

Charity registration number 1098037

Company registration number 04752688 (England and Wales)

EXMOOR SEARCH AND RESCUE TEAM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

EXMOOR SEARCH AND RESCUE TEAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Derrick Reid Caroline Young Richard Gilham Daniel Brice Pippa Jones John Gent
Secretary	Bryony Andrews
Charity number	1098037
Company number	04752688
Registered office	Unit 4, Limefield South Pathfields Business Park South Molton Devon United Kingdom EX36 3LH
Independent examiner	Azets Lime Court Pathfields Business Park South Molton Devon EX36 3LH
Bankers	CAF Bank Limited 25 Kins Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Toller Beattie Solicitors Devonshire House Pottington Business Park Riverside Road Barnstaple Devon EX31 3LH

EXMOOR SEARCH AND RESCUE TEAM

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EXMOOR SEARCH AND RESCUE TEAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply 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)" (effective 1 January 2019).

Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The team experienced another busy year with 48 separate incidents, with 5 of these being on the same day, resulting in 38 days of action totalling 162hrs. Just over half of our incidents were searching for high risk missing people classified due to age (children, elderly), medical conditions (dementia, medication) or mental disorder (suicidal). Generally, these were resolved with the missing person being located safely, however a minority remain unresolved, and we had five fatalities. We were tasked 16 times by the ambulance service to assist with casualties in remote areas including injured walkers and riders (bike, motorbike, horse). Typical for mountain rescue, we dealt primarily with lower leg injuries however, we did have one casualty with chest injuries in a location where extrication took 4 hours and involved the air ambulance, rope rescue and use of our water team and of raft and wheeled stretcher.

Our call-outs were spread throughout our operational area including the Quantock and Blackdown hills and 10 call-outs on Exmoor itself. The remainder were scattered amongst the rural areas of Devon and Somerset, however we did provide mutual aid to our neighbouring teams to the north and furthest out of area deployment was to Warminster.

Instead of snow or heat our 5 major incidents were related to a series of major flooding events in our eastern most areas. Our water rescue team along with support crew were tasked alongside statutory emergency services to evacuate properties, provide welfare checks on cut-off properties, recover stranded motorists who had driven into flood waters and gain access to critically ill patients. We foresee that major weather events will feature more in the future.

This year all our range of skills and expertise offered by the team were utilised from search specialists (personnel, dogs, drones), medical, technical rescue (ropes and water).

All core skills required by team members including navigation, search, communication, first aid, casualty handling, rope and water rescue were covered in training throughout the year. This was further enhanced for some by the training of specialist skills including emergency response driving, technical rescue (water and steep ground), search management, advanced medical treatment and drone flying.

With our own qualified instructor, we continued providing swift water rescue courses to our own team members and those from neighbouring teams. Some of our water technicians completed several courses including Flood Rescue Boat Operator, Advanced Swift Water Rescue and Water Incident Management all of which contributed to the recent flood incidents. Following a thorough inspection our water team are recognised as a DEFRA asset for flood response.

With 2 team members passing their Casualty Care (advanced first aid) exam, this year we have increased our medical section to 1 doctor, 2 paramedics and 9 Casualty Carers with a further 3 in training. These team members have increased medical knowledge, enhanced diagnostic capabilities, and are permitted to administer certain drugs.

Alongside regular training to maintain skills, the rope rescue section attended a joint emergency services training event. This provides an opportunity to discuss equipment, techniques and improve interoperability in complex rescue scenarios.

EXMOOR SEARCH AND RESCUE TEAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Following a successful fundraising campaign, our aging water incident support vehicle, which was the oldest vehicle currently serving in mountain rescue in the UK, was replaced with a newer model. The programme of upgrading and modifying the vehicle to our specification went well and the vehicle came into service early in 2023 and has been deployed operationally for normal and water related call-outs.

Public events grew in numbers with requests for several talks, attendance at several fetes and show and tells. We also provided specialist rescue cover to six outdoor events on Exmoor and the Quantock Hills.

Financial review

The results for the year are as stated in the financial statements; a deficit of £976 across this year, with the charity maintaining a strong financial position.

The purpose of this policy is to briefly explain the need for and reasons why Exmoor Search and Rescue Team (the Team) have funds in reserve. This policy does not cover "Restricted Funds" (given to the Team for a specific purpose) or funds the trustees have earmarked as "Designated Funds" (an administrative arrangement where part of the Unrestricted funds has been allocated to a specific project).

The team require reserves to enable it to continue to operate regardless of any short term or medium term problems either in attracting income or by unexpected expenses. The purpose of these reserves may fall into three categories:

1. The running costs of the Team are currently circa £40,000 per annum (see below). The Team placed collecting boxes, which raised £1,533 in 2023 (£640 in 2022). The balance of income comes from direct appeal to outside organisations and individuals. The Team does not have the necessary resources to increase the amount of collection days and collecting boxes, so income is very dependent on outside influences. The amounts and timings of donations can not be relied upon in the short/medium term to allow the Team to operate without adequate reserve funds. The trustees believe that a sum of up to two years income, excluding restricted income should be held in reserve.

2. The Team operate with a high level of expensive equipment including a Control Vehicle and three Ambulance/personnel carriers. Communication, which is a key component to our effectiveness, requires a bank of handheld radios which are £700 each. Other essential and expensive equipment include First Aid and specialised medical equipment including a variety of stretchers, ropes and associated steep ground rescue equipment and water rescue equipment. All this equipment must be readily available in full working order. The trustees believe that money should be available to repair or replace equipment at any time so that the operational capabilities of the Team and the safety of its members are not compromised by lack of the correct equipment in a safe and working condition. The trustees believe that a sum of at least £500 should be immediately available at any time to repair or replace equipment.

3. The Team operate from a headquarters based in South Molton which they own. The expenses for these premises in 2023 were £3,955

EXMOOR SEARCH AND RESCUE TEAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

The total reserves will comprise a sum sufficient to meet the demands of the categories above. At any time the trustees may deem further reserves to be necessary should the operational priorities change or there are significant changes in income.

It will be the responsibility of the Treasurer to ensure that the Team's reserves are maintained at this level and this policy is followed.

The Executive Committee will monitor and review the level of reserves at each committee meeting.

The reserves policy will be reviewed annually by the Committee at the first meeting after the Annual General Meeting.

	2018	2019	2020	2021	2022	2023
Total Outgoings	£31,351	£33,092	£40,180	£48,486	£40,726	£38,842
Running Costs*	£26,887	£28,571	£37,447	£45,464	£36,905	£34,853
Rescue Centre	£4,228	£4,521	£2,733	£3,022	£3,821	£3,955

* Running costs have taken into account income from fuel and insurance refunds from Police.

Structure, governance and management

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 and up to the date of signature of the financial statements were:

Derrick Reid
Caroline Young
Richard Gilham
Daniel Brice
Pippa Jones
John Gent

The trustees are appointed by a democratic purpose.

The trustees are all currently members of the team. An invitation to stand as trustee is issued to all team members at least 14 days prior to the AGM. Those standing need to gain approval from two other team members. A vote is undertaken by those present at the AGM if the number of applicants exceed the number of positions.

Team members have to undergo a probationary and training phase (9-18 months) prior to becoming a full team member. Due to our operational role as a police resource, we do not accept those with a criminal record.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Risk

The trustees have implemented a risk register and reviewed all known risks and have satisfied themselves that there are adequate systems and procedures in place to mitigate the risks identified.

Investment Policy

The trustees have the power to invest in such assets as they feel is appropriate to the charity. At present all surplus monies are held on deposit at the bank.

EXMOOR SEARCH AND RESCUE TEAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2023*

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

Derrick Reid
Trustee

Caroline Young
Trustee

2 May 2024

EXMOOR SEARCH AND RESCUE TEAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EXMOOR SEARCH AND RESCUE TEAM

I report to the trustees on my examination of the financial statements of Exmoor Search and Rescue Team (the charity) for the year ended 31 December 2023.

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 myself 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, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 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).

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 financial statements to be reached.

Mrs Elizabeth Smith
ACA FCCA CTA
Azets
Lime Court
Pathfields Business Park
South Molton
Devon
EX36 3LH

Dated: 2 May 2024

EXMOOR SEARCH AND RESCUE TEAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes								
<u>Income and endowments from:</u>									
Donations and legacies	3	44,802	-	7,254	52,056	31,384	-	18,228	49,612
Charitable activities	4	5,742	-	-	5,742	11,575	-	-	11,575
Other trading activities	5	750	-	-	750	3,140	-	-	3,140
Investments	6	960	-	-	960	230	-	-	230
Other income	7	10,500	-	-	10,500	-	-	-	-
Total income		<u>62,754</u>	<u>-</u>	<u>7,254</u>	<u>70,008</u>	<u>46,329</u>	<u>-</u>	<u>18,228</u>	<u>64,557</u>
<u>Expenditure on:</u>									
Charitable expenditure	8	57,768	-	13,216	70,984	50,734	-	16,653	67,387
Net incoming/(outgoing) resources before transfers		<u>4,986</u>	<u>-</u>	<u>(5,962)</u>	<u>(976)</u>	<u>(4,405)</u>	<u>-</u>	<u>1,575</u>	<u>(2,830)</u>
Net incoming/(outgoing) resources before transfers		<u>4,986</u>	<u>-</u>	<u>(5,962)</u>	<u>(976)</u>	<u>(4,405)</u>	<u>-</u>	<u>1,575</u>	<u>(2,830)</u>
Gross transfers between funds		<u>(2,149)</u>	<u>-</u>	<u>2,149</u>	<u>-</u>	<u>39,524</u>	<u>(29,023)</u>	<u>(10,501)</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds		<u>2,837</u>	<u>-</u>	<u>(3,813)</u>	<u>(976)</u>	<u>35,119</u>	<u>(29,023)</u>	<u>(8,926)</u>	<u>(2,830)</u>
Fund balances at 1 January 2023		<u>246,759</u>	<u>62,950</u>	<u>9,994</u>	<u>319,703</u>	<u>211,640</u>	<u>91,973</u>	<u>18,920</u>	<u>322,533</u>
Fund balances at 31 December 2023		<u><u>249,596</u></u>	<u><u>62,950</u></u>	<u><u>6,181</u></u>	<u><u>318,727</u></u>	<u><u>246,759</u></u>	<u><u>62,950</u></u>	<u><u>9,994</u></u>	<u><u>319,703</u></u>

EXMOOR SEARCH AND RESCUE TEAM

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

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.

EXMOOR SEARCH AND RESCUE TEAM

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		235,913		217,060
Current assets					
Debtors	13	-		426	
Cash at bank and in hand		85,598		103,998	
		<u>85,598</u>		<u>104,424</u>	
Creditors: amounts falling due within one year	14	<u>(2,784)</u>		<u>(1,781)</u>	
Net current assets			82,814		102,643
Total assets less current liabilities			<u>318,727</u>		<u>319,703</u>
Income funds					
Restricted funds	15		6,181		9,994
<u>Unrestricted funds - general</u>					
Designated funds	16	62,950		91,973	
General unrestricted funds		<u>186,646</u>		<u>183,809</u>	
			249,596		246,759
			<u>318,727</u>		<u>319,703</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 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

The financial statements were approved by the Trustees on 2 May 2024

Derrick Reid
Trustee

Caroline Young
Trustee

Company registration number 04752688

EXMOOR SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Exmoor Search and Rescue Team is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 4, Limefield South, Pathfields Business Park, South Molton, Devon, EX36 3LH, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities 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.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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.

EXMOOR SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

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 on the following bases:

Land and buildings	1% Straight line
Plant and machinery	15% Reducing balance
Motor vehicles	25% Reducing balance

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, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

EXMOOR SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

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.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

EXMOOR SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	43,269	7,254	50,523	30,744	18,228	48,972
Collection box receipts	1,533	-	1,533	640	-	640
	<u>44,802</u>	<u>7,254</u>	<u>52,056</u>	<u>31,384</u>	<u>18,228</u>	<u>49,612</u>

EXMOOR SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Charitable activities

	Miscellaneous Income	Fuel payments from Police	Gift Aid	Total 2023	Miscellaneous Income	Fuel payments from Police	Gift Aid	Total 2022
	2023	2023	2023		2022	2022	2022	
	£	£	£	£	£	£	£	£
Income	756	3,989	997	5,742	1,175	10,008	392	11,575
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

EXMOOR SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Training Weekend	750	3,140

6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	960	230

7 Other income

	Unrestricted funds general 2023 £	Total 2022 £
Net gain on disposal of tangible fixed assets	10,500	-

EXMOOR SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Charitable activities

	Direct Costs	Other Charitable Expenditure	Total 2023	Direct Costs	Other Charitable Expenditure	Total 2022
	2023	2023		2022	2022	
	£	£	£	£	£	£
Depreciation and impairment	32,142	-	32,142	24,913	-	24,913
Vehicle running expenses	10,120	-	10,120	12,640	-	12,640
Equipment costs	10,577	-	10,577	14,037	-	14,037
Training costs	8,797	-	8,797	2,562	-	2,562
Premises expenses	3,955	-	3,955	3,821	-	3,821
Fuel payments to team members	1,869	-	1,869	3,810	-	3,810
Miscellaneous expenses	-	725	725	-	3,569	3,569
Accountancy	-	1,500	1,500	-	758	758
Administration costs	-	722	722	-	538	538
Legal and professional costs	-	577	577	-	739	739
	<u>67,460</u>	<u>3,524</u>	<u>70,984</u>	<u>61,783</u>	<u>5,604</u>	<u>67,387</u>
	<u>67,460</u>	<u>3,524</u>	<u>70,984</u>	<u>61,783</u>	<u>5,604</u>	<u>67,387</u>
Analysis by fund						
Unrestricted funds - general	54,244	3,524	57,768	45,130	5,604	50,734
Restricted funds	13,216	-	13,216	16,653	-	16,653
	<u>67,460</u>	<u>3,524</u>	<u>70,984</u>	<u>61,783</u>	<u>5,604</u>	<u>67,387</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

EXMOOR SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Motor vehicles £	Total £
Cost				
At 1 January 2023	151,629	85,414	137,159	374,202
Additions	-	3,000	47,995	50,995
At 31 December 2023	151,629	88,414	185,154	425,197
Depreciation and impairment				
At 1 January 2023	18,584	52,692	85,866	157,142
Depreciation charged in the year	1,516	5,804	24,822	32,142
At 31 December 2023	20,100	58,496	110,688	189,284
Carrying amount				
At 31 December 2023	131,529	29,918	74,466	235,913
At 31 December 2022	133,045	32,722	51,293	217,060

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	-	426

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	38	-
Trade creditors	1,246	1,031
Accruals and deferred income	1,500	750
	2,784	1,781

EXMOOR SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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:

	Movement in funds				Movement in funds			
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£	£	£	£
Comms	4,006	530	(3,356)	1,180	-	-	-	1,180
Equipment	500	750	(750)	500	-	-	-	500
Medical equipment	3,092	10,000	(6,661)	6,431	355	(4,986)	-	1,800
Sarda	822	-	(156)	666	200	(510)	-	356
Training	-	115	(115)	-	300	(300)	-	-
Vehicle maintenance	-	6,833	(5,616)	1,217	-	(1,217)	-	-
Water equipment	10,500	-	(10,500)	-	525	(525)	-	-
Drones	-	-	-	-	414	(1,222)	2,149	1,341
Vehicle replacement	-	-	-	-	250	-	-	250
Water training	-	-	-	-	2,610	(2,610)	-	-
Rope rescue equipment	-	-	-	-	2,600	(1,846)	-	754
	<u>18,920</u>	<u>18,228</u>	<u>(27,154)</u>	<u>9,994</u>	<u>7,254</u>	<u>(13,216)</u>	<u>2,149</u>	<u>6,181</u>

EXMOOR SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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:

	Movement in funds			Movement in funds		
	Balance at 1 January 2022	Incoming resources	Transfers	Balance at 1 January 2023	Incoming resources	Balance at 31 December 2023
	£	£	£	£	£	£
Vehicle replacement	9,023	-	45,977	55,000	-	55,000
Vehicle storage	75,000	-	(75,000)	-	-	-
Replacement jackets	2,000	-	-	2,000	-	2,000
Replacement radios	3,700	-	-	3,700	-	3,700
Swift water rescue	2,250	-	-	2,250	-	2,250
	<u>91,973</u>	<u>-</u>	<u>(29,023)</u>	<u>62,950</u>	<u>-</u>	<u>62,950</u>

EXMOOR SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:							
Tangible assets	235,913	-	-	235,913	217,060	-	217,060
Current assets/(liabilities)	13,683	62,950	6,181	82,814	29,699	62,950	102,643
	<u>249,596</u>	<u>62,950</u>	<u>6,181</u>	<u>318,727</u>	<u>246,759</u>	<u>62,950</u>	<u>319,703</u>

EXMOOR SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2023*

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).