

REGISTERED COMPANY NUMBER: 04815181 (England and Wales)
REGISTERED CHARITY NUMBER: 1107194

Strategic Report, Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

	Page
Strategic Report	1 to 3
Report of the Trustees	4 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 17

KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

Strategic Report for the Year Ended 31 December 2022

The trustees present their strategic report for the year ended 31 December 2022.

REVIEW OF BUSINESS

During 2022, as Covid restrictions have eased, life has returned to near normal, with local shows, fell races being held once more. The Team has continued to respond when asked and to receive support from the community, for which the Trustees are extremely grateful.

During the year the Team has been relatively quiet but has maintained its readiness with regular training to respond when required.

Towards the end of 2022 we were able to finally complete the purchase of the freehold of our Base at Christian Head from Kirkby Stephen Grammar School.

Until now the Base has been held on a Ground Lease which was due to expire in 2041, 19 years from now. The acquisition of the freehold secures the future of the Team in Kirkby Stephen at the heart of the Community and further justifies the investment expenditure on our Resilient Project referred to below.

The Team has received significant support from The Lake District Search and Mountain Rescue Association (LDSAMRA) who have given the Team several significant payments which have helped meet our day to day running cost. In addition, the LDSAMRA 2020 fund generously helped fund the freehold purchase of our Base.

Over three weekends in 2022 Westmorland Services supported the Team by allowing forecourt collections at Tebay Services. Their customers donate generously to our work and the totals raised make a large contribution towards our annual running costs.

Our annual budget is tailored to cover the day to day running costs and investment in the Team's assets and capability. The budgeting process effectively directs our annual business plan.

The Trustees have had the confidence to spend wisely, backed up by the cash reserve of not less than three years annual essential expenditure which has been maintained over the years to provide for unforeseen costs such as the replacement of a vehicle, or a reduction in charitable donations.

At the Team's 50th AGM in March 2019 a special project was launched to improve the resilience of the Base in Kirkby Stephen during major incidents, to meet the operational needs of the Team and its ability to support the local community.

The project has included the installation of a gas fired central heating system, enlargement and refitting of the kitchen, the purchase and installation of a generator with associated work, upgrading of the DoE room to improve its capability as an additional briefing room.

The project received magnificent support and was fully funded by Christmas 2019. In total we have received donations of £50K, rather more than we had originally targeted, however these extra funds have enabled us to review the appropriateness of our computer installation which has been upgraded.

Thanks are due to many for their generous support: private individuals, local businesses, land owners, trust funds, charitable foundations and LDSAMRA. With the plan substantially complete, the Base now has the potential to act as control and command facility during major incidents in the North West.

The Team's financial position is secure and appropriate to our ongoing ability to maintain our team in a position to service the geographical area we serve.

KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

Strategic Report for the Year Ended 31 December 2022

ACHIEVEMENTS AND PERFORMANCE

Team Leaders Report 2022

Visitor numbers to Cumbria appear to have returned to a similar level of that prior to the Covid outbreak but, despite this, the Team only received 15 calls for assistance, a particularly quiet year. As usual, they were diverse in their nature, although not as much community related as we might typically expect. The Team assisted both Kendal and Penrith Teams, and there continues to be a great deal of work between Teams concerning planning and sharing of information to allow us to operate as safely as possible.

The use of technology to aid communication between the Team and the statutory Emergency Services continues to develop, with SARCALL, Resilience Direct, and other platforms regularly being used. Airwave, the radio system used by the emergency services, continues to give us direct communications across Cumbria with not only the emergency services, but also all other LDSAMRA Teams. This continues to be an invaluable resource in areas of poor VHF radio or mobile phone coverage. Delays in the introduction of a replacement system mean that we are likely to keep using Airwave for some time, and Cumbria Police have assured LDSAMRA Teams that they will fully support us with the provision of the necessary equipment. With the increase in coverage of 3G and 4G networks, the Team have also adopted the use of VOIP as a means of communication.

The Team continues to maintain its water rescue capability, and undertake accredited training in first aid, driving and rope work.

The regular replacement and upgrading of essential equipment has continued. The base resilience project was completed, with the generator and electrical upgrades, and work is well underway upgrading and improving the IT systems.

After many years of hard work, the Team were able to secure the Freehold of the land on which our base is built, giving us long term security.

The Team, in common with all others, is funded by voluntary donations and its members continue to work diligently to provide the income necessary to maintain effective round-the-clock readiness. The Team relies heavily on the motorway service station collections we are lucky to have access to and, although the effects of increases in the cost of living are undoubtedly making giving a more difficult choice, the level of donations was similar to previous years. Prudent financial management of the Team over the years has allowed us to accrue reserves held specifically for eventualities such as those we are currently experiencing, and the day to day running of the Team has not been affected. With the prospect of reduced income for the next year or two seeming likely, careful management of expenditure will be high on the committee's agenda.

We gratefully acknowledge the support and assistance of all those who assist us through the provision of grants or by way of individual donations be they financial or in kind.

The Team benefits from the support of its 'Friends of the Team' support group.

KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

**Strategic Report
for the Year Ended 31 December 2022**

The Team has maintained a sound level of appropriately skilled members. At the close of the year the Team had 25 Full Team members, 2 Operational Support, 3 Support and 6 Inductees in training.

It is from the voluntary contribution by way of time, skill, experience, and enthusiasm that individual members commit to the team that Kirkby Stephen Mountain Rescue is able to achieve its aim to provide effective cover, a safety net, for the Upper Eden and Lune valleys that would otherwise be difficult to source quickly from elsewhere.

That commitment by members is acknowledged with thanks, for it continues to be the foundation of all we do.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13 March 2023 and signed on its behalf by:

J Andrew BSc FCA - Secretary

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of Mountain Rescue.

OBJECTIVES AND ACTIVITIES

The object of the Team is to relieve suffering and distress amongst persons endangered by accidents or natural hazards within the area of benefit (as described in Annex 1 to the memorandum of association) and to provide adequate arrangements for the secure and efficient search and rescue of any persons so endangered.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

FINANCIAL REVIEW

Designated Funds

The Trustees Reserve has been maintained at £90,000, reflecting approximately three years' running costs, to provide a safeguard against sustained loss of donations income and unforeseen major items of expenditure.

£26,000 is set aside in the Fixed Asset Reserve to provide for future replacements.

Restricted Funds

As at 31st December 2022 the Resilience Project had a the reserve fund of £30,006.64.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Team is constituted as a company limited by guarantee and not having a share capital. On 17 March 2005 the company acquired the assets, liabilities, roles and responsibilities of the Charitable Trust, Kirkby Stephen Mountain Rescue Team, registered charity number 506805, this Trust having adopted its original constitution on 16 September 1977. The Team is now governed by its Memorandum and Articles of Association, as last amended by a resolution passed on 25 March 2009.

The Team is also a registered charity, no. 1107194 and submits its annual report and accounts to the Charity Commission following formal approval by the membership at the Annual General Meeting.

Recruitment and appointment of new trustees

The Articles of Association require the election of a Committee from the membership which must not be less than three in number. Committee members, (who are also directors of the company), are elected by the members in General Meeting except where a Committee post (other than Team Leader) becomes vacant other than at an AGM when the remaining members of the Committee may appoint a replacement. The Team Leader may only be appointed by ordinary resolution at a general meeting. Committee members are subject to retirement at the annual general meeting following their appointment and may offer themselves for immediate re-election. The Committee may co-opt up to three additional Committee members who may be but need not be members of the Team. The Committee Members administer the Team in accordance with the governing document.

Organisational structure

The Committee administers the Charity and meets at appropriate intervals during the year. The Committee will usually comprise of Chairman, Team Leader, Treasurer, Secretary, Training Officer, Equipment Officer, Medical Officer, Vehicles Officer, Communications Officer and two other members.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

All new Committee members receive an information pack detailing responsibilities and legal obligations under charity and company law, the Memorandum and Articles of Association, and the financial budget for the year.

Risk management

The Committee continually review operational and financial risks which the charity faces. These are dealt with in Committee meetings and documented in the minutes thereof.

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04815181 (England and Wales)

Registered Charity number

1107194

Registered office

Kirkby Stephen Mountain Rescue Team HQ

Christian Head

Kirkby Stephen

Cumbria

CA17 4HA

Trustees

A W Littlefair

Mrs K S Dyer

D Stewart

J Winder (resigned 29/3/22)

F Gillespie

A Cottrell

P Miller

P M Davison

J Wardrope

A J Swift (resigned 29/3/22)

Mrs S Harvey

R C Deane

J S Murray

A Beckwith (appointed 29/3/22)

A Fox (appointed 29/3/22)

Company Secretary

J Andrew BSc FCA

Independent Examiner

Stephen Barnes

Stephen Barnes Accountancy Ltd

Westwood Garth

Brough Sowerby

Kirkby Stephen

Cumbria

CA17 4EG

Approved by order of the board of trustees on 13 March 2023 and signed on its behalf by:

J Andrew BSc FCA - Secretary

**Independent Examiner's Report to the Trustees of
Kirkby Stephen Mountain Rescue Limited**

Independent examiner's report to the trustees of Kirkby Stephen Mountain Rescue Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Barnes

Stephen Barnes Accountancy Ltd
Westwood Garth
Brough Sowerby
Kirkby Stephen
Cumbria
CA17 4EG

30 May 2023

KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

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

		Unrestricted funds £	Restricted fund £	31/12/22 Total funds £	31/12/21 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	80,694	-	80,694	58,996
Other trading activities	3	733	-	733	-
Investment income	4	241	-	241	336
Total		<u>81,668</u>	<u>-</u>	<u>81,668</u>	<u>59,332</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	5	341	399	740	664
		<u>341</u>	<u>399</u>	<u>740</u>	<u>664</u>
Charitable activities					
Mountain rescue work	6	26,147	7,581	33,728	54,484
Total		<u>26,488</u>	<u>7,980</u>	<u>34,468</u>	<u>55,148</u>
NET INCOME/(EXPENDITURE)		55,180	(7,980)	47,200	4,184
RECONCILIATION OF FUNDS					
Total funds brought forward		227,886	37,987	265,873	261,689
TOTAL FUNDS CARRIED FORWARD		<u><u>283,066</u></u>	<u><u>30,007</u></u>	<u><u>313,073</u></u>	<u><u>265,873</u></u>

The notes form part of these financial statements

Balance Sheet
31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	31/12/22 Total funds £	31/12/21 Total funds £
FIXED ASSETS					
Tangible assets	11	81,649	28,042	109,691	47,903
CURRENT ASSETS					
Debtors	12	2,380	-	2,380	1,057
Cash at bank and in hand		199,037	1,965	201,002	218,413
		<u>201,417</u>	<u>1,965</u>	<u>203,382</u>	<u>219,470</u>
CREDITORS					
Amounts falling due within one year	13	-	-	-	(1,500)
NET CURRENT ASSETS		<u>201,417</u>	<u>1,965</u>	<u>203,382</u>	<u>217,970</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>283,066</u>	<u>30,007</u>	<u>313,073</u>	<u>265,873</u>
NET ASSETS		<u>283,066</u>	<u>30,007</u>	<u>313,073</u>	<u>265,873</u>
FUNDS	14				
Unrestricted funds				283,066	227,886
Restricted funds				<u>30,007</u>	<u>37,987</u>
TOTAL FUNDS				<u>313,073</u>	<u>265,873</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31 December 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 March 2023 and were signed on its behalf by:

P Miller - Trustee

A W Littlefair - Trustee

The notes form part of these financial statements

KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year. They are valued at cost less depreciation. Depreciation is provided at 25% on reducing balance in order to write off each asset over its estimated useful life.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	31/12/22	31/12/21
	£	£
Donations	12,155	4,924
Gift aid	5,435	-
Grants	50,750	43,160
Collecting boxes	824	754
Service station collections	11,530	10,158
	<u>80,694</u>	<u>58,996</u>

Grants received, included in the above, are as follows:

	31/12/22	31/12/21
	£	£
Grants Other	-	7,611
Receipts from LDSAMRA	50,750	35,549
	<u>50,750</u>	<u>43,160</u>

KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

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

3. OTHER TRADING ACTIVITIES

	31/12/22	31/12/21
	£	£
Events	733	-
	<u>733</u>	<u>-</u>

4. INVESTMENT INCOME

	31/12/22	31/12/21
	£	£
Deposit account interest	241	336
	<u>241</u>	<u>336</u>

5. RAISING DONATIONS AND LEGACIES

	31/12/22	31/12/21
	£	£
Support costs	740	664
	<u>740</u>	<u>664</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Mountain rescue work	19,673	14,055	33,728
	<u>19,673</u>	<u>14,055</u>	<u>33,728</u>

7. SUPPORT COSTS

	Management £	Finance £	Totals £
Raising donations and legacies	730	10	740
Mountain rescue work	13,881	174	14,055
	<u>14,611</u>	<u>184</u>	<u>14,795</u>

Activity	Basis of allocation
Management	Time spent by staff and directors
Finance	Time spent by staff and directors

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/12/22	31/12/21
	£	£
Depreciation - owned assets	7,189	10,592
Other operating leases	150	150
	<u>7,339</u>	<u>10,742</u>

KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Type of expenses reimbursed in £	This year	Last year
Travel	703.70	31.50
Other	115.00	141.00
Total	818.70	172.50

Number of trustees reimbursed for expenses: 8 (2)

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	58,996	-	58,996
Investment income	336	-	336
Total	59,332	-	59,332
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	378	286	664
	378	286	664
Charitable activities			
Mountain rescue work	49,055	5,429	54,484
Total	49,433	5,715	55,148
NET INCOME/(EXPENDITURE)	9,899	(5,715)	4,184
RECONCILIATION OF FUNDS			
Total funds brought forward	217,987	43,702	261,689
TOTAL FUNDS CARRIED FORWARD	227,886	37,987	265,873

KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

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

11. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Improvements to property £	Rescue equipment £
COST				
At 1 January 2022	-	21,326	-	60,536
Additions	66,758	-	2,220	-
Reclassification	-	(21,326)	19,147	-
	<u>66,758</u>	<u>-</u>	<u>21,367</u>	<u>60,536</u>
At 31 December 2022	<u>66,758</u>	<u>-</u>	<u>21,367</u>	<u>60,536</u>
DEPRECIATION				
At 1 January 2022	-	2,178	-	48,641
Charge for year	-	-	-	2,974
Reclassification/transfer	-	(2,178)	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,615</u>
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,615</u>
NET BOOK VALUE				
At 31 December 2022	<u>66,758</u>	<u>-</u>	<u>21,367</u>	<u>8,921</u>
At 31 December 2021	<u>-</u>	<u>19,148</u>	<u>-</u>	<u>11,895</u>
	Plant & machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2022	17,386	67,439	4,776	171,463
Additions	-	-	-	68,978
Reclassification	-	-	-	(2,179)
	<u>17,386</u>	<u>67,439</u>	<u>4,776</u>	<u>238,262</u>
At 31 December 2022	<u>17,386</u>	<u>67,439</u>	<u>4,776</u>	<u>238,262</u>
DEPRECIATION				
At 1 January 2022	8,081	60,567	4,093	123,560
Charge for year	2,326	1,718	171	7,189
Reclassification/transfer	-	-	-	(2,178)
	<u>10,407</u>	<u>62,285</u>	<u>4,264</u>	<u>128,571</u>
At 31 December 2022	<u>10,407</u>	<u>62,285</u>	<u>4,264</u>	<u>128,571</u>
NET BOOK VALUE				
At 31 December 2022	<u>6,979</u>	<u>5,154</u>	<u>512</u>	<u>109,691</u>
At 31 December 2021	<u>9,305</u>	<u>6,872</u>	<u>683</u>	<u>47,903</u>

KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
VAT	1,243	1,057
Prepayments	1,137	-
	<u>2,380</u>	<u>1,057</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Trade creditors	-	1,500
	<u>-</u>	<u>1,500</u>

14. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	Transfers between funds	At 31/12/22
	£	£	£	£
Unrestricted funds				
General fund	87,886	55,180	24,000	167,066
Trustees Reserve	90,000	-	-	90,000
Fixed Asset Reserve	50,000	-	(24,000)	26,000
	<u>227,886</u>	<u>55,180</u>	<u>-</u>	<u>283,066</u>
Restricted funds				
Resilience Project	37,987	(7,980)	-	30,007
	<u>37,987</u>	<u>(7,980)</u>	<u>-</u>	<u>30,007</u>
TOTAL FUNDS	<u>265,873</u>	<u>47,200</u>	<u>-</u>	<u>313,073</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	81,668	(26,488)	55,180
Restricted funds			
Resilience Project	-	(7,980)	(7,980)
	<u>81,668</u>	<u>(34,468)</u>	<u>47,200</u>
TOTAL FUNDS	<u>81,668</u>	<u>(34,468)</u>	<u>47,200</u>

KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

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

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	77,987	9,899	87,886
Trustees Reserve	90,000	-	90,000
Fixed Asset Reserve	50,000	-	50,000
	<u>217,987</u>	<u>9,899</u>	<u>227,886</u>
Restricted funds			
Resilience Project	43,702	(5,715)	37,987
	<u>43,702</u>	<u>(5,715)</u>	<u>37,987</u>
TOTAL FUNDS	<u>261,689</u>	<u>4,184</u>	<u>265,873</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,332	(49,433)	9,899
Restricted funds			
Resilience Project	-	(5,715)	(5,715)
	<u>-</u>	<u>(5,715)</u>	<u>(5,715)</u>
TOTAL FUNDS	<u>59,332</u>	<u>(55,148)</u>	<u>4,184</u>

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

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	77,987	65,079	24,000	167,066
Trustees Reserve	90,000	-	-	90,000
Fixed Asset Reserve	50,000	-	(24,000)	26,000
	<u>217,987</u>	<u>65,079</u>	<u>-</u>	<u>283,066</u>
Restricted funds				
Resilience Project	43,702	(13,695)	-	30,007
	<u>43,702</u>	<u>(13,695)</u>	<u>-</u>	<u>30,007</u>
TOTAL FUNDS	<u>261,689</u>	<u>51,384</u>	<u>-</u>	<u>313,073</u>

KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

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

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,000	(75,921)	65,079
Restricted funds			
Resilience Project	-	(13,695)	(13,695)
TOTAL FUNDS	<u>141,000</u>	<u>(89,616)</u>	<u>51,384</u>

Designated Funds

The Trustees Reserve has been maintained at £90,000, reflecting approximately three years' running costs, to provide a safeguard against sustained loss of donations income and/or unforeseen major items of expenditure.

£26,000 is set aside in the Fixed Asset Reserve to provide for future replacements.

Restricted Funds

As at 31st December 2022 the Resilience Project had a reserve fund of £30,007 (2021 £37,987).

The net book value of capitalised expenditure amounts to £28,041 (2021 £28,047). Capital expenditure is depreciated over its useful life.

The total remaining cash at 31st December 2022 amounts to £1,966.

15. RELATED PARTY DISCLOSURES

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