

**Northern Fells Rural Community Development Group
Company Limited by Guarantee**

Unaudited Financial Statements for 31 March 2018

Company Registration Number 4504085

Charity Registration Number 1093814

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2018

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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 2018

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 2018.

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 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's Commission 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 2018

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. Antoinette Ward has retired from her role as Benefit Support worker and our thanks go to her for her hard work in helping clients over many years. Colin Lock has taken over her position.

To support the work of the NFG a new website and database were commissioned and adopted. The website helps keep funders and users up to date with news and activities, the database helps us to provide the information required by funders for monitoring and evaluation purposes. Support to fund this initiative came from Cumbria Community Transport.

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 Prince's Countryside Fund, Joyce Wilkinson Trust, Big Lottery Fund, Cumbria Community Transport 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

Northern Fells Rural Community Development Group

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

Year ended 31 March 2018

Fundraising

Securing grant aid is essential for the Northern Fells Group to enable us to continue to deliver our services, run the minibus, organise events and activities for the community and support our volunteers.

Our key grant aid funders during the financial year continued to be The Big Lottery – Enabling Communities Fund and The Princes Countryside Trust. These provided a much valued financial cushion and a secured baseline for our core funding, the Village Agents and Men in Sheds Group. We also managed to acquire funds from the locally based, Joyce Wilkinson Trust for our general costs, the match funding for the Lottery grant and for Lend a Hand. The Northern Fells Group also managed to draw down funding from The Abbeyfield Over 50s Fund, Cumbria County Council, The Francis C Scott Trust and The Coop Community Fund.

We also continued to generate income from fundraising initiatives and events including the sale of Christmas cards, a 3 day craft fair held in November and the café at Mosedale, a valued and much appreciated initiative run by volunteers during the summer months. This supplemented contributions from our many local supporters such as the Caldbeck Surgery Charitable Fund, the Parish Councils, individual donations and legacies.

For the future, NFG has developed a fundraising strategy; building on our current efforts to secure grant aid funding as projects become time expired. The world of grant aid is becoming increasingly competitive as cuts to public services take their toll on voluntary and community organisations. Defining outputs and outcomes to justify continued funding are imperative. All funders require extensive monitoring and evaluation of the impact of their grant - 6 monthly, annual and end of project reports are produced for each different element of grant aid we receive.

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

Northern Fells Rural Community Development Group

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

Year ended 31 March 2018

The Lend a Hand Service

The number of volunteer assists during the period April 2017 to March 2018 in comparison to the previous year is:

2017/2018 TOTAL	Handyman	Personal Domestic and Community	Medical Loan and services	2016/2017 TOTAL	Handyman	Personal Domestic and Community	Medical Loan and services
545	73	427	45	545	75	413	57
0.00	-2.66%	+3.38%	-21.00%				

This has been my second full year in the role. We have seen the same overall number of assists performed year on year. However, we would have continued the upward trend for assists performed if the weather had not intervened in Quarter 1 2018.

Whilst the number of assists has remained stable, the intensity of the assists has in some cases become more severe and consequently we are helping more clients with significant problems, such as Alzheimer's on a regular basis. This is reflected to some extent in the increase in Personal Domestic and Community service provision.

Volunteers

The volunteers are the backbone of the service and we currently have 29 volunteers available. We have had 2 resignations and 2 volunteers made inactive, as they were due a new DBS in January 18 but had not performed an assist in 2 years. These volunteers were contacted about this but did not re-submit a DBS check. Sadly, we also had a volunteer pass away during this reporting period.

We have had 4 new volunteers over the year and have 2 more, whose paperwork is in the pipeline for the forthcoming one.

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.
 - Fitting Handrails and a key-safe
 - Completing painting of the interior of a house.
 - Deep cleaning a client's house
 - Providing shopping assistance
-

Northern Fells Rural Community Development Group

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

Year ended 31 March 2018

Funding for this service and Benefit Awareness scheme came from Prince's Countryside Fund, Dulverton Trust and Abbeyfield Over 50 Fund.

Simon Braithwaite - Lend a Hand Co-ordinator

Benefits Awareness Scheme

The Benefits Awareness (and help with forms) Scheme is part of the Lend a Hand Group's activities. Antoinette Ward retired from the role of Benefits Worker in March 2018, having worked for two months with her successor Colin Lock who now works for the Scheme for 5 hours a week.

43 residents used the Benefits Awareness service over the year. Information and assistance was given with a wide variety of concerns and several people were assisted to claim Benefits they needed and were entitled to.

£73,481 per annum in benefits was awarded in total to the residents who were helped with specific benefit claims during 2017.

I attended a Training day on Benefits soon after starting work as Benefits Worker in the New Year.

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.

Colin Lock, Lend a Hand Group Benefits Scheme Worker.

Men in Sheds

The Men in Sheds project continues to bring older men together in a safe, working environment, twice a week at the workshop in Caldbeck. The men develop their own projects and also provide a community service by undertaking smaller jobs for people who just come into the pop in and ask if it is possible for them to repair a chair, a spinning wheel, a garden tool or perhaps a bench.

Examples of these include:

The two benches in the children's play area in Heskett Newmarket. These were quite badly damaged and were removed from the play area, taken back to the shed, repaired, re-painted and returned to the play area. Also the bench from the tennis court in Caldbeck which was very badly damaged and unsafe. Once again it was transported to the workshop, stripped down and the legs and cross pieces replaced.

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

Year ended 31 March 2018

Also the group were asked to look at the children's play area behind the village hall in Rosley. One of the panels on the climbing frame was badly rotten and a number of the steps on the swing bridge were loose or missing, making the structure unsafe. Given the size of the equipment it was not possible to take the structures back to the workshop, so the repair took place on site. All the rotten wood was removed and replaced, new treads were installed, making the whole structure safe and usable again.

The giant story chair was also installed at Fellview Primary School, providing a focal point for the outdoor wild area.

The outside of the shed was redecorated and repaired helping preserve the fabric of the building and a new lease was signed which secures our tenure for the next few years – vital if the project is to survive. The workshop continues to be a busy, active and accessible space, much valued by the men and in some cases their carers.

The Northern Fells Group has continued to receive funding for the project from the Big Lottery Reaching Communities Fund and The Joyce Wilkinson Trust.

Ken Graham – Service Co-ordinator

Minibus Service

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 six regular voluntary drivers providing a 6 day a week service. Four drivers retired during the year, due to either age or to moving out of the area, but two new drivers joined the voluntary team.

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 1,233 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.

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

Northern Fells Rural Community Development Group

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

Year ended 31 March 2018

Funding for this service came from 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 801 individual visits/contacts have been made.
- Referred residents to Nail Cutting Clinics at Rosley and Hesket Newmarket which are well attended and supported by AGE UK.
- Continued to support and organise Oil Syndicates in Caldbeck, Hesket Newmarket, Rosley, Westward, Castle Sowerby, Mungrisdale, Boltons and Welton & Sebergham with 320 residents taking advantage of the service at a reduced oil price. Estimated savings for the year £6,577.
- Continued to organise an Arts & Crafts Fair at Mungrisdale over 3 days which was well attended.
- Energy Switching: Is ongoing, an approximate saving of £700 was made for 4 residents.
- Septic tank emptying: Saved residents approximately £1,760
- Walking for Health: Members of the scheme completed a walk for Children in Need raising £550.
- NHS hearing aid checks: Caritas Care who provided these checks have run out of funding, we have been able to set up a clinic, for by-monthly checks for 6 months, to see the response from residents as this has been a well-used service.
- Spinning & Woolcrafts, Millhouse: An open day was held in August with over 100 people attending.
- Surplus Apple Scheme: This year a volunteer, Anne Cartmell, organized the collection and juicing of apples. A total of 423 bottles of juice were distributed and sold along with some chutney raising £434 for group funds. Many thanks to Anne, our outlets and volunteers for making this year's scheme a success.

New initiatives this year:

- Language classes in French, Italian and Spanish.
- Art 4 All classes.
- Woolcraft classes at Boltongate.

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

Northern Fells Rural Community Development Group

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

Year ended 31 March 2018

Grant Funding received from the following: Big Lottery Reaching Communities Fund, Joyce Wilkinson Trust, Dulverton Trust, Coop Community Fund and Abbeyfield Over 50 Fund.

Diane Barraclough, Village Agent Coordinator.

Youth Initiative

The Easter and summer 2017 Activities Programmes were distributed at the 4 schools in the area, advertised on the website, parish magazines, on the local noticeboards and emailed to all those on the youth database. The dates were also included in the April and summer diaries of NFG events. The Easter programme took place from the 10th to the 21st of April and the summer one ran from July 24th to the 1st of September.

44 separate morning and afternoon sessions were held which included rock climbing drama and dance workshops, felt making, arts and crafts, archery, mod roc sculpting, tennis and horse riding, T shirt printing and a new activity which proved to be extremely popular – Bubblekickz! A total of 45 children attended a variety of day, morning or afternoon activities during the Easter scheme and a total of 50 attended the summer scheme

The playschemes provided a range of challenging and stimulating opportunities for children which enabled them to develop new skills and knowledge, engage in healthy activities and helped mitigate against social isolation, experienced by children who live in isolated households across the area. It also provided respite for parents during the long holiday period. For some children not able to go on a family holiday, it provided an exciting alternative to their everyday routine during the holiday period. For some parents it also supported them going out to work. Feedback from both parents and children was extremely positive!

Many thanks to our Youth Coordinators – Gill Skillicorn for Easter and Aiden Ellis for the summer.

Funding for the activities came from Francis C Scott, The Coop Community Fund, Cumbria County Council and Northern Fells Group donations.

Libby Graham, Fundraising Coordinator.

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 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.

Northern Fells Rural Community Development Group

Company Limited by Guarantee

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

Year ended 31 March 2018

FINANCIAL REVIEW *(continued)*

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

The Northern Rock Foundation

Cumbria County Council

Caldbeck Surgery Charitable Fund

The Joyce Wilkinson Trust

Hesket Newmarket Brewery Fund

The Big Lottery Fund

The Prince's Countryside Fund

Francis C Scott Charitable Trust

The Co-op Community Fund

Dulverton Trust

Cumbria Community Transport

Abbeyfield Carlisle Society Over 50 Community First Fund

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

Northern Fells Rural Community Development Group

Company Limited by Guarantee

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

Year ended 31 March 2018

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.

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.

Northern Fells Rural Community Development Group

Company Limited by Guarantee

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

Year ended 31 March 2018

Pay Policy for Senior Staff

The Trustees consider that the Board and the Senior Management Team comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All Trustees give of their time freely and no Trustee received remuneration or reimbursement of expenses during the year.

The pay of the senior staff is reviewed annually and are subject to affordability, job evaluation and necessary market adjustment.

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".

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 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

Northern Fells Rural Community Development Group

Company Limited by Guarantee

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

Year ended 31 March 2018

Mr S Brockbank

Mr L Gleed

(Retired 15 September 2017)

COMPANY SECRETARY

Mrs D M Barraclough

SENIOR MANAGEMENT

Mrs D M Barraclough

ACCOUNTANTS

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

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 Community 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. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the profit or loss of the charitable company 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.
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Northern Fells Rural Community Development Group

Company Limited by Guarantee

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

Year ended 31 March 2018

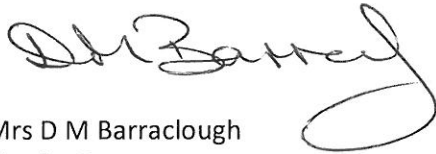
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

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 13 September 2018 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 2018

I report on the financial statements for the year ended 31 March 2018, 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

Company Limited by Guarantee

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

Year ended 31 March 2018

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:

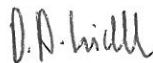
- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended 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 FCA, Chartered accountant, for and on behalf of Saint & Co
Independent Examiner

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



Date 13/9/18

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 March 2018

		2018		2017	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	5,232	2,445	7,677	8,829
Charitable activities	6	3,000	75,237	78,237	68,463
Other trading activities	7	2,682	3,176	5,858	5,418
Investment income	8	1,022	–	1,022	930
Other income	9	6,647	4,976	11,623	12,211
Total income		<u>18,583</u>	<u>85,834</u>	<u>104,417</u>	<u>95,851</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	814	–	814	2,397
Expenditure on charitable activities	11,12	5,586	110,742	116,328	109,747
Total expenditure		<u>6,400</u>	<u>110,742</u>	<u>117,142</u>	<u>112,144</u>
Net expenditure		<u>12,183</u>	<u>(24,908)</u>	<u>(12,725)</u>	<u>(16,293)</u>
Transfers between funds		(6,000)	6,000	–	–
Net movement in funds		<u>6,183</u>	<u>(18,908)</u>	<u>(12,725)</u>	<u>(16,293)</u>
Reconciliation of funds					
Total funds brought forward		33,672	67,472	101,144	117,437
Total funds carried forward		<u>39,855</u>	<u>48,564</u>	<u>88,419</u>	<u>101,144</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 18 to 30 form part of these financial statements.

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2018

		2018 £	2017 £
FIXED ASSETS			
Tangible fixed assets	18	13,437	19,641
CURRENT ASSETS			
Debtors	19	250	300
Cash at bank and in hand		95,869	102,774
		<u>96,119</u>	<u>103,074</u>
CREDITORS: amounts falling due within one year	20	(21,137)	(21,571)
NET CURRENT ASSETS		74,982	81,503
TOTAL ASSETS LESS CURRENT LIABILITIES		88,419	101,144
NET ASSETS		88,419	101,144
FUNDS OF THE CHARITY			
Restricted funds		48,564	67,472
Unrestricted funds		39,855	33,672
Total charity funds	22	88,419	101,144

For the year ending 31 March 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors 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 13 September 2018, and are signed on behalf of the board by:

Mr R G Batey
Trustee



Mr G Hine
Trustee



The notes on pages 18 to 30 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 2018

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.

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.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account (other than those held for investment purposes).

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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.

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. ACCOUNTING POLICIES *(continued)*

Fund accounting *(continued)*

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.
- 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.
-

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

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.

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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

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 2018 £
DONATIONS			
Donations	<u>5,232</u>	<u>2,445</u>	<u>7,677</u>

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

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Parish Council Grants	–	2,150	2,150
Caldbeck Surgery Charitable Trust	–	3,000	3,000
The Northern Rock Foundation	–	–	–
Cumbria Community Foundation	–	5,000	5,000
The Big Lottery Fund	–	33,936	33,936
The Joyce Wilkinson Trust	–	9,125	9,125
The Prince's Countryside Fund	–	15,000	15,000
Frances C Scott	–	2,500	2,500
Co-op Community Fund	–	2,932	2,932
Cumbria County Council - Community Transport	3,000	–	3,000
Other Grants Received	–	1,594	1,594
	<u>3,000</u>	<u>75,237</u>	<u>78,237</u>

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

6. CHARITABLE ACTIVITIES *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Parish Council Grants	–	2,150	2,150
Caldbeck Surgery Charitable Trust	–	3,000	3,000
The Northern Rock Foundation	–	1,000	1,000
Cumbria Community Foundation	–	3,750	3,750
The Big Lottery Fund	–	33,160	33,160
The Joyce Wilkinson Trust	–	5,250	5,250
The Prince's Countryside Fund	–	13,333	13,333
Frances C Scott	–	2,000	2,000
Co-op Community Fund	–	–	–
Cumbria County Council - Community Transport	–	–	–
Other Grants Received	–	4,820	4,820
	<u>–</u>	<u>68,463</u>	<u>68,463</u>

7. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Fundraising	<u>2,682</u>	<u>3,176</u>	<u>5,858</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Fundraising	<u>3,848</u>	<u>1,569</u>	<u>5,418</u>

8. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Bank interest receivable	<u>1,022</u>	<u>1,022</u>	<u>930</u>	<u>930</u>

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

9. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Other income	4,581	1,687	6,268
Membership Subscriptions	2,066	–	2,066
Minibus Fares	–	3,289	3,289
	<u>6,647</u>	<u>4,976</u>	<u>11,623</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
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>

10. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Fundraising costs	<u>814</u>	<u>814</u>	<u>2,397</u>	<u>2,397</u>

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Minibus	–	10,847	10,847
Lend A Hand	–	10,020	10,020
Village Agents	–	26,639	26,639
Youth Initiative	–	–	–
Men In Sheds	–	8,544	8,544
Minibus Depreciation	–	6,205	6,204
Support costs	5,586	48,487	54,074
	<u>5,586</u>	<u>110,742</u>	<u>116,328</u>

	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	–	6,203	6,204
Support costs	4,023	40,315	44,338
	<u>4,023</u>	<u>105,723</u>	<u>109,747</u>

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

12. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2018 £	Total fund 2017 £
Minibus	10,847	1,259	12,106	11,265
Lend A Hand	10,020	2,929	12,949	12,066
Village Agents	26,639	9,102	35,741	33,009
Youth Initiative	–	6,557	6,557	8,137
Men In Sheds	8,544	215	8,759	7,915
Core	–	28,425	28,425	27,128
Minibus Depreciation	6,204	–	6,204	6,204
Development Fund	–	3,858	3,858	2,350
Governance costs	–	1,729	1,729	1,673
	<u>62,254</u>	<u>54,074</u>	<u>116,328</u>	<u>109,747</u>

13. ANALYSIS OF SUPPORT COSTS

	Total 2018 £	Total 2017 £
Staff costs	20,586	19,408
Premises	6,656	5,585
Communications and IT	6,479	5,236
General office	5,440	6,005
Governance costs	2,034	1,674
Support costs: Other costs	12,879	6,430
	<u>54,074</u>	<u>44,338</u>

14. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2018 £	2017 £
Depreciation of tangible fixed assets	<u>6,204</u>	<u>6,204</u>

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

15. INDEPENDENT EXAMINATION FEES

	2018	2017
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,728</u>	<u>1,673</u>

16. STAFF COSTS

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

	2018	2017
	£	£
Wages and salaries	<u>67,724</u>	<u>64,987</u>

The average head count of employees during the year was 11 (2017: 11). The average number of employees during the year is analysed as follows:

	2018	2017
	No.	No.
Group co-ordinator	1	1
Fundraising co-ordinator	1	1
Minibus	2	2
Lend A Hand/Benefits Awareness	2	2
Village Agents	4	4
Men In Sheds	1	1
	<u>11</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £17,399.

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 2018

18. TANGIBLE FIXED ASSETS

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 April 2017 and 31 March 2018	<u>31,015</u>	<u>7,257</u>	<u>38,272</u>
Depreciation			
At 1 April 2017	11,374	7,257	18,631
Charge for the year	6,204	–	6,204
At 31 March 2018	<u>17,578</u>	<u>7,257</u>	<u>24,835</u>
Carrying amount			
At 31 March 2018	<u>13,437</u>	–	<u>13,437</u>
At 31 March 2017	<u>19,641</u>	–	<u>19,641</u>

19. DEBTORS

	2018 £	2017 £
Other debtors	<u>250</u>	<u>300</u>

20. CREDITORS: amounts falling due within one year

	2018 £	2017 £
Accruals and deferred income	<u>21,137</u>	<u>21,571</u>

21. DEFERRED INCOME

	2018 £	2017 £
At 1 April 2017	(19,771)	(7,083)
Amount released to income	19,771	7,083
Amount deferred in year	19,337	19,771
At 31 March 2018	<u>19,337</u>	<u>19,771</u>

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

22. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
General funds	<u>33,672</u>	<u>18,583</u>	<u>(6,400)</u>	<u>(6,000)</u>	<u>39,855</u>

Restricted funds

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
Restricted Funds	<u>67,472</u>	<u>85,834</u>	<u>(110,742)</u>	<u>6,000</u>	<u>48,564</u>

ANALYSIS OF CHARITABLE FUNDS – PREVIOUS YEAR

Unrestricted funds

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

Restricted funds

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

23. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£
Tangible fixed assets	–	13,437	13,437
Current assets	41,655	54,464	96,119
Creditors less than 1 year	<u>(1,800)</u>	<u>(19,337)</u>	<u>(21,137)</u>
Net assets	<u>39,855</u>	<u>48,564</u>	<u>88,419</u>

Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

ANALYSIS OF NET ASSETS BETWEEN FUNDS – PREVIOUS YEAR

	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 received an £8,500 advance on a legacy. A further balance is due shortly, the amount of which is uncertain.