

# THE INGLETON RURAL COMMUNITY ASSOCIATION

England & Wales · Charity number 1171743

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-02-22

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** C/O Ingleborough Community Centre  
Main Street  
Ingleton  
Carnforth  
Lancashire  
LA6 3HG

**Phone** 01524241701

## Activities

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**Objects:** 1) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE TOWNSHIP OF INGLETON AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.2) TO MAINTAIN A COMMUNITY CENTRE (HEREINAFTER CALLED THE CENTRE) AND OTHER RELATED SPORT FACILITIES AND TO MANAGE OR CO-OPERATE WITH ANY LOCAL STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CIO. IN FURTHERANCE OF THE ABOVE OBJECTS.

**Activities:** TO PROVIDE EDUCATION AND FACILITIES FOR THE SOCIAL WELFARE OF THE INHABITANTS OF INGLETON AND THE NEIGHBOURHOOD.

## Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- North Yorkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£123,879	£150,203	-	-
2024-03-31	£149,773	£184,058	-	-
2023-03-31	£121,136	£154,034	-	-
2022-03-31	£127,479	£159,661	-	-
2021-03-31	£45,082	£80,240	-	-

## Trustees

Name	Role	Appointed
CARL HENRY LIS O.B.E	Chair	2017-02-27
BERYL MORPHET		2017-02-27
Elisabeth Anne Cribb		2025-10-23
Walter Ferguson Tooby		2017-02-27

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

England & Wales - Charity number 1171743

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# Accounts

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**THE INGLETON RURAL COMMUNITY ASSOCIATION**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# THE INGLETON RURAL COMMUNITY ASSOCIATION

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# THE INGLETON RURAL COMMUNITY ASSOCIATION

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of Ingleton Rural Community Association for the year 1 April 2024 to 31 March 2025.

The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

### Objectives and activities

#### a. Policies and objectives

To promote the benefits of the inhabitants of the township of Ingleton and the neighbourhood without distinction of sex or political, religious, or other opinions, by associating the local authorities, voluntary organisations, and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with object of improving the conditions of life for the said inhabitants.

To establish a Community Centre ("The Centre") and to maintain or manage, or to co-operate with the local Statutory Authority in the maintenance and management of such a Centre for activities promoted by the Association and its constituent bodies in the furtherance of the above objects.

The Association is non-party politics and non-sectarian in religion. The Association has the power to affiliate to the National Federation of Community Associations and to other organisations with similar charitable objects.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### b. Strategies for achieving objectives

We are a local charity that supports the community of Ingleton and its surrounding hamlets.

Our aims:

- To provide and maintain the sports facilities for use in the local community.
- To provide, develop and maintain the outdoor swimming pool for use by the public in the summer months.
- To provide the community, information and welfare activities at the Ingleborough Community Centre.
- To work in partnership with others with similar goals.
- To manage the Community Centre to enable local volunteers to continue to provide invaluable support to our most vulnerable residents.

## THE INGLETON RURAL COMMUNITY ASSOCIATION

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### Objectives and activities (continued)

##### c. Main activities undertaken to further the charity's purposes for the public benefit

- 1 The sports field was endowed to the Association by the now defunct Mountain Race Committee. The land is now used by the Bowling Club, the Football Club and the Cricket Club. There are also facilities in the form of a multi-use all weather games area for sports activities. The management and day to day running of this section is overseen by the Sports Management Committee, acting on behalf of The Committee.
- 2 The outdoor swimming pool is leased at a no cost from Ingleton Parish Council. This is open to the public, both local inhabitants and tourists, from Spring Bank Holiday to August Bank Holiday each year. The management and the day to day running of this section is overseen by the Swimming Pool Management Committee, acting on behalf of The Committee.
- 3 The Community Centre activities are overseen by the Ingleton Rural Community Association/Management Committee, acting on behalf of The Committee. The local Community Centre provides venues for drama, meetings, indoor sports, dances, discos, exhibitions, conferences, the local library service, Tourist Information Centre and part time Post Office. It also continues to provide a facility which has been and continues to be used as a vaccination centre involving the local pharmacy and volunteers.

#### Achievements and performance

##### a. Main achievements of the charity

- The provision and maintenance of sports facilities for the use of the local community.
- The provision, development and maintenance of the outdoor swimming pool for use during the summer months by the general public.
- The provision of community, information and welfare activities at the Ingleborough Community Centre.
- Working in partnership with others with similar goals.
- Community Centre Management and local volunteers continue to provide invaluable support to our most vulnerable residents.

In all of these areas, the charity has, once again, had a successful year in meeting its aims and objectives.

## THE INGLETON RURAL COMMUNITY ASSOCIATION

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### Financial review

##### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### b. Reserves policy

The Trustees have established a policy whereby the unrestricted funds excluding fixed assets should be held at a level of approximately £20,000 to £25,000. It is considered that reserves of this level are necessary to ensure stability and to enable the continued development of equipment and facilities necessary to fulfil the objects of the charity to the high standards required. At the year end the unrestricted funds excluding fixed assets were above the target level.

#### Structure, governance and management

##### a. Constitution

The Ingleton Rural Community Association is registered as a Charitable Incorporated Organisation and was set up by a CIO Constitution.

##### b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Constitution.

#### Reference and administrative details of the charity, its trustees and advisers

<b>Trustees</b>	C H Lis OBE, Chair B Morphet, President W F Tooby E A Cribb
<b>Charity registered number</b>	1171743
<b>Registered office</b>	Ingleborough Community Centre Main Street Ingleton Carnforth Lancashire LA6 3HE

## THE INGLETON RURAL COMMUNITY ASSOCIATION

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year. Under charity law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with relevant charity law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees and signed on their behalf by:



**C H Lis OBE**  
Chair of Trustees

Date: 20/1/26

## THE INGLETON RURAL COMMUNITY ASSOCIATION

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

#### Independent examiner's report to the Trustees of The Ingleton Rural Community Association (the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity 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 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 accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: 

Karen Rae

Dated: 21 January 2026

FCCA

First Floor East  
Bridge Mills  
Stramongate  
Kendal  
Cumbria  
LA9 LUB

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>					
Donations and legacies	3	3,441	41,016	44,457	52,878
Charitable activities	4	78,857	-	78,857	96,466
Investments	5	565	-	565	429
<b>Total income</b>		<b>82,863</b>	<b>41,016</b>	<b>123,879</b>	<b>149,773</b>
<b>Expenditure on:</b>					
Charitable activities	6	99,518	50,685	150,203	184,058
<b>Total expenditure</b>		<b>99,518</b>	<b>50,685</b>	<b>150,203</b>	<b>184,058</b>
<b>Net movement in funds</b>		<b>(16,655)</b>	<b>(9,669)</b>	<b>(26,324)</b>	<b>(34,285)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		167,209	175,866	343,075	377,360
Net movement in funds		(16,655)	(9,669)	(26,324)	(34,285)
<b>Total funds carried forward</b>		<b>150,554</b>	<b>166,197</b>	<b>316,751</b>	<b>343,075</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 20 form part of these financial statements.

**THE INGLETON RURAL COMMUNITY ASSOCIATION  
REGISTERED NUMBER:**

**BALANCE SHEET  
AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	252,360	277,384
		252,360	277,384
<b>Current assets</b>			
Debtors	11	7,509	1,925
Cash at bank and in hand		60,062	65,402
		67,571	67,327
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	12	(3,180)	(1,636)
<b>Net current assets</b>		64,391	65,691
<b>Total assets less current liabilities</b>		316,751	343,075
<b>Net assets excluding pension asset</b>		316,751	343,075
<b>Total net assets</b>		316,751	343,075

THE INGLETON RURAL COMMUNITY ASSOCIATION  
REGISTERED NUMBER:

BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
<b>Charity funds</b>			
Restricted funds	14	166,197	175,866
Unrestricted funds	14	150,554	167,209
<b>Total funds</b>		<u>316,751</u>	<u>343,075</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



C H Lis OBE  
Chair of Trustees

Date: 20/1/26

The notes on pages 9 to 20 form part of these financial statements.

# THE INGLETON RURAL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 1. General information

Ingleton Rural Community Association is a Charitable Incorporated Organisation, registered in England and Wales. The charity's registered number and registered office address can be found in the Reference and Administrative details.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Ingleton Rural Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 2.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe they have sufficient resources available to meet their liabilities as they fall due within a period of 12 months from the date of signing these financial statements..

#### 2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

#### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

# THE INGLETON RURAL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 2. Accounting policies (continued)

#### 2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

#### 2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

#### 2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold property	-	10%	2-10% on cost
Long-term leasehold property	-	4%	on cost
Fixtures and fittings	-	15%	straight line

#### 2.8 Debtors

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

#### 2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**2. Accounting policies (continued)**

**2.11 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	3,441	41,016	44,457	39,878
Grants	-	-	-	13,000
	<u>3,441</u>	<u>41,016</u>	<u>44,457</u>	<u>52,878</u>
<i>Total 2024</i>	<u>14,310</u>	<u>38,568</u>	<u>52,878</u>	

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from charitable activities - Community activities	4,623	4,623	7,175
Income from charitable activities - Sports facilities	5,716	5,716	5,199
Income from charitable activities - Swimming pool	68,518	68,518	84,092
	<u>78,857</u>	<u>78,857</u>	<u>96,466</u>
<i>Total 2024</i>	<u>96,466</u>	<u>96,466</u>	

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest receivable	565	565	429
	<u>429</u>	<u>429</u>	
<i>Total 2024</i>	<u>429</u>	<u>429</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Community activities	14,165	32,513	46,678	57,084
Sports facilities	5,254	12,365	17,619	18,846
Swimming pool	73,430	5,807	79,237	105,618
Other	6,669	-	6,669	2,510
	<u>99,518</u>	<u>50,685</u>	<u>150,203</u>	<u>184,058</u>
<i>Total 2024</i>	<u>130,601</u>	<u>53,457</u>	<u>184,058</u>	

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Community activities	46,678	-	46,678	57,084
Sports facilities	17,619	-	17,619	18,846
Swimming pool	79,237	-	79,237	105,618
Other	-	6,669	6,669	2,510
	<u>143,534</u>	<u>6,669</u>	<u>150,203</u>	<u>184,058</u>
<i>Total 2024</i>	<u>181,548</u>	<u>2,510</u>	<u>184,058</u>	

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Community activities 2025 £	Sports facilities 2025 £	Swimming pool 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	-	-	31,880	31,880	33,270
Depreciation	1,647	12,365	11,012	25,024	25,309
Utilities	(847)	1,808	19,885	20,846	44,510
Insurance	825	771	3,931	5,527	3,824
Telephone	59	30	30	119	237
Newsletter	1,925	-	-	1,925	842
Repairs and renewals	6,492	2,575	2,107	11,174	10,288
Sundry expenses	1,106	70	897	2,073	1,681
Contribution to Ingleton Parish Council	-	-	-	-	10,000
Chemicals	-	-	4,703	4,703	4,747
Commission	-	-	2,387	2,387	2,873
Postage and stationery	-	-	726	726	2,367
Cleaning	-	-	352	352	106
Merchandise and branding	-	-	-	-	648
Profit/loss on disposal of fixed assets	-	-	-	-	148
Licences	2,312	-	-	2,312	1,837
Training	-	-	493	493	1,102
Website costs	646	-	618	1,264	1,611
Craft Club	300	-	-	300	100
Gala Fund	560	-	-	560	4,814
Gymkhana	2,254	-	-	2,254	4,364
Isavealife	252	-	-	252	290
Ingleton in Bloom	-	-	-	-	200
Tourist Information Centre	2,220	-	-	2,220	3,643
Village Band	217	-	-	217	769
Ingleton Events	1,314	-	-	1,314	850
Centre Improvement	23,985	-	-	23,985	21,118
Allotments	100	-	-	100	-
Covid 19	1,311	-	216	1,527	-
	<u>46,678</u>	<u>17,619</u>	<u>79,237</u>	<u>143,534</u>	<u>181,548</u>
<i>Total 2024</i>	<u>57,084</u>	<u>18,846</u>	<u>105,618</u>	<u>181,548</u>	

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Other 2025 £	Total funds 2025 £	Total funds 2024 £
Telephone	177	177	356
Postage and stationery	1,200	1,200	609
Room hire	2,112	2,112	432
Accountancy	3,180	3,180	1,113
	6,669	6,669	2,510
	6,669	6,669	2,510
<i>Total 2024</i>	<i>2,510</i>	<i>2,510</i>	
	<i>2,510</i>	<i>2,510</i>	

**8. Staff costs**

	2025 £	2024 £
Wages and salaries	31,880	33,270
	31,880	33,270
	31,880	33,270

The average number of persons employed by the charity during the year was as follows:

	2025 No.	2024 No.
Swimming pool staff	17	22
	17	22
	17	22

No employee received remuneration amounting to more than £60,000 in either year.

During the year ended 31 March 2025 there were no salaries paid to key management personnel (2024 Nil).

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

10. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Short-term leasehold property £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>					
At 1 April 2024	252,648	208,788	11,261	99,476	572,173
At 31 March 2025	252,648	208,788	11,261	99,476	572,173
<b>Depreciation</b>					
At 1 April 2024	120,272	88,001	1,444	85,072	294,789
Charge for the year	13,662	8,377	225	2,760	25,024
At 31 March 2025	133,934	96,378	1,669	87,832	319,813
<b>Net book value</b>					
At 31 March 2025	118,714	112,410	9,592	11,644	252,360
At 31 March 2024	132,376	120,787	9,817	14,404	277,384

11. Debtors

	2025 £	2024 £
<b>Due within one year</b>		
Prepayments and accrued income	7,509	1,925
	7,509	1,925

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	3,180	1,636

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

13. Financial instruments

	2025 £	2024 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>60,062</u>	<u>65,402</u>

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General Funds	<u>167,209</u>	<u>82,863</u>	<u>(99,518)</u>	<u>150,554</u>
<b>Restricted funds</b>				
Isavealife	1,318	131	(252)	1,197
Village Band fund	453	100	(217)	336
Multi use games area	46,258	-	(12,365)	33,893
Swimming pool changing room fund	2,053	-	(746)	1,307
Disabled access	1,500	-	(451)	1,049
Pool Development Fund	105,153	-	(4,610)	100,543
Autumn Festival Fund	3,639	-	-	3,639
Ingleton in bloom	850	1,160	-	2,010
Gymkhana	990	3,644	(2,254)	2,380
Tourist Information Centre	1,939	3,166	(2,220)	2,885
Centre Bingo	6	-	-	6
The Big Sing	-	500	(100)	400
Keep Fit	-	837	(413)	424
Ingleton Events	1,160	839	(1,314)	685
Centre Improvement fund	7,519	24,095	(23,985)	7,629
Craft Club	300	-	(300)	-
Gala Fund	2,000	5,113	(560)	6,553
D Day	728	1,431	(898)	1,261
	<u>175,866</u>	<u>41,016</u>	<u>(50,685)</u>	<u>166,197</u>
<b>Total of funds</b>	<u>343,075</u>	<u>123,879</u>	<u>(150,203)</u>	<u>316,751</u>

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	186,605	111,205	(130,601)	167,209
<b>Restricted funds</b>				
Isavealife	1,553	55	(290)	1,318
Village Band fund	1,102	120	(769)	453
Multi use games area	57,760	-	(11,502)	46,258
Swimming pool changing room fund	2,799	-	(746)	2,053
Disabled access	1,951	-	(451)	1,500
Pool Development Fund	109,763	-	(4,610)	105,153
Autumn Festival Fund	3,639	-	-	3,639
Ingleton in bloom	750	300	(200)	850
Gymkhana	1,558	3,796	(4,364)	990
Tourist Information Centre	1,381	4,201	(3,643)	1,939
Centre Bingo	6	-	-	6
Keep Fit	1,413	597	(850)	1,160
Centre Improvement fund	3,834	24,803	(21,118)	7,519
Craft Club	400	-	(100)	300
Gala Fund	2,846	3,968	(4,814)	2,000
D Day	-	728	-	728
	<u>190,755</u>	<u>38,568</u>	<u>(53,457)</u>	<u>175,866</u>
<b>Total of funds</b>	<u><u>377,360</u></u>	<u><u>149,773</u></u>	<u><u>(184,058)</u></u>	<u><u>343,075</u></u>

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	167,209	82,863	(99,518)	150,554
Restricted funds	175,866	41,016	(50,685)	166,197
	<u>343,075</u>	<u>123,879</u>	<u>(150,203)</u>	<u>316,751</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	186,605	111,205	(130,601)	167,209
Restricted funds	190,755	38,568	(53,457)	175,866
	<u>377,360</u>	<u>149,773</u>	<u>(184,058)</u>	<u>343,075</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	115,568	136,792	252,360
Current assets	38,166	29,405	67,571
Creditors due within one year	(3,180)	-	(3,180)
Total	<u>150,554</u>	<u>166,197</u>	<u>316,751</u>

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Endowment funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	154,964	122,420	277,384
Current assets	-	20,902	46,425	67,327
Creditors due within one year	-	-	(1,636)	(1,636)
<b>Total</b>	<u>-</u>	<u>175,866</u>	<u>167,209</u>	<u>343,075</u>

17. Related party transactions

The Ingleton Rural Community Association has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Ingleton Rural Community Association at 31 March 2025.

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

England & Wales - Charity number 1171743

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# Accounts

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Charity number: 1171743

**THE INGLETON RURAL COMMUNITY ASSOCIATION**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**ArmstrongWatson<sup>®</sup>**  
Accountants, Business & Financial Advisers

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

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# THE INGLETON RURAL COMMUNITY ASSOCIATION

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of Ingleton Rural Community Association for the 1 April 2023 to 31 March 2024. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the CIO's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### Objectives and activities

#### a. Policies and objectives

To promote the benefits of the inhabitants of the township of Ingleton and the neighbourhood without distinction of sex or political, religious, or other opinions, by associating the local authorities, voluntary organisations, and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with object of improving the conditions of life for the said inhabitants.

To establish a Community Centre ("The Centre") and to maintain or manage, or to co-operate with the local Statutory Authority in the maintenance and management of such a Centre for activities promoted by the Association and its constituent bodies in the furtherance of the above objects.

The Association is non-party politics and non-sectarian in religion. The Association has the power to affiliate to the National Federation of Community Associations and to other organisations with similar charitable objects.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### b. Strategies for achieving objectives

We are a local charity that supports the community of Ingleton and its surrounding hamlets.

Our aims:

- To provide and maintain the sports facilities for use in the local community.
- To provide, develop and maintain the outdoor swimming pool for use by the public in the summer months.
- To provide the community, information and welfare activities at the Ingleborough Community Centre.
- To work in partnership with others with similar goals.
- To manage the Community Centre to enable local volunteers to continue to provide invaluable support our most vulnerable residents.

## THE INGLETON RURAL COMMUNITY ASSOCIATION

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

#### c. Activities undertaken to achieve objectives

- Improvements to the sports facilities, swimming pool and community centre are constantly under review.
- The swimming pool has introduced cold water swimming as well as its usual summer months provision which continue to be well used.
- The Trustees have over recent years appreciated the administration burden on small organisations within the local community which has added pressure on already over-stretched volunteers. To assist with this the Association offered banking facilities, where requested, to affiliated members. Details of these are shown in the accounts under Restricted Funds.
- The Association are joint owners of the Community Centre with Ingleton Parish Council who work together

#### d. Main activities undertaken to further the

1. The sports field was endowed to the Association by the now defunct Mountain Race Committee. The land is now used by the Bowling Club, the Football Club and the Cricket Club. There are also facilities in the form of a multi-use all weather games area for sports activities. The management and day to day running of this section is overseen by the Sports Management Committee, acting on behalf of The Committee.
2. The outdoor swimming pool is leased at a nominal rent from Ingleton Parish Council. This is open to the public, both local inhabitants and tourists, from Spring Bank Holiday to August Bank Holiday each year. The management and the day to day running of this section is overseen by the Swimming Pool Management Committee, acting on behalf of The Committee.
3. The Community Centre activities are overseen by the Ingleton Rural Community Association/Management Committee, acting on behalf of The Committee. The local Community Centre provides venues for drama, meetings, indoor sports, dances, discos, exhibitions, conferences, the local library service, Tourist Information Centre and part time Post Office. It also provides a facility which has been and continues to be used as a vaccination centre involving the local pharmacy and volunteers.

### Achievements and performance

#### a. Main achievements of the charity

- The provision and maintenance of sports facilities for the use of the local community.
- The provision, development and maintenance of the outdoor swimming pool for use during the summer months by the general public.
- The provision of community, information and welfare activities at the Ingleborough Community Centre.
- Working in partnership with others with similar goals.
- Community Centre Management and local volunteers continue to provide invaluable support to our most vulnerable residents.

In all of these areas, the charity has had a successful year in meeting its aims and objectives.

# THE INGLETON RURAL COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### Financial review

#### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### b. Reserves policy

The Trustees have established a policy whereby the unrestricted funds excluding fixed assets should be held at a level of approximately £20,000 to £25,000. It is considered that reserves of this level are necessary to ensure stability and to enable the continued development of equipment and facilities necessary to fulfil the objects of the charity to the high standards required. At the year end the unrestricted funds excluding fixed assets were above the target level.

### Structure, governance and management

#### a. Constitution

The Ingleton Rural Community Association is registered as a charitable incorporated organisation.

#### b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

### Reference and administrative details of the charity, its trustees and advisers

<b>Trustees</b>	C Lis, Chair Mrs J Thistlethwaite, Treasurer (Resigned 31 March 2024) Mrs B Morphet, President W Tooby Mrs E Tilburn Mrs M E Hutchinson (appointed 20 May 2024)
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<b>Charity registered number</b>	1171743
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<b>Registered office</b>	Ingleborough Community Centre Main Street Ingleton Carnforth Lancashire LA6 3HE
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THE INGLETON RURAL COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Current law requires the Trustees to prepare financial statements for each financial. The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with relevant legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



C Lis  
Chair of Trustees  
Date: 14 November 2024

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

**Independent examiner's report to the Trustees of The Ingleton Rural Community Association  
(‘the charity’)**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the charity 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 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 accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Karen Rae

Dated: 10 December 2024

FCCA

First Floor East  
Bridge Mills  
Stramongate  
Kendal  
Cumbria  
LA9 LUB

THE INGLETON RURAL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	3	38,568	14,310	52,878	26,368
Charitable activities	4	-	96,466	96,466	94,692
Investments	5	-	429	429	76
<b>Total income</b>		<b>38,568</b>	<b>111,205</b>	<b>149,773</b>	<b>121,136</b>
<b>Expenditure on:</b>					
Charitable activities	6	53,457	130,601	184,058	154,034
<b>Total expenditure</b>		<b>53,457</b>	<b>130,601</b>	<b>184,058</b>	<b>154,034</b>
<b>Net movement in funds</b>		<b>(14,889)</b>	<b>(19,396)</b>	<b>(34,285)</b>	<b>(32,898)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		190,755	186,605	377,360	410,258
Net movement in funds		(14,889)	(19,396)	(34,285)	(32,898)
<b>Total funds carried forward</b>		<b>175,866</b>	<b>167,209</b>	<b>343,075</b>	<b>377,360</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 23 form part of these financial statements.

**THE INGLETON RURAL COMMUNITY ASSOCIATION  
REGISTERED NUMBER:**

**BALANCE SHEET  
AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	277,384	298,884
		277,384	298,884
<b>Current assets</b>			
Debtors	11	1,925	918
Cash at bank and in hand		65,402	79,809
		67,327	80,727
Creditors: amounts falling due within one year	12	(1,636)	(2,251)
<b>Net current assets</b>		65,691	78,476
<b>Total assets less current liabilities</b>		343,075	377,360
<b>Net assets excluding pension asset</b>		343,075	377,360
<b>Total net assets</b>		343,075	377,360

THE INGLETON RURAL COMMUNITY ASSOCIATION  
REGISTERED NUMBER:

BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
<b>Charity funds</b>			
Restricted funds	14	175,866	190,755
Unrestricted funds	14	167,209	186,605
<b>Total funds</b>		<u>343,075</u>	<u>377,360</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



C Lis  
Chair of Trustees

14 November 2024

The notes on pages 10 to 23 form part of these financial statements.

# THE INGLETON RURAL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 1. General information

Ingleton Rural Community Association is a Charitable Incorporated Organisation, registered in England and Wales. The charity's registered number and registered office address can be found in the Reference and Administrative details.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Ingleton Rural Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 2.2 Going concern

The financial statements have been prepared on a going concern basis. The Trustees believe they have sufficient resources to meet liabilities as they fall due.

#### 2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

# THE INGLETON RURAL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

### 2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### 2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	- 10%	2-10% on cost
Long-term leasehold property	- 4%	on cost
Fixtures and fittings	- 15%	straight line

## THE INGLETON RURAL COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 2.8 Debtors

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

#### 2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

#### 2.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	38,568	1,310	39,878	23,368
Grants	-	13,000	13,000	3,000
	<u>38,568</u>	<u>14,310</u>	<u>52,878</u>	<u>26,368</u>
<i>Total 2023</i>				
	<u>17,314</u>	<u>9,054</u>	<u>26,368</u>	

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from charitable activities - Community activities	7,175	7,175	6,307
Income from charitable activities - Sports facilities	5,199	5,199	4,133
Income from charitable activities - Swimming pool	84,092	84,092	84,252
	<u>96,466</u>	<u>96,466</u>	<u>94,692</u>
<i>Total 2023</i>			
	<u>94,692</u>	<u>94,692</u>	

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**5. Investment income**

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest receivable	<u>429</u>	<u>429</u>	<u>76</u>
<i>Total 2023</i>	<u>76</u>	<u>76</u>	

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Community activities	36,148	20,936	57,084	31,694
Sports facilities	11,502	7,344	18,846	17,428
Swimming pool	5,807	99,811	105,618	101,097
Other	-	2,510	2,510	3,815
<i>Total 2023</i>	<u>53,457</u>	<u>130,601</u>	<u>184,058</u>	<u>154,034</u>
	<u>40,226</u>	<u>113,808</u>	<u>154,034</u>	

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Community activities	57,084	-	57,084	31,694
Sports facilities	18,846	-	18,846	17,428
Swimming pool	105,618	-	105,618	101,097
Other	-	2,510	2,510	3,815
	<u>181,548</u>	<u>2,510</u>	<u>184,058</u>	<u>154,034</u>
<i>Total 2023</i>	<u>150,219</u>	<u>3,815</u>	<u>154,034</u>	

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

				2024 £	2023 £
<b>Analysis of direct costs</b>					
	<b>Community activities 2024 £</b>	<b>Sports facilities 2024 £</b>	<b>Swimming pool 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Staff costs	-	-	33,270	33,270	25,284
Depreciation	1,680	12,379	11,250	25,309	25,160
Utilities	506	2,389	41,615	44,510	42,624
Insurance	70	1,093	2,661	3,824	3,784
Telephone	119	59	59	237	248
Newsletter	842	-	-	842	933
Repairs and renewals	1,971	2,650	5,667	10,288	13,354
Sundry expenses	1,359	74	248	1,681	1,145
Contribution to Ingleton Parish Council	10,000	-	-	10,000	-
Chemicals	-	-	4,747	4,747	4,132
Commission	-	-	2,873	2,873	3,182
Postage and stationery	1,013	202	1,152	2,367	2,349
Cleaning	-	-	106	106	1,088
Merchandise and branding	-	-	648	648	-
Profit/loss on disposal of fixed assets	-	-	148	148	-
Licences	1,837	-	-	1,837	1,582
Training	-	-	1,102	1,102	333
Website costs	1,539	-	72	1,611	354
Contribution to Ingleton Pantomime	-	-	-	-	2,000
Craft Club	100	-	-	100	100

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

				2024 £	2023 £
Gala Fund	4,814	-	-	4,814	1,488
Gymkhana	4,364	-	-	4,364	2,943
Isavealife	290	-	-	290	277
Ingleton in Bloon	200	-	-	200	750
Tourist Information Centre	3,643	-	-	3,643	3,538
Centre Bingo	-	-	-	-	121
Village Band	769	-	-	769	1,655
Ingleton Events	850	-	-	850	636
Centre Improvement	21,118	-	-	21,118	-
Allotments	-	-	-	-	1,147
Covid 19	-	-	-	-	10,012
	<u>57,084</u>	<u>18,846</u>	<u>105,618</u>	<u>181,548</u>	<u>150,219</u>
<i>Total 2023</i>					
	<u>31,694</u>	<u>17,428</u>	<u>101,097</u>	<u>150,219</u>	

Analysis of support costs

	Other 2024 £	Total funds 2024 £	Total funds 2023 £
Telephone	356	356	372
Postage and stationery	609	609	878
Room hire	432	432	204
Accountancy	1,113	1,113	2,361
	<u>2,510</u>	<u>2,510</u>	<u>3,815</u>
<i>Total 2023</i>			
	<u>3,815</u>	<u>3,815</u>	

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>8. Staff costs</b>		
	2024 £	2023 £
Wages and salaries	33,270	23,790
Social security costs	-	1,494
	<u>33,270</u>	<u>25,284</u>

The average number of persons employed by the charity during the year was as follows:

	2024 No.	2023 No.
Swimming pool staff	<u>22</u>	<u>8</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year ended 31 March 2024 there were no salaries paid to key management personnel (2023 Nil).

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £			
<b>10. Tangible fixed assets</b>					
	Freehold property £	Long-term leasehold property £	Short-term leasehold property £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>					
At 1 April 2023	249,048	208,788	11,261	99,442	568,539
Additions	3,600	-	-	358	3,958
Disposals	-	-	-	(324)	(324)
At 31 March 2024	<u>252,648</u>	<u>208,788</u>	<u>11,261</u>	<u>99,476</u>	<u>572,173</u>
<b>Depreciation</b>					
At 1 April 2023	106,610	79,624	1,219	82,202	269,655
Charge for the year	13,662	8,377	225	3,046	25,310
On disposals	-	-	-	(176)	(176)
At 31 March 2024	<u>120,272</u>	<u>88,001</u>	<u>1,444</u>	<u>85,072</u>	<u>294,789</u>
<b>Net book value</b>					
At 31 March 2024	<u><u>132,376</u></u>	<u><u>120,787</u></u>	<u><u>9,817</u></u>	<u><u>14,404</u></u>	<u><u>277,384</u></u>
At 31 March 2023	<u><u>142,438</u></u>	<u><u>129,164</u></u>	<u><u>10,042</u></u>	<u><u>17,240</u></u>	<u><u>298,884</u></u>

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>11. Debtors</b>		
	<b>2024</b>	<b>2023</b>
	£	£
<b>Due within one year</b>		
Prepayments and accrued income	1,925	918
	<u>1,925</u>	<u>918</u>
<b>12. Creditors: Amounts falling due within one year</b>		
	<b>2024</b>	<b>2023</b>
	£	£
Accruals and deferred income	<u>1,636</u>	<u>2,251</u>
<b>13. Financial instruments</b>		
	<b>2024</b>	<b>2023</b>
	£	£
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>65,402</u>	<u>79,809</u>

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General Funds	<u>186,605</u>	<u>111,205</u>	<u>(130,601)</u>	<u>167,209</u>
<b>Restricted funds</b>				
Isavealife	1,553	55	(290)	1,318
Village Band fund	1,102	120	(769)	453
Multi use games area	57,760	-	(11,502)	46,258
Swimming pool changing room fund	2,799	-	(746)	2,053
Disabled access	1,951	-	(451)	1,500
Pool Development Fund	109,763	-	(4,610)	105,153
Autumn Festival Fund	3,639	-	-	3,639
Ingleton in bloom	750	300	(200)	850
Gymkhana	1,558	3,796	(4,364)	990
Tourist Information Centre	1,381	4,201	(3,643)	1,939
Centre Bingo	6	-	-	6
Ingleton Events	1,413	597	(850)	1,160
Centre Improvement fund	3,834	24,803	(21,118)	7,519

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

Craft Club	400	-	(100)	300
Gala Fund	2,846	3,968	(4,814)	2,000
D Day	-	728	-	728
	<u>190,755</u>	<u>38,568</u>	<u>(53,457)</u>	<u>175,866</u>
<b>Total of funds</b>	<u><u>377,360</u></u>	<u><u>149,773</u></u>	<u><u>(184,058)</u></u>	<u><u>343,075</u></u>

A grant of £3,000 was received from the Harold Bridges Trust, this was for a contribution to the ongoing costs of running the Swimming Pool.

A grant of £10,000 was received from Two Ridings for the upkeep of the Community Centre.

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	<u>196,591</u>	<u>106,003</u>	<u>(115,989)</u>	<u>186,605</u>
<b>Restricted funds</b>				
Isavealife	1,830	-	(277)	1,553
Village Band fund	179	2,578	(1,655)	1,102
Multi use games area	69,279	-	(11,519)	57,760
Swimming pool changing room fund	3,545	-	(746)	2,799
Disabled access	2,402	-	(451)	1,951
Pool Development Fund	114,373	-	(4,610)	109,763
Autumn Festival Fund	3,639	-	-	3,639
Ingleton in bloom	700	800	(750)	750
Gymkhana	1,238	3,263	(2,943)	1,558
Tourist Information Centre	1,264	3,655	(3,538)	1,381
Centre Bingo	127	-	(121)	6
Ingleton Good Neighbours fund	222	11	(233)	-
Ingleton Events	1,171	878	(636)	1,413
Covid 19 Fund	10,012	-	(10,012)	-

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

14. Statement of funds (continued)

Centre Improvement fund	2,539	1,295	-	3,834
Allotments	1,147	-	(1,147)	-
Craft Club	-	500	(100)	400
Gala Fund	-	4,334	(1,488)	2,846
	<u>213,667</u>	<u>17,314</u>	<u>(40,226)</u>	<u>190,755</u>
<b>Total of funds</b>	<u>410,258</u>	<u>123,317</u>	<u>(156,215)</u>	<u>377,360</u>

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	186,605	111,205	(130,601)	167,209
Restricted funds	190,755	38,568	(53,457)	175,866
	<u>377,360</u>	<u>149,773</u>	<u>(184,058)</u>	<u>343,075</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	196,591	106,003	(115,989)	186,605
Restricted funds	213,667	17,314	(40,226)	190,755
	<u>410,258</u>	<u>123,317</u>	<u>(156,215)</u>	<u>377,360</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	154,964	122,420	277,384
Current assets	20,902	46,425	67,327
Creditors due within one year	-	(1,636)	(1,636)
<b>Total</b>	<u>175,866</u>	<u>167,209</u>	<u>343,075</u>

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior period**

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	165,510	133,374	298,884
Current assets	25,245	55,482	80,727
Creditors due within one year	-	(2,251)	(2,251)
<b>Total</b>	<b>190,755</b>	<b>186,605</b>	<b>377,360</b>

**17. Related party transactions**

The Ingleton Rural Community Association has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Ingleton Rural Community Association at 31 March 2024.



**THE INGLETON RURAL COMMUNITY ASSOCIATION**

England & Wales - Charity number 1171743

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# Accounts

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Charity number: 1171743

**THE INGLETON RURAL COMMUNITY ASSOCIATION**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**ArmstrongWatson<sup>®</sup>**  
Accountants, Business & Financial Advisers

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

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# THE INGLETON RURAL COMMUNITY ASSOCIATION

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of Ingleton Rural Community Association for the year 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Objectives and activities**

#### **a. Policies and objectives**

To promote the benefits of the inhabitants of the township of Ingleton and the neighbourhood without distinction of sex or political, religious, or other opinions, by associating the local authorities, voluntary organisations, and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with object of improving the conditions of life for the said inhabitants.

To establish a Community Centre ("The Centre") and to maintain or manage, or to co-operate with the local Statutory Authority in the maintenance and management of such a Centre for activities promoted by the Association and its constituent bodies in the furtherance of the above objects.

The Association is non-party politics and non-sectarian in religion. The Association has the power to affiliate to the National Federation of Community Associations and to other organisations with similar charitable objects.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### **b. Strategies for achieving objectives**

We are a local charity that supports the community of Ingleton and its surrounding hamlets.

Our aims:

- To provide and maintain the sports facilities for use in the local community.
- To provide, develop and maintain the outdoor swimming pool for use by the public in the summer months.
- To provide the community, information and welfare activities at the Ingleborough Community Centre.
- To work in partnership with others with similar goals.
- To manage the Community Centre to enable local volunteers to continue to provide invaluable support to our most vulnerable residents.

## THE INGLETON RURAL COMMUNITY ASSOCIATION

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

#### c. Activities undertaken to achieve objectives

- Improvements to the sports facilities, swimming pool and community centre are constantly under review.
- The swimming pool has introduced cold water swimming as well as its usual summer months provision which continue to be well used.
- The Trustees have over recent years appreciated the administration burden on small organisations within the local community which has added pressure on already over-stretched volunteers. To assist with this the Association offered banking facilities, where requested, to affiliated members. Details of these are shown in the accounts under Restricted Funds.
- The Association are joint owners of the Community Centre with Ingleton Parish Council who work together to operate the facility.

#### d. Main activities undertaken to further the charity's purposes for the public benefit

- 1 The sports field was endowed to the Association by the now defunct Mountain Race Committee. The land is now used by the Bowling Club, the Football Club and the Cricket Club. There are also facilities in the form of a multi-use all weather games area for sports activities. The management and day to day running of this section is overseen by the Sports Management Committee, acting on behalf of The Committee.
- 2 The outdoor swimming pool is leased at a nominal rent from Ingleton Parish Council. This is open to the public, both local inhabitants and tourists, from Spring Bank Holiday to August Bank Holiday each year. The management and the day to day running of this section is overseen by the Swimming Pool Management Committee, acting on behalf of The Committee.
- 3 The Community Centre activities are overseen by the Ingleton Rural Community Association/Management Committee, acting on behalf of The Committee. The local Community Centre provides venues for drama, meetings, indoor sports, dances, discos, exhibitions, conferences, the local library service, Tourist Information Centre and part time Post Office. It also provides a facility which has been and continues to be used as a vaccination centre involving the local pharmacy and volunteers.

#### Achievements and performance

##### a. Main achievements of the charity

- The provision and maintenance of sports facilities for the use of the local community.
- The provision, development and maintenance of the outdoor swimming pool for use during the summer months by the general public.
- The provision of community, information and welfare activities at the Ingleborough Community Centre.
- Working in partnership with others with similar goals.
- Community Centre Management and local volunteers continue to provide invaluable support to our most vulnerable residents.

In all of these areas, the charity has had a successful year in meeting its aims and objectives.

## THE INGLETON RURAL COMMUNITY ASSOCIATION

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### Financial review

##### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### b. Reserves policy

The Trustees have established a policy whereby the unrestricted funds excluding fixed assets should be held at a level of approximately £30,000 to £33,000. It is considered that reserves of this level are necessary to ensure stability and to enable the continued development of equipment and facilities necessary to fulfil the objects of the charity to the high standards required. At the year end the unrestricted funds excluding fixed assets were above the target level.

#### Structure, governance and management

##### a. Constitution

The Ingleton Rural Community Association is registered as a charitable company, limited by guarantee and was set up by a Memorandum of Association.

##### b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

#### Reference and administrative details of the charity, its trustees and advisers

<b>Trustees</b>	C Lis, Chair Mrs J Thistlethwaite, Treasurer Mrs B Morphet, President W Tooby Mrs E Tilburn
<b>Charity registered number</b>	1171743
<b>Registered office</b>	Ingleborough Community Centre Main Street Ingleton Carnforth Lancashire LA6 3HE

## THE INGLETON RURAL COMMUNITY ASSOCIATION

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the charity (Accounts and Reports) Regulations 2008.. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**C Lis**

Chair of Trustees

Date: 15 January 2024

# THE INGLETON RURAL COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINERS REPORT

FOR THE YEAR ENDED 31 MARCH 2023

### Independent examiner's report to the Trustees of The Ingleton Rural Community Association ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 'the 2011 Act and 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body of a listed 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

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.

Signed: 

Karen Rae

Dated: 23 January 2024

FCCA

First Floor East  
Bridge Mills  
Stramongate  
Kendal  
Cumbria  
LA9 LUB

THE INGLETON RURAL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	17,314	9,054	26,368	51,749
Charitable activities	4	-	94,692	94,692	73,859
Investments	5	-	76	76	2
<b>Total income</b>		<u>17,314</u>	<u>103,822</u>	<u>121,136</u>	<u>125,610</u>
<b>Expenditure on:</b>					
Charitable activities	6	40,226	113,808	154,034	157,792
<b>Total expenditure</b>		<u>40,226</u>	<u>113,808</u>	<u>154,034</u>	<u>157,792</u>
<b>Net movement in funds</b>		<u>(22,912)</u>	<u>(9,986)</u>	<u>(32,898)</u>	<u>(32,182)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		213,667	196,591	410,258	442,440
Net movement in funds		(22,912)	(9,986)	(32,898)	(32,182)
<b>Total funds carried forward</b>		<u>190,755</u>	<u>186,605</u>	<u>377,360</u>	<u>410,258</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 23 form part of these financial statements.

**THE INGLETON RURAL COMMUNITY ASSOCIATION  
REGISTERED NUMBER:**

**BALANCE SHEET  
AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	298,884	315,922
		298,884	315,922
<b>Current assets</b>			
Debtors	11	918	822
Cash at bank and in hand		79,809	96,011
		80,727	96,833
Creditors: amounts falling due within one year	12	(2,251)	(2,497)
		78,476	94,336
<b>Net current assets</b>		78,476	94,336
<b>Total assets less current liabilities</b>		377,360	410,258
<b>Net assets excluding pension asset</b>		377,360	410,258
<b>Total net assets</b>		377,360	410,258

THE INGLETON RURAL COMMUNITY ASSOCIATION  
REGISTERED NUMBER:

BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
<b>Charity funds</b>			
Restricted funds	14	190,755	213,667
Unrestricted funds	14	186,605	196,591
<b>Total funds</b>		<u>377,360</u>	<u>410,258</u>

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:



C Lis  
Chair of Trustees  
Date: 15 January 2024

# THE INGLETON RURAL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 1. General information

Ingleton Rural Community Association is a Charitable Incorporated Organisation, registered in England and Wales. The company's registered number and registered office address can be found in the Reference and Administrative details.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

It meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 2.2 Going concern

The financial statements have been prepared on a going concern basis.

#### 2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

#### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

## THE INGLETON RURAL COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

#### 2. Accounting policies (continued)

##### 2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

##### 2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

##### 2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	- 10%	2-10% on cost
Long-term leasehold property	- 4%	on cost
Fixtures and fittings	- 15%	straight line

##### 2.8 Debtors

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

##### 2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## THE INGLETON RURAL COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

#### 2. Accounting policies (continued)

##### 2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

##### 2.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	17,314	6,054	23,368	41,249
Grants	-	3,000	3,000	10,500
	<u>17,314</u>	<u>9,054</u>	<u>26,368</u>	<u>51,749</u>
<i>Total 2022</i>				
	<u>40,011</u>	<u>11,738</u>	<u>51,749</u>	

4. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from charitable activities - Community activities	-	6,307	6,307	8,941
Income from charitable activities - Sports facilities	-	4,133	4,133	3,383
Income from charitable activities - Swimming pool	-	84,252	84,252	61,535
	<u>-</u>	<u>94,692</u>	<u>94,692</u>	<u>73,859</u>
<i>Total 2022</i>				
	<u>3,313</u>	<u>70,546</u>	<u>73,859</u>	

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest receivable	76	76	2
<i>Total 2022</i>	<u>2</u>	<u>2</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Community activities	22,900	8,794	31,694	70,159
Sports facilities	11,519	5,909	17,428	19,300
Swimming pool	5,807	95,290	101,097	64,726
Other	-	3,815	3,815	3,607
<i>Total 2022</i>	<u>40,226</u>	<u>113,808</u>	<u>154,034</u>	<u>157,792</u>
	<u>78,839</u>	<u>78,953</u>	<u>157,792</u>	

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Community activities	31,694	-	31,694	70,159
Sports facilities	17,428	-	17,428	19,300
Swimming pool	101,097	-	101,097	64,726
Other	-	3,815	3,815	3,607
<i>Total 2022</i>	<u>150,219</u>	<u>3,815</u>	<u>154,034</u>	<u>157,792</u>
	<u>154,185</u>	<u>3,607</u>	<u>157,792</u>	

Analysis of direct costs

	Community activities 2023 £	Sports facilities 2023 £	Swimming pool 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	-	-	25,284	25,284	16,848
Depreciation	1,680	12,036	11,444	25,160	24,482
Utilities	550	1,183	40,891	42,624	17,235
Insurance	77	914	2,793	3,784	3,235
Telephone	124	62	62	248	236
Newsletter	933	-	-	933	849
Repairs and renewals	-	2,868	10,186	13,054	18,390
Sundry expenses	-	72	650	722	1,338

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

Function costs	84	-	-	84	1,814
Chemicals	-	-	4,132	4,132	2,556
Commission	-	-	3,182	3,182	2,500
Postage and stationery	1,464	293	592	2,349	1,558
Cleaning	-	-	1,088	1,088	765
Lottery licence	20	-	-	20	20
Grass cutting	300	-	-	300	300
Performing rights licence	1,562	-	-	1,562	132
Training	233	-	100	333	200
Website costs	-	-	354	354	234
Contribution to Ingleton Pantomime	2,000	-	-	2,000	-
Craft Club	100	-	339	439	-
Gala Fund	1,488	-	-	1,488	-
Gymkhana	2,943	-	-	2,943	1,835
Isavealife	277	-	-	277	113
Ingleton in Bloon	750	-	-	750	250
Tourist Information Centre	3,538	-	-	3,538	4,369
Centre Bingo	121	-	-	121	132
Village Band	1,655	-	-	1,655	1,776
Ingleton Events	636	-	-	636	180
Centre Improvement	-	-	-	-	30,043
Allotments	1,147	-	-	1,147	385
Covid 19	10,012	-	-	10,012	22,410
<b>Total 2022</b>	<b>31,694</b>	<b>17,428</b>	<b>101,097</b>	<b>150,219</b>	<b>154,185</b>
	<b>70,159</b>	<b>19,300</b>	<b>64,726</b>	<b>154,185</b>	

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

Analysis of support costs

	Other 2023 £	Total funds 2023 £	Total funds 2022 £
Telephone	372	372	354
Postage and stationery	878	878	611
Room hire	204	204	228
Accountancy	2,361	2,361	2,414
	<u>3,815</u>	<u>3,815</u>	<u>3,607</u>
<i>Total 2022</i>	<u>3,607</u>	<u>3,607</u>	

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

8. Staff costs

	2023 £	2022 £
Wages and salaries	23,790	15,327
Social security costs	1,494	1,521
	<u>25,284</u>	<u>16,848</u>

The average number of persons employed by the charity during the year was as follows:

	2023 No.	2022 No.
Swimming pool staff	<u>8</u>	<u>20</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year ended 31 March 2023 there were no salaries paid to key management personnel (2022 £Nil).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

10. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Short-term leasehold property £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>					
At 1 April 2022	243,876	208,788	11,261	96,492	560,417
Additions	5,172	-	-	2,950	8,122
At 31 March 2023	<u>249,048</u>	<u>208,788</u>	<u>11,261</u>	<u>99,442</u>	<u>568,539</u>
<b>Depreciation</b>					
At 1 April 2022	93,308	71,247	994	78,946	244,495
Charge for the year	13,302	8,377	225	3,256	25,160
At 31 March 2023	<u>106,610</u>	<u>79,624</u>	<u>1,219</u>	<u>82,202</u>	<u>269,655</u>
<b>Net book value</b>					
At 31 March 2023	<u>142,438</u>	<u>129,164</u>	<u>10,042</u>	<u>17,240</u>	<u>298,884</u>
At 31 March 2022	<u>150,568</u>	<u>137,541</u>	<u>10,267</u>	<u>17,546</u>	<u>315,922</u>

11. Debtors

	2023 £	2022 £
<b>Due within one year</b>		
Prepayments and accrued income	918	822
	<u>918</u>	<u>822</u>

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>2,251</u>	<u>2,497</u>

13. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>79,809</u>	<u>96,011</u>

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General Funds	<u>196,591</u>	<u>106,003</u>	<u>(115,989)</u>	<u>186,605</u>
<b>Restricted funds</b>				
Isavealife	1,830	-	(277)	1,553
Village Band fund	179	2,578	(1,655)	1,102
Multi use games area	69,279	-	(11,519)	57,760
Swimming pool changing room fund	3,545	-	(746)	2,799
Disabled access	2,402	-	(451)	1,951
Pool Development Fund	114,373	-	(4,610)	109,763
Autumn Festival Fund	3,639	-	-	3,639
Ingleton in bloom	700	800	(750)	750
Gymkhana	1,238	3,263	(2,943)	1,558
Tourist Information Centre	1,264	3,655	(3,538)	1,381
Centre Bingo	127	-	(121)	6
Ingleton Good Neighbours fund	222	11	(233)	-
Ingleton Events	1,171	878	(636)	1,413
Covid 19 Fund	10,012	-	(10,012)	-

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

Centre Improvement fund	2,539	1,295	-	3,834
Allotments	1,147	-	(1,147)	-
Craft Club	-	500	(100)	400
Gala Fund	-	4,334	(1,488)	2,846
	<u>213,667</u>	<u>17,314</u>	<u>(40,226)</u>	<u>190,755</u>
<b>Total of funds</b>	<u><b>410,258</b></u>	<u><b>123,317</b></u>	<u><b>(156,215)</b></u>	<u><b>377,360</b></u>

A grant of £3,000 was received from the Harold Bridges Trust, this was for a contribution to the ongoing costs of running the Swimming Pool.

Statement of funds - prior year

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	<u>193,258</u>	<u>84,155</u>	<u>(80,822)</u>	<u>196,591</u>
<b>Restricted funds</b>				
Isavealife	1,943	-	(113)	1,830
Village Band fund	189	1,766	(1,776)	179
Multi use games area	80,818	-	(11,539)	69,279
Swimming pool changing room fund	4,291	-	(746)	3,545
Disabled access	2,853	-	(451)	2,402
Pool Development Fund	115,670	3,313	(4,610)	114,373

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

Autumn Festival Fund	3,639	-	-	3,639
Ingleton in bloom	950	-	(250)	700
Gymkhana	825	2,248	(1,835)	1,238
Tourist Information Centre	2,618	3,015	(4,369)	1,264
Centre Bingo	259	-	(132)	127
Ingleton Good Neighbours fund	222	-	-	222
Ingleton Events	-	1,351	(180)	1,171
Covid 19 Fund	16,922	16,000	(22,410)	10,512
Centre Improvement fund	16,706	15,376	(30,043)	2,039
Allotments	1,277	255	(385)	1,147
Craft Club	-	-	-	-
Gala Fund	-	-	-	-
	<u>249,182</u>	<u>43,324</u>	<u>(78,839)</u>	<u>213,667</u>
<b>Total of funds</b>	<u>442,440</u>	<u>127,479</u>	<u>(159,661)</u>	<u>410,258</u>

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	196,591	106,003	(115,989)	186,605
Restricted funds	213,667	17,314	(40,226)	190,755
	<u>410,258</u>	<u>123,317</u>	<u>(156,215)</u>	<u>377,360</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	193,258	84,155	(80,822)	196,591
Restricted funds	249,182	43,324	(78,839)	213,667
	<u>442,440</u>	<u>127,479</u>	<u>(159,661)</u>	<u>410,258</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	165,510	133,374	298,884
Current assets	25,245	55,482	80,727
Creditors due within one year	-	(2,251)	(2,251)
<b>Total</b>	<u>190,755</u>	<u>186,605</u>	<u>377,360</u>

THE INGLETON RURAL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	182,836	133,086	315,922
Current assets	30,831	66,002	96,833
Creditors due within one year	-	(2,497)	(2,497)
<b>Total</b>	<u>213,667</u>	<u>196,591</u>	<u>410,258</u>

17. Related party transactions

The Ingleton Rural Community Association has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Ingleton Rural Community Association at 31 March 2023.

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

England & Wales - Charity number 1171743

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2022**

**for**

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

Armstrong Watson LLP  
Chartered Accountants  
Settle Town Hall  
Market Place  
Settle  
North Yorkshire  
BD24 9EJ

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

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for the Year Ended 31 March 2022**

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# THE INGLETON RURAL COMMUNITY ASSOCIATION

## Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The objectives of The Association are:

1. To promote the benefits of the inhabitants of the township of Ingleton and the neighbourhood without distinction of sex or political, religious, or other opinions, by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
2. To establish a Community Centre ("The Centre") and to maintain or manage, or to co-operate with any local Statutory Authority in the maintenance and management of such a Centre for activities promoted by The Association and its constituent bodies in the furtherance of the above objects.

The Association is non-party in politics and non-sectarian in religion. The Association has the power to affiliate to the National Federation of Community Associations and to other organisations with similar charitable objects.

#### Significant activities

In pursuance of the objects of The Association, the activities fall into three main areas of operation as follows:

1. The sports field was endowed to The Association by the now defunct Mountain Race Committee. This land is now used by the Bowling Club, the Football Club and the Cricket Club. There are also facilities for tennis and a hard court play area. The management and day to day running of this section is overseen by the Sports Management Committee, acting on behalf of The Committee.
2. The outdoor swimming pool is leased at a nominal rent from the Ingleton Parish Council. This is open to the public, both local inhabitants and tourists, from Spring Bank Holiday to August Bank Holiday each year. The management and day to day running of this section is overseen by the Swimming Pool Management Committee, acting on behalf of The Committee.
3. The Community Centre activities are overseen by the Ingleton Rural Community Association Management Committee, acting on behalf of The Committee. The local Community Centre provides venues for drama, meetings, indoor sports, dances, discos, exhibitions, conferences, the local library service, the Tourist Information Centre, Citizens Advice Bureau and the part time Post Office.

Improvements to the sports facilities, swimming pool and community centre are constantly under review:

The swimming pool has completed the water feature and new pathways with the many donations and grants received over a number of years.

The Trustees have over recent years appreciated the administrative burden on smaller organisations within the local community which has added to the pressure on already over-stretched volunteers. To assist with this the Association has offered banking facilities, where requested, to affiliated members. Details of these are shown in the accounts under Restricted Funds.

The Association are joint owners of the Community Centre with Ingleton Parish Council and work together to operate the facility.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit. Various individuals have benefitted from the support of the Organisation in accordance with its objectives. In the operation of these functions, the charity is heavily dependent upon the services of its volunteer force.

# THE INGLETON RURAL COMMUNITY ASSOCIATION

## Report of the Trustees for the Year Ended 31 March 2022

### OBJECTIVES AND ACTIVITIES

#### Social investments

The main achievements of the charity in the period may be summarised as:

- The provision and maintenance of sports facilities for the use of the local community.
- The provision, development and maintenance of the outdoor swimming pool for use during the summer months by the general public.
- The provision of community, information and welfare activities at the Ingleborough Community Centre.
- Working in partnership with others with similar goals.
- Community Centre Management and local volunteers provided invaluable support to our most vulnerable residents during the Coronavirus period. That support included delivery of prescriptions, groceries and library books, as well as being a visible presence during these difficult times.

In all of these areas, the charity has had a successful year in meeting its aims and objectives.

The charity's operations have been affected by the COVID-19 pandemic during the first part of the year, however, due to the restrictions being lifted the Swimming Pool was fully open this year and many of the usual events took place.

The charity has been able to operate within the resources available and the trustees are confident that the company will be able to continue as a going concern.

### FINANCIAL REVIEW

#### Investment policy and objectives

The Board of Trustees has the power to invest in such assets as they see fit, with appropriate professional advice.

#### Reserves policy

The trustees have established a policy whereby the unrestricted funds excluding fixed assets should be held at a level of approximately £30,000 to £35,000. It is considered that reserves of this level are necessary to ensure stability and to enable the continued development of equipment and facilities necessary to fulfil the objects of the charity to the high standards required. At the year end the unrestricted funds excluding fixed assets were above the target level, however, due to the Covid pandemic together with the planned expenditure this is deemed to be acceptable by the trustees.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1171743

#### Principal address

Ingleborough Community Centre  
Main Street  
Ingleton  
Carnforth  
Lancashire  
LA6 3HE

#### Trustees

Mrs J Thistlethwaite  
C Lis  
Mrs B Morphet - President  
W Tooby  
Mrs E Tilburn

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Armstrong Watson LLP  
Chartered Accountants  
Settle Town Hall  
Market Place  
Settle  
North Yorkshire  
BD24 9EJ

Approved by order of the board of trustees on .....19/12/22..... and signed on its behalf by:



.....  
C Lis - Trustee

**Independent Examiner's Report to the Trustees of  
The Ingleton Rural Community Association**

**Independent examiner's report to the trustees of The Ingleton Rural Community Association**

I report to the charity trustees on my examination of the accounts of The Ingleton Rural Community Association (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

*Armstrong Watson LLP*

Armstrong Watson LLP  
Chartered Accountants  
Settle Town Hall  
Market Place  
Settle  
North Yorkshire  
BD24 9EJ

Date: 28 March 2023

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		11,738	40,011	51,749	38,465
<b>Charitable activities</b>					
Community activities		8,941	-	8,941	5,373
Sports facilities		3,383	-	3,383	740
Swimming pool		60,091	3,313	63,404	21
Investment income	2	2	-	2	13
Other income	3	-	-	-	470
<b>Total</b>		<u>84,155</u>	<u>43,324</u>	<u>127,479</u>	<u>45,082</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Community activities		8,666	61,493	70,159	38,774
Sports facilities		7,761	11,539	19,300	19,653
Swimming pool		60,788	5,807	66,595	19,415
Other		<u>3,607</u>	<u>-</u>	<u>3,607</u>	<u>2,398</u>
<b>Total</b>		<u>80,822</u>	<u>78,839</u>	<u>159,661</u>	<u>80,240</u>
<b>NET INCOME/(EXPENDITURE)</b>		3,333	(35,515)	(32,182)	(35,158)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>193,258</u>	<u>249,182</u>	<u>442,440</u>	<u>442,440</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>196,591</u>	<u>213,667</u>	<u>410,258</u>	<u>477,598</u>

The notes form part of these financial statements

THE INGLETON RURAL COMMUNITY ASSOCIATION

Balance Sheet  
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	133,086	182,836	316,564	281,696
<b>CURRENT ASSETS</b>					
Debtors	8	822	-	822	29,359
Cash at bank and in hand		<u>65,180</u>	<u>30,831</u>	<u>95,369</u>	<u>134,325</u>
		66,002	30,831	96,191	163,684
<b>CREDITORS</b>					
Amounts falling due within one year	9	(2,497)	-	(2,497)	(2,940)
		<u>63,505</u>	<u>30,831</u>	<u>93,694</u>	<u>160,744</u>
<b>NET CURRENT ASSETS</b>					
		<u>196,591</u>	<u>213,667</u>	<u>410,258</u>	<u>442,440</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>196,591</u>	<u>213,667</u>	<u>410,258</u>	<u>477,598</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>					
	10				
Unrestricted funds				196,591	234,654
Restricted funds				<u>213,667</u>	<u>242,944</u>
<b>TOTAL FUNDS</b>					
				<u>410,258</u>	<u>477,598</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....19/12/22..... and were signed on its behalf by:

  
.....  
C Lis - Trustee

The notes form part of these financial statements

# THE INGLETON RURAL COMMUNITY ASSOCIATION

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on cost and 2% on cost
Freehold property improvements	- 2% on cost
Long leasehold	- 4% on cost
Fixtures and fittings	- 15% on reducing balance

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>2</u>	<u>13</u>

THE INGLETON RURAL COMMUNITY ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

3. OTHER INCOME

	2022	2021
	£	£
Covid support grants	<u>-</u>	<u>470</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Swimming Pool staff	<u>20</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,888	27,577	38,465
<b>Charitable activities</b>			
Community activities	5,373	-	5,373
Sports facilities	740	-	740
Swimming pool	21	-	21
Investment income	13	-	13
Other income	<u>470</u>	<u>-</u>	<u>470</u>
<b>Total</b>	<u>17,505</u>	<u>27,577</u>	<u>45,082</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Community activities	32,569	6,205	38,774
Sports facilities	8,091	11,562	19,653
Swimming pool	15,843	3,572	19,415
Other	<u>2,398</u>	<u>-</u>	<u>2,298</u>
<b>Total</b>	<u>58,901</u>	<u>21,339</u>	<u>80,240</u>
<b>NET INCOME</b>	<u>(41,396)</u>	<u>6,238</u>	<u>(35,158)</u>
<b>Net movement in funds</b>	(41,396)	6,238	(35,158)

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

<b>6.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>					
		Unrestricted funds £	Restricted funds £	Total funds £		
	<b>RECONCILIATION OF FUNDS</b>					
	Total funds brought forward	234,654	242,944	477,598		
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>193,258</u>	<u>249,182</u>	<u>442,440</u>		
<b>7.</b>	<b>TANGIBLE FIXED ASSETS</b>					
		Freehold property £	Freehold property improvements £	Long leasehold £	Fixtures and fittings £	Totals £
	<b>COST</b>					
	At 1 April 2021	243,876	11,261	153,557	93,016	501,710
	Additions	-	-	<u>55,231</u>	<u>3,476</u>	<u>59,349</u>
	At 31 March 2022	<u>243,876</u>	<u>11,261</u>	<u>208,788</u>	<u>96,492</u>	<u>561,059</u>
	<b>DEPRECIATION</b>					
	At 1 April 2021	80,523	769	62,870	75,851	220,013
	Charge for year	<u>12,785</u>	<u>225</u>	<u>8,377</u>	<u>3,095</u>	<u>24,482</u>
	At 31 March 2022	<u>93,308</u>	<u>994</u>	<u>71,247</u>	<u>78,946</u>	<u>244,495</u>
	<b>NET BOOK VALUE</b>					
	At 31 March 2022	<u>150,568</u>	<u>10,267</u>	<u>137,541</u>	<u>17,546</u>	<u>315,922</u>
	At 31 March 2021	<u>163,353</u>	<u>10,492</u>	<u>90,687</u>	<u>17,164</u>	<u>281,696</u>
<b>8.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
				2022 £	2021 £	
	Prepayments			<u>822</u>	<u>29,359</u>	
				<u>822</u>	<u>29,359</u>	

THE INGLETON RURAL COMMUNITY ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	<u>2,497</u>	<u>2,940</u>

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	193,258	3,333	196,591
<b>Restricted funds</b>			
Isavealife	1,943	(113)	1,830
Village Band fund	189	(10)	179
Multi use games area	80,818	(11,539)	69,279
Swimming pool changing room fund	4,291	(746)	3,545
Disabled access	2,853	(451)	2,402
Pool Development Fund	115,670	(1,297)	114,373
Autumn Festival Fund	3,639	-	3,639
Ingleton in bloom	950	(250)	700
Gymkhana	825	413	1,238
Tourist Information Centre	2,618	(1,354)	1,264
Centre Bingo	259	(132)	127
Ingleton Good Neighbours fund	222	-	222
Covid 19 Fund	16,922	(6,410)	10,512
Ingleton Events	-	1,171	1,171
Centre Improvement Fund	16,706	(14,667)	2,039
Allotments	<u>1,277</u>	<u>(130)</u>	<u>1,147</u>
	<u>249,182</u>	<u>(35,515)</u>	<u>213,667</u>
<b>TOTAL FUNDS</b>	<u>442,440</u>	<u>(32,182)</u>	<u>410,258</u>

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	84,155	(80,802)	3,333
<b>Restricted funds</b>			
Isavealife	-	(113)	(113)
Village Band fund	1,766	(1,776)	(10)
Multi use games area	-	(11,539)	(11,539)
Swimming pool changing room fund	-	(746)	(746)
Disabled access	-	(451)	(451)
Pool Development Fund	3,313	(4,610)	(1,297)
Gymkhana	2,248	(1,835)	413
Tourist Information Centre	3,015	(4,369)	(1,354)
Centre Bingo	-	(132)	(132)
Covid 19 Fund	16,000	(22,410)	(6,410)
Centre Improvement Fund	15,376	(30,043)	(14,667)
Allotments	255	(385)	(130)
Ingleton events	1,351	(180)	1,171
Ingleton in bloom	-	(250)	(250)
	<u>43,324</u>	<u>(78,839)</u>	<u>(35,515)</u>
<b>TOTAL FUNDS</b>	<u>127,479</u>	<u>(159,661)</u>	<u>(32,182)</u>

THE INGLETON RURAL COMMUNITY ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	234,654	(41,396)	-	193,258
<b>Restricted funds</b>				
Isavealife	1,862	81	-	1,943
Village Band fund	202	(13)	-	189
Multi use games area	92,380	(11,562)	-	80,818
Swimming pool changing room fund	5,037	(746)	-	4,291
Disabled access	3,304	(451)	-	2,853
Pool Development Fund	113,929	1,741	-	115,670
Autumn Festival Fund	3,639	-	-	3,639
Ingleton in bloom	950	-	-	950
Gymkhana	725	100	-	825
Hyperfast Ingleton	2,919	(2,919)	-	-
Tourist Information Centre	1,948	670	-	2,618
Centre Bingo	319	(60)	-	259
Ingleton Good Neighbours fund	222	-	-	222
Ingleton Events	-	-	-	-
Covid 19 Fund	500	16,422	-	16,922
Centre Improvement Fund	14,718	1,988	-	16,706
Allotments	290	987	-	1,277
	<u>242,944</u>	<u>6,238</u>	<u>-</u>	<u>249,182</u>
<b>TOTAL FUNDS</b>	<u>477,598</u>	<u>35,158</u>	<u>-</u>	<u>442,440</u>

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	17,505	(58,901)	(41,396)
<b>Restricted funds</b>			
Isavealife	135	(54)	81
Village Band fund	-	(13)	(13)
Multi use games area	-	(11,562)	(11,562)
Swimming pool changing room fund	-	(746)	(746)
Disabled access	-	(451)	(451)
Pool Development Fund	4,116	(2,375)	1,741
Gymkhana	100	-	100
Hyperfast Ingleton	-	(2,919)	(2,919)
Tourist Information Centre	1,896	(1,226)	670
Centre Bingo	-	(60)	(60)
Covid 19 Fund	18,222	(1,800)	16,422
Centre Improvement Fund	1,988	-	1,988
Allotments	<u>1,120</u>	<u>(133)</u>	<u>987</u>
	<u>25,777</u>	<u>(21,339)</u>	<u>6,238</u>
<b>TOTAL FUNDS</b>	<u>45,082</u>	<u>(80,240)</u>	<u>(35,158)</u>

THE INGLETON RURAL COMMUNITY ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	234,654	(38,063)	-	196,591
<b>Restricted funds</b>				
Isavealife	1,862	(32)	-	1,830
Village Band fund	202	(23)	-	179
Multi use games area	92,380	(23,101)	-	69,279
Swimming pool changing room fund	5,037	(1,492)	-	3,545
Disabled access	3,304	(902)	-	2,402
Pool Development Fund	113,929	444	-	114,373
Autumn Festival Fund	3,639	-	-	3,639
Ingleton in bloom	950	(250)	-	700
Gymkhana	725	513	-	1,238
Hyperfast Ingleton	2,919	(2,919)	-	-
Tourist Information Centre	1,948	(684)	-	1,264
Centre Bingo	319	(192)	-	127
Ingleton Good Neighbours fund	222	-	-	222
Ingleton Events	-	1,171	-	1,171
Covid 19 Fund	500	10,012	-	10,512
Centre Improvement Fund	14,718	(12,679)	-	2,039
Allotments	290	857	-	1,147
	<u>242,944</u>	<u>(29,277)</u>	<u>-</u>	<u>213,667</u>
<b>TOTAL FUNDS</b>	<u>477,598</u>	<u>(67,340)</u>	<u>-</u>	<u>410,258</u>

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	101,660	(139,723)	(38,063)
<b>Restricted funds</b>			
Isavealife	135	(167)	(32)
Village Band fund	1,766	(1,789)	(23)
Multi use games area	-	(23,101)	(23,101)
Swimming pool changing room fund	-	(1,492)	(1,492)
Disabled access	-	(902)	(902)
Pool Development Fund	7,429	(6,985)	444
Ingleton in bloom	-	(250)	(250)
Gymkhana	2,348	(1,835)	513
Hyperfast Ingleton	-	(2,919)	(2,919)
Tourist Information Centre	4,911	(5,595)	(684)
Centre Bingo	-	(192)	(192)
Ingleton Events	1,351	(180)	1,171
Covid 19 Fund	34,222	(24,210)	10,012
Centre Improvement Fund	17,364	(30,043)	(12,679)
Allotments	<u>1,375</u>	<u>(518)</u>	<u>857</u>
	<u>70,901</u>	<u>(100,178)</u>	<u>(29,277)</u>
<b>TOTAL FUNDS</b>	<u>172,561</u>	<u>(239,901)</u>	<u>(67,340)</u>

The general fund represents the accumulated funds of the charity which are not restricted for a specific purpose and which are therefore expendable in the furtherance of the objects of the charity.

The Multi use games area fund represents monies held for the replacement of the all-weather sports area, which has now been completed, The balance of £69,279 is invested in tangible fixed assets and depreciation is charged accordingly.

The Swimming Pool Changing Room Fund (£3,545) and the Disabled Access Fund (£2,402) are invested in tangible fixed assets, for which purpose the income was received. Depreciation on the relevant assets in the year is charged against these fund balances.

The Swimming Pool Development fund has received donations and fund raising income of £3,313 and the balance at 31 March 2022 is £114,373, this is invested in tangible fixed assets and depreciated accordingly and some cash, now the improvements at the swimming pool have been completed in the main.

The balances on the other restricted funds held by the charity at the year-end are:

Isavealife £1,830, Autumn festival fund £3,639, Ingleton in bloom £750, Gymkhana £1,238, Tourist Information Centre £1,264, Village Band fund £179, Ingleton Good Neighbours £222, Centre Improvements £2,039, Centre Bingo fund £127, Allotments £1,147, Covid 19 fund £10,512 and Ingleton Events £1,171.

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**11. RELATED PARTY DISCLOSURES**

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

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	44,562	10,069
Grants	<u>10,500</u>	<u>28,396</u>
	51,749	38,465
<b>Investment income</b>		
Deposit account interest	2	13
<b>Charitable activities</b>		
Charitable activities income	75,728	6,134
<b>Other income</b>		
Covid support grants	<u>-</u>	<u>470</u>
<b>Total incoming resources</b>	127,479	45,082
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	16,848	-
Rates and water	1,558	570
Insurance	3,235	2,918
Telephone	236	270
Newsletter	849	284
Repairs and renewals	18,389	11,432
Sundry expenses	1,312	94
Function expenses	1,814	51
Purchases of sweets and drinks	1,869	-
Chemicals	2,556	675
Commission	2,500	-
Postage and stationery	1,559	2,040
Cleaning	765	-
Lottery licence	20	20
Grass cutting	300	300
Performing rights licence	132	1,768
Training	200	55
Website costs	234	-
Gas and electricity	15,677	1419
Bank charges	26	-
Isavealife expenditure	113	54
Gymkhana expenses	1,835	-
Hyperfast Ingleton expenses	-	2,919
Tourist Information expenses	4,369	1,226
Ingleton in bloom expenses	250	-
Centre bingo expenses	132	60
Carried forward	76,778	26,155

This page does not form part of the statutory financial statements

THE INGLETON RURAL COMMUNITY ASSOCIATION

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	2022 £	2021 £
<b>Charitable activities</b>		
Brought forward	76,778	26,155
Village Band expenses	1,776	13
Ingleton events expenses	180	-
Centre improvement expenses	30,043	-
Allotment expenses	385	133
Covid 19 fund expenses	22,410	1,800
Joint Management committee	-	27,000
Freehold property	12,785	12,785
Long leasehold	8,377	6,142
Improvements to property	225	225
Fixtures and fittings	<u>3,095</u>	<u>3,029</u>
	156,054	77,282
<b>Support costs</b>		
<b>Governance costs</b>		
Telephone	354	416
Postage and stationery	611	703
Accountancy ad legal fees	2,414	1,791
Room hire	<u>228</u>	<u>48</u>
	<u>3,607</u>	<u>2,958</u>
Total resources expended	<u>159,661</u>	<u>80,240</u>
<b>Net (expenditure)/income</b>	<u>(32,182)</u>	<u>(35,158)</u>

This page does not form part of the statutory financial statements

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

England & Wales - Charity number 1171743

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2021  
for  
THE INGLETON RURAL COMMUNITY ASSOCIATION**

Haworths Limited  
Chartered Accountants  
Settle Town Hall  
Market Place  
Settle  
North Yorkshire  
BD24 9EJ

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Contents of the Financial Statements  
for the Year Ended 31 March 2021**

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# THE INGLETON RURAL COMMUNITY ASSOCIATION

## Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The objectives of The Association are:

1. To promote the benefits of the inhabitants of the township of Ingleton and the neighbourhood without distinction of sex or political, religious, or other opinions, by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
2. To establish a Community Centre ("The Centre") and to maintain or manage, or to co-operate with any local Statutory Authority in the maintenance and management of such a Centre for activities promoted by The Association and its constituent bodies in the furtherance of the above objects.

The Association is non-party in politics and non-sectarian in religion. The Association has the power to affiliate to the National Federation of Community Associations and to other organisations with similar charitable objects.

#### Significant activities

In pursuance of the objects of The Association, the activities fall into three main areas of operation as follows:

1. The sports field was endowed to The Association by the now defunct Mountain Race Committee. This land is now used by the Bowling Club, the Football Club and the Cricket Club. There are also facilities for tennis and a hard court play area. The management and day to day running of this section is overseen by the Sports Management Committee, acting on behalf of The Committee.
2. The outdoor swimming pool is leased at a nominal rent from the Ingleton Parish Council. This is open to the public, both local inhabitants and tourists, from Spring Bank Holiday to August Bank Holiday each year. The management and day to day running of this section is overseen by the Swimming Pool Management Committee, acting on behalf of The Committee.
3. The Community Centre activities are overseen by the Ingleton Rural Community Association Management Committee, acting on behalf of The Committee. The local Community Centre provides venues for drama, meetings, indoor sports, dances, discos, exhibitions, conferences, the local library service, the Tourist Information Centre, Citizens Advice Bureau and the part time Post Office.

Improvements to the sports facilities, swimming pool and community centre are constantly under review:

The swimming pool committee continue to raise funds for a children's water play facility and work has now commenced on the first phase.

The sports management committee successfully raised funds to resurface the multi use sports area and the work has now been completed.

The Trustees have over recent years appreciated the administrative burden on smaller organisations within the local community which has added to the pressure on already over-stretched volunteers. To assist with this the Association has offered banking facilities, where requested, to affiliated members. Details of these are shown in the accounts under Restricted Funds.

The Association are joint owners of the Community Centre with Ingleton Parish Council and work together to operate the facility.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit. Various individuals have benefitted from the support of the Organisation in accordance with its objectives. In the operation of these functions, the charity is heavily dependent upon the services of its volunteer force.

# THE INGLETON RURAL COMMUNITY ASSOCIATION

## Report of the Trustees for the Year Ended 31 March 2021

### OBJECTIVES AND ACTIVITIES

#### Social investments

The main achievements of the charity in the period may be summarised as:

- The provision and maintenance of sports facilities for the use of the local community.
- The provision, development and maintenance of the outdoor swimming pool for use during the summer months by the general public.
- The provision of community, information and welfare activities at the Ingleborough Community Centre.
- Working in partnership with others with similar goals.
- Community Centre Management and local volunteers provided invaluable support to our most vulnerable residents during the Coronavirus period. That support included delivery of prescriptions, groceries and library books, as well as being a visible presence during these difficult times.

In all of these areas, the charity has had a successful year in meeting its aims and objectives.

The charity's operations have been affected by the COVID-19 pandemic during the year.

The trustees have taken steps to mitigate the effect including the closure of the swimming pool for the 2020 season, reducing costs and being in receipt of government grants.. The charity has been able to be operate within the resources available and the trustees are confident that the company will be able to continue as a going concern.

### FINANCIAL REVIEW

#### Investment policy and objectives

The Board of Trustees has the power to invest in such assets as they see fit, with appropriate professional advice.

#### Reserves policy

The trustees have established a policy whereby the unrestricted funds excluding fixed assets should be held at a level of approximately £30,000 to £35,000. It is considered that reserves of this level are necessary to ensure stability and to enable the continued development of equipment and facilities necessary to fulfil the objects of the charity to the high standards required. At the year end the unrestricted funds excluding fixed assets were above the target level, however, due to the Covid pandemic together with the planned expenditure this is deemed to be acceptable by the trustees.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1171743

#### Principal address

Ingleborough Community Centre  
Main Street  
Ingleton  
Carnforth  
Lancashire  
LA6 3HE

#### Trustees

Mrs J Thistlethwaite  
C Lis  
Mrs B Morphet - President  
W Tooby  
Mrs E Tilburn

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Haworths Limited  
Chartered Accountants  
Settle Town Hall  
Market Place  
Settle  
North Yorkshire  
BD24 9EJ

Approved by order of the board of trustees on .....*21/12/21*..... and signed on its behalf by:



.....

C Lis - Trustee

**Independent Examiner's Report to the Trustees of  
The Ingleton Rural Community Association**

**Independent examiner's report to the trustees of The Ingleton Rural Community Association**

I report to the charity trustees on my examination of the accounts of The Ingleton Rural Community Association (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.



Mark Schofield BA FCA  
Haworths Limited  
Chartered Accountants  
Settle Town Hall  
Market Place  
Settle  
North Yorkshire  
BD24 9EJ

Date: 20th January 2022

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		10,888	27,577	38,465	112,579
<b>Charitable activities</b>					
Community activities		5,373	-	5,373	17,170
Sports facilities		740	-	740	2,972
Swimming pool		21	-	21	44,464
Investment income	2	13	-	13	69
Other income	3	470	-	470	55,000
<b>Total</b>		<u>17,505</u>	<u>27,577</u>	<u>45,082</u>	<u>232,254</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Community activities		32,569	6,205	38,774	39,429
Sports facilities		8,091	11,562	19,653	14,334
Swimming pool		15,843	3,572	19,415	57,060
Other		<u>2,398</u>	<u>-</u>	<u>2,398</u>	<u>2,968</u>
<b>Total</b>		<u>58,901</u>	<u>21,339</u>	<u>80,240</u>	<u>113,791</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(41,396)</u>	<u>6,238</u>	<u>(35,158)</u>	<u>118,463</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>234,654</u>	<u>242,944</u>	<u>477,598</u>	<u>359,135</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>193,258</u></u>	<u><u>249,182</u></u>	<u><u>442,440</u></u>	<u><u>477,598</u></u>

The notes form part of these financial statements

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Balance Sheet  
31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	136,745	144,951	281,696	235,632
<b>CURRENT ASSETS</b>					
Debtors	8	767	28,592	29,359	105,477
Cash at bank and in hand		58,686	75,639	134,325	139,365
		<u>59,453</u>	<u>104,231</u>	<u>163,684</u>	<u>244,842</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(2,940)	-	(2,940)	(2,876)
<b>NET CURRENT ASSETS</b>		<u>56,513</u>	<u>104,231</u>	<u>160,744</u>	<u>241,966</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>193,258</u>	<u>249,182</u>	<u>442,440</u>	<u>477,598</u>
<b>NET ASSETS</b>		<u>193,258</u>	<u>249,182</u>	<u>442,440</u>	<u>477,598</u>
<b>FUNDS</b>	10				
Unrestricted funds				193,258	234,654
Restricted funds				249,182	242,944
<b>TOTAL FUNDS</b>				<u>442,440</u>	<u>477,598</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....21/12/21..... and were signed on its behalf by:

  
.....  
C Lis - Trustee

# THE INGLETON RURAL COMMUNITY ASSOCIATION

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on cost and 2% on cost
Freehold property improvements	- 2% on cost
Long leasehold	- 4% on cost
Fixtures and fittings	- 15% on reducing balance

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	13	69

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**3. OTHER INCOME**

	2021	2020
	£	£
Covid support grants	470	55,000
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
Swimming Pool staff	-	21
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	225	112,354	112,579
<b>Charitable activities</b>			
Community activities	17,170	-	17,170
Sports facilities	2,972	-	2,972
Swimming pool	43,508	956	44,464
Investment income	69	-	69
Other income	55,000	-	55,000
<b>Total</b>	<u>118,944</u>	<u>113,310</u>	<u>232,254</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Community activities	20,025	19,404	39,429
Sports facilities	2,744	11,590	14,334
Swimming pool	55,863	1,197	57,060
Other	2,968	-	2,968
<b>Total</b>	<u>81,600</u>	<u>32,191</u>	<u>113,791</u>
<b>NET INCOME</b>	<u>37,344</u>	<u>81,119</u>	<u>118,463</u>
<b>Transfers between funds</b>	<u>(9,294)</u>	<u>9,294</u>	<u>-</u>
<b>Net movement in funds</b>	<u>28,050</u>	<u>90,413</u>	<u>118,463</u>

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	206,604	152,531	359,135
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>234,654</u>	<u>242,944</u>	<u>477,598</u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Freehold property improvements £	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>					
At 1 April 2020	243,876	11,261	94,192	84,135	433,464
Additions	-	-	59,365	8,880	68,245
At 31 March 2021	<u>243,876</u>	<u>11,261</u>	<u>153,557</u>	<u>93,015</u>	<u>501,709</u>
<b>DEPRECIATION</b>					
At 1 April 2020	67,738	544	56,728	72,822	197,832
Charge for year	12,785	225	6,142	3,029	22,181
At 31 March 2021	<u>80,523</u>	<u>769</u>	<u>62,870</u>	<u>75,851</u>	<u>220,013</u>
<b>NET BOOK VALUE</b>					
At 31 March 2021	<u>163,353</u>	<u>10,492</u>	<u>90,687</u>	<u>17,164</u>	<u>281,696</u>
At 31 March 2020	<u>176,138</u>	<u>10,717</u>	<u>37,464</u>	<u>11,313</u>	<u>235,632</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Accrued income	-	55,000
Prepayments	29,359	50,477
	<u>29,359</u>	<u>105,477</u>

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Other creditors	2,940	2,876
	<u>2,940</u>	<u>2,876</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	234,654	(41,396)	193,258
<b>Restricted funds</b>			
Isavealife	1,862	81	1,943
Village Band fund	202	(13)	189
Multi use games area	92,380	(11,562)	80,818
Swimming pool changing room fund	5,037	(746)	4,291
Disabled access	3,304	(451)	2,853
Pool Development Fund	113,929	1,741	115,670
Autumn Festival Fund	3,639	-	3,639
Ingleton in bloom	950	-	950
Gymkhana	725	100	825
Hyperfast Ingleton	2,919	(2,919)	-
Tourist Information Centre	1,948	670	2,618
Centre Bingo	319	(60)	259
Ingleton Good Neighbours fund	222	-	222
Covid 19 Fund	500	16,422	16,922
Centre Improvement Fund	14,718	1,988	16,706
Allotments	290	987	1,277
	<u>242,944</u>	<u>6,238</u>	<u>249,182</u>
<b>TOTAL FUNDS</b>	<u>477,598</u>	<u>(35,158)</u>	<u>442,440</u>

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	17,505	(58,901)	(41,396)
<b>Restricted funds</b>			
Isavealife	135	(54)	81
Village Band fund	-	(13)	(13)
Multi use games area	-	(11,562)	(11,562)
Swimming pool changing room fund	-	(746)	(746)
Disabled access	-	(451)	(451)
Pool Development Fund	4,116	(2,375)	1,741
Gymkhana	100	-	100
Hyperfast Ingleton	-	(2,919)	(2,919)
Tourist Information Centre	1,896	(1,226)	670
Centre Bingo	-	(60)	(60)
Covid 19 Fund	18,222	(1,800)	16,422
Centre Improvement Fund	1,988	-	1,988
Allotments	1,120	(133)	987
	<u>27,577</u>	<u>(21,339)</u>	<u>6,238</u>
<b>TOTAL FUNDS</b>	<u><u>45,082</u></u>	<u><u>(80,240)</u></u>	<u><u>(35,158)</u></u>

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	206,604	37,344	(9,294)	234,654
<b>Restricted funds</b>				
Isavealife	1,238	624	-	1,862
Village Band fund	633	(431)	-	202
Multi use games area	46,539	32,902	12,939	92,380
Swimming pool changing room fund	5,783	(746)	-	5,037
Disabled access	3,755	(451)	-	3,304
Pool Development Fund	79,577	34,352	-	113,929
Autumn Festival Fund	3,652	(13)	-	3,639
Ingleton in bloom	1,000	(50)	-	950
Gymkhana	751	(26)	-	725
Hyperfast Ingleton	2,932	(13)	-	2,919
Tourist Information Centre	1,680	268	-	1,948
Musa refurbishment fund	3,645	-	(3,645)	-
Centre Bingo	464	(145)	-	319
Ingleton Good Neighbours fund	472	(250)	-	222
Ingleton Events	410	(410)	-	-
Covid 19 Fund	-	500	-	500
Centre Improvement Fund	-	14,718	-	14,718
Allotments	-	290	-	290
	<hr/>	<hr/>	<hr/>	<hr/>
	152,531	81,119	9,294	242,944
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>359,135</u>	<u>118,463</u>	<u>-</u>	<u>477,598</u>

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,944	(81,600)	37,344
<b>Restricted funds</b>			
Isavealife	898	(274)	624
Village Band fund	260	(691)	(431)
Multi use games area	44,492	(11,590)	32,902
Swimming pool changing room fund	-	(746)	(746)
Disabled access	-	(451)	(451)
Pool Development Fund	34,352	-	34,352
Autumn Festival Fund	-	(13)	(13)
Ingleton in bloom	700	(750)	(50)
Gymkhana	2,110	(2,136)	(26)
Hyperfast Ingleton	-	(13)	(13)
Tourist Information Centre	4,855	(4,587)	268
Centre Bingo	-	(145)	(145)
Ingleton Good Neighbours fund	-	(250)	(250)
Ingleton Events	785	(1,195)	(410)
Covid 19 Fund	500	-	500
Centre Improvement Fund	23,868	(9,150)	14,718
Allotments	490	(200)	290
	<hr/>	<hr/>	<hr/>
	113,310	(32,191)	81,119
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>232,254</u>	<u>(113,791)</u>	<u>118,463</u>

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	206,604	(4,052)	(9,294)	193,258
<b>Restricted funds</b>				
Isavealife	1,238	705	-	1,943
Village Band fund	633	(444)	-	189
Multi use games area	46,539	21,340	12,939	80,818
Swimming pool changing room fund	5,783	(1,492)	-	4,291
Disabled access	3,755	(902)	-	2,853
Pool Development Fund	79,577	36,093	-	115,670
Autumn Festival Fund	3,652	(13)	-	3,639
Ingleton in bloom	1,000	(50)	-	950
Gymkhana	751	74	-	825
Hyperfast Ingleton	2,932	(2,932)	-	-
Tourist Information Centre	1,680	938	-	2,618
Musa refurbishment fund	3,645	-	(3,645)	-
Centre Bingo	464	(205)	-	259
Ingleton Good Neighbours fund	472	(250)	-	222
Ingleton Events	410	(410)	-	-
Covid 19 Fund	-	16,922	-	16,922
Centre Improvement Fund	-	16,706	-	16,706
Allotments	-	1,277	-	1,277
	<u>152,531</u>	<u>87,357</u>	<u>9,294</u>	<u>249,182</u>
<b>TOTAL FUNDS</b>	<u><u>359,135</u></u>	<u><u>83,305</u></u>	<u><u>-</u></u>	<u><u>442,440</u></u>

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	136,449	(140,501)	(4,052)
<b>Restricted funds</b>			
Isavealife	1,033	(328)	705
Village Band fund	260	(704)	(444)
Multi use games area	44,492	(23,152)	21,340
Swimming pool changing room fund	-	(1,492)	(1,492)
Disabled access	-	(902)	(902)
Pool Development Fund	38,468	(2,375)	36,093
Autumn Festival Fund	-	(13)	(13)
Ingleton in bloom	700	(750)	(50)
Gymkhana	2,210	(2,136)	74
Hyperfast Ingleton	-	(2,932)	(2,932)
Tourist Information Centre	6,751	(5,813)	938
Centre Bingo	-	(205)	(205)
Ingleton Good Neighbours fund	-	(250)	(250)
Ingleton Events	785	(1,195)	(410)
Covid 19 Fund	18,722	(1,800)	16,922
Centre Improvement Fund	25,856	(9,150)	16,706
Allotments	1,610	(333)	1,277
	<u>140,887</u>	<u>(53,530)</u>	<u>87,357</u>
<b>TOTAL FUNDS</b>	<u><u>277,336</u></u>	<u><u>(194,031)</u></u>	<u><u>83,305</u></u>

The general fund represents the accumulated funds of the charity which are not restricted for a specific purpose and which are therefore expendable in the furtherance of the objects of the charity.

The Multi use games area fund represents monies held for the replacement of the all weather sports area, which has now been completed, The balance of £80,818 is invested in tangible fixed assets and depreciation is charged accordingly.

The Swimming Pool Changing Room Fund (£4,291) and the Disabled Access Fund (£2,853) are invested in tangible fixed assets, for which purpose the income was received. Depreciation on the relevant assets in the year is charged against these fund balances.

The Swimming Pool Development fund has received donations and fund raising income of £4,116 and the balance at 31 March 2021 is £115,670, this comprises of both cash at the bank and the additional work on the new water feature at the swimming pool.

The balances on the other restricted funds held by the charity at the year end are:

Isavealife £1,943, Autumn festival fund £3,639, Ingleton in bloom £950, Gymkhana £825, Tourist Information Centre £2,618, Village Band fund £189, Ingleton Good Neighbours £222, Centre Improvements £16,706, Centre Bingo fund £259, Allotments £1,277 and Covid 19 fund £16,922.

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**12. JOINT MANAGEMENT COMMITTEE**

The charity transferred £27,000 to the Joint management committee for ongoing upkeep and running of the Community Centre during the Covid-19 situation.

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

	2021	2020
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	10,069	21,019
Grants	28,396	91,560
	<hr/>	<hr/>
	38,465	112,579
<b>Investment income</b>		
Deposit account interest	13	69
<b>Charitable activities</b>		
Charitable activities income	6,134	64,606
<b>Other income</b>		
Covid support grants	470	55,000
	<hr/>	<hr/>
<b>Total incoming resources</b>	45,082	232,254
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	-	22,006
Rates and water	570	2,809
Insurance	2,918	2,636
Telephone	270	546
Photocopying	284	910
Repairs and renewals	11,432	11,280
Sundry expenses	94	665
Function expenses	51	5,563
Purchases of sweets and drinks	-	3,185
Chemicals	675	2,337
Prizes	-	600
Postage and stationery	2,040	2,131
Catering and vending	-	209
Lottery licence	20	20
Grass cutting	300	300
Performing rights licence	1,768	1,535
Training	55	55
Website costs	-	1,259
Gas and electricity	1,419	13,657
Isavealife expenditure	54	274
Autumn Festival expenses	-	13
Gymkhana expenses	-	2,136
Hyperfast Ingleton expenses	2,919	13
Tourist Information expenses	1,226	4,587
Advertising	-	110
Ingleton in bloom expenses	-	750
Centre bingo expenses	60	145
Carried forward	26,155	79,731

This page does not form part of the statutory financial statements

**THE INGLETON RURAL COMMUNITY ASSOCIATION**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

	2021	2020
	£	£
<b>Charitable activities</b>		
Brought forward	26,155	79,731
Village Band expenses	13	691
Good neighbours expenses	-	250
Ingleton events expenses	-	1,195
Centre improvement expenses	-	9,150
Allotment expenses	133	200
Covid 19 fund expenses	1,800	-
Joint Management committee	27,000	-
Freehold property	12,785	12,785
Long leasehold	6,142	3,767
Improvements to property	225	225
Fixtures and fittings	3,029	2,130
	<hr/>	<hr/>
	77,282	110,124
 <b>Support costs</b>		
 <b>Governance costs</b>		
Telephone	416	819
Postage and stationery	703	852
Accountancy and legal fees	1,791	1,861
Room hire	48	135
	<hr/>	<hr/>
	2,958	3,667
 Total resources expended	<hr/>	<hr/>
	80,240	113,791
 Net (expenditure)/income	<hr/>	<hr/>
	<u>(35,158)</u>	<u>118,463</u>