

# **BUXTON MOUNTAIN RESCUE TEAM**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

Registered Charity No. 1153507

# BUXTON MOUNTAIN RESCUE TEAM

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## BUXTON MOUNTAIN RESCUE TEAM

### **Report of the trustees for the year ended 31<sup>st</sup> December 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> December 2024.

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 2024. During that period the Team responded to 96 call out requests throughout its designated area and sometimes beyond. The team led the provision of emergency first aid on 20 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 68 with a further 20 team members providing support services. An additional 7 prospective members are undergoing training to ultimately join their ranks. Of the 68 qualified, hill going members, 43 are accredited as MREW Casualty Carers / Remote Rescue Medical Technicians. 133 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, 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 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 a number of fell races.

The Team also supported several other organisations with their events and fundraising,

## BUXTON MOUNTAIN RESCUE TEAM

including the Dove Holes Community Bonfire, and the Buxton Carnival.

### **Financial review**

Total income increased slightly to £99,544 during 2024 (£81,275 in 2023). Income from Donations and Legacies increased in 2024 to £56,164 (£50,038 in 2023) there was an increase in income from Trading Activities, up at £32,665 in 2024 (£22,402 in 2023).

Cash balances decreased slightly, down to £325,866 in 2024 (£336,788 in 2023). This was following the refurbishment of a team vehicle; expenditure was £94,999 in 2024 versus £69,272 in 2023.

The charity increased net reserves by £4,545 in 2024.

### **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 2024 was £289,692 of which £247,481 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.

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.

## **BUXTON MOUNTAIN RESCUE TEAM**

### **Plans for Future Periods**

The team is currently conducting 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. It is hoped the new vehicle will be in service in the Spring / Summer of 2025.

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 22<sup>nd</sup> August 2013 and registration as a Charitable Incorporated Organisation number 1153507 with the Charity Commission on 22<sup>nd</sup> 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: 22<sup>nd</sup> 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 (resigned May 2024)

Neil Carruthers

Thomas Parker (appointed May 2024)

### **Principal Office**

8A Hallsteads

Dove Holes

Buxton

Derbyshire

SK17 8BJ

**BUXTON MOUNTAIN RESCUE TEAM****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

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

GB Bank  
73 Brook Street  
Mayfair  
London  
W1K 4HX

OakNorth Bank  
57 Broadwick Street  
London  
W1 9QS

Recognise Bank  
Augustine House  
6a Austin Friars  
London  
EC2N 2HA

## **BUXTON MOUNTAIN RESCUE TEAM**

### **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 10<sup>th</sup> April 2025 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 31<sup>st</sup> December 2024 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.M. King .....

AM King FCCA  
Date: 10<sup>th</sup> April 2025

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



STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Total Funds		Total Funds	Total Funds
				Year Ended 31 December 2024	Year Ended 31 December 2023
Further Details		Unrestricted Funds	Restricted Funds	£	£
		£	£		
Income from:					
Donations and legacies	(3)	56,164	-	56,164	50,038
Charitable Activities	(4)	-	1,456	1,456	1,881
Other Trading Activities	(5)	32,665	-	32,665	22,402
Bank Interest		9,237	-	9,237	6,384
Other Income		22	-	22	570
Total		98,088	1,456	99,544	81,275
Expenditure on:					
Raising Funds	(6)	16,773	-	16,773	3,006
Charitable Activities	(6)	76,725	1,501	78,226	66,248
Other	(6)	-	-	-	18
Total		93,498	1,501	94,999	69,272
Net income/(expenditure)		4,590	(45)	4,545	12,003
Transfers between funds	(17)	-	-	-	-
Net movement in funds		4,590	(45)	4,545	12,003
Reconciliation of funds					
Total funds brought forward	(17)	387,102	765	387,867	375,864
Total funds carried forward	(17)	391,692	720	392,412	387,867

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 2024

	Notes	2024 £	2023 £
<b>Fixed assets:</b>			
Tangible assets	(11)	42,211	32,357
Total fixed assets		42,211	32,357
<b>Current assets:</b>			
Stocks	(12)	-	-
Debtors	(13)	25,258	19,729
Cash at Bank & in Hand		325,866	336,788
Total current assets		351,124	356,517
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(14)	923	1,007
Net current assets or liabilities		350,201	355,510
Total assets less current liabilities		392,412	387,867
Creditors: Amounts falling due after more than one year	(16)		
Provisions for liabilities		-	-
Total net assets or liabilities		392,412	387,867
<b>The funds of the charity:</b>			
Restricted income funds	(17)	720	765
Unrestricted income funds	(17)	391,692	387,102
Total charity funds		392,412	387,867

Approved on behalf of the Trustees Management Committee

Michael Clarke      Treasurer

Date:    10th April 2025

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

Statement of Cash Flows for the year ended 31 December 2024

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

	Year Ended 31 December 2024	Year Ended 31 December 2023
	£	£
Net movement in funds	4,545	12,003
Add back depreciation	16,022	23,698
Deduct investment income	(9,237)	(6,384)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(5,529)	1,672
Increase/(decrease) in creditors	(84)	38
<b>Net cash used in operating activities</b>	<b>5,717</b>	<b>31,027</b>
<b>Cash flows from investment activities:</b>		
Interest	9,237	6,384
Purchase of fixed assets	(25,876)	-
<b>Net cash provided by investing activities</b>	<b>(16,639)</b>	<b>6,384</b>
Increase/(decrease) in cash and cash equivalents during the year	(10,922)	37,411
Cash and cash equivalents brought forward	336,788	299,377
<b>Cash and cash equivalents carried forward</b>	<b>325,866</b>	<b>336,788</b>

## 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 4 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

Trustees have made the decision that assets purchased from grant funding will not be capitalised.

(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 (2023: £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 2024	2024	December 2024	2023
	£	£	£	£
Donations	51,717	-	51,717	43,010
Gift Aid	4,447	-	4,447	7,028
	56,164	-	56,164	50,038

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended		Year Ended 31
	Year Ended 31	31 December	
	December 2023	2023	December 2023
	£	£	£
Donations	43,010	-	43,010
Gift Aid	7,028	-	7,028
	50,038	-	50,038

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 2024	2024	December 2024	2023
	£	£	£	£
Restricted grants:				
Derbyshire County Council	-	1,206	1,206	-
High Peak Grants	-	250	250	-
Unrestricted grants:				
Bingham Trust		-	-	1,881
	-	1,456	1,456	1,881

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended		Year Ended 31
	Year Ended 31	31 December	
	December 2023	2023	December 2023
	£	£	£
Unrestricted grants:			
Bingham Trust	1,881	-	1,881
	1,881	-	1,881

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2024	Year Ended 31 December 2024	Year Ended 31 December 2024	Year Ended 31 December 2023
	£	£	£	£
Fundraising Events	31,471	-	31,471	20,739
Sale of Merchandise	1,174	-	1,174	1,663
Sale of Assets	20	-	20	-
	32,665	-	32,665	22,402

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2023	Year Ended 31 December 2023	Year Ended 31 December 2023
	£	£	£
Fundraising Events	20,739	-	20,739
Sale of Merchandise	1,663	-	1,663
	22,402	-	22,402

6. Expenditure

	Rescue Activities	Year Ended 31 December 2024	Year Ended 31 December 2023
	£	£	£
<b>Expenditure on raising funds:</b>			
Goods for Resale	4,200	4,200	95
Fundraising Costs	6,727	6,727	1,838
Website	5,561	5,561	500
Media & Publicity	285	285	573
	16,773	16,773	3,006
<b>Expenditure on charitable activities:</b>			
Employment Costs	-	-	-
Telephone	2,486	2,486	2,118
Travel Costs	1,065	1,065	795
Training	2,460	2,460	1,793
Operational Costs	563	563	145
Communication Consumables	1,956	1,956	3,108
Medical & First Aid Costs	2,050	2,050	943
Drone Running Costs	1,903	1,903	2,879
Refreshments	348	348	301
Vehicle Running Costs	6,585	6,585	7,392
Minor Equipment	27,964	27,964	8,873
IT Costs	650	650	605
Gifts	193	193	69
Repairs and Maintenance	3,529	3,529	4,167
Subscriptions	370	370	343
Bank & Finance Charges	1,510	1,510	717
Gardening	580	580	420
Heat & Light	2,345	2,345	2,269
Rates & Water	201	201	40
Waste Disposal	159	159	120
Insurance	3,488	3,488	3,689
Governance	925	925	760
Post, Printing & Stationery	874	874	1,004
Depreciation	16,022	16,022	23,698
	78,226	78,226	66,248
<b>Other expenditure:</b>			
Sundry	-	-	18
	-	-	18
	94,999	94,999	69,272

6. Expenditure

	Year Ended 31 December 2024	Year Ended 31 December 2023
	£	£
Restricted expenditure	1,501	5,798
Unrestricted expenditure	93,498	63,474
	<u>94,999</u>	<u>69,272</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 2024	Basis of apportionment
Professional Fees	200	-	200	type of expense
Accountancy Fees	-	725	725	type of expense
	<u>200</u>	<u>725</u>	<u>925</u>	

Previous reporting period

	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>	

9. Analysis of staff costs

	Year Ended 31 December 2024	Year Ended 31 December 2023
	£	£
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 (2023: 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 (2023: £nil).

10. Independent Examiner Fees

	Year Ended 31 December 2024	Year Ended 31 December 2023
	£	£
Independent Examination Fees	725	725
	<u>725</u>	<u>725</u>



11. Tangible Fixed Assets

	Plant and Machinery	Equipment	Total
Cost		£	£
At 1 January 2024	180,363	68,099	248,462
Additions	-	25,876	25,876
At 31 December 2024	180,363	93,975	274,338
Depreciation			
At 1 January 2024	150,212	65,893	216,105
Charge for Year	9,058	6,964	16,022
At 31 December 2024	159,270	72,857	232,127
NET BOOK VALUE			
At 31 December 2024	21,093	21,118	42,211
At 31 December 2023	30,151	2,206	32,357

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2024	2023
	£	£
Debtors	21,033	14,996
Prepayments	4,225	4,733
	25,258	19,729

Debtors related to unrestricted funds and 2024 and 2023.

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	-	73
Accruals	923	934
	923	1,007

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

	2024	2023
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 January 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
General Fund	277,102	98,088	(93,498)	8,000	289,692
Designated Funds	110,000	-	-	(8,000)	102,000
	387,102	98,088	(93,498)	-	391,692

Previous reporting period

	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

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 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Washer/Dryer	720	-	-	-	720
Derbyshire County Council	-	1,206	(1,206)	-	-
High Peak Grants	-	250	(250)	-	-
Projector & Screen	45	-	(45)	-	-
	765	1,456	(1,501)	-	720

Previous reporting period

	Balance at 1 January 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
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

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Washer/Dryer	for the purchase of a washer/dryer
Derbyshire County Council	for the update if the IT and facilities room
High Peak Grants	for a space shelter
Projector & Screen	for the purchase of a projector and screen

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	42,211	-	-	42,211
Cash at bank and in hand	223,146	102,000	720	325,866
Other net current assets/(liabilities)	24,335	-	-	24,335
Creditors of more than one year	-	-	-	-
Total	289,692	102,000	720	392,412

Previous reporting period

	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	110,000	765	387,867

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.