

**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 2024**  
**for**  
**KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED**

**KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED**

**Contents of the Financial Statements  
for the Year Ended 31 December 2024**

---

	<b>Page</b>
<b>Strategic Report</b>	1 to 2
<b>Report of the Trustees</b>	3 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8 to 9
<b>Notes to the Financial Statements</b>	10 to 16
<b>Detailed Statement of Financial Activities</b>	17 to 18

---

# KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

## Strategic Report for the Year Ended 31 December 2024

---

The trustees present their strategic report for the year ended 31 December 2024.

### REVIEW OF BUSINESS

The Team's accounts are now managed using the FreeAgent accounting tool supported by John Andrew Chartered Accountants. Among other benefits, this greatly facilitates filing VAT returns and it allows automatic download of all transactions from Barclays, HSBC and now Virgin Bank with whom we opened an account in October 2024. The reason for opening an account with a new bank was the difficulty we experienced with Barclays Bank, and in time we expect to cease banking with Barclays and move to HSBC and Virgin alone.

One of the benefits of banking with Barclays had been their branch in Kirkby Stephen, but this closed in 2024 to be replaced by a Post Office which is just as valuable for paying in cash. Our experience with Virgin has been positive so far and there is the extra benefit of small cash back payments, totalling £4.16 so far! We are considering opening a savings account with Virgin as their interest rates are more competitive than Scottish Widows.

During 2024 the Westmorland Family very kindly offered to convert our cash collections in the form of coins into notes, which improves their access to coins for the tills, significantly eases the paying in process following our cash collections and also acts as another check on our cash count. The exchange of coins for notes has worked very well and the Team continues to benefit from the generous support of the Westmorland Family in many other ways. The permission to collect three times a year at Tebay Services is particularly helpful for the Team's finances.

Overall income in 2024 was healthy at £75,312 which was comfortably over our budgeted income by £7.6K. Bequests, income from collection boxes and service station collections (Tebay) were all slightly higher than expected, and there was a generous December donation. The Team has continued to benefit from the generous support of LDSAMRA in 2024.

In 2025 the distribution of funds from LDSAMRA will be according to a bidding process in which teams will state their income and expenses and then bid for funding to make up any shortfall that they need to achieve their objectives for the next year. This is a new process and we expect to bid for £15K in 2025.

Approximately 38% of the Team's income is in the form of donations and associated Gift Aid, 18% comes from collections at Tebay, 33% from grants (mainly from LDSAMRA) and the rest is from a number of collection boxes, bequests and other sources.

The Team's expenditure during 2024 was £13.5K less than our income, and almost half of this spend was on clothing (32%) and medical equipment (10%). All the other categories of expenditure including depreciation, insurance, heat and light, radio and IT equipment and vehicle maintenance together make up the other 58% of the total, but each category represents only 6% or less of the total. Depreciation of rescue equipment, motor vehicles, improvements to property, plant and machinery and computer equipment accounted for £10K

In the December Committee meeting it was agreed to increase the General Operational Reserve to £150K to more accurately reflect three years' operating cost, and the Fixed Asset Reserve to £36K.

The Team's financial position remains secure and we are in a good position to serve our stakeholders in our part of the country.

# KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

## Strategic Report for the Year Ended 31 December 2024

---

### ACHIEVEMENTS AND PERFORMANCE

#### Team Leaders Report 2024

The Team received 29 calls for assistance, an increase on 2023's figures of 26%. As usual these were diverse in their nature, including three livestock rescues. The team provided mutual aid to LDSAMRA member teams on eight occasions, including Wasdale, Penrith, Keswick, Kendal, Patterdale and Langdale Ambleside, as well as to bordering Swaledale. 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 with the Team and Emergency Services continues to develop, with Sarcall, Resilience Direct (light), and other platforms regularly being used. Airwave, the secure radio system used by the Emergency Services, continues to provide us direct communications across the region with both the calling authorities as well as with other LDSAMRA teams. This continues to be an invaluable resource in areas of poor VHF radio reception. Although the replacement Airwave system is still delayed, Cumbria Police have assured us that they will continue to support us until the change takes place. With the increase in coverage of 3G, 4G and 5G networks, the Team also continues to adopt new technology to provide VOIP communication solutions.

The Team continues to maintain its Water Rescue capability, and undertake accredited training in first aid, driving and technical rope work. The regular review and upgrading of essential equipment continues to ensure it is fit for purpose, and in common with other teams.

The Team, in common with 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. Whilst the cost of living is making donating harder, we continue to see support similar to previous years. Prudent financial management allows the Team to maintain a healthy reserve to cover the day-to-day operational expenses should the need arise.

We gratefully acknowledge the assistance of all those who support us through the provision of grants, or by way of individual donation be they financial or in kind. The Team also benefits from its 'Friends of the Team' support group.

The Team has maintained a sound level of skilled members. At the close of the year the Team had 26 Full Team members, 5 in support, and 3 Inductees in training.

It is from the voluntary contributions by way of time, skill, experience and enthusiasm that individual Team member commit that Kirkby Stephen Mountain Rescue is able to achieve its aim to assist the Emergency Services find, treat and evacuate those in distress, in places or situations where specialist support is required.

Lastly we would like to extend our thanks to the friends and family of Members who support the Team, allowing them to respond quickly at any time of day or night.

Approved by order of the board of trustees on 10 March 2025 and signed on its behalf by:

J Andrew BSc FCA - Secretary

# KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

## Report of the Trustees for the Year Ended 31 December 2024

---

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 2023. 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 Search and 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 increased to £150,000, reflecting approximately three years' running costs, to provide a safeguard against sustained loss of donations income and unforeseen major items of expenditure.

£36,000 is set aside in the Fixed Asset Reserve to provide for future replacements.

#### Restricted Funds

As at 31st December 2024 the Resilience Project had a the reserve fund of £16,877.

### 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.

# KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

## Report of the Trustees for the Year Ended 31 December 2024

---

### **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.

**KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED**

**Report of the Trustees  
for the Year Ended 31 December 2024**

---

**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**

K S Dyer

D Stewart

F J Gillespie

A J Cottrell

J Chapman (appointed 26/3/24)

P F Miller

J Wardrope

R C Deane

J S Murray (resigned 26/3/24)

A Beckwith

A Fox (resigned 24/11/24)

R M Jones (resigned 26/3/24)

R M Greenough

A Ovens

N J Stonehouse (appointed 26/3/24)

**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 10 March 2025 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 2024.

**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

7 April 2025



KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

Statement of Financial Activities  
for the Year Ended 31 December 2024

		Unrestricted funds £	Restricted fund £	31/12/24 Total funds £	31/12/23 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	70,972	-	70,972	64,254
Other trading activities	3	650	-	650	1,456
Investment income	4	3,690	-	3,690	1,404
<b>Total</b>		<u>75,312</u>	<u>-</u>	<u>75,312</u>	<u>67,114</u>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies	5	777	281	1,058	-
		<u>777</u>	<u>281</u>	<u>1,058</u>	<u>-</u>
<b>Charitable activities</b>					
Mountain rescue work	6	55,441	5,346	60,787	41,766
<b>Total</b>		<u>56,218</u>	<u>5,627</u>	<u>61,845</u>	<u>41,766</u>
<b>NET INCOME/(EXPENDITURE)</b>		19,094	(5,627)	13,467	25,348
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		315,917	22,504	338,421	313,073
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>335,011</u></u>	<u><u>16,877</u></u>	<u><u>351,888</u></u>	<u><u>338,421</u></u>

The notes form part of these financial statements

# KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

## Balance Sheet 31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	31/12/24 Total funds £	31/12/23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	79,716	16,877	96,593	106,542
<b>CURRENT ASSETS</b>					
Debtors	12	19,839	-	19,839	4,343
Cash at bank and in hand		235,744	-	235,744	229,036
		<u>255,583</u>	<u>-</u>	<u>255,583</u>	<u>233,379</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(288)	-	(288)	(1,500)
<b>NET CURRENT ASSETS</b>		<u>255,295</u>	<u>-</u>	<u>255,295</u>	<u>231,879</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>335,011</u>	<u>16,877</u>	<u>351,888</u>	<u>338,421</u>
<b>NET ASSETS</b>		<u>335,011</u>	<u>16,877</u>	<u>351,888</u>	<u>338,421</u>
<b>FUNDS</b>	14				
Unrestricted funds				335,011	315,917
Restricted funds				16,877	22,504
<b>TOTAL FUNDS</b>				<u>351,888</u>	<u>338,421</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

**KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED**

**Balance Sheet - continued**  
**31 December 2024**

---

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 10 March 2025 and were signed on its behalf by:

R M Greenough - Trustee

P F Miller - 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 2024

### 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.

### 2. DONATIONS AND LEGACIES

	31/12/24	31/12/23
	£	£
Donations	26,128	36,131
Gift aid	2,000	2,000
Legacies	1,397	-
Grants	25,000	14,000
Collecting boxes	2,932	1,136
Service station collections	13,515	10,987
	<u>70,972</u>	<u>64,254</u>

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

	31/12/24	31/12/23
	£	£
Receipts from LDSAMRA	<u>25,000</u>	<u>14,000</u>

**KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**3. OTHER TRADING ACTIVITIES**

	31/12/24	31/12/23
	£	£
Events	650	1,456
	<u>650</u>	<u>1,456</u>

**4. INVESTMENT INCOME**

	31/12/24	31/12/23
	£	£
Deposit account interest	3,690	1,404
	<u>3,690</u>	<u>1,404</u>

**5. RAISING DONATIONS AND LEGACIES**

	31/12/24	31/12/23
	£	£
Support costs	1,058	-
	<u>1,058</u>	<u>-</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Mountain rescue work	40,708	20,079	60,787
	<u>40,708</u>	<u>20,079</u>	<u>60,787</u>

**7. SUPPORT COSTS**

	Management £	Finance £	Totals £
Raising donations and legacies	1,049	9	1,058
Mountain rescue work	19,904	175	20,079
	<u>20,953</u>	<u>184</u>	<u>21,137</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):

	31/12/24	31/12/23
	£	£
Depreciation - owned assets	9,949	13,273
Deficit on disposal of fixed assets	-	1,006
	<u>9,949</u>	<u>14,279</u>

**KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

Type of expenses reimbursed in £	This year	Last year
Travel	977.40	160.65
Other	430.00	0.00
<b>Total</b>	<b>1,407.40</b>	<b>160.65</b>

Number of trustees reimbursed for expenses: 6 (2)

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

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	64,254	-	64,254
Other trading activities	1,456	-	1,456
Investment income	1,404	-	1,404
<b>Total</b>	<b>67,114</b>	<b>-</b>	<b>67,114</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Mountain rescue work	34,262	7,504	41,766
<b>NET INCOME/(EXPENDITURE)</b>	<b>32,852</b>	<b>(7,504)</b>	<b>25,348</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	283,066	30,007	313,073
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>315,918</b>	<b>22,503</b>	<b>338,421</b>

KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Rescue equipment £
<b>COST</b>			
At 1 January 2024 and 31 December 2024	66,758	32,298	34,377
<b>DEPRECIATION</b>			
At 1 January 2024	-	8,076	28,408
Charge for year	-	6,057	1,493
At 31 December 2024	-	14,133	29,901
<b>NET BOOK VALUE</b>			
At 31 December 2024	66,758	18,165	4,476
At 31 December 2023	66,758	24,222	5,969

	Plant & machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2024 and 31 December 2024	17,386	67,439	3,689	221,947
<b>DEPRECIATION</b>				
At 1 January 2024	12,151	63,579	3,191	115,405
Charge for year	1,309	966	124	9,949
At 31 December 2024	13,460	64,545	3,315	125,354
<b>NET BOOK VALUE</b>				
At 31 December 2024	3,926	2,894	374	96,593
At 31 December 2023	5,235	3,860	498	106,542

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/24 £	31/12/23 £
VAT	2,906	1,345
Prepayments	16,933	2,998
	19,839	4,343

KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/24 £	31/12/23 £
Accrued expenses	288	1,500
	<u>288</u>	<u>1,500</u>

14. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
<b>Unrestricted funds</b>				
General fund	169,917	19,094	(40,000)	149,011
Trustees Reserve	120,000	-	30,000	150,000
Fixed Asset Reserve	26,000	-	10,000	36,000
	<u>315,917</u>	<u>19,094</u>	<u>-</u>	<u>335,011</u>
<b>Restricted funds</b>				
Resilience Project	22,504	(5,627)	-	16,877
	<u>22,504</u>	<u>(5,627)</u>	<u>-</u>	<u>16,877</u>
<b>TOTAL FUNDS</b>	<u>338,421</u>	<u>13,467</u>	<u>-</u>	<u>351,888</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	75,312	(56,218)	19,094
<b>Restricted funds</b>			
Resilience Project	-	(5,627)	(5,627)
	<u>-</u>	<u>(5,627)</u>	<u>(5,627)</u>
<b>TOTAL FUNDS</b>	<u>75,312</u>	<u>(61,845)</u>	<u>13,467</u>



KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
<b>Unrestricted funds</b>				
General fund	167,066	32,851	(30,000)	169,917
Trustees Reserve	90,000	-	30,000	120,000
Fixed Asset Reserve	26,000	-	-	26,000
	<u>283,066</u>	<u>32,851</u>	<u>-</u>	<u>315,917</u>
<b>Restricted funds</b>				
Resilience Project	30,007	(7,503)	-	22,504
	<u>30,007</u>	<u>(7,503)</u>	<u>-</u>	<u>22,504</u>
<b>TOTAL FUNDS</b>	<u>313,073</u>	<u>25,348</u>	<u>-</u>	<u>338,421</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,114	(34,263)	32,851
<b>Restricted funds</b>			
Resilience Project	-	(7,503)	(7,503)
	<u>-</u>	<u>(7,503)</u>	<u>(7,503)</u>
<b>TOTAL FUNDS</b>	<u>67,114</u>	<u>(41,766)</u>	<u>25,348</u>

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

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
<b>Unrestricted funds</b>				
General fund	167,066	51,945	(70,000)	149,011
Trustees Reserve	90,000	-	60,000	150,000
Fixed Asset Reserve	26,000	-	10,000	36,000
	<u>283,066</u>	<u>51,945</u>	<u>-</u>	<u>335,011</u>
<b>Restricted funds</b>				
Resilience Project	30,007	(13,130)	-	16,877
	<u>30,007</u>	<u>(13,130)</u>	<u>-</u>	<u>16,877</u>
<b>TOTAL FUNDS</b>	<u>313,073</u>	<u>38,815</u>	<u>-</u>	<u>351,888</u>

## KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

### Notes to the Financial Statements - continued for the Year Ended 31 December 2024

#### 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 £
<b>Unrestricted funds</b>			
General fund	142,426	(90,481)	51,945
<b>Restricted funds</b>			
Resilience Project	-	(13,130)	(13,130)
<b>TOTAL FUNDS</b>	<u>142,426</u>	<u>(103,611)</u>	<u>38,815</u>

#### Designated Funds

The Trustees Reserve has been increased to £150,000 (2023 £120,000), reflecting approximately three years' running costs, to provide a safeguard against sustained loss of donations income and/or unforeseen major items of expenditure.

£36,000 is set aside in the Fixed Asset Reserve to provide for future replacements.

#### Restricted Funds

As at 31st December 2024 the Resilience Project had a reserve fund of £16,877 (2023 £22,504).

The net book value of capitalised expenditure amounts to £16,877 (2023 £22,504). Capital expenditure is depreciated over its useful life.

#### 15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

# KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED

## Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	31/12/24 £	31/12/23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	26,128	36,131
Gift aid	2,000	2,000
Legacies	1,397	-
Grants	25,000	14,000
Collecting boxes	2,932	1,136
Service station collections	13,515	10,987
	<u>70,972</u>	<u>64,254</u>
<b>Other trading activities</b>		
Events	650	1,456
<b>Investment income</b>		
Deposit account interest	3,690	1,404
	<u>75,312</u>	<u>67,114</u>
<b>Total incoming resources</b>		
	75,312	67,114
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Driver training	1,260	704
Winter training	1,490	1,332
First Aid training	779	780
Other training	-	58
Rescue equipment	3,734	4,381
First aid	6,352	3,319
Radios	800	906
Alert communications	760	330
Clothing	19,968	-
Water rescue	-	721
Travelling	1,537	580
Motor expenses	1,569	2,757
Depn of rescue equipment	1,493	1,993
Depn of motor vehicles	966	1,294
Loss on sale of tangible fixed assets	-	1,006
	<u>40,708</u>	<u>20,161</u>
<b>Support costs</b>		
<b>Management</b>		
Rates and water	328	368
Insurance	3,398	2,549
Light and heat	2,439	2,770
Carried forward	6,165	5,687

This page does not form part of the statutory financial statements

**KIRKBY STEPHEN MOUNTAIN RESCUE LIMITED****Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024**

	31/12/24	31/12/23
	£	£
<b>Management</b>		
Brought forward	6,165	5,687
Telephone	1,119	747
Postage and stationery	974	481
Sundries	1,577	2,778
Repairs to property	1,883	1,105
Advertising	186	-
Computer running costs	1,559	742
Depn of improvements to property	6,057	8,077
Depn of plant & machinery	1,309	1,743
Depn of computer equipment	124	167
	<u>20,953</u>	<u>21,527</u>
<b>Finance</b>		
Bank charges	184	78
	<u>61,845</u>	<u>41,766</u>
Total resources expended		
<b>Net income</b>	<u>13,467</u>	<u>25,348</u>

This page does not form part of the statutory financial statements