

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 2021**

# DERBY MOUNTAIN RESCUE TEAM

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mrs L E Green	
	Mr P B Barlow	
	Mr M Cavill (Team Leader)	
	Mr N C Berry	(Appointed 25 March 2021)
	Mr P Parsons (Chairman)	(Appointed 25 March 2021)
	Mr I D Evans (Treasurer)	(Appointed 25 March 2021)
	Mr T S Spalding	(Appointed 24 August 2021)
	Mr D J Sandbrook	(Appointed 20 October 2021)
<b>Charity number</b>	1089237	
<b>Company number</b>	04229996	
<b>Registered office</b>	Ashbourne Road Mackworth Derby DE22 4NB	
<b>Independent examiner</b>	PKF Smith Cooper Limited 158 Edmund Street Birmingham West Midlands B3 2HB	

---

# DERBY MOUNTAIN RESCUE TEAM

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9 - 10
Notes to the financial statements	11 - 20

---

# DERBY MOUNTAIN RESCUE TEAM

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

The trustees present their annual report and financial statements for the year ended 31 December 2021.

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 2021 this number was 79 which is significantly above every week and the highest ever number in a year so far.

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, and paragliding.

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 2021**

---

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 58 operational members on the call out list as of the end of 2021.

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 & 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, including the four inns event run by the scouts.

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
- SARMAN Software Training for use in Search Planning
- Avalanche awareness course

The ability to undertake these activities and training has again been severely impacted during 2021 as a result of Covid-19 and many local events have been cancelled.

Following a significant reduction in income during 2020 as a result of the inability to undertake its usual fundraising events (70% reduction in event income), despite restrictions continuing to persist into 2021, the team's income stream has recovered in 2021. As in 2020, callouts increased significantly from an average of just over 50 per annum to 79 during 2021. This increase reflects the increased level of outdoor activity being undertaken during Covid-19 pandemic.

The team has maintained training on a reduced basis following government guidelines and has adapted its operating procedures to protect both team members and casualties. The team managed to secure several grants and has carefully managed operating expenditure resulting in an operating surplus for the period. This is a superb result given the difficult conditions during the Covid-19 pandemic and is testament to the dedication of the management team and team members.

# DERBY MOUNTAIN RESCUE TEAM

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### Financial review and future plans

The team had a good fundraising year in 2021 despite the Covid-19 pandemic thanks to some generous donations from various benefactors with an income of £120k compared with expenditure of just over £72k. This resulted in a net surplus of £47k (2020: £22k). This surplus will enable a significant portion of cash to be allocated to the new base fund to allow the project to progress in 2022. This 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

In addition to this it is imperative that the team is able to designate funds to replace more significant items such as waterproof jackets, helmets, radios and vehicles. During 2021 the team spent £30k to replace the radios to a new digital system in order to modernize our technology in this area along with £4k on new waterproof jackets for the team.

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 2020, the following funds have been designated in 2021:

	<b><i>Balance at start of year</i></b>	<b><i>Funds transferred during period</i></b>	<b><i>Funds expended during period</i></b>	<b><i>Balance at end of year</i></b>
New Base	£331,827	£52,000	£ -	£383,827
4x4 Response Vehicle (Mobile 1)	£32,000	£3,000	£ -	£35,000
4x4 Response Vehicle (Mobile 2)	£30,000	£3,000	£ -	£33,000
Mercedes Control Vehicle	£42,000	£8,000	£ -	£50,000
Waterproof Jackets	£8,000	£ -	£4,000	£4,000
Digital Radios	£25,000	£ -	£25,000	£ -
	<b>£468,827</b>	<b>£66,000</b>	<b>£29,000</b>	<b>£505,827</b>

# **DERBY MOUNTAIN RESCUE TEAM**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** ***FOR THE YEAR ENDED 31 DECEMBER 2021***

---

Funds have been designated during 2021 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 £407k in designated funds and restricted funds allocated to this project of which £119k relates the land cost and capitalised work undertaken thus far. As such there is £288k in cash available for this project resulting in a fundraising target of £262k. Although the team is hoping to begin construction in 2022 by completing the groundwork's and erecting the steel building, fundraising for this project is a key focus for 2022.

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 2021

---

### 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:

Mr J K Walden (Chairman)	(Resigned 25 March 2021)
Mr J W Tipper (Treasurer)	(Resigned 25 March 2021)
Mr J J Sabine	(Resigned 24 August 2021)
Mr J Watson	(Resigned 25 March 2021)
Mrs L E Green	
Mr P B Barlow	
Mr M R Dalton	(Resigned 20 October 2021)
Mr M Cavill (Team Leader)	
Mr N C Berry	(Appointed 25 March 2021)
Mr P Parsons (Chairman)	(Appointed 25 March 2021)
Mr I D Evans (Treasurer)	(Appointed 25 March 2021)
Mr T S Spalding	(Appointed 24 August 2021)
Mr D J Sandbrook	(Appointed 20 October 2021)

None of the trustees has 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 2021

---

### 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.

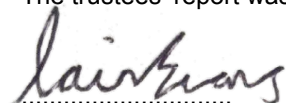
### Public benefit statement

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 D Evans (Treasurer)**

Trustee

Dated: 16/09/2022

# 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 2021.

#### **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).

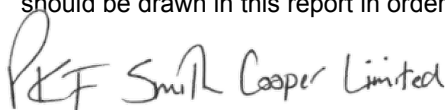
Having satisfied ourselves that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's financial statements carried out under section 145 of the Charities 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: 16/09/2022

# DERBY MOUNTAIN RESCUE TEAM

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

		Unrestricted funds general	Designated funds	Restricted funds	Total 2021	Total 2020
	Notes	£	£	£	£	£
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	86,302	-	-	86,302	32,751
Charitable activities	4	17,256	-	16,100	33,356	13,459
Investments	5	-	-	-	-	5,018
Other income	7	-	-	-	-	7,700
<b>Total income</b>		<u>103,558</u>	<u>-</u>	<u>16,100</u>	<u>119,658</u>	<u>58,928</u>
<b><u>Expenditure on:</u></b>						
Charitable activities	8	<u>35,679</u>	<u>-</u>	<u>6,100</u>	<u>41,779</u>	<u>37,387</u>
<b>Net incoming resources before transfers</b>		<u>67,879</u>	<u>-</u>	<u>10,000</u>	<u>77,879</u>	<u>21,541</u>
Gross transfers between funds		<u>(37,000)</u>	<u>37,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net income for the year/ Net movement in funds</b>		<u>30,879</u>	<u>37,000</u>	<u>10,000</u>	<u>77,879</u>	<u>21,541</u>
Fund balances at 1 January 2021		<u>54,271</u>	<u>468,827</u>	<u>13,406</u>	<u>536,504</u>	<u>514,963</u>
<b>Fund balances at 31 December 2021</b>		<u><u>85,150</u></u>	<u><u>505,827</u></u>	<u><u>23,406</u></u>	<u><u>614,383</u></u>	<u><u>536,504</u></u>

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 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	12		199,075		171,010
<b>Current assets</b>					
Debtors	13	5,155		22,267	
Cash at bank and in hand		410,653		343,727	
		<u>415,808</u>		<u>365,994</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(500)</u>		<u>(500)</u>	
Net current assets			415,308		365,494
<b>Total assets less current liabilities</b>			<u>614,383</u>		<u>536,504</u>
<b>Income funds</b>					
Restricted funds	15		23,406		13,406
<u>Unrestricted funds</u>					
Designated funds	16	505,827		468,827	
General unrestricted funds		<u>85,150</u>		<u>54,271</u>	
			590,977		523,098
			<u>614,383</u>		<u>536,504</u>

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 2021.

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.

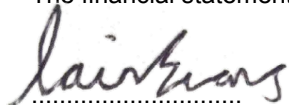
# DERBY MOUNTAIN RESCUE TEAM

## BALANCE SHEET (CONTINUED)

**AS AT 31 DECEMBER 2021**

---

The financial statements were approved by the Trustees on 13/09/2022 .....



Mr I D Evans (Treasurer)

**Trustee**

**Company registration number 04229996**

# DERBY MOUNTAIN RESCUE TEAM

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### 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.

#### 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 2021

---

### 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, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

#### 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 2021

### 3 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Donations and gifts	84,302	22,751
Government grants	2,000	10,000
	<u>86,302</u>	<u>32,751</u>

### 4 Charitable activities

	2021 £	2020 £
Fundraising events	16,435	7,482
Government grants	16,100	5,185
Other income	821	792
	<u>33,356</u>	<u>13,459</u>
Analysis by fund		
Unrestricted funds - general	17,256	8,274
Restricted funds	16,100	5,185
	<u>33,356</u>	<u>13,459</u>

### 5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	-	5,018



# DERBY MOUNTAIN RESCUE TEAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 6 Government Grants

Income from government grants comprises of a Small Business Grant from the local council and an equipment grant from the Derbyshire Community Foundation. There were no unfulfilled conditions and other contingencies attached to grants recognised in income.

### 7 Other income

	<b>Total</b>	Unrestricted funds general
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Profit on disposal of tangible fixed assets	-	7,700
	<u>          </u>	<u>          </u>

# DERBY MOUNTAIN RESCUE TEAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 8 Charitable activities

	2021 £	2020 £
Depreciation and impairment	7,548	6,155
Merchandising sales and team dinner	2,881	1,874
Crag equipment expenses	2,729	216
Clothing and PPE replacement expenses	4,512	1,012
Medical equipment expenses	1,372	1,735
Radio equipment expenses	510	477
Water section equipment expenses	1,525	6,503
Rescue vehicle running costs	2,468	2,788
Team fuel costs	1,348	1,675
General maintenance	2,264	2,445
Training costs	5,875	3,387
Professional fees	-	156
Telephone and communication costs	2,495	1,777
Insurance	2,816	1,848
Other charitable expenditure	1,240	1,191
	<u>39,583</u>	<u>33,239</u>
Share of support costs (see note 9)	1,218	858
Share of governance costs (see note 9)	978	3,290
	<u>41,779</u>	<u>37,387</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	35,679	32,202
Restricted funds	6,100	5,185
	<u>41,779</u>	<u>37,387</u>

# DERBY MOUNTAIN RESCUE TEAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 9 Support costs

	Support costs £	Governance costs £	2021 Support costs £	Governance costs £	2020 £
Stationery	514	-	514	182	182
Postage	533	-	533	519	519
Bank charges	171	-	171	157	157
Professional services and fees	-	978	978	-	3,290
	<u>1,218</u>	<u>978</u>	<u>2,196</u>	<u>858</u>	<u>4,148</u>
Analysed between Charitable activities	<u>1,218</u>	<u>978</u>	<u>2,196</u>	<u>858</u>	<u>4,148</u>

Governance costs includes payments to the independent examiner of £500 (2020 - £500) for independent examination fees.

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. Two trustees (2020 - 0) were reimbursed £183 for travelling expenses (2020 - £0).

### 11 Employees

There were no employees during the year.

# DERBY MOUNTAIN RESCUE TEAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 12 Tangible fixed assets

	Freehold land	Plant and Motor vehicles equipment		Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2021	118,548	-	141,007	259,555
Additions	-	31,713	3,900	35,613
At 31 December 2021	118,548	31,713	144,907	295,168
<b>Depreciation</b>				
At 1 January 2021	-	-	88,545	88,545
Depreciation charged in the year	-	1,003	6,545	7,548
At 31 December 2021	-	1,003	95,090	96,093
<b>Carrying amount</b>				
At 31 December 2021	118,548	30,710	49,817	199,075
At 31 December 2020	118,548	-	52,462	171,010

### 13 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Other debtors	4,435	21,547
Prepayments	720	720
	5,155	22,267

### 14 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	500	500

### 15 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 2020	Balance at 1 January 2021	Incoming resources	Balance at 31 December 2021
	£	£	£	£
New base	13,406	13,406	10,000	23,406

# DERBY MOUNTAIN RESCUE TEAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 16 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 2020	Transfers	Balance at 1 January 2021	Movement in funds		Balance at 31 December 2021
	£	£	£	Incoming resources £	Resources expended £	£
4x4 Response Vehicle (Mobile 1)	39,500	(7,500)	32,000	3,000	-	35,000
4x4 Response Vehicle (Mobile 2)	30,000	-	30,000	3,000	-	33,000
Mercedes control vehicle	42,000	-	42,000	8,000	-	50,000
Waterproof jackets	8,000	-	8,000	-	(4,000)	4,000
New base fund	331,827	-	331,827	52,000	-	383,827
Digital Radio Replacement	-	25,000	25,000	-	(25,000)	-
	<u>451,327</u>	<u>17,500</u>	<u>468,827</u>	<u>66,000</u>	<u>(29,000)</u>	<u>505,827</u>

# DERBY MOUNTAIN RESCUE TEAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

### 17 Analysis of net assets between funds

	Unrestricted general fund 2021 £	Designated fund 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted general fund 2020 £	Designated fund 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:								
Tangible assets	30,710	168,365	-	199,075	-	171,010	-	171,010
Current assets/(liabilities)	54,440	337,462	23,406	415,308	54,271	297,817	13,406	365,494
	<u>85,150</u>	<u>505,827</u>	<u>23,406</u>	<u>614,383</u>	<u>54,271</u>	<u>468,827</u>	<u>13,406</u>	<u>536,504</u>

# **DERBY MOUNTAIN RESCUE TEAM**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** ***FOR THE YEAR ENDED 31 DECEMBER 2021***

---

### **18 Related party transactions**

During the year, there were £nil (2020: £nil) related party transactions.