



ACTION THROUGH COMMUNITY



Northern Fells Group Annual Report 2024



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Company Registration Number 04504085

Charity Registration Number 1093814

THE YEAR IN NUMBERS..



 **556**

Sessions run by Village Agents

 **120**

Home visits by Village Agents

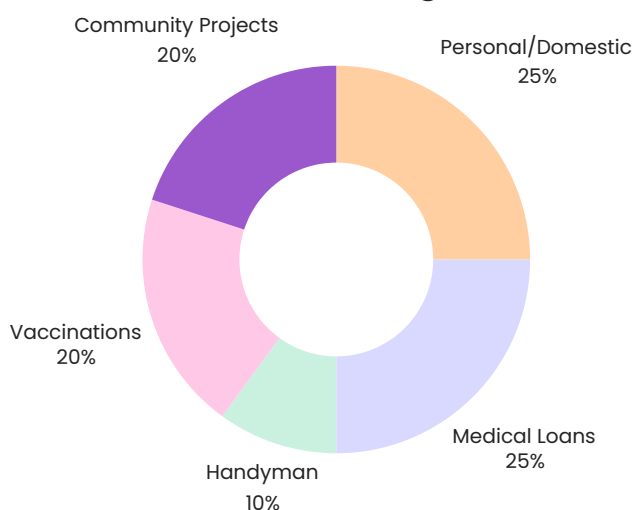
 **100**

Men in Sheds Sessions

 **85**

Hearing Aid Appointments Provided

Lend a Hand Volunteering - 540 assists



Benefits Advice

113 issues addressed


for 78 Clients

claiming £117,000

Transport Service

 **673**

Minibus passenger journeys

 **23%**

Increase on previous year

Youth Work Sessions

28 sessions

3 school holidays

120 young people

20 Families



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Message from our Chair

Geoff Hine



Once again it gives me very great pleasure to introduce our annual report, which once more demonstrates a successful year of operations. It is a delight to do so as we also celebrate the contributions of our wonderful volunteers as well as our staff team and my colleague trustees. My thanks go to all who have worked so hard to compile this report, particularly to our Treasurer, Andy Rose.

The report demonstrates that we are delivering on our core purposes as a charity. It has been my practice to let the report describe our activity to our 31st March year end, now more than half a year past, and comment more generally on our current situation.

One of the great highlights for us has been the renewal of our Royal Patronage. For some time after His Majesty King Charles' accession to the throne the charities he extended patronage to as Prince of Wales were subject to review. We were delighted with the news that His Majesty is maintaining his interest in the NFG. It is a recognition of the work of so many in our community.

A great part of the ethos of our organisation is 'service'. Service to individuals and the wider community by dedicated volunteers and staff. I want to pay tribute to some of them. Firstly, Antoinette Ward who retired in June after 25 years service in a variety of roles. Antoinette played a key role in the local initiative under the then Prince of Wales Rural Revival Project launched in 1999. She was a major contributor to the report, 'Under The Stones – Hidden need in Rural Cumbria' published in 2002. At her retirement presentation other key individuals from those days came forward to pay tribute.

Simon Braithwaite retired as our 'Lend a Hand' Co-ordinator. Simon was also a key player in our IT systems but his contribution to the work of the NFG during the Covid pandemic is perhaps his greatest legacy. Our volunteer network expanded fivefold to around 180 – many from out of our immediate area. When the vaccination roll-out began we supported the Keswick and Solway Primary Care group to deliver some 66,000 jabs and great credit goes to Simon for a lot of the organisation.

We said farewell to our CEO, Andrea Sales, in June. Andrea impelled the NFG organisation and activity to new levels and we are deeply grateful for all that she achieved. It is a testament to her work that her successor has been appointed on a full time basis whereas Andrea was engaged part time. We welcome James Baggley as our new CEO and already he is making his considerable mark.

The NFG is robust in its organisation and in a strong financial position. I am excited by our future and confident that 2024/25 will be another very successful year.

Finally I want to thank our grant funders, who account for 72% of our income. These include the parish councils of Boltons, Caldbeck, Castle Sowerby, Ireby with Uldale, Mungrisdale, Sebergham & Welton and Westward & Rosley. We are also grateful to the National Lottery, Cumbria Community Foundation and the Joyce Wilkinson Trust.

Geoffrey Hine
Chair



Message from our CEO

James Baggley

I am pleased to present my first report as Chief Executive Officer of NFG. Since joining in June 2024, I have had the privilege of working with a dedicated team, passionate volunteers, and supportive communities, all committed to improving the lives of those in the rural areas we serve.

The transition into this role has been both rewarding and challenging. One of my primary goals upon joining was to ensure a seamless continuation of the vital services NFG provides, while exploring new opportunities for growth and improvement. In collaboration with our board of trustees, staff, and volunteers, we have already made great strides in strengthening the foundations of our services and enhancing our impact.

Despite the ongoing challenges posed by rural isolation, limited resources, and challenges in public services, I am proud to report NFG has continued to deliver a variety of key services over the past year.

Our minibus service driven by a team of passionate volunteers, has completed 673 passenger journeys. This has allowed us to reach more people in need, helping individuals access essential services from medical appointments to social activities. Our volunteering programmes have also facilitated 85 volunteers, providing support and practical help to local residents, many of whom are elderly or living in isolated rural locations.

Our new youth programme, launched in collaboration with local schools, has fostered intergenerational connections and provided opportunities for young people in rural communities. In addition, we have secured new grants and partnerships that have enabled us to invest in new projects, as well as continue the existing great work of NFG.

While we have accomplished much, the challenges we face are ongoing. Rising costs of living, increasing demand for services, and the geographical challenges of rural areas mean we must continue to innovate and adapt. Our focus moving forward is on ensuring long-term sustainability, diversifying our funding streams, and deepening our relationships with key stakeholders.

As we head into 2025, I am optimistic about the future of NFG. We will continue to champion the needs of rural communities, build stronger networks, and create new opportunities for collaboration. Our priorities include expanding access to digital tools and training for those who are digitally excluded, strengthening partnerships to deliver holistic support services, and enhancing our offer to all age groups to ensure that the Northern Fells area remains vibrant and self-sustaining.

In closing, I would like to extend my deepest gratitude to our staff, volunteers, donors, and partners. Your dedication and generosity make our work possible. Together, we are making a tangible difference in the lives of those we serve, and I am honoured to be part of this incredible journey.

James Baggley
Chief Executive Officer



Trustees' Annual Report (incorporating the directors' report)



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 to 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 2024.

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 Activities – 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 Service



Our Village Agents:



Sheila Fleet



Gillian Skillicorn



Chloe Duerdin



Jackie Clayton

Village Agent Projects

Evening arts and crafts (Ireby)

The group mainly consists of working mums who cannot access NFG's daytime arts and crafts groups. We were lucky to have along local artist Julia Garner who shared her knowledge in Lino cutting and printing.



Hearing Aid Clinic

This is a much sought after service offering basic hearing aid advice and repairs as local support over the years has decreased. Especially benefiting elderly and disabled clients who would find it challenging travelling to Carlisle hospital.



Lunch Clubs

There are now a number of lunch clubs across the area including Ireby and Rosley. Rosley Lunch Hub has grown from last years Warm Hubs, the group runs from September through to April, there is home-made soup, rolls, tea, coffee and cake and sometimes a beetle drive. There is great core group of helpers including a fabulous volunteer who makes all the soup with others providing bread rolls and cakes.



Bereavement Café

December 2023 saw a new Bereavement Café at Rosley Village Hall set up to coincide with National Grief Week, this has a regular attendance of local residents who are bereaved along with a regular volunteer and a representative from CRUSE bereavement support charity.

Over 65's exercise – Including strengthening and Pilates.

These groups commenced with residents in the area that met the criteria for this type of exercise. It was identified that the frailer adult resident would not be able to participate in these groups, so staff and volunteers were identified to participate in training to be able to deliver movement activities in future groups or in the home.

Line Dancing at Bolton Low Houses



Line dancing classes offer both individual and community benefits. For attendees, it's an enjoyable way to stay physically active, improving cardiovascular health, balance, and coordination. Line dancing also provides mental stimulation by learning new steps and sequences, enhancing memory and focus. Socially, it creates opportunities for connection, combating loneliness and fostering friendships, especially in rural communities.

1-2-1 sessions

Offering tailored support with clients, helping people to get back out into the community after illness or for social companionship, befriending, etc.



Good News Story

Ireby Plant and Seed Swap 2024

Local resident Abi Driver started a group calling itself the “North Cumbrian Food Growing Network” with the aim of starting a seed, plant and produce exchange for folks based in North West Cumbria. A place to swap stories, trade seed and plant stocks, compare findings, and more. A place to grow local community food resilience by sharing seed, seedlings and produce. Gillian thought “What a great idea!” and contacted her to suggest her group worked with NFG to create a plant and seed swap event locally. A plan was hatched!

We decided we wanted the event to be free for all but we would fund raise by holding a raffle and asking volunteers to bake for the event and ask for donations towards refreshments. We set about collecting raffle prizes which included: Fat Dave’s Workshop made an extraordinary bespoke candelabra; Oakhurst Garden Centre gave a generous donation of seeds as did Sarah Ravens Seeds and Sutton Seeds; Phil Bradley- Willow Artist made a fabulous obelisk; Monty Don sent us a signed book: Charles Dowding gave a signed copy of his book- Skills for Growing and a signed Calendar for sowing dates, he also sent us some seeds for swapping too; Sally Phillip’s from Chimney Sheep sent a selection of garden products; and many more

The Men in Sheds made us squirrel boxes and bird boxes and bird feeders. Debbie Adkins from Cumbria Master Composters joined us to talk about all things compost!



Good News Story....

The raffle and tea/coffee/cake donations came to a fabulous £360 which was all donated to the NFG. After the event Abi posted: “ A special thanks to our volunteers on the day and thankyou to all those community members who donated seeds, plants, raffle prizes and cakes! But we have an extra special thankyou to Gillian Skillicorn of the Northern Fells Group who saw the potential in our idea and helped us to bring it to life! All monies made will be donated to Northern Fells Group and we hope they will support this event to be an annual one!”



Men in Sheds



The Shed has produced many projects this year, and been involved in a few community projects (bikes for the school, a bench for Heskett allotments, items for the spring fling and numerous others) This being said there is still a long way to go in improving the Shed and we have many exciting ideas for future projects and improvements.

Attendance at the shed has been steady and improved as the year has gone on, we have welcomed several new members throughout the year. We have had up to 19 attendees at a time.

We would also like to mention the help we have had from members of the Northern Fells community who have donated items and their time and resources to the shed in the past year.

We have upgraded much of our equipment with help from NFG and through kind donations, we have managed to update our heating which has improved conditions on cold days and improved attendance as a result.

**Shed Master
Andrew Swainson**



Transport Service

The challenges with transport in a rural area are immense and NFG does what it can to help people in our area by offering an affordable, flexible minibus service, bookable by contacting our Transport Co-ordinator on the phone or by text or email. We also regularly signpost to other transport options.

We can help people who no longer have access to their own transport or during temporary periods of illness or disability. The minibus takes people to appointments of all kinds both near and far - to Cumberland Infirmary, the hospital in Whitehaven, and for various engagements in Wigton, Carlisle and Penrith including hair salons, dentists, therapeutic classes, shopping and social visits to friends, lifts to the station, village activities, shopping and more.

The past year has seen 673 passenger journeys, delivered by a team of passionate volunteer drivers - who tell us it is a very rewarding role while passengers describe it as a “lifeline”. The passengers often express their gratitude to the voluntary drivers for their helpfulness and patience and we join them in that appreciation.

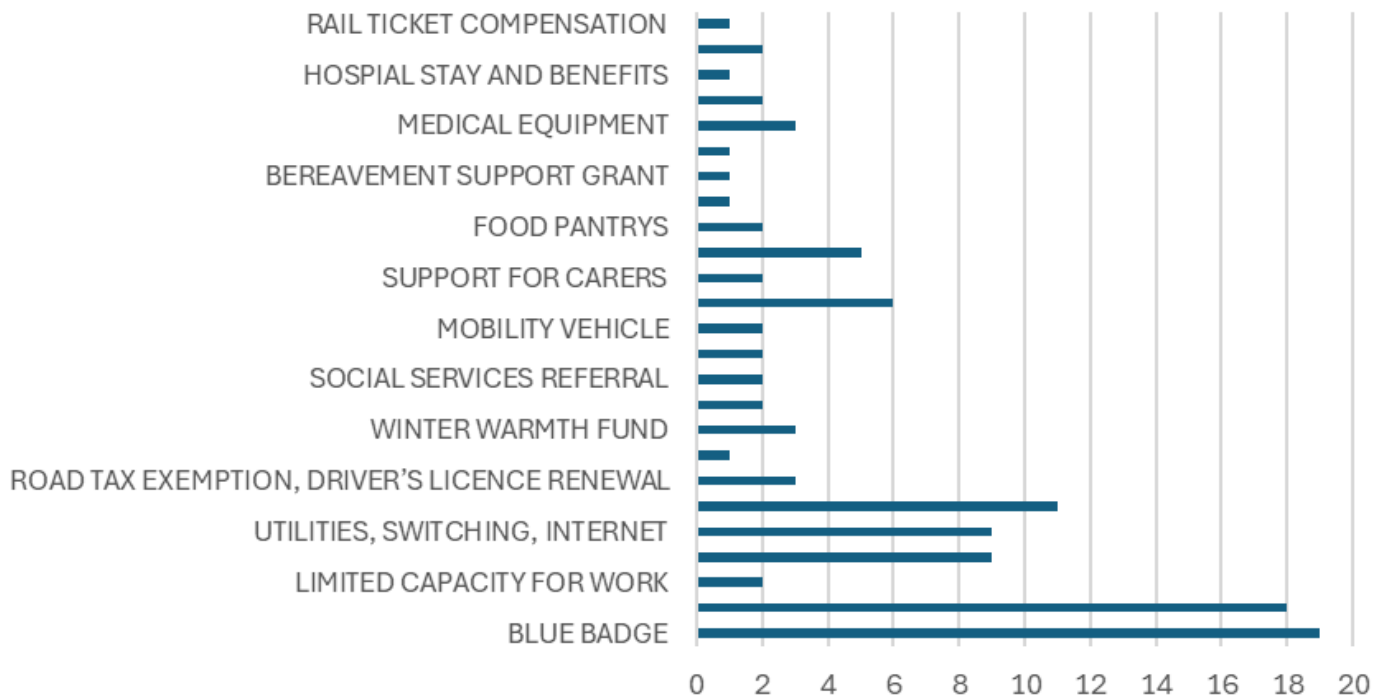


**Transport Co-ordinator
Kitty Booth**



Benefits Advice and Support

Benefits Cases During the Year



Benefits Advisor Jackie Clayton

This year has seen an 18% increase in benefits support cases.

Jackie offers free, confidential support to help increase awareness of benefits and grants local residents may be entitled to, help with filling forms, checking what support is available from the Government, Local Authorities, Sustainability Schemes, Adult Social Care, etc. We can also signpost to other organisations who can help.

Support can include communicating with officials by letter, telephone or in person.

This year has seen partnering with other local organisations such as Cumbria Action for Sustainability and the Newcastle Building Society to provide further support to residents.

Youth Work



In the past year we have delivered youth activities during the school holidays. We've had an excellent uptake with Easter and Summer schemes being fully booked. All schemes have been popular due to the variety of activities on offer at subsidised prices thanks to external funding.

We have had the opportunity to partner with local clubs, groups and charities to enhance the offering to our youth scheme.

This summer, taster sessions have been delivered by Caldbeck Cricket Club, Caldbeck Bowls Club, Euphoric Circus, Cumbria Wildlife Trust, Ernest Cook Trust and RLC Drama. Feedback so far is that these groups would be interested in working with us in the future and will benefit children in our local community.



**Youth Co-Ordinator
Chloe Duerdin**



**Youth Worker
Caitlin
Parsonage**



**Youth Worker
Hannah Martin**

A good news story...

Feedback from parent of young person taking part in Summer 2024 programme:

“Our daughter has absolutely loved going to the scheme and it’s really helped us get through the summer holidays which can be quite long! They can miss social interaction especially when you live quite rurally like we do, it’s been nice for her to have that routine and fun to see her friends.

Her favourite activity was circus skills! She came away with a real sense of achievement”



Dementia Awareness

Two new groups have been created this year, Move it & Groove it!! and Dance & Sing! These groups have linked people in the community who live with dementia and their loved ones with others in their locality and provided a safe space for them to enjoy light activities and singing. There is a dedicated group of volunteers who help with these sessions and relationships have developed with all who attend, such that the group are visiting a local garden and have been invited by a local farmer for a social event. The groups have been incredibly successful for those who attend, lots of smiling happy faces. Both groups have received referrals from health professionals as a way to encourage movement and wellbeing.

At the end of the first session of Move it and Groove it! one husband and carer for his wife living with dementia said “I’ve had not seen my wife so animated in a long time!”.



During Dementia Action week an Anticipatory Grief session was hosted for those living with dementia and their loved ones. The session was delivered by Karen Dutton RGH (Project Lead for Let's Talk Bereavement), it was very beneficial for those who attended, the feedback included :

“I feel so useless. This session has really helped me”.

“It is so reassuring to know that I am not alone in how I feel”.



Regular welfare visits and coffee outings occur for those living with dementia and/or their carers which have proved invaluable in demonstrating that they are not alone. One lady a carer for her husband has said “Your visits mean so much to me, it’s wonderful when you pop in and see how we are, and knowing you are there if I need you is very reassuring, I am so grateful”.

Thank You to Our Volunteers

To our remarkable volunteers, we owe an enormous thank you. Your hard work and selflessness are the backbone of the Northern Fells Group. Every day, you bring kindness, care, and dedication to those who need it most—whether it's driving a neighbour to a crucial appointment, offering companionship, or supporting our community events.



You've helped us grow, thrive, and continue providing essential services. The time, energy, and passion you give are invaluable, and we are truly grateful for everything you do. Thank you for making a real difference!

Financial Review of the Year

The financial result for the Group shows an overall income of £143,252 (2023: £186,984) and, after deducting expenditure of £183,810 (2023: £144,873), a deficit of £40,558 (2023: surplus of £42,111).

During the year the Group received legacy income of £40,253 from the estate of the late Anna Browne. During the previous year to 31 March 2023 the Group received confirmation of its share of the estate and that Probate has been granted. Consequently, this legacy income was recognised as income in the year to 31 March 2023 and not as received in the year ended 31 March 2024.

Source of Income	
Grant support	£102,595
Fundraising	£23,948
Donations	£4,329
Contributions to activity expenditure	£6,210
Membership subscriptions	£2,479
Other	£3,691

The Mosedale Coffee shop was again open for thirteen weeks during the summer and generated an income of £20,083. This is a tremendous result which accounts for 49% of the Group’s non-grant income. A huge thanks must go to the team of volunteers, without whom this would not be possible. Other fundraising activities included the Mungrisdale Arts and Crafts weekend and a charity horse racing evening.

Contributions to activity expenditure by participators amounted to £6,210. Other sources of income during the year include membership subscriptions, individual and corporate donations and minibus fares. Overall non-grant income amounted to 28% of this year’s income. Grant funding, which represented 72% of this year’s income, is an essential source of income. Three major grant providers during the year were the National Lottery, through their Enabling Communities Programme, Cumbria Community Foundation, and The Joyce Wilkinson Trust. To provide the Group with financial stability beyond the short-term, grant aid is secured over three-to-five-year periods. In July 2024 we will be entering the second of a three year funding programme with The Joyce Wilkinson Trust and in October 2024 we enter the last year of a five year funding programme with the National Lottery Enabling Communities Programme. We would like to thank our members, local supporters and the seven parish councils, as well as all the grant funders for their continued support.

Expenditure for the year of £183,810 represented an increase of £38,937 when compared to the previous year ended 31 March 2023. £25,000 of this was attributable to the appointment of a Finance and Administration Officer, Youth Activities Scheme Workers, and an increase in the Chief Executive Officer’s weekly hours. In addition the Group incurred costs of £8,500 on the commissioning of a new website and strengthening its IT support and cyber-security with the appointment of an independent firm of IT consultants.

Reserves Policy

Total reserves at the end of the year were £91,563 (2023: £126,221) of which £83,628 (2023: £113,055) were unrestricted funds and £7,935 (2023: £13,166) 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 time to address potential funding shortfalls. At the year-end our cash and cash equivalent reserves equated to approximately eight 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, James Baggley.

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 25th October 2024 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 2024

		2024			2023
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	£	£	£	£
Income and endowments					
Donations and legacies	5	4,329	-	4,329	52,461
Charitable activities	6	-	102,595	102,595	103,494
Other trading activities	7	23,948	-	23,948	19,459
Investment income	8	1,789	-	1,789	354
Other income	9	8,689	1,902	10,591	11,216
Total income		38,755	104,497	143,252	186,984
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	4,175	-	4,175	4,365
Expenditure on charitable activities	11, 12	1,200	178,435	179,635	140,508
Total Expenditure		5,375	178,435	183,810	144,873
Net Income/(Expenditure) before investment gains/(losses)		33,380	(73,938)	(40,558)	42,111
Net gains/(losses) on investments		5,900	-	5,900	-
Net Income/(expenditure)		39,280	(73,938)	(34,658)	42,111
Transfer between funds		(68,707)	68,707	-	-
Net movement in funds		(29,427)	(5,231)	(34,658)	42,111
Total funds as at 1 April 2023		113,055	13,166	126,221	84,110
Total funds as at 31 March 2024		83,628	7,935	91,563	126,221

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 25 to 34 form part of these financial statements.

Northern Fells Rural Community Development Group

Statement of Financial Position as at 31 March 2024

	N o t e s	2024 £	2023 £
Fixed Assets			
Tangible assets	18	6,757	11,748
Investments	19	55,900	45,609
		<u>62,657</u>	<u>57,357</u>
Current Assets			
Debtors	20	3,561	42,989
Cash at bank and in hand		63,060	72,953
		<u>66,621</u>	<u>115,942</u>
Creditors: amounts falling due within one year			
Accruals and deferred income	21	(37,715)	(47,078)
Net Current Assets		<u>28,906</u>	<u>68,864</u>
Total assets less current liabilities		<u>91,563</u>	<u>126,221</u>
Net Assets		<u>91,563</u>	<u>126,221</u>
Funds of the Charity			
Restricted funds	23	7,935	13,166
Unrestricted funds	23	83,628	113,055
Total charity funds		<u>91,563</u>	<u>126,221</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 25th October 2024 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 2024

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 2024 (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 2024 (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 2024 (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 2024 £
Donations			
Donations	4,329	-	4,329
Legacies			
Legacies	-	-	-
	<u>4,329</u>	<u>-</u>	<u>4,329</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	12,270	-	12,270
Legacies			
Legacies	40,191	-	40,191
	<u>52,461</u>	<u>-</u>	<u>52,461</u>

Northern Fells Rural Community Development Group Notes to the Accounts for the year ended 31 March 2024 (continued)

6 Charitable activities

	Restricted Funds	Total Funds 2024	Restricted Funds	Total Funds 2023
	£	£	£	£
Parish Council Grants	2,350	2,350	2,200	2,200
Caldbeck Surgery Charitable Trust	3,500	3,500	3,500	3,500
Cumbria Community Foundation	29,184	29,184	29,363	29,363
Joyce Wilkinson Fund	20,231	20,231	20,167	20,167
The Big Lottery Fund	44,850	44,850	44,072	44,072
The Prince's Countryside Funds	-	-	1,667	1,667
Co-op Community Funds	-	-	2,096	2,096
Other Grants received	2,480	2,480	429	429
	<u>102,595</u>	<u>102,595</u>	<u>103,494</u>	<u>103,494</u>

7 Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fundraising	<u>23,948</u>	<u>-</u>	<u>23,948</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fundraising	<u>19,459</u>	<u>-</u>	<u>19,459</u>

8 Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Interest receivable	<u>1,789</u>	<u>1,789</u>	<u>354</u>	<u>354</u>

9 Other income

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Membership subscriptions	2,479	-	2,479
Contributions to activity expenditure	6,210	-	6,210
Minibus fares	-	1,902	1,902
	<u>8,689</u>	<u>1,902</u>	<u>10,591</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Membership Subscriptions	2,402	-	2,402
Contributions to activity expenditure	4,545	-	4,545
Minibus fares	-	1,777	1,777
Gift Aid reclaim	2,492	-	2,492
	<u>9,439</u>	<u>1,777</u>	<u>11,216</u>

Northern Fells Rural Community Development Group Notes to the Accounts for the year ended 31 March 2024 (continued)

10 Costs of other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Fundraising	4,175	4,175	4,365	4,365

11 Expenditure on charitable activities by fund type

	Unrestricted Funds	Re stri cte d Funds	Total Funds 2024
	£	£	£
Minibus	-	13,120	13,120
Lend a Hand	-	13,518	13,518
Village Agents	-	25,854	25,854
Men in Sheds	-	8,502	8,502
Youth activities	-	5,989	5,989
Benefits Awareness	-	10,134	10,134
Dementia Support	-	6,128	6,128
Depreciation	-	7,341	7,341
Support costs	1,200	87,849	89,049
	<u>1,200</u>	<u>178,435</u>	<u>179,635</u>

	Unrestricted Funds	Re stri cte d Funds	Total Funds 2023
	£	£	£
Minibus	-	11,103	11,103
Lend a Hand	-	14,150	14,150
Village Agents	-	30,772	30,772
Men in Sheds	-	8,084	8,084
Youth activities	-	-	-
Benefits Awareness	-	9,296	9,296
Dementia Support	-	1,439	1,439
Depreciation	-	6,576	6,576
Support costs	1,152	57,936	59,088
	<u>1,152</u>	<u>139,356</u>	<u>140,508</u>

12 Expenditure on charity activities by activity type

	Activities undertaken di re ctl y	Support costs	Total funds 2024	Total funds 2023
	£	£	£	£
Minibus	13,120	1,643	14,763	11,880
Lend a Hand	13,518	4,065	17,583	19,877
Village Agents	25,854	8,291	34,145	39,671
Men in Sheds	8,502	3,825	12,327	11,799
Youth activities	5,989	1,892	7,881	579
Benefits Awareness	10,134	1,231	11,365	9,296
Dementia Support	6,128	579	6,707	1,439
General support	-	66,323	66,323	38,108
Depreciation	7,341	-	7,341	6,707
Governance costs	-	1,200	1,200	1,152
	<u>90,586</u>	<u>89,049</u>	<u>179,635</u>	<u>140,508</u>

Northern Fells Rural Community Development Group Notes to the Accounts for the year ended 31 March 2024 (continued)

13 Analysis of support costs

	2024	2023
	£	£
Staff costs	45,650	25,130
Premises	9,715	7,296
Communications and IT	12,907	3,747
General office	5,290	6,740
Governance costs	1,200	1,152
Other costs	14,287	15,023
	<u>89,049</u>	<u>59,088</u>

14 Net income/ (expenditure)

Net income/(expenditure) is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>7,341</u>	<u>6,707</u>

15 Independent examination fees

	2024	2023
	£	£
Fees payable to the Independent Examiner for:		
Independent examination of the financial statements	1,200	1,152
Other financial services	724	576
	<u>1,924</u>	<u>1,728</u>

16 Staff costs

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

	2024	2023
	£	£
Wages and salaries	<u>119,497</u>	<u>93,094</u>

number of employees during the year is analysed as follows:

	2024	2023
	No.	No.
Chief Executive Officer	1	1
Finance & Administration	1	-
Minibus	2	2
Lend a Hand	1	1
Village Agents	4	4
Men in Sheds	1	1
Benefits Awareness	1	1
Dementia awareness	1	1
	<u>12</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Northern Fells Rural Community Development Group Notes to the Accounts for the year ended 31 March 2024 (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 £29,461 (2023: £22,357).

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 £129 (2023: £97) were reimbursed to one trustee and one trustee related party during the year for travel expenditure, materials for a charitable activity, and office consumable expenditure.

18	Tangible fixed assets	Motor vehicles	Equipment	Total
		£	£	£
	Cost			
	As at 1 April 2023	27,650	13,447	41,097
	Additions	-	2,350	2,350
	Disposals	-	-	-
	As at 31 March 2024	<u>27,650</u>	<u>15,797</u>	<u>43,447</u>
	De pre ci ati on			
	As at 1 April 2023	20,280	9,069	29,349
	Charge for the year	<u>5,530</u>	<u>1,811</u>	<u>7,341</u>
	As at 31 March 2024	<u>25,810</u>	<u>10,880</u>	<u>36,690</u>
	Net Book Value			
	At 31 March 2024	<u>1,840</u>	<u>4,917</u>	<u>6,757</u>
	At 31 March 2023	<u>7,370</u>	<u>4,378</u>	<u>11,748</u>

19	Investments	2024	2023
		£	£
	Market value at 1 April 2023	45,609	45,292
	Purchase of investments at cost	50,000	-
	Disposal proceeds	<u>(45,609)</u>	<u>-</u>
		50,000	45,292
	Net gain/(loss) on investments	<u>5,900</u>	<u>317</u>
	Market value at 31 March 2024	<u>55,900</u>	<u>45,609</u>
	Original cost	50,000	45,000
	Represented by		
	Cash or cash equivalent investments	50,000	45,000

Northern Fells Rural Community Development Group Notes to the Accounts for the year ended 31 March 2024 (continued)

20 Debtors

	2024	2023
	£	£
Other debtors	1,327	41,839
Prepayments	2,234	1,150
	<u>3,561</u>	<u>42,989</u>

21 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>37,715</u>	<u>47,078</u>

22 Deferred income

	2024	2023
	£	£
As at 1 April 2023	(43,435)	(40,086)
Amount released to income	43,435	40,086
Amount deferred in year	32,544	43,435
At 31 March 2024	<u>32,544</u>	<u>43,435</u>

23 Analysis of charitable funds

				Gains/(Losses) on		
<i>Unrestricted funds</i>				Investments		Transfers
	At 1 April 2023	Income	Expenditure			At 31 March 2024
	£	£	£	£	£	£
General Funds	<u>113,055</u>	<u>38,755</u>	<u>(5,375)</u>	<u>5,900</u>	<u>(68,707)</u>	<u>83,628</u>
				Gains/(Losses) on		
	At 1 April 2022	Income	Expenditure	Investments		Transfers
	£	£	£	£	£	At 31 March 2023
General Funds	<u>66,547</u>	<u>81,713</u>	<u>(5,517)</u>	<u>-</u>	<u>(29,688)</u>	<u>113,055</u>
<i>Restricted Funds</i>				Gains/(Losses) on		
	At 1 April 2023	Income	Expenditure	Investments		Transfers
	£	£	£	£	£	At 31 March 2024
Restricted Funds	<u>13,166</u>	<u>104,497</u>	<u>(178,435)</u>	<u>-</u>	<u>68,707</u>	<u>7,935</u>
				Gains/(Losses) on		
	At 1 April 2022	Income	Expenditure	Investments		Transfers
	£	£	£	£	£	At 31 March 2023
Restricted Funds	<u>17,563</u>	<u>105,271</u>	<u>(139,356)</u>	<u>-</u>	<u>29,688</u>	<u>13,166</u>

Northern Fells Rural Community Development Group Notes to the Accounts for the year ended 31 March 2024 (continued)

24 Analysis of Net Assets By Fund

	Unrestricted Funds	Re stri cte d Funds	Total Funds
	£	£	2024 £
Tangible fixed assets	520	6, 237	6, 757
Fixed assets investments	55, 900	-	55, 900
Current assets	31, 399	35, 222	66, 621
Creditors less than 1 year	(4, 191)	(33, 524)	(37, 715)
	<u>83, 628</u>	<u>7, 935</u>	<u>91, 563</u>

	Unrestricted Funds	Re stri cte d 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	(3, 000)	(44, 078)	(47, 078)
	<u>113, 055</u>	<u>13, 166</u>	<u>126, 221</u>

25 Related Parties

During the year two trustees and the wives of two trustees were reimbursed for the following expenditure: Mosedale Coffee Shop consumables: £1,135, materials for charitable activities: £45, office equipment: £178, and minibus consumables £54, and office consumable expenditure of £84.

There were no other related party transactions during the year ended 31 March 2024.

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 2024.

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 9G

Trustees, Officers and Professional Advisers

Royal Patron	HM King Charles III
Honorary Patron	Dr Jim Cox
Trustees and Directors	Geoff Hine (Chair) Tim Cartmell (Vice Chair) Andrew Rose (Treasurer) Karen Atkinson Elspeth Alexander Jenny Bush (resigned 15 October 2023) Keith Bridges Steve Brockbank Anne Burgess Libby Graham Philippa Groves Peter Pearson Mike Richardson David Ward (resigned 9 August 2023)
Company Secretary	Andrea Sales (resigned 19 June 2024) James Baggley (appointed 19 June 2024)
Chief Executive Officer	Andrea Sales (resigned 19 June 2024) James Baggley (appointed 19 June 2024)
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
