

Northern Fells Rural Community Development Group

ACTION THROUGH COMMUNITY



Annual Report and Accounts 2023

COMPANY REGISTRATION NUMBER: 04504085

CHARITY REGISTRATION NUMBER: 1093814

Just some of the things we do...



From Top - Left to Right: Grand day out at Lingholm, Youth activities – cricket and Christmas activities, Art Group, Minibus, Walking Group, Men in Sheds – bike restoration, Lend a Hand at Wigton Hospital Garden, Cooking For Men, Coffee at Mosedale Coffee Shop, Badminton.

Summary of the year at a glance...



487

Community sessions delivered by staff & volunteers



125

People accessed these sessions



24 Warm Hubs



92

Village Agent home visits



93

Referrals for benefits advice



Lend a Hand & Medi loans



50

Clients supported

191

assists



515

Minibus journeys



85

Hearing aid check appointments



£16,815

of donations



Over 120

volunteers involved in various projects, groups, support services and fundraising

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Northern Fells Group



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Message from our Chair

I am again delighted to introduce this annual report and to pay tribute to all our staff, volunteers and my fellow trustees for all their hard work and dedication. 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.

Looking back on the year we said farewell to our Group Coordinator, Diane Barraclough, and wish her every blessing in her retirement. Her service to the NFG was exceptional and I pay tribute to it. As we look back it is good to honour our roots; particularly in a time of challenge and change. I am delighted to say that Dr Jim Cox, who along with others had a pivotal role in our foundation, has accepted the trustees invitation to be named as our Honorary President. He has no functional duties as such. He stands with others, who were key to our formation and development over the years, to receive our salute and grateful thanks. If I attempted to make a list I would surely omit some names so I will simply pay tribute to one further person. Antoinette Ward has been a dedicated and highly effective member of the staff team since the very beginning fulfilling a number of different roles. She, along with our other staff members past and present, have enabled the NFG to deliver its mission: 'Action Through Community'.

As an organization we need to be forward looking. We have welcomed Andrea Sales as our new Chief Executive Officer. Andrea has brought a huge range of relevant skills and third sector experience to the role. It has been a delight to work with her and to be refreshed by her energy and enthusiasm. The trustees have welcomed new members; Libby Graham and Karen Atkinson. They bring a rich blend of experience and wisdom to our proceedings and Libby does so as a former key staff member.

Along with our Chief Executive Officer we are seeking to implement the findings of the Strategic Review we commissioned from Wingspan Consulting. The scale of our operation and our turnover puts the NFG in the top quartile of all charities registered in England and Wales and this carries responsibilities of governance, compliance and accountability. We are a charity focused on a locally defined area involving staff and volunteers drawn largely from that community. Whilst we may be informal in our working, we must be professional in our reporting and in the delivery of our services.

Hopefully the strictures of the pandemic are behind us, even if Covid certainly is not. As we look carefully at our activities on an ongoing basis, we look also for new opportunities. Some of these lie in the support of children and young people's activities and with the families of people living with dementia. The ongoing work to improve the accessibility and currency of our website should soon be apparent.

I firmly believe 2023/24 will be an exciting and productive time for us and I look forward to its challenge.

Geoff Hine
Chair of Trustees

Message from our Chief Executive Officer

As this is my first annual report for NFG I think it's helpful to say a little bit about myself. I joined the team in August 2022, so I'm still a bit of a 'newbie'. I moved into the area just as the first lockdown started, what a time to move! Having lived and worked in the area in my mid twenties, it seems it has taken me much longer than I hoped to be able to come back. Work has taken me to various locations in the UK and abroad, including the North East, Greater Manchester and Lancashire (where I am originally from) Throughout my work life I have always worked in community development settings and services that support vulnerable people that are hard to reach. I've worked in various towns, cities and rural areas for a number of charities as well as the statutory sector.

Anyway, less about me and more about how things have gone this last year!

In my relatively short time here, I've seen and felt the passion and commitment of both staff and our amazingly dedicated volunteers. This has meant that despite some setbacks staff and volunteers have continued to provide the majority of our services and activities.

We are still recovering after the disruption of the Covid pandemic. There continues to be an understandable level of worry and fear about covid which means sometimes there is greater reluctance to take part in community activities, particularly from those with pre-existing health conditions or carers. The cost of living crisis further compounds these issues for people of different ages as many struggle to afford to heat their homes properly, eat a balanced diet, travel to work because of the cost of fuel, afford childcare etc. These challenges mean that for many of our residents some of their most basic needs aren't being met, which can impact health, quality of life and access to opportunities to fully participate in what life has to offer. These issues increase the likelihood of social isolation and loneliness, therefore having a detrimental effect on physical and mental wellbeing.

In response to these challenges, we have the opportunity to broaden our offer of activities and services to all age groups. It is also paramount that we build on the amazing work of all those that have been involved over the last 25 years, by developing and maintaining our existing much needed groups, activities and services, as they are a lifeline for many.

Financially we had a good year and end the year in a healthy position which will help us weather the storm that inevitably followed on from the Covid pandemic. We are eternally grateful to our funders, many of whom support us year after year as they have confidence in our services and the outcomes we achieve. We are especially grateful for the donations we receive and the time and effort given by our volunteers and Men in Shed members to help raise unrestricted funding which help keep our services and activities going.

Finally, I would like to quote someone I was chatting to the other month, who has only been in the area a few years and wanted to get involved in NFG, I thought this captured much of what NFG is about:

"I see the Northern Fells Group as a charity that is about helping make the community a place where people love to live."

Andrea Sales
Chief Executive Officer

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 2023.

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:

- Village Agents – linking people to the Group's services and outside organisations with four agents working throughout the seven parishes.
- Lend a Hand – providing neighbourly support to people who are ill or less able, and their carers.
- Minibus service – providing a flexible, accessible door to door service for people of any age without their own transport, and group hire.
- Benefits Awareness and Help – supporting the elderly, people with disabilities or on low income in claiming benefits to which they are entitled.
- Dementia Support – providing information on, and raising awareness of, dementia.
- 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.
- General 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 Chief Executive 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.

Village Agent, volunteer services and activities

The Village Agents service has not yet returned to the level of service that we had during pre covid times. The long term impact of the pandemic means that there continues to be perceptions and fears of the pandemic that have reduced the number of people engaging in some of our groups and activities. Despite these challenges our Village Agents have delivered a range of groups and activities alongside our volunteers and have new ideas and plans in place for 2023/24. 16 different groups have been run by Village Agents and volunteers. These groups take place on a weekly, fortnightly or monthly basis and amount to 336 sessions over the year. Examples of activities and groups that have taken place over the last year:

- Art and crafts groups
- Pop ins and drop ins in
- Cooking For Men
- Spinning and wool craft
- Walking group
- Tai Chi
- Line dancing
- Badminton
- Christmas activities for children

*“I am usually a volunteer who helps out, which in itself feels a good thing to do but I have recently been a recipient after having had knee surgery **and** unable to get out. So being able to join an art session run locally by a Village Agent gave me a great mental boost – a social occasion in a warm and comfortable setting (local café) as well as learning a new skill. Thanks to Gillian, a local Village Agent for the Northern Fells Group.”*

“Myself and my husband moved to the area in 2020. I soon found out about the NFG but of course it was the time of Covid so there weren’t any groups on at that time. The gentleman we bought the house off told us about the oil syndicate which we use regularly to get a better rate on heating oil. I found out more about all the NFG help you could get and also about all the volunteers who work so hard to help keep things going. The Village Agents are a godsend and they deal with different areas. They can help and advise you on many things going on in your area and also put you in touch with other people if necessary. Since moving I have met some lovely people and as soon as the groups started again it made it much easier to settle in. There are so many coffee mornings and craft groups going on which keep everyone in touch and in the summer a lovely tea room in an old Quaker Meeting House. I haven’t lived anywhere before that has something like NFG. It covers so many different things and is an absolute necessity for people who live in its catchment area and I know people would miss it dreadfully if it didn’t exist.”

The common theme with all of our groups is that they create an opportunity for people to get together and connect, reducing social isolation and loneliness. These are great places to take part in activities and hobbies, have a good chat with others, share ideas, learn new skills etc. 125 people have accessed these sessions on a regular basis.

Oil Syndicates

Village Agents have also supported and organized oil syndicates and septic tank emptying in Caldbeck, Hesketh Newmarket, Rosley, Westward, Castle Sowerby, Mungrisdale, Boltons and Welton & Sebergham. Over 230 households have taken advantage of the service and enjoyed reduced prices.

Home Visits

Part of our Village Agents role is to visit people in their homes to often just provide listening ear, to provide emotional support and when appropriate to refer to Northern fells Group support services such as Lend a Hand, Benefits Advice, Dementia Support, as well as external organisations. Over the last year Village Agents made over 92 home visits.

Hearing aid checks

One of our Village Agents completed hearing aid check training, as a result we have been able to provide 6 clinics over the last year, this amounts to 85 individual appointments. The ability to provide these clinics as a Northern Fells Group service also means we have the flexibility to provide follow up support through home visits.

“The Hearing Aid Workshops held by Mark at Millhouse Village Hall are a really important service enabling parishioners to have their hearing aids regularly checked and fitted with new tubes when appropriate as well as supplying batteries.”

Warm hubs

Our village agents also ran weekly warm hubs throughout the autumn and winter months to provide further opportunity for people to connect with one another in warm and cozy environment. Our Village Agents provided 24 warm hub sessions in total, one of which continued throughout the year as a drop in.

Lend a Hand Service

Over the last 12 months we have supported 50 clients with a 191 assists consisting of medical equipment loans, personal and domestic, basic DIY and one off garden tidy ups. We have also provided marshalling for Caldbeck Surgery flu jabs, which involved 51 volunteers, amounting to over 100 hours of volunteering.

This summer we had 30 Lend a Hand volunteers involved in helping to improve the courtyard garden at Wigton Hospital as it was in great need of some TLC. The team cleared the site, provided a picnic table which will be adapted for wheelchair users. The existing flower bed was tidied up and a new raised bed built. Where possible the materials used have been re-purposed. A garden storage shed, fated to go to the tip, was restored by our Men in Sheds members, who also made window boxes out of reclaimed pallet wood. There were other elements in the garden which needed some attention. The garden already had one raised bed for flowers. This was made of railway sleepers and our volunteers refurbished it. A second raised bed was built from scratch and has sensory plants in it, suitable for helping visually impaired patients and providing people with other sensory disorders a focus via touch, scent, colour & texture.



Each raised bed is accessible to wheelchair users. Now in good order, the garden is a place where patients and staff can sit outside, but will also be an ongoing project, with certain patients helping to maintain the garden. It is well known that being in a garden, and the activity of working with plants, is therapeutic, being beneficial in helping people with various health issues, in particular mental health issues.

Transport Services

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

We have 17 regular voluntary drivers who normally provide a 6 day a week service. Two drivers retired during the year but two new drivers joined the voluntary team. An additional driver is still having to shield from Covid risks 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 (doctors, dentists, opticians, physio appointments etc) and social visits to friends, village activities, shopping and more. It takes older people to lunch groups and coffee mornings throughout the seven parishes.

In this reporting year the minibus did 515 passenger journeys, a very similar number to the previous year. The minibus use fluctuates depending on need and its use was considerably reduced during the Covid pandemic; numbers have increased a lot since the pandemic but they have not yet recovered to their previous level. However the minibus is in use on most days of the week. 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.

Benefits Advice and Support

Mid-way through the reporting period we saw a change of staff, this didn't disrupt service delivery as the handover process ran very smoothly. We have had 93 cases referred for support this year which has helped clients access the following benefits and support:

	NUMBER
BLUE BADGE	19
ATTENDANCE ALLOWANCE	23
COST OF LIVING ADVICE	9
COUNCIL TAX, HOUSING BENEFIT	2
UTILITIES, SWITCHING, INTERNET	5
BENEFITS CHECK	9
ROAD TAX EXEMPTION, DRIVER'S LICENCE RENEWAL	2
SOCIAL HOUSING ALLOCATION/HOUSE MOVE	1
WINTER WARMTH FUND	3
WARM HOMES DISCOUNT	1
PENSION CREDIT	4
UNIVERSAL CREDIT	4
CARELINE ALARM	1
PERSONAL INDEPENDENCE PAYMENT	1
SUPPORT FOR CARERS	1
LASTING POWER OF ATTORNEY (SIGNPOSTING ONLY)	1
NI CONTRIBUTIONS/BOOST (SIGNPOSTING ONLY)	2
SELF EMPLOYED TAX – (SIGNPOSTING ONLY)	1
PARKING TICKET APPEAL	1
HMRC TAX BILL	1
FORWARD PLANNING FOR DISABLED SON	1
SEPTIC TANK NEW REGULATIONS ADVICE	1
TOTAL CASES	93

Dementia Support

Under the guidance and support of the NF DAA (Northern Fells Dementia Action Alliance) our Dementia Awareness and Support project has proved incredibly successful in raising awareness about dementia through the launch of the NF DAA in 2019, which was attended by 95 people. This was then followed by a series of training events which 120 people completed. These sessions have helped create dementia friendly environments and also helped enable those living with dementia access to the right services and support. During the pandemic it became increasingly more difficult to maintain this level of activity, but we were able to continue networking through video calls and slowly began to have face to face events again as lockdowns were lifted. Over the last 6 months the NF DAA has reflected on it's journey so far and how needs have changed in our catchment area. The remit of the project was broadened to be able

to provide 'hands on' support to those living with dementia and their carers as well as continuing to raise awareness. Plans are now in place to increase our 121 support for carers and to also facilitate a support group in our area by summer 2023.

Men in Sheds



We ran 2-3 sessions per week, with an average of 8-12 clients attending each sessions. Over the 12 month period we delivered 135 sessions. The sessions are popular and have many clients that regularly attend, share skills and ideas for projects. We welcome clients of all ages and genders. Most importantly these sessions provide safe space in an informal setting for clients to spend time together. This peer support reduces social isolation and often helps enhance health and wellbeing. Projects include bike maintenance, community projects, raising money and receiving donations by mending and fixing items brought in by the public. These donations are used towards the running of the shed and other NFG projects.

Youth Activities

In December 2022 we reintroduced youth activities, our Village Agents ran a Christmas themed treasure hunt which was attended by over 20 children and their parents/carers. In February we recruited a Youth Activities Coordinator to deliver an Easter and summer activities programme in 2023/24. The plan will be to provide activities in various locations that are accessible and affordable for families.



Our Volunteers

Our army of volunteers are invaluable, without them many of our much needed groups, activities and services wouldn't exist. Over 120 people have volunteered this year and have been involved in a range of activities, examples of these are:

- Marshalling for vaccinations and events at local surgery and hospital.
- Driving the NFG minibus.
- Running the NFG pop up Coffee Shop in Mosedale.
- Providing carer relief through our Lend A Hand service.
- Collecting and delivering medical equipment to local residents.
- Running various drop ins, coffee mornings, lunch clubs, Cooking For Men, CRAFT group etc.
- Running activities such as walking groups, line dancing, Tai Chi, ukulele lessons etc.

As a thanks for all their help, as part of our 25th anniversary we had a volunteer celebration event, over 80 volunteers attended and enjoyed pie, peas and a pint, as well as ceilidh with The Bald Mountain String Band.

"I volunteer as I want to give something back to my community. I feel very supported by staff so that makes my involvement stress free and enjoyable. It also helps me to get out of the house and meet other people, now I'm not working I think that's really important."

Finance

Financial Review

The financial result for the Group shows an overall income of £186,984 (2022: £149,197) and, after deducting expenditure of £144,873 (2022: £136,313), a surplus of £42,111 (2022: surplus of £12,884).

This has been the first full year since the Covid pandemic in which we were able to deliver our core activities, and at the same time to begin to implement the findings of the Wingspan Consultants' Strategic Review report. We have not been immune to the general inflationary pressures within the UK economy which have had a material impact on our overall expenditure for the year. With the changes being made as a result of the Strategic Review report and the inflationary pressures on our overall expenditure it is pleasing to report that, excluding the legacy donation, we achieved a surplus of income over expenditure of £1,920.

Source of Income	
Grant support	£103,494
Legacy donation	£40,191
Fundraising	£18,840
Donations	£16,815
Membership subscriptions	£2,402
Other	£5,242

Grant support

To provide the Group with financial stability beyond the short-term grant aid is secured over three-to-five-year periods. The major grant providers during the year were the National Lottery, through their Enabling Communities Programme and The Joyce Wilkinson Trust. With the former we will be entering year four of a five-year funding programme in October 2023, with the latter we are in the middle of a three year funding programme.

Grant funding, which represents 55% of this year's annual income, is an essential source of income. Without the support of our grant funders our ability to deliver our services on an ongoing basis would be severely impaired.

Legacy donation

The Group is a beneficiary of the Estate of the late Anna Browne. During the year the Executors confirmed probate had been granted and estimated the Group's share of the late Anna Browne's estate to be £40,191. Accordingly this amount has, in accordance with accounting standards, been included in the income for the year and as a debtor at 31 March 2023. The funds were received in June 2023.

The Mosedale Coffee Shop was again open for thirteen weeks during the summer and generated £17,944 of income. This is a tremendous result and huge thanks must go to our team of 71 volunteers. Other fundraising activities included the sale of our post cards and jute bags.

Other sources of income during the year were: membership subscriptions, individual and corporate donations, minibus fares. Overall non-grant income accounted for 45% of this year's income.

We would like to thank our members, local supporters and the seven parish councils, as well as the National Lottery Community Fund and the Cumbria Community Fund for their continued support.

Reserves Policy

Total reserves at the end of the year were £126,221 (2022: £84,110) of which £113,055 (2022: £66,547) were unrestricted funds and £13,166 (2022: £17,563) 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 and cash equivalent 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 all aspects of the Group's charitable activities. Budgets, which are discussed and agreed with the Trustees, are prepared on an annual basis and monitored against actual. In addition quarterly management accounts are prepared and reviewed by the Trustees.

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, amended 27 September 2006 and reamended on 26 September 2022.

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 ten 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

The day-to-day management of the Group is the responsibility of the Chief Executive Officer, Andrea Sales.

Membership

There are currently 200 members of the Group. Membership costs £5 for individual or £15 per annum for joint or family membership. Membership is open to anyone living within the Northern Fells area or wishing to support the work of the Group.

Risk Management

The Trustees monitor 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.

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 28th November 2023 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 2023

		2023		2022
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income and endowments				
Donations and legacies	5	57,006	-	57,006
Charitable activities	6	-	103,494	103,494
Other trading activities	7	19,459	-	19,459
Investment income	8	354	-	354
Other income	9	4,894	1,777	6,671
Total income		<u>81,713</u>	<u>105,271</u>	<u>186,984</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	10	4,365	-	4,365
Expenditure on charitable activities	11, 12	1,152	139,356	140,508
Total Expenditure		<u>5,517</u>	<u>139,356</u>	<u>144,873</u>
Net Income/(expenditure)		76,196	(34,085)	42,111
Transfer between funds		(29,688)	29,688	-
Net movement in funds		<u>46,508</u>	<u>(4,397)</u>	<u>42,111</u>
Total funds as at 1 April 2022		66,547	17,563	84,110
Total funds as at 31 March 2023		<u>113,055</u>	<u>13,166</u>	<u>126,221</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 12 to 23 form part of these financial statements.

Northern Fells Rural Community Development Group Statement of Financial Position as at 31 March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	18	11,748	15,451
Investments	19	<u>45,609</u>	<u>45,292</u>
		57,357	60,743
Current Assets			
Debtors	20	42,989	2,111
Cash at bank and in hand		<u>72,953</u>	<u>62,467</u>
		115,942	64,578
Creditors: amounts falling due within one year			
Accruals and deferred income	21	<u>(47,078)</u>	<u>(41,211)</u>
Net Current Assets		68,864	23,367
Total assets less current liabilities		<u>126,221</u>	<u>84,110</u>
Net Assets		<u>126,221</u>	<u>84,110</u>
Funds of the Charity			
Restricted funds	23	13,166	17,563
Unrestricted funds	23	<u>113,055</u>	<u>66,547</u>
Total charity funds		<u>126,221</u>	<u>84,110</u>

For the year ended 31 March 2023 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 28th November 2023 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 2023

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 2023 (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 2023 (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 2023 (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 2023 £
Donations			
Donations	16,815	-	16,815
Legacies			
Legacies	40,191	-	40,191
	<u>57,006</u>	<u>-</u>	<u>57,006</u>
	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>

Northern Fells Rural Community Development Group

Notes to the Accounts for the year ended 31 March 2023 (continued)

6 Charitable activities

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Parish Council Grants	2,200	2,200	2,900	2,900
Caldbeck Surgery Charitable Trust	3,500	3,500	3,000	3,000
Cumbria Community Foundation	49,530	49,530	45,657	45,657
The Big Lottery Fund	44,072	44,072	44,883	44,883
The Prince's Countryside Funds	1,667	1,667	9,672	9,672
Co-op Community Funds	2,096	2,096	-	-
Other Grants received	429	429	2,112	2,112
	<u>103,494</u>	<u>103,494</u>	<u>108,224</u>	<u>108,224</u>

7 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising	<u>19,459</u>	<u>-</u>	<u>19,459</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising	<u>18,466</u>	<u>-</u>	<u>18,466</u>

8 Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>354</u>	<u>354</u>	<u>448</u>	<u>448</u>

9 Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Membership subscriptions	2,402	-	2,402
Minibus fares	-	1,777	1,777
Gift Aid reclaim	2,492	-	2,492
	<u>4,894</u>	<u>1,777</u>	<u>6,671</u>

	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>

Northern Fells Rural Community Development Group
Notes to the Accounts for the year ended 31 March 2023 (continued)

10 Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising	4,365	4,365	3,659	3,659

11 Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Minibus	-	11,103	11,103
Lend a Hand	-	23,446	23,446
Village Agents	-	30,772	30,772
Men in Sheds	-	8,084	8,084
Depreciation	-	6,576	6,576
Support costs	1,152	59,375	60,527
	<u>1,152</u>	<u>139,356</u>	<u>140,508</u>

	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>

12 Expenditure on charity activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total funds 2022 £
Minibus	11,103	777	11,880	10,776
Lend a Hand	23,446	5,727	29,173	29,076
Village Agents	30,772	8,899	39,671	36,827
Men in Sheds	8,084	3,715	11,799	8,890
Youth Initiative	-	579	579	-
Core	-	39,547	39,547	38,830
Depreciation	6,576	131	6,707	6,063
Governance costs	-	1,152	1,152	2,182
	<u>79,981</u>	<u>60,527</u>	<u>140,508</u>	<u>132,644</u>

Northern Fells Rural Community Development Group
Notes to the Accounts for the year ended 31 March 2023 (continued)

13 Analysis of support costs

	2023	2022
	£	£
Staff costs	26,569	26,746
Premises	7,296	4,268
Communications and IT	3,747	3,923
General office	6,740	5,298
Governance costs	1,152	2,182
Other costs	15,023	10,370
	<u>60,527</u>	<u>52,787</u>

14 Net income/ (expenditure)

Net income/(expenditure) is stated after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>6,707</u>	<u>6,063</u>

15 Independent examination fees

	2023	2022
	£	£
Fees payable to the Independent Examiner for:		
Independent examination of the financial statements	1,152	2,182
Other financial services	576	576
	<u>1,728</u>	<u>2,758</u>

16 Staff costs

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

	2023	2022
	£	£
Wages and salaries	<u>93,094</u>	<u>94,682</u>

The average head count of employees during the year was 11 (2022: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Chief Executive Officer	1	-
Group co-ordinator	-	1
Fund raising co-ordinator	-	1
Minibus	2	2
Lend a Hand/ Benefits awareness	2	2
Village Agents	4	3
Men in Sheds	1	1
Dementia awareness	1	1
	<u>11</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Northern Fells Rural Community Development Group

Notes to the Accounts for the year ended 31 March 2023 (continued)

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 £22,357 (2022: £20,115).

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 £117.45 (2022: £97) were reimbursed to one trustee related party during the year for travel expenditure incurred.

18 Tangible fixed assets

	Motor vehicles	Equipment	Total
	£	£	£
Cost			
As at 1 April 2022	27,650	10,443	38,093
Additions	-	3,004	3,004
Disposals	-	-	-
As at 31 March 2023	<u>27,650</u>	<u>13,447</u>	<u>41,097</u>
Depreciation			
As at 1 April 2022	14,750	7,892	22,642
Charge for the year	<u>5,530</u>	<u>1,177</u>	<u>6,707</u>
As at 31 March 2023	<u>20,280</u>	<u>9,069</u>	<u>29,349</u>
Net Book Value			
At 31 March 2023	<u>7,370</u>	<u>4,378</u>	<u>11,748</u>
At 31 March 2022	<u>12,900</u>	<u>2,551</u>	<u>15,451</u>

19 Investments

	2023	2022
	£	£
Long-term bond	<u>45,609</u>	<u>45,292</u>

20 Debtors

	2023	2022
	£	£
Other debtors	41,839	1,117
Prepayments	<u>1,150</u>	<u>994</u>
	<u>42,989</u>	<u>2,111</u>

Northern Fells Rural Community Development Group
Notes to the Accounts for the year ended 31 March 2023 (continued)

21 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>47,078</u>	<u>41,211</u>

22 Deferred income

	2023	2022
	£	£
As at 1 April 2022	(40,086)	(25,191)
Amount released to income	40,086	25,191
Amount deferred in year	<u>43,435</u>	<u>40,086</u>
At 31 March 2023	<u>43,435</u>	<u>40,086</u>

23 Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General Funds	<u>66,547</u>	<u>81,713</u>	<u>(5,517)</u>	<u>(29,688)</u>	<u>113,055</u>

	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>

Restricted Funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted Funds	<u>17,563</u>	<u>105,271</u>	<u>(139,356)</u>	<u>29,688</u>	<u>13,166</u>

	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>

Northern Fells Rural Community Development Group
Notes to the Accounts for the year ended 31 March 2023 (continued)

24 Analysis of Net Assets By Fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	737	11,011	11,748
Fixed assets investment	45,609	-	45,609
Current assets	69,709	46,233	115,942
Creditors less than 1 year	<u>(3,000)</u>	<u>(44,078)</u>	<u>(47,078)</u>
	<u>113,055</u>	<u>13,166</u>	<u>126,221</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	-	15,451	15,451
Fixed assets investment	45,292	-	45,292
Current assets	22,380	42,198	64,578
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>

25 Related Parties

During the year two trustees and the wives of two trustees were reimbursed for the following expenditure: fuel for the minibus: £22.15, Mosedale Coffee Shop consumables: £1,165, office equipment: £178, and minibus fuel: £22.

There were no other related party transactions during the year ended 31 March 2023.

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 2023.

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

Honorary Patron	Dr J Cox
Trustees and Directors	Mr G Hine (Chair) Mr T Cartmell (Vice Chair) Mr A S Rose (Treasurer) Ms K Atkinson (appointed 17 October 2022) Ms E Alexander Mr K Bridges Mr S Brockbank Ms A Burgess Ms J Bush Ms E Graham (appointed 15 October 2022) Ms P Groves Mr P Pearson Mr M Richardson Mr D Ward (resigned 9 August 2023)
Company Secretary	Ms D M Barraclough (resigned 18 July 2022) Ms A Sales (appointed 18 July 2022)
Chief Executive Officer	Ms A Sales
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
