

COMPANY REGISTRATION NUMBER: 4504085
CHARITY REGISTRATION NUMBER: 1093814

Northern Fells Rural Community Development Group
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2017

SAINT AND CO
Chartered accountant
4 Mason Court
Gillan Way
Penrith 40 Business Park
Penrith
Cumbria
CA11 9GR

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2017

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Northern Fells Rural Community Development Group

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2017

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Northern Fells Rural Community Development Group
Charity registration number	1093814
Company registration number	4504085
Principal office and registered office	Millhouse Village Hall Millhouse Wigton Cumbria CA7 8HR

THE TRUSTEES

Mr M Threlkeld	
Mr L Gleed	
Mr D Ward	
Mr K Bridges	
Mrs J Bush	
Mr P Huntington	
Mr R G Batey	
Mrs J Stevenson	
Ms J Bland	
Mr G Hine	
Mr P Pearson	
Mr M Richardson	
Mr T Cartmell	
Mr S Brockbank	(Appointed 18 May 2016)
Mr W Brown	(Retired 18 May 2016)

COMPANY SECRETARY Mrs D M Barraclough

ACCOUNTANTS Saint and Co
Chartered accountant
4 Mason Court
Gillan Way
Penrith 40 Business Park
Penrith
Cumbria
CA11 9GR

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

Organisational structure

The management of the group is entrusted to the Board of Trustees; a 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.

The members of the Board of Trustees are its directors for the purpose of company law and trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

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 & Rosley, Sebergham & Welton, 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.

Beneath the Board/Committee structure, a staff team delivers the work of the organisation.

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.

Induction and training

Induction and training of Trustees is undertaken in meetings with new trustees and the Group Co-ordinator explains policies and procedures and copies of the Good Governance Guide and Memorandum of Articles of Association are supplied.

Membership

There are currently 161 individual members of the Northern Fells Group and 100 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. We have increased awareness of our membership through local events and will continue to promote ownership of our group via this medium and "word of mouth".

Northern Fells Rural Community Development Group

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

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 & Rosley, Sebergham & Welton, 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 Help with Forms Scheme assists the elderly, people with disabilities and people on low income;
- Youth Initiative runs a range of activities including cycling, dance, drama, 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;
- The Village Agent project links people to our services and outside organisations with four agents working throughout the parishes.
- In addition we organise parish based lunch clubs, drop-in sessions and Tai-Chi for older people.
- Men In Sheds Community Workshop.

How our activities deliver public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide many benefits and continue to look after the welfare of those who partake of the services provided within the seven parishes that make up the Northern Fells Group. The outcomes are shown below in the service co-ordinators' reports. The Group Co-ordinator reviews performance and objectives set for all services and reports to Trustees ensuring we are meeting the unmet needs of the residents in our community.

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

ACHIEVEMENTS AND PERFORMANCE

Core Services

The Group continues to achieve its aims: helping, supporting, guiding, serving and enabling the inhabitants of our parishes.

The group has continued to promote membership and maintained its trading activities. The annual newsletter was edited by our Communications group and involved volunteers delivering it to every household in the area. We have made two claims to the Department for Transport for a fuel duty rebate, due to our geographical remoteness, to help with fuel costs. I have attended Cumbria Community Transport forum meetings and continue to liaise with all our coordinators increasing good communication within the group.

The Mosedale Meeting House Coffee Shop was open again from July - September, Thursday to Sunday as an excellent fundraising activity for all Northern Fells services, run entirely by over 60 volunteers, baking, making soup and running the coffee shop. We display work from local artists who very kindly donate a percentage of sales to the group funds. Without Antoinette Ward's tireless organisation and the dedication of our many volunteers we would not be able to keep this brilliant outlet alive. A thank you must be extended once again to the Mosedale Society of Friends (Quakers) for allowing us the use of their meeting house.

We are extremely grateful for everyone's support and express our thanks to all our generous funders, including all the kind supporters of the group for their donations, funding events and merchandise.

Funding for this service and the Fundraising Co-ordinator came from the Northern Rock Foundation, Prince's Countryside Fund, Joyce Wilkinson Trust, Big Lottery Fund and Group Donations.

It would not be possible to offer our services without the work of our wonderful volunteers; the trustees and co-ordinators express their sincere thanks for all their dedication and continuous support.

Diane Barraclough - Group Co-ordinator

Fundraising

At the end of the 2016 financial year, the Group faced the challenge of finding new grant aid funding to replace a number of time expired contacts including Lloyds Bank, Northern Rock, The Prince's Countryside Trust and the Neighbourhood Care Independence Programme - all essential to enable us to continue to provide our on-going services and to further develop activities to meet the needs of the community.

Fortunately, NFG has been able to secure new funding from The Prince's Countryside Trust, The Joyce Wilkinson Trust and The Dulverton Trust - these supplement our ongoing grants from the Reaching Communities, Big Lottery Programme for the Village Agents and Men in Sheds projects, The Francis C Scott Trust for play activities and the many contributions from our local supporters such as Caldbeck Surgery Charitable Fund the Parish Councils and Heskett Newmarket Brewery. We have also continued to secure smaller grants to enable the Group to run our Easter and summer play activities and secured funding for the purchase of ipads for the use by children and older residents via Allerdale and Eden Community Programmes.

Northern Fells Rural Community Development Group

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

For the future, NFG has developed a fundraising strategy; building on our current efforts to secure grant aid funding as projects become time expired.

All funders require extensive monitoring and evaluation of impact - 6 monthly and annual reports are produced for each one.

We also continue to generate income from fundraising initiatives and events including the production of a 2017 calendar and Christmas cards, a 3 day craft fair held in December and the café at Mosedale, a valued and much appreciated initiative run by volunteers during the summer months.

We are constantly researching and opening dialogues with potential new funders, including those who support community enterprises, alongside consolidating and strengthening our relationships with current funders and partners by attending local forums and conferences.

All our fundraising is a team effort, and I would like to thank all our donors, grant aid funders, members, staff, supporters, trustees and volunteers for their time, commitment and efforts.

Libby Graham - Fundraising Coordinator

The Lend a Hand Service

The number of volunteer assists during the period April 2016 to March 2017 in comparison to the previous year is:

2016/2017 TOTAL	Handyman	Personal Domestic	Medical Loan and services	2015/2016 TOTAL	Handyman	Personal Domestic	Medical Loan and services
545	75	413	57	477	64	384	29
+13.8%	+17.2%	+7.6%	+96.5%				

This has been my first full year in the role. The LAH work has continued to grow steadily, both for Handyman and Personal and Domestic assists. Whilst the latter has a smaller year on year increase, this type of assist takes most time to set up and manage.

Service performance: The Lend a Hand service provides a Handyman, Personal and Domestic assists and a Medical loans and Services to residents in the 7 parishes, who are ill or disabled, and their carers. The chief source of referrals to Lend a Hand remains other NFG staff members, together with the clients themselves. Our volunteers sometimes identify further assistance which we could give to an established client.

The Medical loans and Services, which are provided by Doreen Gleed and Antoinette Ward respectively, have seen a significant increase in activity.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Volunteers: The volunteers are the backbone of the service and we have currently 33 volunteers available. We have had 3 resignations and 6 new volunteers over the year. The trend from last year, towards helping with clients who have more significant domestic and domiciliary needs, has continued. These assists can either be short term and intense, or provide assistance over a longer period of time.

Clients: Lend a Hand has a diverse client base and it has proved another interesting year. Clients with dementia issues are becoming more common. The type of job completed has been varied. Some of the assists undertaken include the following:

- Providing Sitters to enable carers to have a break or go shopping.
- A couple of large and small scale gardening jobs.
- Helping with furniture removal.
- Fitting smart meters.

Funding for this service and the benefit awareness scheme came from Northern Rock Foundation, Prince's Countryside Trust, Dulverton Trust and donations.

Simon Braithwaite - Lend a Hand Co-ordinator

Lend a Hand Benefits Awareness Scheme

The Benefits Awareness (and help with forms) Scheme is part of the Lend a Hand Group's activities, with Antoinette Ward continuing to work for the Scheme for 5 hours a week.

32 residents used the Benefits Awareness service this year. 15 people were assisted with claim forms for Attendance Allowance, Employment and Support Allowance or Personal Independence Payment and were all awarded the benefits concerned. 7 people were given other information, referred to other agencies or assisted with letters or telephone calls to sort out a variety of concerns while 9 people were assisted to claim and obtain Blue Disabled Badges for parking. I made 80 home visits to clients over the year and helped them via email and telephone calls as well. Some clients were helped entirely by email or telephone consultations and did not actually need home visits. One client was helped to request a reconsideration of a disability decision and the benefit was awarded on reconsideration.

£70,999.80 per annum in benefits was awarded in total to the residents who were helped with specific benefit claims between the beginning of April 2016 and the end of March 2017.

Information and assistance was given with a wide variety of concerns and included the benefit claims described above. People also wanted help with housing information and applications, information about funding for social and residential care, and help available for carers. Some of the referrals I made were to our own Northern Fells services - the Village Agents, the Minibus, the Lend a Hand Group, Lunch Groups and the Drop In at Millhouse. Others were to Citizens Advice Bureau and to the District Nurses. I attended a Training afternoon at Penrith in February 2017, the subject being the New State Pension.

Northern Fells Rural Community Development Group

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

The Benefits Awareness service has continued to be advertised from time to time in the parish newsletters, and is advertised in the Northern Fells Services and Organisations booklet. The local GPs and the District and Practice Nurses refer patients to the service as do the Northern Fells Village Agents. The annual Newsletter lets people know about the service, and word of mouth remains one of the most valuable ways in which people find out about the help offered.

Antoinette Ward – Lend a Hand Group Benefits Scheme Worker

Men in Sheds

The project is about to enter its fourth year. The last three years have been successful with numbers remaining strong and new attendees coming forward from time to time. We continue to be supported by the local community, who use the services we supply on a regular basis.

Building and infrastructure: The outside of the shed is due to be re-decorated and will not only look better but will help preserve the structure of the building.

Work / projects: The range of repairs, alterations that we do have changed little over the years. We have carried out repairs on all the benches in Caldbeck Parish. We have also been involved in some restoration work for The Old Crown in Hesketh Newmarket. That was a particular useful exercise as all the men were able to help at some stage. Wood turning projects are becoming popular and we have purchased a high volume dust extractor to deal with the problem as well as encouraging everyone to wear dust masks.

Sustainability: There have been reports of psychological and physical benefit to men attending similar projects throughout the world. Reduction in loneliness, frailty and even blood pressure reductions have been reported. Our numbers are too small to make objective assessments of any benefit to our members, but subjectively they report benefits of attending the workshop ranging from "some people to talk to" to "I never get bored on a Tuesday or Thursday anymore".

The Men in Sheds project continues to run on Tuesdays and Thursdays. It is supported by the local community by donating tools and disposables. We have a regular number of attendees, some coming on both days. There is plenty of work available to keep the men busy, three are working on their own projects, and overall feedback has been encouraging.

Funding for this service came from Big Lottery Reaching Communities and Joyce Wilkinson Trust.

Ken Graham - Service Co-ordinator

Minibus

The Minibus continued its much appreciated, flexible, accessible, door to door service for people of any age without their own transport.

The service now has twenty eight regular voluntary drivers providing a 6 day a week service with help from another two drivers for the evening outings. Three drivers retired during the year but two new drivers joined the voluntary team.

Northern Fells Rural Community Development Group

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

The minibus is established as a flexible service for people without their own transport and for those who need the disabled access. It also helps people during temporary periods of illness or disability and can take carers out to give them a break. The minibus takes people to both medically related appointments and social visits to friends, village activities, shopping etc. It can bring teenagers home from school when they stay on for sport or musical activities and miss the school bus. It takes older people to lunch groups and coffee mornings throughout the seven parishes. The service takes passengers out of the area to appointments or to public service connections for longer journeys.

In this accounting year the minibus did 1,239 passenger journeys. The minibus use fluctuates depending on need but there is rarely a day when it is not in use for someone. If someone needs transport and the minibus is already booked and going in the wrong direction, we refer the passenger to the Cumbria County Council Voluntary Car Scheme and are grateful for their back up.

Julia Trotter retired from her role as Co -Transport Coordinator at the end of January and Antoinette Ward is now working with Carol Hickson.

The passengers often express their gratitude to the voluntary drivers for their helpfulness and patience and we join them in that appreciation.

Funding for this service came from Cumbria County Council - Community Transport, Heskett Newmarket Brewery, Caldbeck Surgery Charitable Fund and our seven Parish Councils.

Carol Hickson and Antoinette Ward - Co -Transport Coordinators

Village Agent Initiative

Four Village Agents cover the seven Parishes of the Northern Fells Group.

Agents continue to attend existing clubs/events/lunch groups/parish council meetings to promote the Service both formally and informally and advertisements are placed in local publications and on local notice boards. They run and support regular events that have been set up under the project. Agents have also -

- Helped with individual issues such as Blue Badge applications, Bus passes, Utility bill issues, Benefit referrals, Cleaners, Bereavement support, Hearing advice, Form filling, Home Safety referrals, meals on wheels referrals, emotional support, check-up visits and referrals to existing Northern Fells Group services and groups.
 - A total of 758 individual visits/contacts have been made.
 - Referred residents to Nail Cutting Clinics at Rosley, Heskett Newmarket and a new clinic at Mungrisdale which are well attended and supported by AGE UK.
 - Continued to support and organise Oil Syndicates in Caldbeck, Heskett Newmarket, Rosley, Westward, Castle Sowerby, Mungrisdale, Boltons and Welton & Sebergham with 315 residents taking advantage of the service at a reduced oil price. Estimated savings for the year £6,672.
 - Organised an Arts & Crafts Fair at Mungrisdale over 3 days which was well attended.
 - Energy Switching Days: We organised a day with support from C.A.B. An approximate saving of £1,579 was made for 6 residents.
-

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

- Walking for Health: We are now fully accredited with the Macmillan walking scheme. 27 members of the scheme completed a walk for Children in Need raising £773. Four new walk leaders have been trained and have completed first aid training. A new map reading session has also helped the walkers and trained leaders.
- NHS hearing aid checks: Provided by monthly by Caritas Care.

New initiatives this year:

- Progressive Exercise class in Ireby supported by Age UK.
- Gentle Exercise classes at Rosley and Westward.
- Nail cutting clinic at Mungrisdale supported by AGE UK.
- New Septic tank syndicates in all parishes: We have organised the emptying of 47 tanks with an estimated saving of £1,610. Residents save between £20 and £50 each depending on which parish they live in.
- Ukulele Classes in Caldbeck.
- New resident's pack are being distributed which includes information on all our services and activities along with a copy of our services and organisations booklet.

People across all age ranges from all four Parishes have taken advantage of the Village Agent Service.

Funding for this service came from Big Lottery Reaching Communities Fund, Joyce Wilkinson Trust and the Dulverton Trust.

Diane Barraclough - Service Co-ordinator

Youth Initiative

The Easter and Summer Activities Programmes were run very successfully by Emma Armstrong and Bob Davies comprising of 8 and 17 activities respectively. The programme caters for children aged 6 to 16 living in the Northern Fells Group parishes. In the Easter Holiday Programme, 53 children took part and the 15 children who attended the new cooking, baking and decorating activity even had food to take home.

In the Summer Holiday Programme, 52 children attended the various activities and we had 2 new activities making films with ipads and a drama workshop which the children really enjoyed. The activities ranged from a variety of craft workshops to coordinate the craft activities with Hesketh Show including felt pictures, mod roc clay sculpting, felt jewellery and accessory making and T-Shirt printing. The outdoor and sporting activities included archery, adventure cycling, rock climbing, cricket, tennis and pony riding and stable care.

We had help to supervise these activities from parents, volunteers and staff who will hopefully help again next year.

I would like to thank Emma and Bob for all their hard work and all our volunteers for helping to supervise this year's activities.

Funding for the activities came from Francis C Scott, Allerdale and Eden local committee and Northern Fells Group donations.

Diane Barraclough

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

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.

Review of the financial position of the charity

The Group has a cumulative positive income balance from the activities undertaken this year.

However, the importance of Grant Income remains pivotal to the funding for the Group now and in future years.

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.

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 (incorporating the Benefit Awareness Scheme), Youth Initiative, Men in Sheds and Village Agents will continue to provide much needed services to those members of the Northern Fells Community who face exclusion because of ill health, disability, and lack of transport or low incomes.

Funders

Cumbria Community Foundation
Cumbria County Council
Caldbeck Surgery Charitable Fund
Hesket Newmarket Brewery Fund
The Prince's Countryside Fund

The Northern Rock Foundation
Francis C Scott Charitable Trust
The Joyce Wilkinson Trust
The Big Lottery Fund
Dulverton Trust

Boltons, Caldbeck, Castle Sowerby, Ireby with Uldale, Mungrisdale, Sebergham & Welton and Westward & Rosley Parish Councils Voluntary Donations

Northern Fells Rural Community Development Group

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

PLANS FOR FUTURE PERIODS

The trustees plan to continue all services and build a reserve of money to enable the Group to respond with help to identified areas of need.

EVENTS AFTER THE END OF THE REPORTING PERIOD

Particulars of events after the reporting date are detailed in note 24 to the financial statements.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of Northern Fells Rural Development Group for the purposes of company law) 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). 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 charity and the income and expenditure of the charity for that period.

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

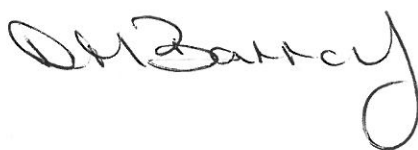
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 15.9.17 and signed on behalf of the board of trustees by:



Mrs D M Barraclough
Charity Secretary

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Northern Fells Rural Community Development Group

Year ended 31 March 2017

I report on the financial statements for the year ended 31 March 2017, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Northern Fells Rural Community Development Group

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Independent Examiner's Report to the Trustees of Northern Fells Rural Community Development Group *(continued)*

Year ended 31 March 2017

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andrew Liddle, Chartered accountant, for and behalf of Saint & Co
Independent Examiner

4 Mason Court
Gillan Way
Penrith 40 Business Park
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Cumbria
CA11 9GR



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Northern Fells Rural Community Development Group

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 March 2017

		Unrestricted	2017 Restricted	Total funds	2016 Total funds
	Note	funds £	funds £	£	£
Income and endowments					
Donations and legacies	5	5,998	2,831	8,829	8,005
Charitable activities	6	–	68,463	68,463	87,105
Other trading activities	7	3,848	1,569	5,418	7,387
Investment income	8	930	–	930	667
Other income	9	7,417	4,794	12,211	17,753
Total income		<u>18,193</u>	<u>77,657</u>	<u>95,851</u>	<u>120,917</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	2,397	–	2,397	3,248
Expenditure on charitable activities	11,12	4,023	105,723	109,747	99,856
Total expenditure		<u>6,420</u>	<u>107,397</u>	<u>112,144</u>	<u>103,104</u>
Net (expenditure)/income		<u>11,773</u>	<u>(28,066)</u>	<u>(16,293)</u>	<u>17,813</u>
Transfers between funds		(5,617)	5,617	–	–
Net movement in funds		6,156	(22,449)	(16,293)	17,813
Reconciliation of funds					
Total funds brought forward		27,516	89,921	117,437	99,625
Total funds carried forward		<u>33,672</u>	<u>67,472</u>	<u>101,144</u>	<u>117,437</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 26 form part of these financial statements.

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Statement of Financial Position

31 March 2017

		2017 £	2016 £
FIXED ASSETS			
Tangible fixed assets	18	19,641	25,845
CURRENT ASSETS			
Debtors	19	300	400
Cash at bank and in hand		102,774	100,076
		<u>103,074</u>	<u>100,476</u>
CREDITORS: amounts falling due within one year	20	<u>(21,571)</u>	<u>(8,883)</u>
NET CURRENT ASSETS		<u>81,503</u>	<u>91,593</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>101,144</u>	<u>117,438</u>
NET ASSETS		<u>101,144</u>	<u>117,438</u>
FUNDS OF THE CHARITY			
Restricted funds		67,472	89,739
Unrestricted funds		33,672	27,698
Total charity funds	22	<u>101,144</u>	<u>117,437</u>

For the year ending 31 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The shareholders have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

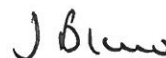
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 15.9.17 and are signed on behalf of the board by:

Mr R G Batey
Trustee



Ms J Bland
Trustee



The notes on pages 16 to 26 form part of these financial statements.

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2017

1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Millhouse Village Hall, Millhouse, Wigton, Cumbria, CA7 8HR.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity meets the definition of a public benefit entity under FRS102,

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 24.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

3. ACCOUNTING POLICIES *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

- None

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- None

Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated, and are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
 - legacy income is recognised when receipt is probable and entitlement is established.
-

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

3. ACCOUNTING POLICIES *(continued)*

Incoming resources *(continued)*

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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 future accounting periods.

Investment income is recognised on a receivable basis.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis - based on time taken. These support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

3. ACCOUNTING POLICIES *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Motor vehicles	-	20% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

4. LIMITED BY GUARANTEE

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

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
DONATIONS			
Donations	<u>5,998</u>	<u>2,831</u>	<u>8,829</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
DONATIONS			
Donations	<u>5,693</u>	<u>2,312</u>	<u>8,005</u>

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

6. CHARITABLE ACTIVITIES

	Restricted Funds £	Total Funds 2017 £	Restricted Funds £	Total Funds 2016 £
Lloyds Bank Foundation	–	–	8,333	8,333
Parish Council Grants	2,150	2,150	2,150	2,150
Caldbeck Surgery Charitable Trust	3,000	3,000	3,000	3,000
The Northern Rock Foundation	1,000	1,000	6,083	6,083
Cumbria Community Foundation	–	–	3,310	3,310
The Big Lottery Fund	33,160	33,160	26,224	26,224
The Joyce Wilkinson Trust	5,250	5,250	750	750
The Prince's Countryside Fund	13,333	13,333	10,000	10,000
Frances C Scott	2,000	2,000	2,500	2,500
Dulverton Trust	3,750	3,750	–	–
Neighbourhood Care Independence Programme	–	–	6,743	6,743
Cumbria County Council - Community Transport	–	–	15,000	15,000
Other Grants Received	4,820	4,820	3,012	3,012
	<u>68,463</u>	<u>68,463</u>	<u>87,105</u>	<u>87,105</u>

7. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Fundraising	3,848	1,569	5,418
	<u>3,848</u>	<u>1,569</u>	<u>5,418</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Fundraising	4,373	3,015	7,387
	<u>4,373</u>	<u>3,015</u>	<u>7,387</u>

8. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Bank interest receivable	930	930	667	667
	<u>930</u>	<u>930</u>	<u>667</u>	<u>667</u>

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

9. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	–
Other income	5,047	1,360	6,407
Membership Subscriptions	2,370	–	2,370
Minibus Fares	–	3,434	3,434
	<u>7,417</u>	<u>4,794</u>	<u>12,211</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Gain on disposal of tangible fixed assets held for charity's own use	–	4,974	4,974
Other income	4,802	1,504	6,306
Membership Subscriptions	2,150	–	2,150
Minibus Fares	–	4,323	4,323
	<u>6,952</u>	<u>10,801</u>	<u>17,753</u>

10. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Fundraising costs	<u>2,397</u>	<u>2,397</u>	<u>3,248</u>	<u>3,248</u>

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Minibus	–	9,990	9,990
Lend a Hand	–	9,295	9,295
Village Agents	–	26,340	26,340
Youth Initiative	–	5,874	5,874
Men In Sheds	–	7,706	7,706
Minibus depreciation	–	6,204	6,204
Support costs	4,023	40,315	44,338
	<u>4,023</u>	<u>105,723</u>	<u>109,747</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Minibus	–	11,203	11,203
Lend a Hand	–	8,419	8,419
Village Agents	–	19,706	19,706
Youth Initiative	–	5,621	5,621
Men In Sheds	–	7,023	7,023
Minibus depreciation	–	6,109	6,116
Support costs	1,687	40,090	41,768
	<u>1,687</u>	<u>98,171</u>	<u>99,856</u>

12. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total funds 2017 £	Total fund 2016 £
Minibus	9,990	1,275	11,265	12,392
Lend a Hand	9,295	2,771	12,066	11,131
Village Agents	26,340	6,669	33,009	29,814
Youth Initiative	5,874	2,263	8,137	6,261
Men In Sheds	7,706	209	7,915	7,207
Core	–	27,128	27,128	25,257
Minibus depreciation	6,204	–	6,204	6,116
Development fund	–	2,350	2,350	–
Governance costs	–	1,673	1,673	1,678
	<u>65,409</u>	<u>44,338</u>	<u>109,747</u>	<u>99,856</u>

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

13. ANALYSIS OF SUPPORT COSTS

	Total 2017	Total 2016
	£	£
Staff costs	19,408	19,906
Premises	5,585	6,106
Communications and IT	5,236	3,071
General office	6,005	6,555
Governance costs	1,674	1,686
Support costs: Other costs	6,430	7,027
	<u>44,338</u>	<u>44,351</u>

14. NET (EXPENDITURE)/INCOME

Net (expenditure)/income is stated after charging/(crediting):

	2017	2016
	£	£
Depreciation of tangible fixed assets	6,204	6,116
Gains on disposal of tangible fixed assets	—	(4,974)
	<u> </u>	<u> </u>

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

15. INDEPENDENT EXAMINATION FEES

	2017	2016
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,673</u>	<u>1,678</u>

16. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2017	2016
	£	£
Wages and salaries	<u>64,987</u>	<u>54,831</u>

The increase in the cost of wages and salaries is due to the adoption for the whole year of the Living Wage Foundations Real Living Wage.

The average head count of employees during the year was 11 (2016: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2017	2016
	No.	No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

17. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No expenses were reimbursed to the trustees during the year; however, the charity paid for trustee indemnity insurance on their behalf.

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

18. TANGIBLE FIXED ASSETS

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 Apr 2016 and 31 Mar 2017	<u>31,015</u>	<u>7,257</u>	<u>38,272</u>
Depreciation			
At 1 April 2016	5,170	7,257	12,427
Charge for the year	6,204	–	6,204
At 31 March 2017	<u>11,374</u>	<u>7,257</u>	<u>18,631</u>
Carrying amount			
At 31 March 2017	<u>19,641</u>	<u>–</u>	<u>19,641</u>
At 31 March 2016	<u>25,845</u>	<u>–</u>	<u>25,845</u>

19. DEBTORS

	2017 £	2016 £
Other debtors	<u>300</u>	<u>400</u>

20. CREDITORS: amounts falling due within one year

	2017 £	2016 £
Accruals and deferred income	<u>21,571</u>	<u>8,883</u>

21. DEFERRED INCOME

	2017 £	2016 £
At 1 April 2016	(7,083)	(22,046)
Amount released to income	7,083	22,046
Amount deferred in year	<u>19,771</u>	<u>7,083</u>
At 31 March 2017	<u>19,771</u>	<u>7,083</u>

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

22. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 April 2016	Income	Expenditure	Transfers	At 31 Mar 2017
	£	£	£	£	£
General funds	27,516	18,193	(6,420)	(5,617)	33,672

Restricted funds

	At 1 April 2016	Income	Expenditure	Transfers	At 31 Mar 2017
	£	£	£	£	£
Restricted Funds	89,921	77,657	(105,723)	5,617	67,472

23. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2017
	£	£	£
Tangible fixed assets	–	19,641	19,641
Current assets	35,472	67,602	103,074
Creditors less than 1 year	(1,800)	(19,771)	(21,571)
Net assets	<u>33,672</u>	<u>67,472</u>	<u>101,144</u>

24. POST BALANCE SHEET EVENTS

Following the year end the group were informed of a legacy that they may benefit from. It is at present unclear as to the value of this legacy as confirmation has not yet been received in writing from the solicitors.

25. TRANSITION TO FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.