

# **Northern Fells Rural Community Development Group**

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## **Financial Statements for 31 March 2019**

Company Registration Number 04504085

Charity Registration Number 1093814

# Northern Fells Rural Community Development Group

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2019

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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 2019

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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 2019.

## 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.

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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 2019

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## 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.

The Northern Fells Group has played an integral part during the year in developing the Northern Fells Dementia Action Alliance in partnership with other agencies which have an interest in supporting people with dementia and their carers. The aim is to designate the area a "Dementia Friendly Community".

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 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

Company Limited by Guarantee

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

Year ended 31 March 2019

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## ACHIEVEMENTS AND PERFORMANCE *(continued)*

### Fundraising

Our key grant aid funders during the 2018/2019 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 secure 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 Coop Community Fund, The Cumberland Building Society and Mars GoodnessKNOWS. 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. To generate the amount of grant aid funding we require, we have a cocktail of funders!

Welcomed contributions from our many local supporters such as the Caldbeck Surgery Charitable Fund, the Parish Councils, individual donations and legacies and Heskett Newmarket Brewery supplemented our grant aid income as well as gratefully received donations from users and members of the NFG.

We also continued to generate income from fundraising initiatives and events including the sale of 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 also extremely grateful to our volunteers without whom we could not deliver the range of services and activities currently on offer to the community!

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

Company Limited by Guarantee

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

Year ended 31 March 2019

## ACHIEVEMENTS AND PERFORMANCE *(continued)*

### The Lend a Hand Service

The number of volunteer assists during the period April 2018 to March 2019 in comparison to the previous year shown in the table below.

2018/2019	Handyman	Personal Domestic and Community	Medical Loan and services	2017/2018	Handyman	Personal Domestic and Community	Medical Loan and services
<b>TOTAL</b>				<b>TOTAL</b>			
<b>427</b>	<b>36</b>	<b>347</b>	<b>44</b>	<b>545</b>	<b>73</b>	<b>427</b>	<b>45</b>
<b>-21.65 %</b>	<b>-50.68 %</b>	<b>-18.74 %</b>	<b>-2.22 %</b>				

The overall breakdown for the last year shown in the table below.

	Total	Handyman	Personal Domestic	Community Events*	Medical Loan and Services
<b>2018 Q2</b>	<b>138</b>	16	83	33	6
<b>2018 Q3</b>	<b>130</b>	12	68	31	19
<b>2018 Q4</b>	<b>81</b>	4	41	29	7
<b>2019 Q1</b>	<b>78</b>	4	24	38	12
<b>Total</b>	<b>427</b>	36	216	131	44

### Lend a Hand Co-ordinator

This year we have seen an overall decline in assists across the board. The Handyman service has seen the greatest overall decline followed by Personal and Domestic and then Medical Loan and Services.

This is partly because we have lost a number of long-term clients in the last year not just LAH but NFG as a whole. Some of the clients sadly have died and others have moved away.

# Northern Fells Rural Community Development Group

Company Limited by Guarantee

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

Year ended 31 March 2019

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## ACHIEVEMENTS AND PERFORMANCE *(continued)*

It shows that one client can involve a lot of differing types of LAH service so, a long-term domestic client is highly likely to also use the Medical services and also the Handyman.

I have been away from directly doing LAH work recently and would like to record my thanks to the NFG for support received during this time.

LAH has 32 active volunteers - we have had one resignation in March 2019 and we have a new volunteer going through the checks.

This year we have had 2 training courses and I am intending to organise some more this year.

As I mentioned above the LAH long term client base has shrunk in the last year. I am sure that once we get into spring the number of gardening and DIY type requests will start to increase again.

*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. Colin Lock worked for the Scheme from early 2018 until March 2019 but then retired. At the time of reporting Antoinette Ward is acting as Benefits Support Worker until a new Support Worker is appointed. The role is for 5 hours a week.

25 residents used the Benefits Awareness service over the year. Information and assistance were given (with a wide variety of concerns) and several people were assisted to claim Benefits they needed and were entitled to. One person was assisted with an Appeal and his Appeal was allowed by the Tribunal and he was awarded the relevant benefit.

£56,094.60 in benefits was awarded in total to the residents who were helped with specific benefit claims during 2018.

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*

Funding for the Lend a Hand service came for Prince's Countryside Fund, Abbeyfield Over 50 Fund, Joyce Wilkinson Trust, Cumberland Building Society and Mars Goodness KNOWS Fund.

# Northern Fells Rural Community Development Group

Company Limited by Guarantee

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

Year ended 31 March 2019

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## Men in Sheds

The Men in Sheds project, in its sixth year, 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 table, a spinning wheel, a garden tool or perhaps a bench. The group also "turn wood" and have produced lamp stands, chair legs, bowls and pens.

During the year, they worked closely with the Cumbria Wildlife Trust and have constructed raised garden beds from oak sleepers and have built 5 substantial garden benches for them at their Gosling Syke Centre. Village notice boards and benches have also been repaired. A new initiative has been vintage motorcycle repairs, due to expand into bicycle repairs. Trips have also been organised during the year - to York Railway Museum and Carlisle Airport.

Membership remains very healthy with at least 6 members attending the majority of sessions. Another 7 attend on an ad hoc basis. When everyone turns up it's busy and crowded! The building serves its purpose very well and has been reorganised to maximise the available space.

Members are not charged to attend but donate tea, coffee and milk alongside donations of freshly baked cakes and biscuits from a range of well-wishers! Bacon rolls on Thursdays are popular! Thanks to all those local people who support us by making donations and bringing us work to do.

Funding for this service came from Big Lottery Reaching Communities Fund, Joyce Wilkinson Trust, Abbeyfield Over 50 Fund and Cumbria County Council.

*Ken Graham Shed master*

## 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 five regular voluntary drivers providing a 6 day a week service. Three drivers retired during the year, due to either age or getting involved in other voluntary activities, 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.

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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 2019

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In this accounting year the minibus did 929 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.

*Carol Hickson and Antoinette Ward, Co -Transport Coordinators*

Funding for this service came from our seven Parish Councils, Caldbeck Surgery Charitable fund, Heskett Newmarket Brewery and Northern Fells group donations.

#### **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 683 individual visits/contacts have been made.
  - Referred residents to Nail Cutting Clinics at Rosley and Heskett Newmarket 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 328 residents taking advantage of the service at a reduced oil price. Estimated savings for the year £9,288.
  - Continued to organise an Arts & Crafts Fair at Mungrisdale over 3 days which was well attended.
  - Energy Switching: Is ongoing, an annual saving of £250 was made for 2 residents.
  - Septic tank emptying: Saved residents approximately £1,250.
  - Walking for Health: Members of the scheme are enjoying fortnightly walks, evening walks in the Summer, and a longer monthly walk. There are 12 walk leaders registered to supervise the walks and over 100 people on our register.
  - NHS hearing aid checks: Jean Mason, who used to work for Caritas Care, has a clinic for by-monthly checks at Millhouse. This is a well-used service which we are helping to supporting financially.
  - Spinning & Wool crafts, Millhouse: An open day was held in August with over 100 people attending.
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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 2019

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- Surplus Apple Scheme: Anne Cartmell agreed to organized the collection and juicing of apples again this year. A total of 620 bottles of juice were distributed and sold along with some chutney raising £636 for group funds. Many thanks to Anne, our outlets and volunteers for making this years scheme a success.

#### **New initiatives this year:**

Guitar classes.

C.R.A.F.T Club (Can't remember a flipping thing)

Lino and Gelli printing

Resourceful Communities Day

Theatre by the Lake trips with concessionary tickets

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

Grant Funding received from the following: Big Lottery Reaching Communities Fund, Joyce Wilkinson Trust, Abbeyfield Carlisle Over 50's Fund and Aspatria & District Community Fund.

#### **Youth Initiative**

The Easter programme 2018 took place from the 3rd to the 13th of April and the summer one ran from July 31st to the 30th of August. 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.

Reports from the Parents and Children were highly positive with numerous requests for similar activities over the 2019 Easter break to take place. 41 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, T shirt printing and the favourite - Bubblekickz, which is always oversubscribed with a waiting list! Bush Craft was a new addition to the programme this year replacing Pony riding, this was an enormous success and was also quickly oversubscribed with bookings. The sessions took place at the newly opened Stocks Wood centre in Rosley, which allowed us to keep our patronage within local economy. Rock Climbing took place in Keswick utilising two indoor climbing walls. This provided the children with more climbing opportunities during the session as opposed to being outdoors.

A total of over 50 children attended a variety of day, morning or afternoon activities, aged from 6 to 14.

The play schemes 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

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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 2019

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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 Coordinator - Aiden Ellis!

Funding for the activities came from The Joyce Wilkinson Trust, Cumbria County Council, The Coop Community Fund and Northern Fells Group donations.

## **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.

### **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

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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 2019

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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  
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  
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

## 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

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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 2019

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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.

## **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 142 individual members of the Northern Fells Group and 89 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

## Company Limited by Guarantee

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

Year ended 31 March 2019

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#### 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  
Ms J Bland  
Mr G Hine  
Mr P Pearson  
Mr M Richardson  
Mr T Cartmell  
Mr S Brockbank  
Mrs A Burgess (Appointed 28 January 2019)  
Mrs J Stevenson (Retired 1 November 2018)

#### COMPANY SECRETARY

Mrs D M Barraclough

#### SENIOR MANAGEMENT

Mrs D M Barraclough

#### INDEPENDENT EXAMINER

Andrew Liddle FCA, Chartered Accountant, for and on behalf of  
Saint & Co  
4 Mason Court  
Gillan Way  
Penrith 40 Business Park  
Penrith  
Cumbria  
CA11 9GR

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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 2019

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#### 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.

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.

# Northern Fells Rural Community Development Group

Company Limited by Guarantee

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

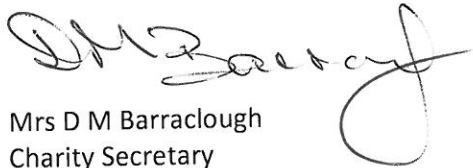
Year ended 31 March 2019

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## 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 23 September 2019 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 2019

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I report to the trustees on my examination of the financial statements of Northern Fells Rural Community Development Group ('the charity') for the year ended 31 March 2019.

### RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### INDEPENDENT EXAMINER'S STATEMENT

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

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

# 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 2019

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

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



23 September 2019

# Northern Fells Rural Community Development Group

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2019

		2019		2018	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	13,442	2,301	<b>15,743</b>	7,677
Charitable activities	6	–	79,039	<b>79,039</b>	78,237
Other trading activities	7	2,602	3,623	<b>6,225</b>	5,858
Investment income	8	1,211	–	<b>1,211</b>	1,022
Other income	9	7,397	4,703	<b>12,099</b>	11,623
<b>Total income</b>		<u>24,652</u>	<u>89,666</u>	<u><b>114,317</b></u>	<u>104,417</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	10	1,319	–	<b>1,319</b>	814
Expenditure on charitable activities	11,12	1,727	113,913	<b>115,639</b>	116,328
<b>Total expenditure</b>		<u>3,046</u>	<u>113,913</u>	<u><b>116,958</b></u>	<u>117,142</u>
<b>Net expenditure</b>		<u>21,606</u>	<u>(24,247)</u>	<u><b>(2,641)</b></u>	<u>(12,725)</u>
Transfers between funds		(2,000)	2,000	–	–
<b>Net movement in funds</b>		<u>19,606</u>	<u>(22,247)</u>	<u><b>(2,641)</b></u>	<u>(12,725)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		39,855	48,564	<b>88,419</b>	101,144
<b>Total funds carried forward</b>		<u>59,461</u>	<u>26,317</u>	<u><b>85,778</b></u>	<u>88,419</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 19 to 31 form part of these financial statements.

# Northern Fells Rural Community Development Group

## Company Limited by Guarantee

### Statement of Financial Position *(continued)*

31 March 2019

	Note	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	18	7,233	13,437
<b>CURRENT ASSETS</b>			
Debtors	19	3,322	250
Cash at bank and in hand		89,775	95,869
		<u>93,097</u>	<u>96,119</u>
<b>CREDITORS: amounts falling due within one year</b>	20	<b>(14,552)</b>	<b>(21,137)</b>
<b>NET CURRENT ASSETS</b>		<u>78,545</u>	<u>74,982</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>85,778</u>	<u>88,419</u>
<b>NET ASSETS</b>		<u>85,778</u>	<u>88,419</u>
<b>FUNDS OF THE CHARITY</b>			
Restricted funds		26,317	48,564
Unrestricted funds		59,461	39,855
<b>Total charity funds</b>	22	<u>85,778</u>	<u>88,419</u>

For the year ending 31 March 2019 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 23 September 2019, and are signed on behalf of the board by:

  
Mr R G Batey  
Trustee

  
Mr G Hine  
Trustee

The notes on pages 19 to 31 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 2019

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#### 1. GENERAL INFORMATION

The charity is a public benefit entity and 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 Companies Act 2006.

#### 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.

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# Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

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## 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 2019

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#### 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.
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# Northern Fells Rural Community Development Group

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

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#### 3. ACCOUNTING POLICIES *(continued)*

##### Resources expended *(continued)*

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.



# Northern Fells Rural Community Development Group

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

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#### 3. ACCOUNTING POLICIES *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

#### 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 2019 £
<b>DONATIONS</b>			
Donations	4,942	2,301	<b>7,243</b>
<b>LEGACIES</b>			
Legacies	8,500	—	<b>8,500</b>
	<u>13,442</u>	<u>2,301</u>	<u><b>15,743</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>DONATIONS</b>			
Donations	5,232	2,445	7,677
<b>LEGACIES</b>			
Legacies	—	—	—
	<u>5,232</u>	<u>2,445</u>	<u>7,677</u>

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# Northern Fells Rural Community Development Group

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

#### 6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Parish Council Grants	–	2,200	2,200
Caldbeck Surgery Charitable Trust	–	3,000	3,000
Cumbria Community Foundation	–	9,250	9,250
The Big Lottery Fund	–	34,722	34,722
The Joyce Wilkinson Trust	–	7,625	7,625
The Prince's Countryside Fund	–	15,000	15,000
Frances C Scott	–	–	–
Co-op Community Fund	–	1,000	1,000
Cumbria County Council - Community Transport	–	–	–
Other Grants Received	–	6,242	6,242
	<u>–</u>	<u>79,039</u>	<u>79,039</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Parish Council Grants	–	2,150	2,150
Caldbeck Surgery Charitable Trust	–	3,000	3,000
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 2019

## 7. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Fundraising	<u>2,602</u>	<u>3,623</u>	<u>6,225</u>

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

## 8. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Bank interest receivable	<u>1,211</u>	<u>1,211</u>	<u>1,022</u>	<u>1,022</u>

## 9. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Other income	5,212	1,578	6,789
Membership Subscriptions	2,185	–	2,185
Minibus Fares	–	3,125	3,125
	<u>7,397</u>	<u>4,703</u>	<u>12,099</u>

	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>

# Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

## 10. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Fundraising costs	1,319	<b>1,319</b>	814	814

## 11. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Minibus	–	11,504	<b>11,504</b>
Lend A Hand	–	9,291	<b>9,291</b>
Village Agents	–	27,723	<b>27,723</b>
Men In Sheds	–	9,610	<b>9,610</b>
Minibus Depreciation	–	6,201	<b>6,204</b>
Support costs	1,727	49,584	<b>51,307</b>
	<u>1,727</u>	<u>113,913</u>	<u><b>115,639</b></u>

	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
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>

# Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

## 12. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2019 £	Total fund 2018 £
Minibus	11,504	757	12,261	12,106
Lend A Hand	9,291	2,784	12,075	12,949
Village Agents	27,723	9,698	37,421	35,741
Youth Initiative	–	6,790	6,790	6,557
Men In Sheds	9,610	265	9,875	8,759
Core	–	29,290	29,290	28,425
Minibus Depreciation	6,204	–	6,204	6,204
Development Fund	–	–	–	3,858
Governance costs	–	1,723	1,723	1,729
	<u>64,332</u>	<u>51,307</u>	<u>115,639</u>	<u>116,328</u>

## 13. ANALYSIS OF SUPPORT COSTS

	Total 2019 £	Total 2018 £
Staff costs	20,566	20,586
Premises	7,303	6,656
Communications and IT	2,484	6,785
General office	6,342	5,440
Governance costs	1,728	1,728
Support costs: Other costs	12,884	12,879
	<u>51,307</u>	<u>54,074</u>

## 14. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2019 £	2018 £
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 2019

#### 15. INDEPENDENT EXAMINATION FEES

	2019	2018
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,728</u>	<u>1,728</u>

#### 16. STAFF COSTS

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

	2019	2018
	£	£
Wages and salaries	<u>68,257</u>	<u>67,724</u>

The average head count of employees during the year was 11 (2018: 11). The average number of employees during the year is analysed as follows:

	2019	2018
	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 (2018: 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 £18,013.

#### 17. TRUSTEE REMUNERATION AND EXPENSES

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

Expenses amounting to £249 was reimbursed to one trustee during the year for travel expenses incurred and 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 2019

## 18. TANGIBLE FIXED ASSETS

	Motor vehicles £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2018 and 31 March 2019	<u>31,015</u>	<u>7,257</u>	<u>38,272</u>
<b>Depreciation</b>			
At 1 April 2018	17,578	7,257	24,835
Charge for the year	6,204	–	6,204
At 31 March 2019	<u>23,782</u>	<u>7,257</u>	<u>31,039</u>
<b>Carrying amount</b>			
At 31 March 2019	<u>7,233</u>	<u>–</u>	<u>7,233</u>
At 31 March 2018	<u>13,437</u>	<u>–</u>	<u>13,437</u>

## 19. DEBTORS

	2019 £	2018 £
Other debtors	<u>3,322</u>	<u>250</u>

## 20. CREDITORS: amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	14,214	21,137
Other creditors	338	–
	<u>14,552</u>	<u>21,137</u>

## 21. DEFERRED INCOME

	2019 £	2018 £
At 1 April 2018	(19,337)	(19,771)
Amount released to income	19,337	19,771
Amount deferred in year	12,414	19,337
At 31 March 2019	<u>12,414</u>	<u>19,337</u>

# Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

## 22. ANALYSIS OF CHARITABLE FUNDS

### Unrestricted funds

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
General funds	39,855	24,652	(3,046)	(2,000)	59,461

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

### Restricted funds

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
Restricted Funds	48,564	89,666	(113,913)	2,000	26,317

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



# Northern Fells Rural Community Development Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

## 23. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	–	7,233	<b>7,233</b>
Current assets	61,261	31,836	<b>93,097</b>
Creditors less than 1 year	(1,800)	(12,752)	<b>(14,552)</b>
<b>Net assets</b>	<u>59,461</u>	<u>26,317</u>	<u><b>85,778</b></u>

	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	(1,800)	(19,337)	(21,137)
<b>Net assets</b>	<u>39,855</u>	<u>48,564</u>	<u>88,419</u>

## 24. POST BALANCE SHEET EVENTS

During the year the group were in receipt of £8,500, the majority of the funds from a legacy. At the year end there is still a sum outstanding to the group, however at the present time it is still unclear as to what this amount may be – no provision for this has been made in these accounts.

## 25. RELATED PARTIES

There were no related party transactions for the year ended 31 March 2019.