

**BEEP Doctors (BASICS
Cumbria) Ltd**

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 January 2024

Company registration number: 05319318

Charity registration number: 1113396



BEEP Doctors (BASICS Cumbria) Ltd

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BEEP Doctors (BASICS Cumbria) Ltd
Reference and Administrative Details

Charity name	BEEP Doctors (BASICS Cumbria) Ltd
Charity registration number	1113396
Company registration number	05319318
Principal office	Agricultural House Cromwell Road PENRITH CA11 7JW
Registered office	Agricultural House Cromwell Road PENRITH CA11 7JW
Trustees	C J Maughan Dr T Weston J M Irving M House V J Romano R O'Connor Dr D Davies Dr C Moss Dr P Spencer Dr A Paik Dr A Mitchell
Bankers	HSBC 1 Market Square PENRITH CA11 7SN Penrith Building Society 7 King Street PENRITH CA11 7AR

BEEP Doctors (BASICS Cumbria) Ltd
Reference and Administrative Details

Accountant

Dodd & Co Limited
FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Investment Advisor

Brewin Dolphin
1 Mason Court
Gillan Way
PENRITH
CA11 9GR

BEEP Doctors (BASICS Cumbria) Ltd
Trustees' Report for the Year Ended 31 January 2024

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

BEEP Doctors (BASICS Cumbria) Ltd is a company limited by guarantee. It is registered as a charity with the Charity Commission and the charity obtained charitable status on 22nd March 2006. The liability of each member is restricted to £1 in the event of the charity winding up. The company's registered number is 5319318 and its charity's registration number is 1113396.

The name of the charity was changed from BEEP Fund Limited to BEEP Doctors (BASICS Cumbria) Ltd on 25 March 2021.

Recruitment, Induction and Training of trustees

The trustees are appointed by election at the Annual General Meeting of the charity.

Only full members of the charity, whether individual or representative, are eligible to serve as members of the board of trustees.

Nominations of trustees must be made by full members of the charity in writing and must be in the hands of the general secretary at least 7 days before the Annual General Meeting.

New trustees are made aware of their obligations and duties as trustees, are immediately appointed to the council and attend the next meeting. They are introduced to the decision making process at that meeting. All trustees are encouraged to take up any training that may be available that will enable them to perform their duties in a better manner.

Membership

The charity does not have any contracted employees but it does pay the lead fundraiser, the manager & the treasurer pro rata for their time. Therefore all activities are undertaken by members on a voluntary basis. The trustees are very grateful to the members for freely giving their time in this way.

The constitution states that full membership of BEEP Doctors (BASICS Cumbria) Ltd shall be defined as:

an individual aged 18 years and over who is involved with, and who promotes the work of the association on a regular basis;

national, international and local voluntary or other non-profit distributing organisations, whether corporate or unincorporated, which are interested in furthering such work;

a professional health care person who is actively providing pre-hospital care on a regular basis, not being a trustee of BEEP Doctors (BASICS Cumbria) Ltd.

A list of members will be kept (and published) by the secretary and will be reviewed on an annual basis (at the Annual General Meeting).

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to relieve sickness of persons in Cumbria by the provision of an immediate response medical care system to persons in need thereof and to assist and promote the efficiency of the ambulance service.

To purchase emergency medical equipment to assist in the treatment of seriously ill or injured members of the public. This includes the provision of a vehicle or vehicles as well as Doctors' own personal vehicles to act as "immediate response vehicles" to transport the doctor and the equipment to the casualty speedily and safely. These vehicles will be equipped with blue lights and sirens and carry appropriate reflective markings.

BEEP Doctors (BASICS Cumbria) Ltd

Trustees' Report for the Year Ended 31 January 2024

The volunteer doctors, who live within Cumbria, are alerted by the Ambulance Service using a dedicated pager or via a text to their mobile phone when skilled medical assistance is required following a 999 call. There is a protocol for calling the doctor. The majority of incidents are road traffic collisions (RTC's). Dr Weston and the other Doctors keep details of the incidents and these are stored securely & electronically on a separate server using the specific software, D4H.

In determining these objectives, the trustees have paid due regard to Charity Commission guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

The work of the BEEP Doctors, as in previous years, continues to provide an invaluable added resource in the provision of extra medical skills at the roadside in treating seriously ill or injured patients. Thankfully, the financial support from the local community continues in the same way as in previous years so that we are able to continue to fund this work.

Our area of coverage includes all of Cumbria, extending from the West coast to the Scottish Borders to Alston/the Pennines in the East and down to Kendal/Barrow in the South. We now have 12 Doctors operating for the Scheme. This has all been part of a new direction and rebranding of the Charity which started 3 years ago with the development of a new logo and a huge amount of publicity on social media and other sources. The Charity continues to proactively fundraise by using the services of the West Cumbria based Together We Can Fundraising organisation. As part of this renewed publicity, we have also decided to attend more public events so that we can make more people aware of who we are, what we bring to pre-hospital emergency care and what the new changes to the Fund entail. We have also decided to attend more Community Shows this year in order to increase our fundraising as well as launch a roadshow, with the use of a trailer that will tour around Cumbria letting people know about the Charity

The Committee has also taken a serious look at it's organizational structure and, due to the increase in numbers of Doctors, has completely reorganized how it operates so that now most of the doctors are involved in one of four subgroups (Clinical, Personnel, Equipment & Finance). Each of these subgroups refers to the Executive Committee which is also made up of the Trustees. There is now a much more robust system in place which governs the way money is spent and who is accountable.

We have been sponsored three Volvo emergency response cars for attending to jobs. These are based in the South, West & Centre of the patch with plans to fundraise for a fourth to be located in the North of the patch.

The Doctors are continuing to use the Charity to pay for the entire cost of approved courses plus paying for locum cover while away from their place of work. This is so vitally important in order that we are able to maintain and improve our skills in immediate medical care.

The web site at www.beepdoctors.co.uk is constantly being updated & this ensures, along with our social media presence, that we have an up-to-date information presence to members of the public.

The Charity has been as busy as ever this year attending to mainly road traffic accidents (RTC's) but also other emergencies, including some farming accidents. From figures collected over the year, the total number of call-outs has been slightly more than compared to previous years at around 300. The proportions which were due to RTC's was again much the same as last year at 75%, with only 7% being due to medical reasons and 18% due to accidents (such as farming/leisure). These figures are pretty much identical to the last few years.

There are still strong links with our overriding confederation, BASICS NW, and a number of the BEEP Doctors are also NWAS employed MERIT Doctors, ready to respond to Major Incidents if they should arise in this area.

Finally, my most sincere thanks go to all the BEEP Doctors, to the members of the BEEP Committee and especially to all the local members of the public who have supported the BEEP Doctors either financially or in other ways over the last year.

BEEP Doctors (BASICS Cumbria) Ltd
Trustees' Report for the Year Ended 31 January 2024

FINANCIAL REVIEW

Reserves policy

The trustees have a requirement to ensure that the equipment is efficient and up-to-date and that the volunteer doctors are trained to such a level that their professional skills are developed and maintained in order that they can attend accident, emergency and major incident situations. The trustees have decided that the minimum level of reserves that should be kept are £35,000 in order for the charity to continue its operations for 12 months.

Free reserves, including investments, were £122,199 at the year-end which exceeds the current reserves policy. Trustees are aware that current reserves are higher than one years running costs. These reserves have come through legacy donations in the last 2 - 4 years, the Trustees have invested these monies to help support the running of the Charity, while these funds can be spent over a longer period.

Risk management

The major risks to which the charity is exposed, as identified by the trustees, have been subjected detailed consideration and systems have been established to mitigate those risks.

Risks

The main risks of the charity are:-

1. **Governance**
2. **Operational**

The charity relies on its trustees to control and guide the charity. The availability of suitable trustees is a continuing concern. The charity has 11 trustees at present which is a sufficient number to provide governance of the charity but the trustees are aware of the need to seek suitable trustees as and when available.

The charity relies on the availability of doctors who are willing to give up their own time and volunteer to respond to calls for assistance. The lack of such qualified volunteers would mean the cessation of the charity as the cost of employing doctors would be prohibitive.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 28 June 2024 and signed on its behalf by:

.....

Dr T Weston
Trustee

BEEP Doctors (BASICS Cumbria) Ltd

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of BEEP Doctors (BASICS Cumbria) Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of

BEEP Doctors (BASICS Cumbria) Ltd

I report on the accounts of the company for the year ended 31 January 2024, which are set out on pages 8 to 22.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Joanne Thomlinson FCA
Dodd & Co Limited
Chartered Accountants

28 June 2024

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

BEEP Doctors (BASICS Cumbria) Ltd
Statement of Financial Activities for the Year Ended 31 January 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Income					
Donations and legacies	2	80,936	80,735	161,671	265,009
Other trading activities	3	2,963	-	2,963	3,138
Investments	4	2,566	-	2,566	2,105
Charitable activities	5	4,000	-	4,000	12,678
Total income		90,465	80,735	171,200	282,930
Expenditure					
Raising Funds		29,844	-	29,844	27,492
Charitable activities		99,147	29,964	129,111	106,287
Total expenditure		128,991	29,964	158,955	133,779
Gains/(losses) on investment assets		(338)	-	(338)	(4,123)
Transfers between funds		92,993	(92,993)	-	-
Net income/(expenditure)		54,129	(42,222)	11,907	145,028
Reconciliation of funds					
Total funds brought forward		360,119	67,414	427,533	282,505
Total funds carried forward		414,248	25,192	439,440	427,533

The notes on pages 10 to 22 form an integral part of these financial statements.

BEEP Doctors (BASICS Cumbria) Ltd
Company registration number: 05319318
Balance Sheet as at 31 January 2024

		2024	2023
	Note	£	£
Fixed assets			
Tangible assets	9	292,049	249,030
Investments	10	80,794	81,207
		<u>372,843</u>	<u>330,237</u>
Current assets			
Stocks and work in progress		1,000	7,500
Debtors	11	9,599	2,176
Cash at bank and in hand		66,883	98,034
		<u>77,482</u>	<u>107,710</u>
Creditors: Amounts falling due within one year	12	<u>(10,885)</u>	<u>(10,414)</u>
Net current assets		66,597	97,296
Net assets		<u>439,440</u>	<u>427,533</u>
The funds of the charity:			
Restricted funds		25,192	67,414
Unrestricted funds			
Unrestricted income funds		414,248	360,119
Total charity funds		<u>439,440</u>	<u>427,533</u>

For the financial year ended 31 January 2024, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Board on 28 June 2024 and signed on its behalf by:

.....
Dr T Weston
Trustee

The notes on pages 10 to 22 form an integral part of these financial statements.

BEEP Doctors (BASICS Cumbria) Ltd

Notes to the Financial Statements for the Year Ended 31 January 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 15.

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

BEEP Doctors (BASICS Cumbria) Ltd

Notes to the Financial Statements for the Year Ended 31 January 2024

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Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.

(ii) Those donated for onward transmission to beneficiaries are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

(iii) Those donated for use by the Charity itself are included when receivable. They are valued at the amount the Charity would have had to pay to acquire them.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are the costs of generating donations.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	3 years straight line
Motor vehicles	25% reducing balance
Fixtures, fittings and equipment	15% reducing balance

BEEP Doctors (BASICS Cumbria) Ltd

Notes to the Financial Statements for the Year Ended 31 January 2024

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Investments

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

BEEP Doctors (BASICS Cumbria) Ltd

Notes to the Financial Statements for the Year Ended 31 January 2024

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Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and legacies				
Legacies and bequests	-	-	-	5,779
Appeals and donations	45,187	-	45,187	40,847
Gift Aid tax reclaimed	1,309	-	1,309	(800)
Donated goods	7,440	-	7,440	7,440
	<u>53,936</u>	<u>-</u>	<u>53,936</u>	<u>53,266</u>
Grants				
Grants - other agencies	<u>27,000</u>	<u>80,735</u>	<u>107,735</u>	<u>211,743</u>
	<u>80,936</u>	<u>80,735</u>	<u>161,671</u>	<u>265,009</u>

Of the donations and legacies income in 2023, £162,860 related to restricted funds and £102,149 related to unrestricted funds.

BEEP Doctors (BASICS Cumbria) Ltd

Notes to the Financial Statements for the Year Ended 31 January 2024

..... continued

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Sponsorship	1,250	-	1,250	1,790
Social lotteries	1,713	-	1,713	1,348
	<u>2,963</u>	<u>-</u>	<u>2,963</u>	<u>3,138</u>

Of the other trading activities in 2023, all related to unrestricted funds.

4 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from listed investments	2,566	-	2,566	2,105

Of the investments income in 2023, all related to unrestricted funds.

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
(Profit)/loss on sale of tangible fixed assets held for charity's own use	4,000	-	4,000	12,678

Of the charitable activities income in 2023, all related to unrestricted funds.

BEEP Doctors (BASICS Cumbria) Ltd

Notes to the Financial Statements for the Year Ended 31 January 2024

..... continued

6 Expenditure

	Fundraising Costs	Charitable activities	Total 2024	Total 2023
	£	£	£	£
Direct costs				
Fundraising costs	29,844	-	29,844	26,292
Opening stock	-	7,500	7,500	-
Drugs and equipment	-	4,137	4,137	4,287
Closing stock	-	(1,000)	(1,000)	(7,500)
Training course fees and expenses	-	7,258	7,258	3,793
Lease of motor vehicles	-	7,440	7,440	7,440
Administration of investments	-	1,200	1,200	1,200
Rent and rates	-	6,559	6,559	6,600
Insurance	-	5,707	5,707	4,873
Paging costs	-	705	705	782
Telephone and fax	-	2,880	2,880	2,698
Motor expenses	-	6,172	6,172	9,322
Depreciation of office equipment	-	1,000	1,000	1,000
Depreciation of fixtures and fittings	-	47,298	47,298	35,425
	<u>29,844</u>	<u>96,856</u>	<u>126,700</u>	<u>96,212</u>
Support costs				
Trade subscriptions	-	2,913	2,913	3,433
Sundry expenses	-	985	985	1,451
Travel and subsistence	-	2,236	2,236	3,529
Advertising	-	7,420	7,420	14,183
Accountancy fees	-	2,143	2,143	1,218
Independent examiner's fee	-	510	510	510
Bookkeeping fees	-	2,235	2,235	2,854
Admin fees	-	13,813	13,813	10,389
	<u>-</u>	<u>32,255</u>	<u>32,255</u>	<u>37,567</u>
	<u>29,844</u>	<u>129,111</u>	<u>158,955</u>	<u>133,779</u>

Of the expenditure in 2023, £15,287 related to restricted funds and £118,492 related to unrestricted funds.

BEEP Doctors (BASICS Cumbria) Ltd

Notes to the Financial Statements for the Year Ended 31 January 2024

..... continued

7 Governance costs

	2024	2023
	£	£
Accountancy fees	2,143	1,218
Independent examiner fees	510	510
Bookkeeping fees	2,235	2,854
	<u>4,888</u>	<u>4,582</u>

8 Trustees' remuneration and expenses

Six trustees received £4,852 of expenses for training, travel, subsistence and reimbursements (2023 - £8,814). No trustees received any remuneration during the year.

9 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
As at 1 February 2023	380,808
Additions	94,317
Disposals	<u>(3,000)</u>
As at 31 January 2024	<u>472,125</u>
Depreciation	
As at 1 February 2023	131,778
Charge for the year	<u>48,298</u>
As at 31 January 2024	<u>180,076</u>
Net book value	
As at 31 January 2024	<u>292,049</u>
As at 31 January 2023	<u>249,030</u>

BEEP Doctors (BASICS Cumbria) Ltd

Notes to the Financial Statements for the Year Ended 31 January 2024

..... continued

10 Investments held as fixed assets

	Listed investments £
Market value	
As at 1 February 2023	81,207
Revaluation	(338)
Additions	24,260
Disposals	<u>(24,335)</u>
As at 31 January 2024	<u>80,794</u>
Net book value	
As at 31 January 2024	<u>80,794</u>
As at 31 January 2023	<u>81,207</u>

Listed investments

Investments having a net book value of £80,794 (2023 - £81,207) are listed on a recognised stock exchange and had a market value of £80,794 at the end of the year (2023 - £81,207).

11 Debtors

	2024 £	2023 £
Trade debtors	7,000	-
Prepayments and accrued income	<u>2,599</u>	<u>2,176</u>
	<u>9,599</u>	<u>2,176</u>

BEEP Doctors (BASICS Cumbria) Ltd

Notes to the Financial Statements for the Year Ended 31 January 2024

..... continued

12 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	9,408	9,174
Accruals and deferred income	1,477	1,240
	<u>10,885</u>	<u>10,414</u>

13 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

14 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

BEEP Doctors (BASICS Cumbria) Ltd

Notes to the Financial Statements for the Year Ended 31 January 2024

15 Analysis of funds

	At 1 February 2023	Incoming resources	Resources expended	Transfers	Other recognised gains/losses	At 31 January 2024
	£	£	£	£	£	£
General Funds						
Unrestricted income fund	360,119	90,465	(128,991)	92,993	(338)	414,248
Restricted Funds						
HELP Appeal	49,522	-	(1,388)	(28,150)	-	19,984
Bryan Lancaster Fund	6	-	-	-	-	6
CCF Admin Cost Fund	7,921	5,678	(13,652)	53	-	-
John Fisher	9,779	-	(9,787)	8	-	-
N Smith Charitable Settlement Fund	13	-	-	-	-	13
Saturday Hospital Fund	173	-	-	-	-	173
Astor Foundation	-	1,500	-	-	-	1,500
Sellafield Equipment fund	-	61,690	-	(61,672)	-	18
Hadfield Trust	-	5,000	(4,990)	-	-	10
Kilpatrick Fraser Syringe Pump fund	-	3,867	-	(3,232)	-	635
Hufstetler Foundation	-	1,000	(147)	-	-	853
Lennox Hannay Equipment fund	-	2,000	-	-	-	2,000
	67,414	80,735	(29,964)	(92,993)	-	25,192
	427,533	171,200	(158,955)	-	(338)	439,440

BEEP Doctors (BASICS Cumbria) Ltd
Notes to the Financial Statements for the Year Ended 31 January 2024

..... *continued*

HELP Appeal - funding received for blue lights and sirens for vehicles, along with helmets for the doctors.
Bryan Lancaster Fund – funding received for equipment.
CCF Admin Cost Fund – funding received for Admin costs.
John Fisher – funding received for equipment.
N Smith Charitable Settlement Fund – funding received for equipment.
Saturday Hospital Fund – funding received specifically for a Creative PC-900B Handheld Capnograph and pulse oximeter, Creative SP02 (single monitors).
Astor Foundation - Donation to be used specifically for medical equipment for the charity.
Sellafield Equipment fund - Grant funding to cover the cost of agreed medical equipment.
Hadfield Trust - Grant funding awarded to cover administration costs including wages.
Kilpatrick Fraser Syringe Pump fund - Grant funding to be used for Fraser Syringe Pumps.
Hufstetler Foundation - Grant funding to be used specifically for medical equipment for the charity.
Lennox Hannay Equipment fund - Grant funding to be used specifically for medical equipment for the charity.

BEEP Doctors (BASICS Cumbria) Ltd

Notes to the Financial Statements for the Year Ended 31 January 2024

..... continued

Prior period

	At 1 February 2022	Incoming resources	Resources expended	Transfers	Other recognised gains/losses	At 31 January 2023
	£	£	£	£	£	£
General Funds						
Unrestricted income fund	274,595	120,070	(118,492)	88,069	(4,123)	360,119
Restricted Funds						
HELP Appeal	5,687	44,035	(200)	-	-	49,522
Arnold Clark Fund	-	1,000	(1,000)	-	-	-
Bryan Lancaster Fund	500	-	(494)	-	-	6
CCF Admin Cost Fund	1,520	10,000	(3,599)	-	-	7,921
John Fisher	-	10,000	(221)	-	-	9,779
N Smith Charitable Settlement Fund	30	-	(17)	-	-	13
Saturday Hospital Fund	173	-	-	-	-	173
Snowball Fund	-	1,914	-	(1,914)	-	-
Sellafield Emergency Vehicle Fund	-	87,411	(8,071)	(79,340)	-	-
Brodies Projector	-	2,250	(288)	(1,962)	-	-
Brampton and Longtown Rotary Suction Unit	-	500	-	(500)	-	-
Medi Save	-	5,000	(640)	(4,360)	-	-
The Grace Trust	-	750	(757)	7	-	-
	7,910	162,860	(15,287)	(88,069)	-	67,414
	282,505	282,930	(133,779)	-	(4,123)	427,533

BEEP Doctors (BASICS Cumbria) Ltd

Notes to the Financial Statements for the Year Ended 31 January 2024

16 Transfers

The transfer of £53 from the Unrestricted funds to the CCF Admin Cost Fund was to replace an overspend of funds.

The transfer of £8 from the Unrestricted funds to the John Fisher Fund was to replace an overspend of funds.

The transfer of £93,054 from various restricted funds to the unrestricted fund represents fixed assets purchased from restricted funds, which become unrestricted in use upon purchase. The split of this transfer is as follows:

Sellafield Equipment Fund: £61,672

HELP Appeal: £28,150

Kilpatrick Fraser Syringe Pump: £3,232

17 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	292,049	-	292,049	249,030
Investments	80,794	-	80,794	81,207
Current assets	52,290	25,192	77,482	107,710
Creditors: Amounts falling due within one year	(10,885)	-	(10,885)	(10,414)
Net assets	<u>414,248</u>	<u>25,192</u>	<u>439,440</u>	<u>427,533</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible assets	248,139	891	249,030	180,223
Investments	81,207	-	81,207	87,912
Current assets	99,800	66,253	107,710	30,623
Creditors: Amounts falling due within one year	(69,027)	-	(10,414)	(16,253)
Net assets	<u>360,119</u>	<u>67,414</u>	<u>427,533</u>	<u>282,505</u>