

BUXTON MOUNTAIN RESCUE TEAM

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2022**

Registered Charity No. 1153507

BUXTON MOUNTAIN RESCUE TEAM

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 5	TRUSTEES ANNUAL REPORT
6	INDEPENDENT EXAMINERS REPORT
7	STATEMENT OF FINANCIAL ACTIVITIES
8	BALANCE SHEET
9	STATEMENT OF CASH FLOWS
10 - 17	NOTES TO THE ACCOUNTS

BUXTON MOUNTAIN RESCUE TEAM

Report of the trustees for the year ended 31st December 2022

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 published (FRS 102) (effective 1 January 2019).

Objectives and activities

Aims

The strategic aim of Buxton Mountain Rescue is: "Saving lives in wild and remote places", via the provision of a volunteer-based search and rescue service in the UK, working alongside the Police and other emergency services.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance: How our activities delivered public benefit

During 2022 the team remained on call 24 hours a day, throughout the year, and responded to 90 call out requests. The vast majority of which were passed to the team via our designated contacts in the local Police Forces.

In addition to our operational commitments, the team also engaged with the local community in a wide variety of activities. These included providing a number of educational talks, along with guided tours of our bases. Here we talked to a wide range of people, including Cubs, Scouts and School Groups, U3A, WI, Rotary Club and a number of Rambling and Outdoors Clubs.

We also attended a wide variety of community events, including a number of Fairs and Fetes. The Team provided assistance with marshalling and, or, communications support at a number of sporting events, including Chatsworth Country Fair, the Buxton Half Marathon, Goyt Valley Challenge (Fell Race) to name but a few.

We also supported a number of other organisations with their events and fundraising, including the Dove Holes Community Bonfire, and the Buxton Carnival.

The team continues to train its team members to a high standard, with the majority of Operational team members trained up and qualified up to the Mountain Rescue England and Wales Casualty Care exam standard. This expertise has been used outside a team setting, when team members have assisted with accidents and medical emergencies in their day to day lives.

Financial review

2022, given the recent challenges posed by the COVID pandemic, proved to be a better year from a financial perspective than had originally been projected. The team returned to a larger number of fundraising activities, after the restrictions of COVID tapered away.

Income from Donations and Legacies increased in 2022 to £59,444 (£48,233 in 2021).

This was further boosted by an increase in income from Trading Activities, up at £14,231 in 2022

BUXTON MOUNTAIN RESCUE TEAM

(£6,918 in 2021), as the Team was able to attend more fundraising events as the COVID restrictions started to ease

Cash balances decreased slightly, down to £299,377 in 2022 (£309,135 in 2021). This was primarily due to markedly increased expenditure, which rose to £80,370 in 2022 (£53,411 in 2021). This is because expenditure prudently deferred during the COVID pandemic needed to be made as the operational and training tempo of the Team began to increase back towards pre-pandemic levels again.

Due to the expected temporary increase in expenditure versus income, the Team posted a modest loss in its Accounts for the year, but this was covered by the Teams existing cash balances and monitored regularly throughout the year.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in deposit accounts.

That said, we had discussed on a number of occasions the impact of Inflation and Investment Risks on the real value of the Team's funds. In 2022 we regularly discussed the fact that as the rate of inflation notably exceeded the rates of interest paid on the Team's funds, and as a result the buying power of the Team's funds was decreasing steadily.

We also briefly considered other investment options, and the need for professional advice if these were to be considered in more detail. However, given planned future expenditure, and the liquidity requirements to meet these, and mindful of the volatility of investment markets at the time as we came out of COVID restrictions, the Trustees elected to retain funds in Cash deposits to try and avoid additional investment risks in the shorter term.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st December 2022 was £369,301 of which £313,246 are free reserves after allowing for funds tied up in fixed assets.

The Charity's main source of income is donations, fundraising and grants. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease. The trustees aim to establish and maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure, plus additional funds for planned capital expenditure projects in the shorter term.

The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. The trustees consider that the charity is a going concern. Any reliance on grant funding is managed through a flexible approach to activities and project delivery.

Risk management

The trustees have always reviewed Operational Risks in detail. They have also started to look at the various risks facing the teams existing funds in more detail.

As noted earlier the main perceived risks to capital during the current period are Inflation Risk, and Investment Risks.

BUXTON MOUNTAIN RESCUE TEAM

To attempt to counter these risks the trustees have taken steps to ensure all funds on deposit are fully covered by the Financial Services Compensation Scheme (FSCS), and have moved funds to new accounts, where practical, to obtain higher rates of interest on Team deposits.

Plans for Future Periods

The team is currently assessing its schedule and needs regarding potential future vehicle changes.

We are also looking to review our strategic 10-year plan, as the potential requirements arising from the vehicle review, above, are clarified.

Structure, governance and management

Buxton Mountain Rescue Team is a Charitable Incorporated Organisation governed by its constitution dated 22nd August 2013 and registration as a Charitable Incorporated Organisation number 1153507 with the Charity Commission on 22nd August 2013.

Appointment of trustees

Trustees are generally elected to their posts following a vote of eligible team members at a properly convened Annual General Meeting (AGM), or at an Extraordinary General Meeting (EGM).

Trustee induction and training

Following the appointment of Trustees in March 2022, all trustees were provided with a basic overview of the responsibilities and duties of trustees, and signposted to additional resources and publications via the Charity Commission, and other trustee organisations.

Reference and administrative information

Charitable Incorporated Organisation Name: Buxton Mountain Rescue Team.

Charitable Incorporated Organisation Number: 1153507.

Date Registered: 22nd August 2013

Trustees

Neil Waterhouse (appointed March 2022)

Constance Royle (appointed March 2022)

Michael Clarke (appointed March 2022)

Andrew Humberstone (appointed March 2022)

David Bowen (appointed March 2022)

John Price (re-appointed March 2022)

Dave Goodman (re-appointed March 2022)

Keith Birkett (re-appointed March 2022)

Rick Mobbs (re-appointed March 2022)

Kerry Clarke (resigned March 2022)

Neil Carruthers

Rob Stordy (resigned March 2022)

Dick Warren (resigned March 2022)

Matt Simmon (resigned 2022)

Carina Humberstone (resigned March 2022)

Jane Poulter (resigned June 2023)

Richard Doran (resigned March 2022)

BUXTON MOUNTAIN RESCUE TEAM

Principal Office

8A Hallsteads
Dove Holes
Buxton
Derbyshire
SK17 8BJ

Independent Examiners (2022)

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Independent Examiner (2021)

Andrew Hennell
Stag Hollow
Holehouse Lane
Macclesfield
Cheshire
SK11 0NB

Bankers

Hampshire Trust Bank
55 Bishopsgate
London
EC2N 3AS

Royal Bank of Scotland
36 St Andrew Square
Edinburgh
EH2 2YB

Redwood Bank
The Nexus Building
Broadway
Letchworth Garden City
Hertfordshire
SG6 3TA

Monmouthshire Building Society
Monmouthshire House
John Frost Square
Newport
South Wales
NP20 1PX

BUXTON MOUNTAIN RESCUE TEAM

Virgin Money
Business Banking
Jubilee House
Gosforth
Newcastle – upon – Tyne
NE3 4PL

Trustees' responsibilities in relation to the financial statements

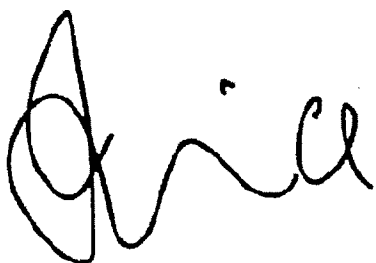
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 12th October 2023 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'John Price', with a large, stylized initial 'J'.

John Price
Chair

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
BUXTON MOUNTAIN RESCUE TEAM
REGISTERED CHARITY NO. 1153507**

I report on the accounts of the charity, for the year ended 31st December 2022 which are set out on pages 7 to 17.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity 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. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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
- To state whether particular matters have come to my attention.

Basis of Independent Examiners 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 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 have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have 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.

Signed: A. U. King

AM King FCCA
Date: 12th October 2023

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

				Total Funds	Total Funds
		Unrestricted	Restricted	Year Ended	Year Ended 31
	Further Details	Funds	Funds	31 December	December
		£	£	2022	2021
Income from:					
Donations and legacies	(3)	59,444	-	59,444	48,233
Charitable Activities	(4)	200	-	200	5,188
Other Trading Activities	(5)	14,231	-	14,231	6,918
Bank Interest		3,120	-	3,120	699
Other Income		895	-	895	-
Total		77,890	-	77,890	61,038
Expenditure on:					
Raising Funds	(6)	4,127		4,127	2,685
Charitable Activities	(6)	73,104	3,139	76,243	49,201
Other	(6)	-	-	-	1,525
Total		77,231	3,139	80,370	53,411
Net income/(expenditure)		659	(3,139)	(2,480)	7,627
Transfers between funds	(17)	-	-	-	-
Net movement in funds		659	(3,139)	(2,480)	7,627
Reconciliation of funds					
Total funds brought forward	(17)	368,642	9,702	378,344	370,717
Total funds carried forward	(17)	369,301	6,563	375,864	378,344

The comparative year figures for the Statement of Financial Activities, which were submitted to the Charity Commission, did not agree to the Balance Sheet totals and did not include the figure for depreciation. The funds brought and carried forward for that year have been restated to agree to the Balance Sheet.

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 17 form part of these accounts.

BUXTON MOUNTAIN RESCUE TEAM

8

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(11)	56,055	62,338
Total fixed assets		<u>56,055</u>	<u>62,338</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	21,401	6,871
Cash at Bank & in Hand		299,377	309,135
Total current assets		<u>320,778</u>	<u>316,006</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	969	-
Net current assets or liabilities		<u>319,809</u>	<u>316,006</u>
Total assets less current liabilities		375,864	378,344
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>375,864</u>	<u>378,344</u>
The funds of the charity:			
Restricted income funds	(17)	6,583	9,702
Unrestricted income funds	(17)	369,301	368,642
Total charity funds		<u>375,884</u>	<u>378,344</u>

Approved on behalf of the Trustees Management Committee



Michael Clarke Treasurer

Date: 12th October 2023

The notes on pages 10 to 17 form part of these accounts.

Statement of Cash Flows for the year ended 31 December 2022

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 December 2022	Year Ended 31 December 2021
	£	£
Net movement in funds	(2,480)	7,627
Add back depreciation	22,186	21,008
Deduct investment income	(3,120)	(699)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(14,530)	(1,225)
Increase/(decrease) in creditors	969	-
Net cash used in operating activities	3,025	26,711
Cash flows from investment activities:		
Interest	3,120	699
Purchase of fixed assets	(15,903)	(6,160)
Net cash provided by investing activities	(12,783)	(5,461)
Increase/(decrease) in cash and cash equivalents during the year	(9,758)	21,250
Cash and cash equivalents brought forward	309,135	287,885
Cash and cash equivalents carried forward	299,377	309,135

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 7 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

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

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 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 those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of activities and advertising.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Motor Vehicles (Plant & Machinery)	10% on cost
Equipment	3%/5%/10% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does not have any employees.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil (2021: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2022	Year Ended 31 December 2022	Year Ended 31 December 2022	Year Ended 31 December 2021
	£	£	£	£
Donations	51,844	-	51,844	41,085
Membership Subscriptions	-	-	-	2,377
Gift Aid	7,600	-	7,600	4,771
	<u>59,444</u>	<u>-</u>	<u>59,444</u>	<u>48,233</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2021	Year Ended 31 December 2021	Year Ended 31 December 2021
	£	£	£
Donations	34,797	6,288	41,085
Membership Subscriptions	2,377	-	2,377
Gift Aid	4,771	-	4,771
	<u>41,945</u>	<u>6,288</u>	<u>48,233</u>

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2022	Year Ended 31 December 2022	Year Ended 31 December 2022	Year Ended 31 December 2021
	£	£	£	£
Unrestricted grants:				
General Grants	-	-	-	5,188
Canda Life	200	-	200	-
	<u>200</u>	<u>-</u>	<u>200</u>	<u>5,188</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2021	Year Ended 31 December 2021	Year Ended 31 December 2021
	£	£	£
Unrestricted grants:			
General Grants	5,188	-	5,188
	<u>5,188</u>	<u>-</u>	<u>5,188</u>

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended Year Ended 31 December 2022	Year Ended 31 December 2022	Year Ended 31 December 2022	Year Ended 31 December 2021
	£	£	£	£
Fundraising Events	12,370	-	12,370	6,918
Sale of Merchandise	1,743	-	1,743	-
Sale of Assets	118	-	118	-
	<u>14,231</u>	<u>-</u>	<u>14,231</u>	<u>6,918</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2021	Year Ended 31 December 2021	Year Ended 31 December 2021
	£	£	£
Fundraising Events	6,918	-	6,918
	<u>6,918</u>	<u>-</u>	<u>6,918</u>

6. Expenditure

	Rescue Activities	Year Ended 31 December 2022	Year Ended 31 December 2021
	£	£	£
Expenditure on raising funds:			
Goods for Resale	2,488	2,488	1,269
Fundraising Costs	400	400	-
Website	354	354	-
Media & Publicity	885	885	1,416
	<u>4,127</u>	<u>4,127</u>	<u>2,685</u>

Expenditure on charitable activities:

Employment Costs	-	-	-
Telephone	1,817	1,817	-
Travel Costs	119	119	-
Training	1,242	1,242	396
Operational Costs	763	763	-
Communication Consumables	2,627	2,627	2,652
Consumables	27	27	-
Medical & First Aid Costs	2,108	2,108	-
Drone Running Costs	771	771	-
Refreshments	50	50	-
Vehicle Running Costs	6,054	6,054	7,708
Minor Equipment	27,530	27,530	1,991
IT Costs	-	-	1,334
Gifts	504	504	-
Repairs and Maintenance	2,676	2,676	-
Subscriptions	318	318	-
Bank & Finance Charges	372	372	410
Gardening	330	330	-
Heat & Light	1,333	1,333	-
Rates & Water	(22)	(22)	-
Waste Disposal	110	110	-
Insurance	3,873	3,873	-
Governance	852	852	-
Post, Printing & Stationery	603	603	13,702
Depreciation	22,186	22,186	21,008
	<u>76,243</u>	<u>76,243</u>	<u>49,201</u>

Other expenditure:

Sundry	-	-	1,525
	<u>-</u>	<u>-</u>	<u>1,525</u>
	<u>80,370</u>	<u>80,370</u>	<u>53,411</u>

6. Expenditure

	Year Ended 31 December 2022	Year Ended 31 December 2021
	£	£
Restricted expenditure	3,139	7,686
Unrestricted expenditure	77,231	45,725
	<u>80,370</u>	<u>53,411</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Professional Fees	35	-	35	type of expense
Accountancy Fees	-	817	817	type of expense
	<u>35</u>	<u>817</u>	<u>852</u>	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Professional Fees	-	-	-	type of expense
Accountancy Fees	-	-	-	type of expense
	<u>-</u>	<u>-</u>	<u>-</u>	

9. Analysis of staff costs

	Year Ended 31 December 2022	Year Ended 31 December 2021
	£	£
Wages and Salaries	-	-
Redundancy	-	-
Holiday Pay Accrual	-	-
Social Security Costs	-	-
Pension Costs	-	-
	<u>-</u>	<u>-</u>
Charitable Activities	-	-
Support Costs	-	-
	<u>-</u>	<u>-</u>

The average number of employees during the year was nil (2021: nil).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (2021: £nil).

10. Independent Examiner Fees

	Year Ended 31 December 2022	Year Ended 31 December 2021
	£	£
Independent Examination Fees 2022	700	-
Accountancy Fees 2021	117	-
	<u>817</u>	<u>-</u>

11. Tangible Fixed Assets

	Plant and Machinery	Equipment	Total
Cost		£	£
At 1 January 2022	168,696	63,863	232,559
Additions	11,667	4,236	15,903
At 31 December 2022	180,363	68,099	248,462
Depreciation			
At 1 January 2022	132,094	38,127	170,221
Charge for Year	9,913	12,273	22,186
At 31 December 2022	142,007	50,400	192,407
NET BOOK VALUE			
At 31 December 2022	38,356	17,699	56,055
At 31 December 2021	36,602	25,736	62,338

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2022	2021
	£	£
Debtors	18,490	4,692
Prepayments	2,911	2,179
	21,401	6,871

Debtors related to unrestricted funds and 2022 and 2021.

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	187	-
Accruals	782	-
Taxation and social security costs	-	-
	969	-

15. Deferred income

The CIO did not have any deferred income at the period end.

16. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 January 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£
General Fund	368,642	77,890	(77,231)	-	369,301
	368,642	77,890	(77,231)	-	369,301

Previous reporting period

	Balance at 1 January 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
General Fund	359,617	54,750	(45,725)	-	368,642
	359,617	54,750	(45,725)	-	368,642

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 1 January 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Restricted Donations for:					
Radios	2,264	-	-	-	2,264
Water	2,150	-	(59)	-	2,091
Medical	487	-	-	-	487
Washer/Dryer	720	-	-	-	720
Projector & Screen	45	-	-	-	45
Foundation Derbyshire	354	-	(267)	-	87
Clothing	3,682	-	(2,813)	-	869
	9,702	-	(3,139)	-	6,563

Previous reporting period

	Balance at 1 January 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Restricted Donations for:					
Radios	4,851	-	(2,587)	-	2,264
Water	2,185	-	(35)	-	2,150
Drones	786	-	(786)	-	-
Medical	487	-	-	-	487
Washer/Dryer	720	-	-	-	720
Stretcher & CAS Bags	2,071	100	(2,171)	-	-
Projector & Screen	-	1,250	(1,205)	-	45
Foundation Derbyshire	-	1,256	(902)	-	354
Clothing	-	3,682	-	-	3,682
	11,100	6,288	(7,686)	-	9,702

17. Analysis of charitable funds

Name of restricted fund:

Restricted Donations for:

Radios

Water

Medical

Washer/Dryer

Projector & Screen

Foundation Derbyshire

Clothing

Description, nature and purpose of the fund

for the purchase of radio equipment

for use in supporting the team's water rescue capabilities

for the purchase of medical equipment

for the purchase of a washer/dryer

for the purchase of a projector and screen

to assist with the financial pressures of Covid 19

for the purchase of clothing

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	56,055	-	-	56,055
Cash at bank and in hand	292,814	-	6,563	299,377
Other net current assets/(liabilities)	20,432	-	-	20,432
Creditors of more than one year	-	-	-	-
Total	369,301	-	6,563	375,864

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	62,338	-	-	62,338
Cash at bank and in hand	299,433	-	9,702	309,135
Other net current assets/(liabilities)	6,871	-	-	6,871
Creditors of more than one year	-	-	-	-
Total	368,642	-	9,702	378,344

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.