	£	£
Depreciation	5,335	5,012
Auditors' fees	2,131	2,968
	<u>          </u>	<u>          </u>

### 13. FUND TRANSFERS

During the year £2,500 was transferred from unrestricted reserves to restricted reserves. The transfer was done to allocate part of the fundraising surplus in the year to restricted activities.

### 14. STAFF COSTS AND EMOLUMENTS

**Total staff costs were as follows:**

	2007	2006
	£	£
Wages and salaries	22,606	30,329
Social security costs	789	747
	<u>          </u>	<u>          </u>
	<u>23,395</u>	<u>31,076</u>

No employee received remuneration in excess of £60,000.

The trustees received no remuneration or expenses in relation to services provided to the charity.

**Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2007	2006
	No	No
Number of staff	2	2
	<u>          </u>	<u>          </u>

No employee received emoluments of more than £60,000 during the year (2006 - Nil).

# NORTHERN FELLS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2007

### 15. TANGIBLE FIXED ASSETS

	Plant and machinery etc. £
<b>COST</b>	
At 1 April 2006	24,399
Additions	1,794
<b>At 31 March 2007</b>	<u>26,193</u>
 <b>DEPRECIATION</b>	
At 1 April 2006	6,091
Charge for the year	5,335
<b>At 31 March 2007</b>	<u>11,426</u>
 <b>NET BOOK VALUE</b>	
<b>At 31 March 2007</b>	<u>14,767</u>
At 31 March 2006	<u>18,308</u>

### 16. DEBTORS

	2007 £	2006 £
Other debtors	400	685
Prepayments	—	56
	<u>400</u>	<u>741</u>

### 17. CREDITORS: Amounts falling due within one year

	2007 £	2006 £
PAYE and social security	35	—
Other creditors	13,795	13,327
Accruals	1,686	2,222
	<u>15,516</u>	<u>15,549</u>

Other Creditors as stated above includes deferred income which is deferred and released in future periods.

#### **Movement on Receipts in advance**

Receipts in advance brought forward	13,327	35,712
Released in the year	(13,327)	(35,712)
Deferred in the year	13,795	13,327
Receipts in advance carried forward	<u>13,795</u>	<u>13,327</u>

# NORTHERN FELLS RURAL COMMUNITY DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2007

### 18. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2006	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2007
	£	£	£	£	£
Minibus	8,453	15,648	(12,777)	-	11,324
Lend a Hand	-	10,009	(9,631)	-	378
Benefit Awareness	56	-	(56)	-	-
Youth Initiative	3,141	12,571	(11,897)	1,500	5,315
Economic Opportunities	6,502	-	(501)	-	6,001
Minibus Replacement Fund	26,697	413	(4,426)	1,000	23,684
<b>Restricted Funds</b>	<b><u>44,849</u></b>	<b><u>38,641</u></b>	<b><u>(39,288)</u></b>	<b><u>2,500</u></b>	<b><u>46,702</u></b>

### 19. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2006	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2007
	£	£	£	£	£
General Funds	<u>6,404</u>	<u>25,631</u>	<u>(16,521)</u>	<u>(2,500)</u>	<u>13,014</u>

### 20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets	Total
	£	£	£
<b>Restricted Income Funds:</b>			
Restricted Funds	14,209	32,493	46,702
<b>Unrestricted Income Funds</b>	<u>558</u>	<u>12,456</u>	<u>13,014</u>
<b>Total Funds</b>	<b><u>14,767</u></b>	<b><u>44,949</u></b>	<b><u>59,716</u></b>

### 21. COMPANY LIMITED BY GUARANTEE

Northern Fells Rural Community Development Group is a charity limited by guarantee and does not have share capital.