

BUXTON MOUNTAIN RESCUE TEAM

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2023**

Registered Charity No. 1153507

BUXTON MOUNTAIN RESCUE TEAM

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BUXTON MOUNTAIN RESCUE TEAM

Report of the trustees for the year ended 31st December 2023

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

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

Buxton Mountain Rescue Team maintained an emergency search and rescue service available to all members of the public 24 hours a day for each of the 365 days of 2023. During that period the Team responded to 105 call out requests throughout its designated area and sometimes beyond. The team led the provision of emergency first aid on 26 of these call outs. It operated across a wide variety of remote terrains including water, crag and moor, in all seasons and all weathers and at all times of the day and night.

To deliver this service, the team maintained an active hill going membership of 62 with a further

20 team members providing support services. An additional 7 prospective members are undergoing training to ultimately join their ranks. Of the 62 qualified, hill going members, 41 are accredited as MREW Remote Rescue Medical Technicians. 56 Full team training events were undertaken during the year to ensure operational effectiveness as well as numerous other specialist training events undertaken by specialist groups within the team e.g. water, crag. As part

of its operational capability the team has maintained a full drone-based search team and also supports a search dog & handler: these assets have at times been deployed outside the Team's normal operating area in support of national search and rescue efforts. It is also noteworthy that because of training received, several team members have been able to assist with accidents and medical emergencies in their day to day lives.

In addition to our operational commitments, the team also engaged with the local community in a

wide variety of other activities. These included providing educational talks and demonstrations along with guided tours of our bases to Cubs, Scouts and School Groups, U3A, WI, Rotary Club

and a number of Rambling and Outdoors Clubs. The Team also attended a wide variety of community events, including several Fairs and Fetes. The Team provided assistance with

BUXTON MOUNTAIN RESCUE TEAM

marshalling and communications in support of a number of larger scale local community and sporting events including (amongst others) Chatsworth Country Fair, the Buxton Half Marathon and the Goyt Valley Challenge fell race.

The Team also supported several other organisations with their events and fundraising, including the Dove Holes Community Bonfire, and the Buxton Carnival.

Financial review

Total income increased slightly to £81,275 during 2023 (£77,890 in 2022) Income from Donations

and Legacies decreased in 2023 to £50,038 (£59,444 in 2022) but this was more than offset by an increase in income from Trading Activities, up at £22,402 in 2023 (£14,231 in 2022)

Cash balances increased slightly, up to £336,788 in 2023 (£299,377 in 2022) This was primarily

due to below budgeted expenditure levels and delays to the asset replacement programme; expenditure was £69,272 in 2023 versus £80,370 in 2022.

As a result, the charity posted a small nett increase in funds during 2023.

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, trustees discussed on several occasions the impact of Inflation and Investment Risks on the real value of the Team's funds. In 2023 we regularly discussed the fact that the rate of inflation notably exceeded the rates of interest paid on the Team's funds and it was noted that, as a result, the buying power of the Team's funds was decreasing steadily.

Trustees also 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, 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 2023 was £387,102 of which £354,745 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.

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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.

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 preparing for the refurbishment of its much loved and highly capable Land

Rover Defender. Our 4WD transit van also needs to be replaced and a vehicle has been sourced from MAN ready to be outfitted with this in mind.

Our rolling, strategic 10-year plan will be reviewed in the light of these current, capital-intensive projects.

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 2023, 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 (resigned May 2024)

Constance Royle (resigned May 2024)

Michael Clarke

Andrew Humberstone

David Bowen

John Price

Dave Goodman (resigned May 2024)

Keith Birkitt (resigned May 2024)

Rick Mobbs (appointed July 2023)

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Neil Carruthers
Jane Poulter (resigned June 2023)
Thomas Parker (appointed May 2024)

**Principal
Office**

8A Hallsteads
Dove Holes
Buxton
Derbyshire
SK17 8BJ

Independent Examiners

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

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

HUXTON 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 WARP;
- 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 14th August 2024 and signed on their behalf by:


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 2023 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: AM King

AM King FCCA
Date: 14th August 2024

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

				Total Funds	Total Funds
		Unrestricted	Restricted	Year Ended	Year Ended 31
	Further Details	Funds	Funds	31 December	December
		£	£	2023	2022
Income from:					
Donations and legacies	(3)	50,038	-	50,038	59,444
Charitable Activities	(4)	1,881	-	1,881	200
Other Trading Activities	(5)	22,402	-	22,402	14,231
Bank Interest		6,384	-	6,384	3,120
Other Income		570	-	570	895
Total		81,275	-	81,275	77,890
Expenditure on:					
Raising Funds	(6)	3,006	-	3,006	4,127
Charitable Activities	(6)	60,450	5,798	66,248	76,243
Other	(6)	18	-	18	-
Total		63,474	5,798	69,272	80,370
Net income/(expenditure)		17,801	(5,798)	12,003	(2,480)
Transfers between funds	(17)	-	-	-	-
Net movement in funds		17,801	(5,798)	12,003	(2,480)
Reconciliation of funds					
Total funds brought forward	(17)	369,301	6,563	375,864	378,344
Total funds carried forward	(17)	387,102	765	387,867	375,864

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.

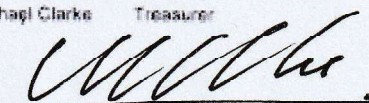
BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	32,357	56,055
Total fixed assets		<u>32,357</u>	<u>56,055</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	19,729	21,401
Cash at Bank & in Hand		335,788	299,377
Total current assets		<u>355,517</u>	<u>320,778</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	1,007	959
Net current assets or liabilities		<u>355,510</u>	<u>319,809</u>
Total assets less current liabilities		387,867	375,864
Creditors: Amounts falling due after more than one year	(15)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>387,867</u>	<u>375,864</u>
The funds of the charity:			
Restricted income funds	(17)	755	6,583
Unrestricted income funds	(17)	387,102	369,301
Total charity funds		<u>387,857</u>	<u>375,884</u>

Approved on behalf of the Trustees Management Committee

Michael Clarke Treasurer

Date: 14 Aug 2024



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

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Statement of Cash Flows for the year ended 31 December 2023

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

	Year Ended 31 December 2023	Year Ended 31 December 2022
	£	£
Net movement in funds	12,003	(2,480)
Add back depreciation	23,698	22,186
Deduct investment income	(6,384)	(3,120)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	1,672	(14,530)
Increase/(decrease) in creditors	38	969
Net cash used in operating activities	31,027	3,025
Cash flows from investment activities:		
Interest	6,384	3,120
Purchase of fixed assets	-	(15,903)
Net cash provided by investing activities	6,384	(12,783)
Increase/(decrease) in cash and cash equivalents during the year	37,411	(9,758)
Cash and cash equivalents brought forward	299,377	309,135
Cash and cash equivalents carried forward	336,788	299,377

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 (2022: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended		Year Ended	
	Year Ended 31	31 December	Year Ended 31	31 December
	December 2023	2023	December 2023	2022
	£	£	£	£
Donations	43,010	-	43,010	51,844
Gift Aid	7,028	-	7,028	7,600
	<u>50,038</u>	<u>-</u>	<u>50,038</u>	<u>59,444</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended		Year Ended 31
	Year Ended 31	31 December	
	December 2022	2022	December 2022
	£	£	£
Donations	51,844	-	51,844
Gift Aid	7,600	-	7,600
	<u>59,444</u>	<u>-</u>	<u>59,444</u>

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended		Year Ended	
	Year Ended 31	31 December	Year Ended 31	31 December
	December 2023	2023	December 2023	2022
	£	£	£	£
Unrestricted grants:				
Bingham Trust	1,881	-	1,881	-
Canda Life	-	-	-	200
	<u>1,881</u>	<u>-</u>	<u>1,881</u>	<u>200</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended		Year Ended 31
	Year Ended 31	31 December	
	December 2022	2022	December 2022
	£	£	£
Unrestricted grants:			
Canda Life	200	-	200
	<u>200</u>	<u>-</u>	<u>200</u>

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended Year Ended 31 December 2023	Year Ended 31 December 2023	Year Ended 31 December 2023	Year Ended 31 December 2022
	£	£	£	£
Fundraising Events	20,739	-	20,739	12,370
Sale of Merchandise	1,663	-	1,663	1,743
Sale of Assets	-	-	-	118
	<u>22,402</u>	<u>-</u>	<u>22,402</u>	<u>14,231</u>

Previous reporting period

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

6. Expenditure

	Rescue Activities	Year Ended 31 December 2023	Year Ended 31 December 2022
	£	£	£
Expenditure on raising funds:			
Goods for Resale	95	95	2,488
Fundraising Costs	1,838	1,838	400
Website	500	500	354
Media & Publicity	573	573	885
	<u>3,006</u>	<u>3,006</u>	<u>4,127</u>

Expenditure on charitable activities:

Employment Costs	-	-	-
Telephone	2,118	2,118	1,817
Travel Costs	795	795	119
Training	1,793	1,793	1,242
Operational Costs	145	145	763
Communication Consumables	3,108	3,108	2,627
Consumables	-	-	27
Medical & First Aid Costs	943	943	2,108
Drone Running Costs	2,879	2,879	771
Refreshments	301	301	50
Vehicle Running Costs	7,392	7,392	6,054
Minor Equipment	8,873	8,873	27,530
IT Costs	605	605	-
Gifts	69	69	504
Repairs and Maintenance	4,167	4,167	2,676
Subscriptions	343	343	318
Bank & Finance Charges	717	717	372
Gardening	420	420	330
Heat & Light	2,269	2,269	1,333
Rates & Water	40	40	(22)
Waste Disposal	120	120	110
Insurance	3,689	3,689	3,873
Governance	760	760	852
Post, Printing & Stationery	1,004	1,004	603
Depreciation	23,698	23,698	22,186
	<u>66,248</u>	<u>66,248</u>	<u>76,243</u>
Other expenditure:			
Sundry	18	18	-
	<u>18</u>	<u>18</u>	<u>-</u>
	<u>69,272</u>	<u>69,272</u>	<u>80,370</u>

6. Expenditure

	Year Ended 31 December 2023	Year Ended 31 December 2022
	£	£
Restricted expenditure	5,798	3,139
Unrestricted expenditure	63,474	77,231
	<u>69,272</u>	<u>80,370</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 2023	Basis of apportionment
Professional Fees	35	-	35	type of expense
Accountancy Fees	-	725	725	type of expense
	<u>35</u>	<u>725</u>	<u>760</u>	

Previous reporting period

	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>	

9. Analysis of staff costs

	Year Ended 31 December 2023	Year Ended 31 December 2022
	£	£
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 (2022: 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 (2022: £nil).

10. Independent Examiner Fees

	Year Ended 31 December 2023	Year Ended 31 December 2022
	£	£
Independent Examination Fees	725	700
Additional Fees for 2021	-	117
	<u>725</u>	<u>817</u>

11. Tangible Fixed Assets

	Plant and Machinery	Equipment	Total
Cost		£	£
At 1 January 2023	180,363	68,099	248,462
Additions	-	-	-
At 31 December 2023	180,363	68,099	248,462
Depreciation			
At 1 January 2023	142,007	50,400	192,407
Charge for Year	8,205	15,493	23,698
At 31 December 2023	150,212	65,893	216,105
NET BOOK VALUE			
At 31 December 2023	30,151	2,206	32,357
At 31 December 2022	38,356	17,699	56,055

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2023	2022
	£	£
Debtors	14,996	18,490
Prepayments	4,733	2,911
	19,729	21,401

Debtors related to unrestricted funds and 2023 and 2022.

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	73	187
Accruals	934	782
Taxation and social security costs	-	-
	1,007	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

	2023	2022
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 January 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
General Fund	369,301	81,275	(63,474)	(110,000)	277,102
Designated Funds	-	-	-	110,000	110,000
	369,301	81,275	(63,474)	-	387,102

Previous reporting period

	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

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future vehicle upgrades and replacements

Analysis of movements in restricted funds

	Balance at 1 January 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Restricted Donations for:					
Radios	2,264	-	(2,264)	-	-
Water	2,091	-	(2,091)	-	-
Medical	487	-	(487)	-	-
Washer/Dryer	720	-	-	-	720
Projector & Screen	45	-	-	-	45
Foundation Derbyshire	87	-	(87)	-	-
Clothing	869	-	(869)	-	-
	6,563	-	(5,798)	-	765

Previous reporting period

	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

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Restricted Donations for:	
Radios	for the purchase of radio equipment
Water	for use in supporting the team's water rescue capabilities
Medical	for the purchase of medical equipment
Washer/Dryer	for the purchase of a washer/dryer
Projector & Screen	for the purchase of a projector and screen
Foundation Derbyshire	to assist with the financial pressures of Covid 19
Clothing	for the purchase of clothing

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	32,357	-	-	32,357
Cash at bank and in hand	336,023	-	765	336,788
Other net current assets/(liabilities)	18,722	-	-	18,722
Creditors of more than one year	-	-	-	-
Total	277,102	-	765	387,867

Previous reporting period

	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

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.