



Northern Fells Group

Action through Community

Northern Fells Rural Community Development Group
Annual Report and Accounts for the year ended 31 March 2022

COMPANY REGISTRATION NUMBER: 04504085

CHARITY REGISTRATION NUMBER: 1093814



Northern Fells Group

Action through Community



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www.northernfellsgroup.org.uk

An introduction from the Chair

I am delighted to introduce this annual report and to pay tribute to all our staff, volunteers and my fellow trustees for all the work and dedication that has made the year so successful on many different fronts. My special thanks go to those who have put this report together so that it presents a detailed and comprehensive report of activity, while being eminently readable at the same time.

We are going through a period of changing staff members which happens to most organisations at one time or another. My sincere thanks to all those who have retired for their devoted service. We have welcomed new members and have brought our management structure more in line with today's practices rather than those we formed with twenty years ago. I look forward very much to working with our newly appointed Chief Operating Officer, Andrea Sales, over the coming year.

I also want to thank our various funders for their support. These include our parish councils and the wonderful community in which we operate and seek to serve.

The Northern Fells Group responded magnificently to the challenges that the pandemic presented in such short order. It was able to do so because it had a sound infrastructure in place that adapted brilliantly to new needs. Our staff were creative and imaginative in reaching out to the vulnerable and isolated.

Covid 19 may no longer be the threat it was but it is still there and we wait to see what winter may bring. We have been working in more partnerships over the last year; The Primary Care Network, NFG Dementia Action Alliance and now Community Catalysts to mention a few. This pattern is likely to become more important as time goes on. We still have the infrastructure that enabled us to respond to 'lockdown' and the pandemic. The new threats from rocketing energy costs, food price inflation and the likely diminution of various support services present us with new challenges. They will make new demands on our services, some of which we may need to address in partnership with others. At this stage we cannot tell.

The Northern Fells Group is in a robust position financially and we have a wonderful team in place. I look forward to the coming year with confidence.



Geoff Hine
Chair of Trustees

The Board of Trustees, who are the Group's directors for the purpose of company law and trustees for the purpose of charity law and are referred through this report as 'the Trustees', present their report and the unaudited financial statements of the Northern Fells Rural Community Development Group ('the Group' or 'NFG') for the year ended 31 March 2022.

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 seven parishes of rural Cumbria; namely the parishes of Boltons, Caldbeck, Castle Sowerby, Ireby with Uldale, Mungrisdale, Sebergham & Welton and Westward & Rosley.

Summary of the main activities in relation to these Objects

The Group runs the following services:

- Lend a Hand – providing neighbourly support to people who are ill or less able, and their carers.
- Benefits Awareness and Help – supporting the elderly, people with disabilities or on low income in claiming benefits to which they are entitled.
- Village Agents – linking people to the Group's services and outside organisations with four agents working throughout the seven parishes.
- Minibus service – providing a flexible, accessible door to door service for people of any age without their own transport, and group hire.
- Men in Sheds - operating a fully stocked workshop in Caldbeck.
- Youth Initiative – running a range of activities including drama, dance, arts and sports for younger people and networking with local, county and national youth schemes.
- Dementia Awareness – providing information on, and raising awareness of, dementia.
- Core administration, research and development, and fundraising.
- Additional services provided include parish based lunch clubs, drop-in sessions and Tai-Chi for elderly people.

Public Benefit

The Group carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that the Group's activities, summarised above, provide many benefits for the inhabitants, communities and organisations within the seven parishes. The Group Co-ordinator, and subsequently the Chief Operating Officer reviews the performance and objectives set for all the Group's services and reports to the Trustees thereby ensuring the needs of the residents in our community are being met.

Achievement and Performance

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

We began the year with our ability to provide our full range of pre-covid activities limited by the Government's covid restrictions. As the year progressed the work marshalling the car park at the Wigton vaccination clinic came to an end and most of our pre-covid activities began to return. The rate and timing of our activities returning varied depending on how comfortable activity leaders and participants were with being involved in group activities after the covid lockdowns. Where appropriate additional risk assessments were undertaken and covid related procedures put in place to encourage participation.

In the summer of 2021, the Trustees commissioned a strategic review to examine the impact of the Covid pandemic on the Group's activities and the implications for the Group's future work. This in part was driven by a desire to review the long-term sustainability of the Group and to review our operational structure and efficiency. The strategic review, which was led by an independent firm of consultants, involved all trustees and employees, representatives from our volunteer group, funders and other interested third parties. The strategic review was completed in March 2022 and identified areas where operational improvements and additional activities could be considered by the Group. These have been initially considered by both Trustees and staff and the work is ongoing.

During the year a number of our long-standing team members retired. Barbara Stoddart, Helen Sturges and Philippa Groves all of whom were Village Agents. After the year-end Libby Graham, Grants Co-ordinator and Diane Barraclough, Group Co-ordinator also retired after long service. The Trustees would like to place on record their gratitude to all five for their outstanding contribution to Group.

It would not be possible to offer our services without the dedication of our team and the support of our wonderful volunteers; the Trustees express their sincere thanks for all their dedication and continuous support.

Structure, Governance and Management

Northern Fells Rural Community Development Group is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association dated 6 August 2002 and amended 27 September 2006.

Board of Trustees

Management of the Group is entrusted to the Board of Trustees; consisting of the Officers, namely, Chair, Vice Chair and Treasurer, and nine other members. The Board of Trustees meet four times a year.

All Trustees are members of the Group. Each of the seven parish councils nominate a trustee representative at the Annual General Meeting who serve for the following year. The other five trustees and three Officers are elected annually at the Annual General Meeting.

The Board of Trustees have the powers to do all things necessary and desirable in pursuit of the Objects of the Group.

All new trustees undergo training and are fully briefed on the Group's policies and procedures and receive copies of the Good Governance Guide and the Memorandum and Articles of Association.

All trustees give of their time freely and no Trustee received remuneration during the year.

Senior Management

During the year the day-to-day management of the Group has been the responsibility of the Group Co-ordinator, Diane Barraclough. Following her retirement at the end of July 2022 the responsibility now rests with our new appointed Chief Operating Officer, Andrea Sales.

Membership

There are currently 195 individual and 81 family members of the Group. Membership costs £5 or £15 per annum for individual or family memberships respectively. Membership is open to anyone living within the Northern Fells area or wishing to support the work of the Group.

Risk Management

The Trustees have examined the major strategic, business and organisational risks which the Group faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

Village Agent Service

The seven parishes are covered by four Village Agents.

Village Agents continue to attend existing clubs, events, lunch groups and parish council meetings to promote NFG's service's 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.

It has been a difficult year for the Village Agents service with three agents retiring. One post had been vacant for six months with cover being provided by the other Village Agents and their co-ordinator. The geographical boundaries for some agents have been changed during the year. Caldbeck will now have a dedicated agent, as will the combined area of the Sebergham & Welton and Westward & Rosley parishes.

Village Agents have helped with:

- Individual issues such as bus passes, utility bills, benefits, cleaners, bereavement support, hearing advice, home safety referrals, meals on wheels referrals, emotional support and referrals to existing NFG services.
- Queries/Assists: A total of 1,760 queries/ contacts have been made during the year.
- Supporting and organizing oil syndicates in Caldbeck, Hesket Newmarket, Rosley, Westward, Castle Sowerby, Mungrisdale, Boltons and Welton & Sebergham. Over 330 residents have taken advantage of the service and enjoyed reduced oil prices. Estimated savings for the year were £8,062
- Septic tank emptying. Saved 48 residents approximately £1,960, approximately £40 a tank.
- NHS hearing aid checks: Jean Mason has been able to hold six clinics under Government guidelines. Funded by Caldbeck Surgery Charitable Fund.

We have gradually been able to open some of our activities during the year which have included:

- Walking groups, which now meet regularly with up to twenty people participating and are led by volunteers.
- Nordic walking meeting weekly in school term time.

- Weekly exercise classes have continued on Zoom with two sessions a week during school term time.
- Art for all.
- Singing.
- Wi-fi.
- CRAFTY Thursdays.
- Spinning.
- Cooking for Men.
- Book lovers started back in September and is now being run independently.

During the year the following new activities commenced:

- Ukulele group meeting weekly in Ireby.
- A coffee morning in Ireby, held monthly in the WI hall, at the request of residents.
- Lino cutting and Gelli printing taster sessions which started in July 2021.
- Wordsworth Trust Moss hut project was well attended in September with an exhibition taking place in Grasmere.
- Shorter stroller groups are running fortnightly and are volunteer led.

Attendance is varied depending on Covid numbers within our parishes

A weekly barter board is still running for residents to exchange unwanted items for a small donation to the Group or a charity of their choice. This is now run by a volunteer.

People across all age ranges within the seven parishes have taken advantage of the Village Agent's services.

Minibus Service

The Minibus continued its much appreciated, flexible, accessible, door to door service for people of any age without their own transport. It has been able to continue the service throughout the Covid pandemic restrictions, maintained by those drivers who were not required to shield. Covid compliant procedures have stayed in place: social distancing, a perspex shield between driver and passenger areas, mask wearing, regular sanitising and only one passenger/ household carried on any one journey. Since the Covid restrictions were eased nationally we have continued with these precautions except we do now take more



than one household at a time if they are travelling on journeys that fit easily together and if both passengers/ households are happy to do so.

We have seventeen regular voluntary drivers who normally provide a six day a week service. Five drivers retired during the year but three new drivers joined the voluntary team. An additional driver is still having to shield due to the health of a close family member.

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 journeys such as visits to friends, village activities, and shopping. 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 March 2020 the service was reconfigured for essential journeys only for the duration of the coronavirus restrictions but as restrictions have changed and recently been removed the minibus is once again taking people on journeys for a variety of purposes.

During the year the minibus undertook 536 passenger journeys. The minibus use fluctuates depending on need and its use was reduced during the Covid pandemic but during the year has seen a considerable increase in number of passenger journeys compared with the previous year. It is in use on most days of the week.

Lend a Hand Service

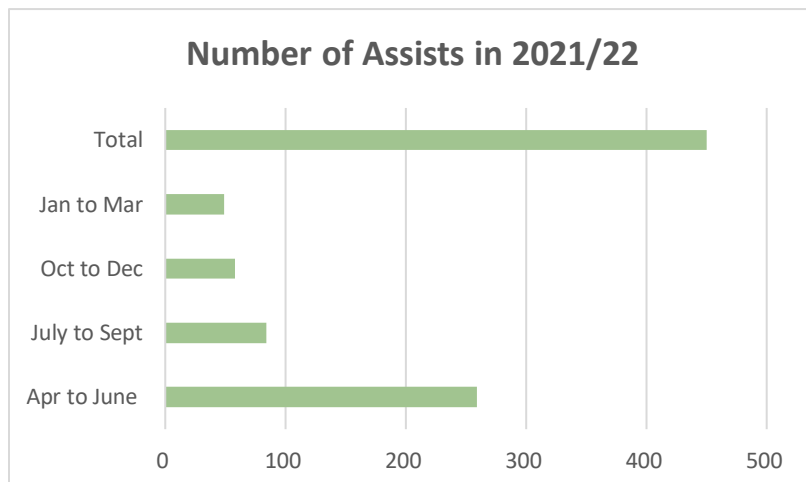
This year has been both challenging and rewarding for the Lend a Hand service ('LAH'). The year started during the third Covid lock down so the LAH again helped with shopping, prescription pick-ups and similar activities.

When the pandemic and subsequent first lockdown struck, the LAH service changed from being one of several services offered by NFG to being the prime contact service for clients. This situation continued through most of 2021, with a gradual change towards attempting to offer the pre-pandemic services in the latter part of that year and into 2022. This was inhibited by the third lockdown. Subsequently the LAH has started to provide a limited sitting service whilst continuing to provide shopping and medical loan services to clients.

In the autumn Caldbeck surgery asked if we could help marshal patients, who were receiving their flu jabs at Caldbeck Parish Hall.

The Wigton Covid vaccination programme continued throughout the year and ended in April 2022. Since December 2020 we have carried out 2,788 volunteer shifts of which 1,699 were performed during this financial year.

The response to the Covid pandemic crisis appeal for volunteers was magnificent, and many of the new volunteers have remained with us. In March 2020 we had 33 volunteers and now have 269 volunteers. These volunteers fall into three groups, which are not mutually exclusive. The groups are: the original LAH volunteers, the volunteers who came on stream during the first lockdown, and the volunteers helping at Wigton with the Covid vaccination programme. A lot of the volunteers at the Wigton vaccination clinics are from a wider area themselves; living in Carlisle, Keswick, Aspatria and Dalston to name a few locations. A number of volunteers have become LAH volunteers.



Summary

Providing assistance to local people remains the key goal of the LAH service. As we move into a world where Covid is as much a part of life as flu is we are striving to both deliver and strengthen the LAH service. This will continue to provide challenges, which given the volunteer response over the last 2 years, we are confident of meeting successfully.

Men In Sheds



The Shed opened fully in June 2014 and since then numbers of regular attenders have grown steadily. At present there are eight attenders visiting the Shed three times per week, and three who regularly attend twice a week. The Shed accepts men and ladies of all ages and backgrounds. Core activities have changed little over the years with exception of bicycle repairs and sales which have developed in the last few years.

When the Shed re-opened after the last lockdown Covid testing kits were available free from the Government's website. All attendees were encouraged to undertake a Covid test three times per week typically on a Sunday, Tuesday and Friday. Results were published on the Shed's WhatsApp noticeboard. Compliance was 100% and no one tested positive. Now that testing is no longer free, and that the general consensus is that we need to learn to live with Covid, this policy has ended.

Since January Men in Sheds have contributed £600 to NFG's funds from the sale of bikes and from donations.

Benefits Awareness and Support Service

Referrals

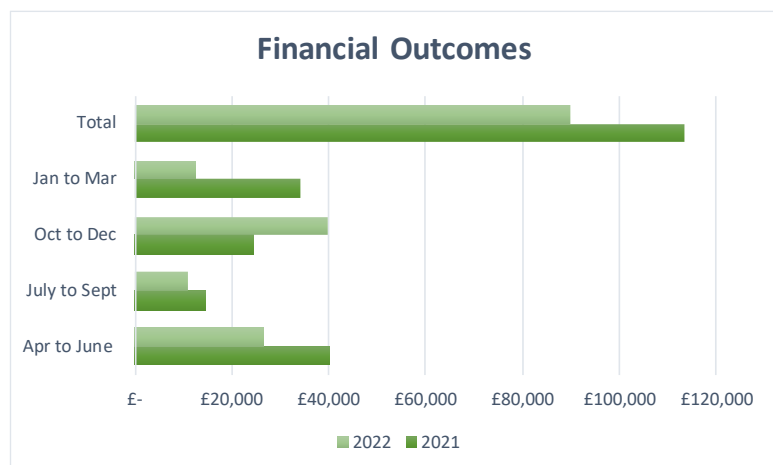
The Benefits Service has been affected by the ongoing Covid situation but our Benefits Awareness officer has been able to restart home visits where agreeable with the clients. Where this has not been possible support with awareness of eligibility, guidance with form filling and sometimes online form filling has been conducted by telephone with the client.

We had 97 cases referred for support this year:

Support Service	Number of Cases
Blue Badge	19
Attendance Allowance	29
Council Tax, Housing Benefit	4
Employment Support Allowance	3
Utilities, Switching, Internet	9
Disabled Facility Grant, Equipment Provision	1
Carer's Allowance	3
Benefits Check	5
Road Tax Exemption, Driver's Licence Renewal	4
Winter Warmth Fund	5
Warm Homes Discount	3
Pension Credit	3
Universal Credit	3
Careline Alarm	1
Personal Independence Payment	3
Lasting Power of Attorney (signposting only)	1
Green Homes Grant	1
TOTAL	97

Outcomes

The following financial results have been achieved this year, in addition to the provision of advice, support and signposting to other services:



Results shown are annual amounts plus any backdated payment awarded at the time.

One client commented that since receiving her Attendance Allowance of almost £90 a week, she has been able to get a cleaner, a window cleaner, a gardener and is now able to keep the heating on as much as she wants, to help her arthritis.

Northern Fells Dementia Action Alliance

In 2019 NFG was an integral partner in the setting up the Northern Fells Dementia Action Alliance ('DAA') and from 2020 we have successfully applied for grant aid funding to appoint a dementia information role within the Village Agents team.

During the previous year the work of the DAA had been severely constrained by the Covid pandemic and a revised action plan was adopted which included producing information bulletins, producing a comprehensive database of services for people with dementia and their carers, networking and joint work with The Alzheimer's Society, Dignity in Dementia and other partners. This included building checks in village halls to ensure that they were dementia friendly.

In June 2021 Amanda Ingram, the information worker left the Group and after a gap of six months Janet Wilkinson joined in January. She completed her induction at the end of January and since then has been familiarising herself with services, partners and projects. Janet also helped organise the NFG/ Community Catalysts/ DAA Care Fair which was held in March at Caldbeck Village Hall. This brought together eighteen groups who provide support to people with dementia and their carers and for older people or those who suffer from ill health.

Youth initiative

We are looking to provide activity programmes for young people as soon as is practically possible. After the year-end we have provided funding support for the provision of tennis coaching, by a qualified tennis coach, at Caldbeck during the summer school holidays.

Fundraising

Grant Funding

The fundraising strategy for the Group has, for the last few years, been to try and consolidate funding for all our activities into longer term grant aid settlements, for three to five years as opposed to annual submissions, thereby giving us greater stability and sustainability. Restricted grant aid funding provides our bedrock, paying for salaries and essential running costs.

Through adopting this approach, we are now in a position where funding has been secured for the next three years for the Village Agents and the Men in Sheds Co-ordinator through the National Lottery Enabling Communities Programme, our core funding for the next eighteen months through The Joyce Wilkinson Trust and The Princes Countryside Trust, and for the next three years for the Lend a Hand Co-ordinator and Benefits Support Officer through a cocktail of funders via Cumbria Community Foundation. We also have secured funding for the Northern Fells Dementia Action Alliance Information officer for the next two years via the National Lottery Enabling Communities Programme, the Joyce Wilkinson Trust, the Quarry Hill and Kipling Fund. This has created a strong financial position for NFG over the next few years.

Securing grant aid is essential to our ability to deliver our services on an ongoing basis. At a time when many charitable organisations and groups are struggling to exist, this is a huge affirmation of the value placed upon the activities of NFG and of the commitment and hard work undertaken by our employees and volunteers.

All funders require extensive monitoring and evaluation of the impact of their grant. Bi-annual, 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.

Non-Grant Fundraising

During the year our various fund raising activities recommenced after being interrupted by the Covid pandemic.

The Mosedale Meeting House Coffee Shop was able to open this year under covid guidelines agreed with the Quakers. The weeks open were extended from ten to thirteen with an extra day each week. The response from volunteers was amazing and £13,288 was raised for Group funds.

Other fundraising activities included sale of our cards, calendars and jute bags at various events and locations and two Café Days at Mungrisdale. These activities generated a total of £2,430 of income.

Finance

Financial Review

The financial result for the Group shows an overall income of £149,197 (2021: £125,578) and, after deducting expenditure of £136,303 (2021: £131,954), a surplus of £12,894 (2021: net deficit of £6,376).

This has been a year where our response to the Covid pandemic has come to an end and a renewed focus on bringing back core activities began, along with the additional new activities. This resulted in a reduction in costs directly attributable to our response to the Covid pandemic being replaced with costs associated with returning charitable activities. It is, therefore, pleasing that our overall charitable expenditure for the year is broadly the same as last year.

Non-grant income accounted for 27% of NFG's income for the year. This is in no small measure due to the successful return of the Mosedale Coffee Shop and the sale of NFG cards and calendars. Other sources of income have been earned from the minibus service, membership subscriptions and individual donations.

We would like to thank all our members and local supporters and the seven parish councils, as well as the following organisations for their ongoing support:



Reserves Policy

Total reserves at the end of the year were £84,110 (2021: £71,216) of which £66,547 (2021: £50,495) were unrestricted funds and £17,563 (2021: £20,721) were restricted funds.

The level of reserves is determined by balancing the need to maintain sufficient reserves to enable our charitable work to continue when faced with difficult circumstances, with the need to maximise the use of our resources. Our reserves, therefore, need to be sufficient to allow the Trustees sufficient time to address potential funding shortfalls. At the year-end our cash reserves equated to approximately ten months average expenditure. The Trustees consider the Group's reserves at the year-end to be adequate and in-line with the reserves policy.

Financial Management

The management team operate budgetary control over every aspect of the Group's charitable activities. Budgets, which are discussed and agreed with the Trustees, are prepared for each of our charitable activities and monitored against actual. In addition quarterly management accounts are prepared and reviewed by the Trustees at their quarterly meetings.

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 26th September 2022 and signed on behalf of the Board of Trustees by:

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Geoff Hine

Chair and Trustee

Northern Fells Rural Community Development Group

Statement of Financial Activities as at 31 March 2022

		2022			2021
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Income and endowments					
Donations and legacies	5	5,695	11,850	17,545	11,769
Charitable activities	6	-	108,224	108,224	108,238
Other trading activities	7	18,466	-	18,466	469
Investment income	8	448	-	448	867
Other income	9	2,365	2,149	4,514	4,235
Total income		<u>26,974</u>	<u>122,223</u>	<u>149,197</u>	<u>125,578</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	3,659	-	3,659	-
Expenditure on charitable activities	11, 12	2,182	130,462	132,644	131,954
Total Expenditure		<u>5,841</u>	<u>130,462</u>	<u>136,303</u>	<u>131,954</u>
Net Income/(expenditure)		21,133	(8,239)	12,894	(6,376)
Transfer between funds		(5,081)	5,081	-	-
Net movement in funds		<u>16,052</u>	<u>(3,158)</u>	<u>12,894</u>	<u>(6,376)</u>
Total funds as at 1 April 2021		50,495	20,721	71,216	77,592
Total funds as at 31 March 2022		<u><u>66,547</u></u>	<u><u>17,563</u></u>	<u><u>84,110</u></u>	<u><u>71,216</u></u>

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

Northern Fells Rural Community Development Group
Statement of Financial Position as at 31 March 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible fixed assets	18	15,451	19,743
Current Assets			
Debtors	19	2,111	1,822
Cash at bank and in hand		<u>107,759</u>	<u>74,936</u>
		109,870	76,758
Creditors: amounts falling due within one year			
Accruals and deferred income	20	<u>(41,211)</u>	<u>(25,285)</u>
Net Current Assets		68,659	51,473
Total assets less current liabilities		<u>84,110</u>	<u>71,216</u>
Net Assets		<u><u>84,110</u></u>	<u><u>71,216</u></u>
Funds of the Charity			
Restricted funds	22	17,563	20,721
Unrestricted funds	22	<u>66,547</u>	<u>50,495</u>
Total charity funds		<u>84,110</u>	<u>71,216</u>

For the year ended 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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, which have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime, were approved by the board of trustees and authorised for issue on 26th September 2022 and are signed on behalf of the board by:

Geoff Hine
Chair and Trustee

Andrew Rose
Treasurer and Trustee

Northern Fells Rural Community Development Group

Notes to the Accounts for the year ended 31 March 2022

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 accordance 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 the 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 charity.

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.

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.

Judgement 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

There are no judgements (apart from those involving estimations) that management has made in the process of applying the entities accounting policies that have a significant effect on the amounts recognised in the financial statements.

Northern Fells Rural Community Development Group

Notes to the Accounts for the year ended 31 March 2022 (continued)

Key sources of estimation and uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no 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.

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 period 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 income resources receivable or generated and are available for use at the discretion of the trustees to further any of the charity's purposes.

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

Incoming resources

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

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

Northern Fells Rural Community Development Group

Notes to the Accounts for the year ended 31 March 2022 (continued)

Resources expended

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

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

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

Tangible assets

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

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 a 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

Notes to the Accounts for the year ended 31 March 2022 (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 transactions costs, unless the arrangement constitutes a financial 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.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

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 2022 £
Donations			
Donations	5,695	11,850	17,545
Legacies			
Legacies	-	-	-
	<u>5,695</u>	<u>11,850</u>	<u>17,545</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	7,827	3,942	11,769
Legacies			
Legacies	-	-	-
	<u>7,827</u>	<u>3,942</u>	<u>11,769</u>

Northern Fells Rural Community Development Group
Notes to the Accounts for the year ended 31 March 2022 (continued)

6 Charitable activities	Restricted Funds £	Total Funds 2022 £	Restricted Funds £	Total Funds 2021 £
Parish Council Grants	2,900	2,900	3,650	3,650
Caldbeck Surgery Charitable Trust	3,000	3,000	5,000	5,000
Cumbria Community Foundation	45,657	45,657	19,072	19,072
The Big Lottery Fund	44,883	44,883	49,221	49,221
The Joyce Wilkinson Trust	-	-	25,750	25,750
The Prince's Countryside Funds	9,672	9,672	2,464	2,464
Co-op Community Funds	-	-	681	681
Other Grants received	2,112	2,112	2,400	2,400
	<u>108,224</u>	<u>108,224</u>	<u>108,238</u>	<u>108,238</u>
 7 Other trading activities				
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	
Fundraising	<u>18,466</u>	<u>-</u>	<u>18,466</u>	
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	
Fundraising	<u>438</u>	<u>31</u>	<u>469</u>	
 8 Investment income				
	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>448</u>	<u>448</u>	<u>867</u>	<u>867</u>
 9 Other income				
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	
Membership subscriptions	2,365	-	2,365	
Minibus fares	-	2,149	2,149	
	<u>2,365</u>	<u>2,149</u>	<u>4,514</u>	
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	
Membership Subscriptions	2,487	-	2,487	
Minibus fares	-	1,748	1,748	
	<u>2,487</u>	<u>1,748</u>	<u>4,235</u>	

Northern Fells Rural Community Development Group
Notes to the Accounts for the year ended 31 March 2022 (continued)

10 Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising	3,659	3,659	-	-

11 Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Minibus	-	9,771	9,771
Lend a Hand	-	25,244	25,244
Village Agents	-	31,701	31,701
Men in Sheds	-	7,078	7,078
Depreciation	-	6,063	6,063
Support costs	2,182	50,605	52,787
	<u>2,182</u>	<u>130,462</u>	<u>132,644</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Minibus	-	8,334	8,334
Lend a Hand	-	24,072	24,072
Village Agents	-	35,497	35,497
Men in Sheds	-	6,847	6,847
Depreciation	-	5,602	5,602
Support costs	1,938	49,664	51,602
	<u>1,938</u>	<u>130,016</u>	<u>131,954</u>

12 Expenditure on charity activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total funds 2021 £
Minibus	9,771	1,005	10,776	9,033
Lend a Hand	25,244	3,832	29,076	27,714
Village Agents	31,701	5,126	36,827	38,434
Men in Sheds	7,078	1,812	8,890	8,474
Youth Initiative	-	-	-	324
Core	-	38,830	38,830	40,405
Depreciation	6,063	-	6,063	5,632
Governance costs	-	2,182	2,182	1,938
	<u>79,857</u>	<u>52,787</u>	<u>132,644</u>	<u>131,954</u>

Northern Fells Rural Community Development Group
Notes to the Accounts for the year ended 31 March 2022 (continued)

13 Analysis of support costs

	2022	2021
	£	£
Staff costs	26,746	34,571
Premises	4,268	2,746
Communications and IT	3,923	3,576
General office	5,298	3,151
Governance costs	2,182	1,938
Other costs	10,370	5,620
	<u>52,787</u>	<u>51,602</u>

14 Net income/ (expenditure)

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>6,063</u>	<u>5,632</u>

15 Independent examination fees

	2022	2021
	£	£
Fees payable to the Independent Examiner for:		
Independent examination of the financial statements	2,182	1,938
Other financial services	576	559
	<u>2,758</u>	<u>2,497</u>

16 Staff costs

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

	2022	2021
	£	£
Wages and salaries	<u>94,682</u>	<u>104,633</u>

Northern Fells Rural Community Development Group
Notes to the Accounts for the year ended 31 March 2022 (continued)

16 Staff costs (continued)

The average head count of employees during the year was 11 (2021: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Group co-ordinator	1	1
Fund raising co-ordinator	1	1
Minibus	2	2
Lend a Hand/ Benefits awareness	2	2
Village Agents	3	4
Men in Sheds	1	1
Dementia awareness	1	1
	<u>11</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have the 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 £20,115 (2021: £21,278).

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 £97.20 (2021: £80) were reimbursed to one trustee related party during the year for travel expenditure incurred.

Northern Fells Rural Community Development Group
Notes to the Accounts for the year ended 31 March 2022 (continued)

18 Tangible fixed assets

	Motor vehicles	Equipment	Total
	£	£	£
Cost			
As at 1 April 2021	27,650	8,672	36,322
Additions	-	1,771	1,771
Disposals	-	-	-
As at 31 March 2022	<u>27,650</u>	<u>10,443</u>	<u>38,093</u>
Depreciation			
As at 1 April 2021	9,220	7,359	16,579
Charge for the year	5,530	533	6,063
As at 31 March 2021	<u>14,750</u>	<u>7,892</u>	<u>22,642</u>
Net Book Value			
At 31 March 2022	<u>12,900</u>	<u>2,551</u>	<u>15,451</u>
At 31 March 2021	<u>18,430</u>	<u>1,313</u>	<u>19,743</u>

19 Debtors

	2022	2021
	£	£
Other debtors	1,117	900
Prepayments	994	922
	<u>2,111</u>	<u>1,822</u>

20 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>41,211</u>	<u>25,285</u>

21 Deferred income

	2022	2021
	£	£
As at 1 April 2021	(25,191)	(17,839)
Amount released to income	25,191	17,839
Amount deferred in year	40,086	25,191
At 31 March 2022	<u>40,086</u>	<u>25,191</u>

Northern Fells Rural Community Development Group
Notes to the Accounts for the year ended 31 March 2022 (continued)

22 Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General Funds	<u>50,495</u>	<u>26,974</u>	<u>(5,841)</u>	<u>(5,081)</u>	<u>66,547</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General Funds	<u>72,520</u>	<u>11,619</u>	<u>(1,938)</u>	<u>(31,706)</u>	<u>50,495</u>

Restricted Funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted Funds	<u>20,721</u>	<u>122,223</u>	<u>(130,462)</u>	<u>5,081</u>	<u>17,563</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted Funds	<u>5,072</u>	<u>113,959</u>	<u>(130,016)</u>	<u>31,706</u>	<u>20,721</u>

23 Analysis of Net Assets By Fund

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	-	15,451	15,451
Current assets	67,672	42,198	109,870
Creditors less than 1 year	<u>(1,125)</u>	<u>(40,086)</u>	<u>(41,211)</u>
	<u>66,547</u>	<u>17,563</u>	<u>84,110</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2,021
	£	£	£
Tangible fixed assets	-	19,743	19,743
Current assets	50,495	26,263	76,758
Creditors less than 1 year	<u>-</u>	<u>(25,285)</u>	<u>(25,285)</u>
	<u>50,495</u>	<u>20,721</u>	<u>71,216</u>

24 Related Parties

During the year two trustees and the wives of two trustees were reimbursed for the following expenditure: fuel for the minibus: £1,979, Mosedale Coffee Shop consumables: £1,450, fundraising promotional material and equipment: £339, minibus repairs and parts: £80.

There were no other related party transactions during the year ended 31 March 2022.

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

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 2022.

Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purpose 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 requirements 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).

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 for and on behalf of Saint & Co Independent Examiner

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

Trustees, Officers and Professional Advisers

Patron	HRH The Prince of Wales
Trustees and Directors	Mr G Hine (Chair) Mr T Cartmell (Vice Chair) Mr A S Rose (Treasurer) Ms E Alexander (appointed 24 April 2021) Ms J Bland (resigned 13 September 2021) Mr K Bridges Mr S Brockbank Ms A Burgess Ms J Bush (appointed 16 September 2021) Ms P Groves (appointed 28 January 2022) Mr P Huntingdon (resigned 24 January 2022) Mr P Pearson Mr M Richardson Mr M Threlkeld (resigned 14 September 2021) Mr D Ward
Company Secretary	Ms D M Barraclough (resigned 18 July 2022) Ms A Sales (appointed 18 July 2022)
Chief Operating Officer	Ms A Sales (appointed 25 July 2022)
Bankers	Lloyds Bank Plc 6 Lowther Street Carlisle CA3 8DB
Independent Examiner	Saint & Co Penrith Cumbria CA11 9GR
Principal office and registered office	Millhouse Village Hall Millhouse Wigton Cumbria CA7 8HR

Notes

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