

Charity registration number 1089237

Company registration number 04229996 (England and Wales)

DERBY MOUNTAIN RESCUE TEAM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

DERBY MOUNTAIN RESCUE TEAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs L E Green Mr P B Barlow Mr M Cavill (Team Leader) Dr N Kennedy Mr P H Parsons Mr T S Spalding Mr D J Sandbrook Mr I Evans (Treasurer)	(Appointed 20 April 2023)
Charity number	1089237	
Company number	04229996	
Principal address	Ashbourne Road Mackworth Derby DE22 4NB	
Registered office	Ashbourne Road Mackworth Derby DE22 4NB	
Independent examiner	PKF Smith Cooper Limited 158 Edmund Street Birmingham West Midlands B3 2HB	

DERBY MOUNTAIN RESCUE TEAM

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8 - 9
Notes to the financial statements	10 - 18

DERBY MOUNTAIN RESCUE TEAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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

The objectives of Derby Mountain Rescue Team are 'to save lives and alleviate distress, primarily in upland and mountainous areas' in conjunction with other organisations having similar objectives.

Derby Mountain Rescue Team (DMRT) operates within the southern part of the UK's Peak District National Park as well as surrounding rural and urban areas within Derbyshire and Staffordshire.

The Team's history can be traced back to a tragic event in March 1964 when three Rover Scouts died during a race walk called the 4 Inns, whilst crossing Bleaklow Moor in the Peak District. All three died as a result of hypothermia, one barely a quarter of a mile from the road.

At this time rescues were organised on an ad-hoc basis and often with locals and the police making their best efforts in difficult situations with minimal gear. DMRT was formed as a direct result of the 4 Inns tragedy and originally consisted of members of the 51st Derby (St Lukes) Rover Scouts who were keen on walking and climbing. The Team remains closely involved with the Scout Association to this day and is Operational throughout the 4 Inns walk, which remains a popular annual event.

Whilst the team primarily work for the Derbyshire Constabulary it is also called to assist the East Midlands Ambulance Service and West Midlands Ambulance Service. This also means it works frequently with the Derbyshire, Leicestershire, Rutland Air Ambulance, the West Midlands Air Ambulance and the UK Search and Rescue Helicopters.

Due to the large number of outdoor activities carried out within the area, coupled with the high number of visitors/participants, DMRT is a busy mountain rescue team. On average the team is called out 50 times per annum and in 2022 this number was 57 which is above one every week.

These incidents have occurred whilst people have been partaking in a variety of outdoor activities including walking, climbing, fell running, mountain biking, horse riding & quad biking.

The team also assist the police in incidents where their skills can be utilised in rural areas as well as green spaces within urban locations such as parks, rivers and woodlands. These predominantly involve searching for vulnerable people that have gone missing for various reasons and where this disappearance has caused concern.

These various types of incident demonstrate that the team plays a critical role in supporting the breadth of the local community.

DMRT also has a substantial water section trained to the same recognised national standards as the fire service. This water section provides swift water and flood rescue services both locally and on a national basis when required. The team were engaged at a national level in the major flood rescue operations in Carlisle during December 2015 and again in York in January 2016. At the Toddbrook Reservoir incident that threatened the town of Whaley Bridge in 2019 the team took a leading role in supporting activities on the ground as well as contributing to the strategic and tactical command of the incident.

During 2020 the team's water capability was officially registered on the DEFRA asset register and can now be mobilised in a coordinated manner by DEFRA in response to any major flooding incidents. During particularly severe or prolonged periods of snow the team has assisted both Staffordshire and Derbyshire residents when the roads have been problematic for the professional emergency services. In addition to this the team helps transport community nurses to remote areas ensuring they can continue their patient care during these periods of poor weather.

DERBY MOUNTAIN RESCUE TEAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

As with all other UK teams, the team is made up entirely of volunteers who come from all walks of life and give up their time freely. We have 54 operational members on the call out list as of the end of 2022.

Team members train on a regular basis to refresh and improve on old skills as well as learning new ones. These include advanced first aid/casualty care, rope rescue, search techniques, radio procedure, water safety, stretcher handling and equipment familiarisation.

The team recently calculated that in any given year team members volunteer over 8000 hours in time for training and call outs as well as additional time spent on administration and fundraising.

Apart from being able to reclaim VAT and Gift Aid, DMRT receives no central funding from government and relies entirely on donations to raise the money needed to run the team.

All funds raised are used to improve the services provided to the public by investing in replacement medical consumables, equipment maintenance and renewal, training and equipment for members, running the two 4x4 response vehicles and one Mercedes Sprinter search control vehicle; as well as planning for a secure financial future for the team.

The majority of funds are raised through the hard work of team members and the valued supporters group. The team attends several local shows, and carries out a number of collections in the local area.

Team members give presentations to many organisations, including local scout groups, schools, local WI groups, Rotary organisations and rambling clubs as well as radio and television raising awareness of mountain rescue and safety across all ages. Rescue cover is also provided for several local events. Increasing diversity of fundraising channels and activities has increased income potential and reduces the risk for the team. 2022 has seen success of third parties creating fundraising pages on behalf of the team with some very successful campaigns on this in the year.

Team members attend a number of specialist training courses including:

- Fall protection equipment maintenance
- Party Leader Training
- Module 2 and Module 3 Swift water and flood rescue courses
- Search manager

In 2022 as Covid-19 restrictions were lifted, the team was able to attend a more normal schedule of training and fundraising events whilst continuing to respond to an elevated number of call-outs due to increased outdoor activity by the public.

Financial review and future plans

Although income was down from the previous year, the team still had a relatively good fundraising year in 2022 with an income of £47k compared with expenditure of £49k resulting in a net loss of £2k (2021: £47k surplus). A substantial portion of the expenditure was a result of the new base spending and all of this expenditure came from designated funds. This means the overall unrestricted general fund for day to day operation was not reduced. The new base project has progressed in 2022 and is an essential project to secure the future of the team and its role in serving the local community (further details below).

The team works very hard to keep costs to a minimum. The priority is ensuring that fundraising covers the core running costs:

- Insurance, fuel, phone calls, text services to call the team out to incidents;
- Medical consumables, bandages, drugs, oxygen masks, entonox mouthpieces, splints and neck supports;
- Replacement of damaged and time expired items such as ropes, slings, karabiners, stretchers, bags, and dry suits;
- Team member training and PPE.

DERBY MOUNTAIN RESCUE TEAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

In addition to this it is imperative that the team is able to designate funds to replace more significant items such as waterproof jackets and vehicles.

The team is very grateful for all the donations it receives; they are all used to fund the service it provides and investment for the future. As a voluntary organisation all funds raised contribute directly to helping to rescue people.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between eighteen and twenty four month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, the charity's current activities and the services it provides will continue while consideration is given to ways in which additional funds may be raised.

Following a financial review to maintain an unrestricted general fund in line with end of 2021, the following funds have been designated in 2022:

	Balance at start of year	Funds transferred during period	Funds expended during period	Balance at end of year	
New Base	£383,827	£9,000	£1,253	£391,574	
4x4 Response Vehicle (Mobile 1)	£35,000	£2,000	£ -	£37,000	
4x4 Response Vehicle (Mobile 2)	£33,000	£2,000	£ -	£35,000	
Mercedes Control Vehicle	£50,000	£2,000	£ -	£52,000	
Waterproof Jackets	£4,000	£ -	£2,100	£1,900	
	£505,827	£15,000	£3,353	£517,474	

Funds have been designated during 2022 to increase the balance in replacing the three vehicles in future, with the remainder being allocated to the new base.

The team is raising funds to build an operational base to secure its future. The current base is occupied under a new lease granted by Severn Trent on negotiated terms, with rental payments included in the accounts. However it is prone to flooding. A piece of land in Mackworth on the outskirts of Derby has been purchased and planning permission has been approved for the erection of a purpose built base and training facility. The build estimate is £550k and the team is working hard to fundraise for this project as well as assessing the suitability of potential grants that might also contribute. There is a total of £391k in designated funds allocated to this project of which £143k relates the land cost and capitalised work undertaken thus far. As such there is £248k in cash available for this project. In 2022 the team has progressed on preparing the necessary documentation to begin the build and discharged the remaining planning conditions. The team is hoping to begin construction in 2023 by completing the groundworks and erecting the steel building, but fundraising for this project remains a key focus for 2023.

The trustees continually assess the risks to which the charity is exposed and take action as required to mitigate these risks.

DERBY MOUNTAIN RESCUE TEAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

The charity was established by a charitable trust deed and registered as a charity on 7th February 1979, with charity number 508442.

The company was incorporated as a private limited company on 6th June 2001.

The company was registered as a charity on 7th November 2001 with charity number 1089237.

On the 1st January 2002 all assets were transferred to the incorporated charity number 1089237 and subsequently charity number 508442 was removed.

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs L E Green

Mr P B Barlow

Mr M Cavill (Team Leader)

Mr N C Berry

(Resigned 20 April 2023)

Dr N Kennedy

(Appointed 20 April 2023)

Mr P H Parsons

Mr T S Spalding

Mr D J Sandbrook

Mr I Evans (Treasurer)

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The team is currently managed by eight trustees who are collectively responsible for the operational and non operational activities of the team.

All trustees are elected annually by the team members at the annual general meeting.

Broadly the team leader is responsible for operational activities and the chairman is responsible for non operational activities.

The trustees acknowledge their responsibilities for identifying and disclosing transactions with related parties. None of the trustees receive remuneration or other benefits.

DERBY MOUNTAIN RESCUE TEAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of trustees' responsibilities

The trustees, who are also the directors of Derby Mountain Rescue Team for the purpose of company law, 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).

Company Law 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

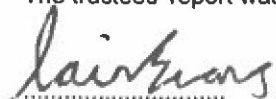
Public benefit statement

DMRT are a voluntary emergency service who attend callouts in response to requests from Derbyshire Police, East Midlands Ambulance Service, and West Midlands Ambulance Service. The Team is on call 24 hours a day, 365 days a year and consists entirely of highly skilled unpaid volunteers.

The main function of the team is the search and rescue of injured or missing people, principally in upland or mountainous areas, but it can be called on whenever its specialist skills may be of use, such as searching for vulnerable persons in rural areas.

The team are trained for many different types of incident including crag rescue and rope access, missing person search, flood and swiftwater water rescue, and pre-hospital emergency medicine.

The trustees' report was approved by the Board of Trustees.



Mr I Evans (Treasurer)

Trustee

Dated: 02/09/2023

DERBY MOUNTAIN RESCUE TEAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DERBY MOUNTAIN RESCUE TEAM

We report to the trustees on our examination of the financial statements of Derby Mountain Rescue Team (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

Having satisfied ourselves that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

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

We 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 financial statements to be reached.



PKF Smith Cooper Limited

158 Edmund Street
Birmingham
West Midlands
B3 2HB

Dated:

8th September 2023.

DERBY MOUNTAIN RESCUE TEAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds general	Designated funds	Restricted funds	Total 2022	Total 2021
	Notes	£	£	£	£	£
<u>Income and endowments from:</u>						
Donations and legacies	3	16,676	-	1,000	17,676	86,302
Charitable activities	4	29,236	-	-	29,236	33,356
Other income	5	180	-	-	180	-
Total income		46,092	-	1,000	47,092	119,658
<u>Expenditure on:</u>						
Charitable activities	6	24,799	-	24,406	49,205	41,779
Net incoming/(outgoing) resources before transfers		21,293	-	(23,406)	(2,113)	77,879
Gross transfers between funds		(11,647)	11,647	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		9,646	11,647	(23,406)	(2,113)	77,879
Fund balances at 1 January 2022		85,150	505,827	23,406	614,383	536,504
Fund balances at 31 December 2022		94,796	517,474	-	612,270	614,383

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DERBY MOUNTAIN RESCUE TEAM

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		215,054		199,075
Current assets					
Debtors	12	10,050		5,155	
Cash at bank and in hand		387,666		410,653	
		397,716		415,808	
Creditors: amounts falling due within one year	13	(500)		(500)	
Net current assets			397,216		415,308
Total assets less current liabilities			612,270		614,383
Income funds					
Restricted funds	14		-		23,406
<u>Unrestricted funds</u>					
Designated funds	15	517,474		505,827	
General unrestricted funds		94,796		85,150	
			612,270		590,977
			612,270		614,383

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

DERBY MOUNTAIN RESCUE TEAM

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2022

The financial statements were approved by the Trustees on 01/09/2023



Mr I Evans (Treasurer)
Trustee

Company registration number 04229996

DERBY MOUNTAIN RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Derby Mountain Rescue Team is a private company, limited by guarantee, incorporated in England and Wales. The registered office is Ashbourne Road, Mackworth, Derby, DE22 4NB. The company and charity number is given on the legal and administrative information page.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are included in the Statement of financial activities incorporating income and expenditure account 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.

DERBY MOUNTAIN RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives.

Freehold land	not depreciated
Plant and equipment	straight-line over ten years.
Motor vehicles	straight-line over the lower of ten years or the useful economic life of the asset

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the Statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Cash at bank and in hand is classified as a basic financial instrument and is measured at face value.

Basic financial liabilities

Accruals are measured at amortised cost.

1.10 Donated voluntary services

The value of any voluntary services donated by general volunteers is not included in the accounts.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

There are no significant judgements (apart from those involving estimates) which have had an effect on the accounts recognised in the financial statements.

DERBY MOUNTAIN RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total Unrestricted funds general 2022 £	2021 £
Donations and gifts	16,676	1,000	17,676	84,302
Government grants	-	-	-	2,000
	<u>16,676</u>	<u>1,000</u>	<u>17,676</u>	<u>86,302</u>

4 Charitable activities

	2022 £	2021 £
Fundraising events	28,388	16,435
Government grants	-	16,100
Other income	848	821
	<u>29,236</u>	<u>33,356</u>
Analysis by fund		
Unrestricted funds - general	29,236	17,256
Restricted funds	-	16,100
	<u>29,236</u>	<u>33,356</u>

5 Other income

	Unrestricted funds general 2022 £	Total 2021 £
Profit on sale of radios	<u>180</u>	<u>-</u>

DERBY MOUNTAIN RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	2022 £	2021 £
Depreciation and impairment	9,797	7,548
Merchandising sales and team dinner	3,431	2,881
Crag equipment expenses	2,195	2,729
Clothing and PPE replacement expenses	2,089	4,512
Medical equipment expenses	1,127	1,372
Radio equipment expenses	2,233	510
Water section equipment expenses	5,810	1,525
Rescue vehicle running costs	4,178	2,468
Team fuel costs	2,150	1,348
General maintenance	2,321	2,264
Training costs	2,876	5,875
Utilities	1,194	-
Telephone and communication costs	1,915	2,495
Insurance	4,499	2,816
Other charitable expenditure	1,606	1,240
	<u>47,421</u>	<u>39,583</u>
Share of support costs (see note 7)	1,236	1,218
Share of governance costs (see note 7)	548	978
	<u>49,205</u>	<u>41,779</u>
Analysis by fund		
Unrestricted funds - general	24,799	35,679
Restricted funds	24,406	6,100
	<u>49,205</u>	<u>41,779</u>

DERBY MOUNTAIN RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Stationery	785	-	785	514	-	514
Postage	15	-	15	533	-	533
Office consumables	242	-	242	-	-	-
Bank charges	194	-	194	171	-	171
Professional services and fees	-	548	548	-	978	978
	<u>1,236</u>	<u>548</u>	<u>1,784</u>	<u>1,218</u>	<u>978</u>	<u>2,196</u>
Analysed between Charitable activities	<u>1,236</u>	<u>548</u>	<u>1,784</u>	<u>1,218</u>	<u>978</u>	<u>2,196</u>

Governance costs includes payments to the independent examiner of £500 (2021 - £500) for independent examination fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. Two trustees (2021 - 2) were reimbursed £183 for travelling expenses (2021 - £183).

9 Employees

There were no employees during the year.

10 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

DERBY MOUNTAIN RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Tangible fixed assets

	Freehold land	Plant and Motor vehicles equipment		Total
	£	£	£	£
Cost				
At 1 January 2022	118,548	31,713	144,907	295,168
Additions	24,901	875	-	25,776
	<u>143,449</u>	<u>32,588</u>	<u>144,907</u>	<u>320,944</u>
At 31 December 2022				
Depreciation				
At 1 January 2022	-	1,003	95,090	96,093
Depreciation charged in the year	-	3,252	6,545	9,797
	<u>-</u>	<u>4,255</u>	<u>101,635</u>	<u>105,890</u>
At 31 December 2022				
Carrying amount				
At 31 December 2022	<u>143,449</u>	<u>28,333</u>	<u>43,272</u>	<u>215,054</u>
At 31 December 2021	<u>118,548</u>	<u>30,710</u>	<u>49,817</u>	<u>199,075</u>

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	10,050	4,435
Prepayments	-	720
	<u>10,050</u>	<u>5,155</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>500</u>	<u>500</u>

DERBY MOUNTAIN RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021	Incoming resources	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£
New base	13,406	10,000	23,406	1,000	(24,406)	-
	<u>13,406</u>	<u>10,000</u>	<u>23,406</u>	<u>1,000</u>	<u>(24,406)</u>	<u>-</u>

DERBY MOUNTAIN RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
4x4 Response Vehicle (Mobile 1)	32,000	3,000	-	35,000	2,000	-	37,000
4x4 Response Vehicle (Mobile 2)	30,000	3,000	-	33,000	2,000	-	35,000
Mercedes control vehicle	42,000	8,000	-	50,000	2,000	-	52,000
Waterproof jackets	8,000	-	(4,000)	4,000	-	(2,100)	1,900
New base fund	331,827	52,000	-	383,827	9,000	(1,253)	391,574
Digital Radio Replacement	25,000	-	(25,000)	-	-	-	-
	<u>468,827</u>	<u>66,000</u>	<u>(29,000)</u>	<u>505,827</u>	<u>15,000</u>	<u>(3,353)</u>	<u>517,474</u>

16 Analysis of net assets between funds

	Unrestricted general fund 2022	Designated fund 2022	Restricted funds 2022	Total Unrestricted general fund 2022	Designated fund 2021	Restricted funds 2021	Total
	£	£	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:							
Tangible assets	28,332	186,722	-	215,054	30,710	168,365	199,075
Current assets/(liabilities)	66,464	330,752	-	397,216	54,440	337,462	415,308
	<u>94,796</u>	<u>517,474</u>	<u>-</u>	<u>612,270</u>	<u>85,150</u>	<u>23,406</u>	<u>614,383</u>

DERBY MOUNTAIN RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

17 Related party transactions

During the year, there were £nil (2021: £nil) related party transactions.

