



**Northumberland
National Park**

**Northumberland National Park Mountain Rescue Team
Trustees' Annual Report
and Financial Statements
for the year ended 31 December 2021**

**Northumberland National Park
Mountain Rescue Team**

**Index to the Trustees' Annual Report and Financial Statements
for the year ended
31 December 2021**

	Page
Charity Information	1
Trustees' Annual Report	2–5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9–15

**Northumberland National Park
Mountain Rescue Team**

**Charity Information
for the year ended
31 December 2021**

Trustees	G Forrester A Mace S Montgomery I Nixon L Stevens
Principal Address	121 Cardigan Terrace Heaton Newcastle upon Tyne NE6 5HS
Charity Number	1189987
Primary Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	I D Renwick 6 Roman Avenue Chester le Street County Durham DH3 3PW

Northumberland National Park Mountain Rescue Team

Trustees' Annual Report for the year ended 31 December 2021

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with Northumberland National Park Mountain Rescue Team's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities.

Governing Document

Northumberland National Park Mountain Rescue Team is constituted as a Charitable Incorporated Organisation. It is governed in accordance with its constitution dated 9 June 2020 and associated Team Rules. Changes to these documents require a resolution either (a) passed by a 75% majority of votes cast at a General Meeting, or (b) agreed in writing by all members.

Recruitment and Appointment of Trustees

The Team normally has between five and nine Trustees although the number may fall as low as three. Five of the Trustees hold the following Team Officer posts: Chair, Team Leader, Treasurer, Secretary and Members' Representative.

The Trustees retire by rotation: one-third of their number retires at each Annual General Meeting with the exception of the first such meeting at which all Trustees retire. The vacancies arising are filled in accordance with the decision of the members at the Annual General Meeting.

Structure

The Team's committee oversees the running of the Team. It comprises the Trustees and the Team's Deputy Leaders with other Team officers being invited as required.

Officers are appointed to take responsibility for specific areas of the Team's operations such as training, vehicles and various other categories of equipment. These officers, together with the Team's incident controllers, Team Leader and Deputy Leaders comprise the Team's Operations Group. This has overall responsibility for operations and reports regularly to the committee.

Objects

The objects of the Team, as set out in its constitution are:

- to provide a search and rescue service for people who are lost, injured or endangered regardless of the circumstances in which their need arises;
- to provide appropriate medical care to mitigate further harm, injury or distress to such people; and
- to provide these services particularly in rural upland areas but also in semi-rural and urban environments primarily in the counties of Northumberland and Tyne & Wear but in the wider North East region and further afield if requested by another mountain rescue team.

Activities

The Team is involved in the following activities:

- *Mountain search and/or rescue* – for missing/injured walkers, fell runners, mountain bikers and other outdoor enthusiasts, in summer and winter conditions;
- *Non-mountain search* – for high risk, vulnerable or despondent individuals missing from home in urban and rural areas (e.g. elderly individuals with dementia, young children);
- *Non-mountain rescue* – in 'difficult to access areas' (e.g. body recoveries, rope access);
- *Water search and rescue* – for kayakers/canoeists and other water related incidents, where bankside searching is required;
- *Resilience* – response to severe weather events (e.g. snow bound motorists, flooding events).

In addition, the Team undertakes educational sessions related to safety in the outdoors as part of a preventative strategy.

Northumberland National Park Mountain Rescue Team

Trustees' Annual Report for the year ended 31 December 2021

Achievements and Performance

During the reporting period, the Team was involved in 207 incidents compared to 150 in the 2020 calendar year. The Team expended 4,969 volunteer hours during the reporting period, an increase of about 5% over the previous calendar year.

Of the 207 recorded incidents, 111 required the active involvement of Team members as follows:

- 51 rescues of which 42 were in mountains
- 39 searches
- 5 resilience responses
- 11 standbys
- 5 incidents involving providing advice/guidance

The remaining 96 recorded incidents involved Northumbria Police using PhoneFind in their efforts to locate missing persons.

Despite COVID-19 restrictions in force for much of 2021, the Team recorded a significant increase in activity: 51 rescues compared with 37 in 2020 and 39 searches compared with 23 in 2020 representing 38% and 70% increases respectively.

The Team took on 16 trainees in two cohorts during the period.

Future Developments

The Team intends to replace its oldest vehicle with a new response vehicle. The new vehicle, Curlew Foxtrot, is expected to be operational in the summer of 2022.

Further investments, including purchase of additional water rescue equipment, medical, comms & IT and winter rescue equipment, are planned.

The Trustees intend to initiate a review of the Team's governance arrangements during 2022.

It is hoped that relaxation of COVID-19 restrictions will both reduce the complexity of operations and increase the fundraising activities that the Team can undertake.

Financial Review

This is the Team's first Trustees' Annual Report since changing its status to a CIO. As a result, there are no comparative figures for the previous financial period.

During the period the Team had total income of £113,194 and expenditure of £73,360 resulting in net income of £39,834. The COVID-19 pandemic continued to have an impact on the Team's ability to raise funds from events. However, it was possible for one event, The Cheviots Challenge, to go ahead and this contributed £6,981 towards trading income.

The Team received grants totalling £44,662 mainly to be spent on replacing a vehicle and increasing the scope of other equipment.

The closing funds on 31 December 2021 were £316,534 (opening - £276,700). This comprised £37,538 of restricted funds, £271,708 of designated funds, including fixed assets, and £7,288 of unrestricted funds.

General Funds

These are unrestricted funds which have not been set aside for any particular purpose and are therefore also the free reserves. The Trustees regularly review the level of general funds with regard to forecast income and expenditure in detail over the next 12 months and at a coarser level over 5 years. This ensures that the Team is able to meet its objectives in the short and long terms.

Forecasts of income and expenditure are based on the Trustees' past experience of fund raising and operating costs as well as planned investment expenditure.

Northumberland National Park Mountain Rescue Team

Trustees' Annual Report for the year ended 31 December 2021

Restricted Funds

Funds that are donated to the Team for a specific purpose, typically grants, are identified as being restricted. Any expenditure in relation to the income is allocated to the fund. If a fund is intended for the purchase of a fixed asset, that asset is transferred to the designated Fixed Asset Reserve once it enters service.

Designated Funds

In order to manage the reserves as effectively as possible, the Team makes use of designated funds. While these are unrestricted funds, in the sense that there is no requirement to spend them for a particular purpose, they are nonetheless held for a specified purpose within the Team.

The *Fixed Asset Reserve* holds all the Team's fixed assets and therefore matches their net asset value at any time. Since it is not in the form of cash, it doesn't represent funds available for expenditure.

The *Trustees Reserve* is set aside to provide operating funds should the Team experience a significant fall in income. It is set at twice the level of the previous year's expenditure, excluding depreciation, plus an amount that the Trustees believe to be prudent based on any forecast change in expenditure compared with the previous year.

The *Vehicle Reserve* is an amount set aside as a contribution towards future replacement of vehicles.

The *Building Reserve* is an amount set aside as a contribution towards construction of a permanent structure for storage of equipment and vehicles.

The *Comms & IT Reserve* is an amount set aside for improving digital radio communications within the Team's operational area.

Investment Policy

The Trustees adopt a risk-averse approach to investment. The strategy is to hold sufficient liquid funds to cover short-term operational and investment needs in bank and instant-access building society accounts. Funds that are surplus to this requirement may be invested in fixed-term accounts with a higher yield.

The Trustees consider that investment in gilts, corporate bonds or equities would only be appropriate were the Team to be in receipt of an endowment. In such circumstances, the endowment would be invested with the aim of generating an income and long-term capital growth.

Safety and Risk Management

The Trustees actively review the major risks which the Team faces on a regular basis. They believe that maintaining reserves at current levels, combined with an annual review of insurance policies and the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Team and confirm that they have established systems to mitigate the significant risks.

Grant Making

The Team does not make grants to individuals or other organisations. However, it does share donations with other Mountain Rescue teams when it has received a donation from an individual who has been the subject of an incident and where those other teams have been involved in the incident.

Public Benefit Guidance

The Trustees confirm that they have complied with the duties in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

**Trustees' Annual Report
for the year ended
31 December 2021**

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Trustees' Annual Report and the 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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures being disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate 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 enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 10 October 2022 and signed on their behalf by



Andrew Mace
Chairman

**Northumberland National Park
Mountain Rescue Team**

**Independent Examiner's Report
for the year ended
31 December 2021**

I report on the accounts for the CIO for the year ended 31 December 2021 which are set out on pages 7–15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 examiners report is needed.

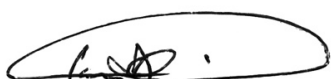
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



I D Renwick
6 Roman Avenue
Chester le Street
County Durham
DH3 3PW

Date: 6 October 2022

**Northumberland National Park
Mountain Rescue Team**

**Statement of Financial Activities
for the year ended
31 December 2021**

		2021				2020
	Notes	General	Designated	Restricted	Total	Total
		£	£	£	£	£
INCOME						
Donations and legacies	2	57,725	-	46,888	104,613	-
Other trading income	3	7,517	-	-	7,517	-
Investment income	4	989	-	-	989	-
Other income		75	-	-	75	-
Total income		66,306	-	46,888	113,194	-
EXPENDITURE						
Charitable activities	5	19,765	36,977	13,405	70,147	-
Cost of raising funds		3,094	-	119	3,213	-
Total expenditure		22,859	36,977	13,524	73,360	-
Net income / (expenditure)		43,447	(36,977)	33,364	39,834	-
Transfers between funds	11	(51,742)	52,630	(888)	-	-
Net movement in funds		(8,295)	15,653	32,476	39,834	-
Reconciliation of funds						
Total funds brought forward		15,583	256,055	5,062	276,700	-
Total funds carried forward	12	7,288	271,708	37,538	316,534	276,700

All income and expenditure has arisen from continuing activities.

The £276,700 funds carried forward at 31 December 2020 were established by means of asset transfer from Northumberland National Park Mountain Rescue Team, registered charity 511313, when the Team's legal status changed to a CIO.

**Northumberland National Park
Mountain Rescue Team**

**Balance Sheet
as at
31 December 2021**

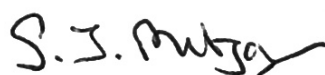
	Notes	31 Dec 2021		31 Dec 2020	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	7		87,194		118,625
Current Assets					
Debtors	8	(13,143)		4,127	
Short term investments	9	320		-	
Cash at bank and in hand		241,512		154,561	
		<u>228,689</u>		<u>158,688</u>	
Creditors: amounts falling due within one year					
Creditors and accruals	10	<u>(651)</u>		<u>613</u>	
Net current assets			<u>229,340</u>		<u>158,075</u>
Total assets less current liabilities			<u>316,534</u>		<u>276,700</u>
NET ASSETS			<u>316,534</u>		<u>276,700</u>
Funds					
General funds	11		7,288		15,583
Designated funds	11		271,708		256,055
Restricted funds	11		37,538		5,062
Total funds carried forward	12		<u>316,534</u>		<u>276,700</u>

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Trustees on 10 October 2022 and signed on their behalf by:



Andrew Mace
Trustee



Stephen Montgomery
Trustee

**Notes to the Financial Statements
for the year ended
31 December 2021**

1. Accounting Policies

Statement of compliance

The accounts have been prepared in accordance with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Basis of preparation

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

Cash flow Statement

The Team opted to adopt Bulletin 1 for the SORP and therefore did not include a cash flow statement in these financial statements

Going concern

These financial statements have been prepared on a going concern basis. The Trustees have considered the levels of funds held and the expected income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Team to be able to continue as a going concern.

Fund accounting policy

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose. Designated funds are those set aside by the Trustees out of general funds for a specific purpose. Further details of the funds are in Note 6.

Income

Donations are recognised when the Team has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Team before the Team 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 Team and it is probable that these conditions will be fulfilled in the reporting period.

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

Investment income is recognised on a receivable basis.

Expenditure

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

The Team is not VAT registered but, as a search and rescue charity, is able to reclaim VAT on non-business expenditure. Expenditure and asset purchases are therefore recorded net of any reclaimable VAT.

**Northumberland National Park
Mountain Rescue Team**

**Notes to the Financial Statements
for the year ended
31 December 2021**

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

Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are initially recorded at cost. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Motor vehicles	7 years straight line
Computers and IT equipment	3 years straight line
All other equipment	5 years straight line

Trade Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Team does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

2. Donations (including grants) and legacies

	2021				2020
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
Donations	36,449	-	1,849	38,298	-
Collecting tins	1,455	-	-	1,455	-
Grants	5,200	-	44,662	49,862	-
Legacies	10,000	-	-	10,000	-
Gift Aid reclaimed	4,621	-	377	4,998	-
	57,725	-	46,888	104,613	-

The most significant grants awarded to the Team during the period included:

- £1,000 from the Joseph Strong Frazer Trust
- £2,000 from Northumberland Estates Community Fund to be spent on avalanche rescue equipment
- £5,000 from Northumberland County Council's Community Chest Scheme to be spent on water equipment
- £5,000 from the Calor Rural Community Fund to be spent on training
- £8,000 from The Ray Wind Funds to be spent on various types of equipment
- £20,000 from Postcode Neighbourhood Trust to be spent on a vehicle

**Northumberland National Park
Mountain Rescue Team**

**Notes to the Financial Statements
for the year ended
31 December 2021**

3. Other trading income

	2021				2020
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
Events	6,981			6,981	-
Merchandise	536			536	-
	7,517	-	-	7,517	-

4. Investment income

	2021				2020
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
Bank interest received	989	-	-	989	-
	989	-	-	989	-

5. Expenditure on Charitable Activities

	2021				2020
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
Administration	1,032	-	-	1,032	-
Comms & IT	3,987	637	1,274	5,898	-
Donations shared with others	4,571	-	-	4,571	-
Fuel	708	-	1,939	2,647	-
Insurance	3,901	-	-	3,901	-
Medical supplies	42	2,468	-	2,510	-
Team clothing	428	-	3,372	3,800	-
Technical equipment	499	290	871	1,660	-
Training	448	386	704	1,538	-
Vehicle maint / equipment	2,186	1,148	245	3,579	-
Water equipment	1,963	617	5,000	7,580	-
Depreciation					
Vehicles	-	8,487	-	8,487	-
Comms & IT equipment	-	4,881	-	4,881	-
Other equipment	-	18,063	-	18,063	-
Total	19,765	36,977	13,405	70,147	-

**Northumberland National Park
Mountain Rescue Team**

**Notes to the Financial Statements
for the year ended
31 December 2021**

6. Trustee Remuneration and Expenses

No Trustees received any remuneration during the year.

	2021	2020
	£	£
Expenses paid to Trustees	-	-
Expenditure reimbursed to Trustees	120	-
Total	120	-

7. Tangible Fixed Assets

	Motor vehicles	Comms and IT equipment	Other equipment	Total
	£	£	£	£
COST				
At 1 January 2021	165,154	29,733	105,112	299,999
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2021	165,154	29,733	105,112	299,999
DEPRECIATION				
At 1 January 2021	117,975	20,912	42,487	181,374
Charge for year	8,487	4,881	18,063	31,431
Eliminated on disposals	-	-	-	-
At 31 December 2021	126,462	25,793	60,550	212,805
NET BOOK VALUE				
At 31 December 2021	38,692	3,940	44,562	87,194
At 31 December 2020	47,179	8,821	62,625	118,625

**Northumberland National Park
Mountain Rescue Team**

**Notes to the Financial Statements
for the year ended
31 December 2021**

8. Debtors

	2021	2020
	£	£
Accrued income	3,532	-
Prepayments	415	410
VAT reclaimable	-	2,777
Payments received on account	(18,000)	-
Gift Aid due	910	940
	<u>(13,143)</u>	<u>4,127</u>

The payment of £18,000 received on account is in respect of the proposed disposal of the Team's oldest vehicle. At 31 December 2021, the disposal was agreed in principle but was subject to completion of transfer documentation and could not therefore be considered certain.

As a trust, the Team recorded expenditure gross and treated reclaimable VAT as income which gave rise to a *VAT reclaimable* debtor at 31 December 2020. There is no corresponding debtor at 31 December 2021 because the Team, as a CIO, now records expenditure net of reclaimable VAT.

9. Short term investments

Towards the end of the period, one of the Team's collecting tins was found to contain a gold sovereign which was valued at £320. This was held as a short term investment pending its sale.

10. Creditors

	2021	2020
	£	£
Trade creditors	(1,228)	(342)
Accruals	-	-
VAT owed	(2,056)	-
Deferred income	2,633	955
	<u>(651)</u>	<u>613</u>

The trade creditors balance is negative because payments made on account exceeded the sums owed to suppliers.

As a CIO, the Team records expenditure net of reclaimable VAT. The Team is not VAT-registered and there is therefore no VAT collected on sales. This results in a *VAT owed* creditor that will never be greater than £0. There is no corresponding creditor at 31 December 2020 because the Team, as a trust, recorded expenditure gross of reclaimable VAT and treated the reclaimed VAT as income.

**Northumberland National Park
Mountain Rescue Team**

**Notes to the Financial Statements
for the year ended
31 December 2021**

11. Fund Movements

	At 1 Dec 2021	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2021
	£	£	£		£
Restricted					
Avalanche equipment	-	3,000	(263)	-	2,737
Training	-	5,000	(704)	-	4,296
Water and technical equipment	-	13,000	(5,000)	-	8,000
Equipment for new trainees	-	3,388	(3,956)	568	-
Vehicle grants	-	21,000	-	-	21,000
Other funds	5,062	1,500	(3,601)	(1,456)	1,505
	<u>5,062</u>	<u>46,888</u>	<u>(13,524)</u>	<u>(888)</u>	<u>37,538</u>
Designated					
Trustees Reserve	72,914	-	-	10,086	83,000
Building Reserve	-	-	-	10,000	10,000
Comms & IT Reserve	31,872	-	(637)	(1,234)	30,001
Fixed Asset Reserve	118,625	-	(31,431)	-	87,194
Operational Development Fund	-	-	-	32,000	32,000
Vehicle Reserve	29,513	-	-	-	29,513
Other designated funds	3,131	-	(4,909)	1,778	-
	<u>256,055</u>	<u>-</u>	<u>(36,977)</u>	<u>52,630</u>	<u>271,708</u>
General	<u>15,583</u>	<u>66,306</u>	<u>(22,859)</u>	<u>(51,742)</u>	<u>7,288</u>

The *Fixed Asset Reserve* holds all the Team's fixed assets and therefore matches their net asset value at any time. Since it is not in the form of cash, it doesn't represent funds available for expenditure.

The *Trustees Reserve* is set aside to provide operating funds should the Team experience a significant fall in income. It is set at twice the level of the previous year's expenditure, excluding depreciation, plus an amount that the Trustees believe to be prudent based on any forecast change in expenditure compared with the previous year.

The *Vehicle Reserve* is an amount set aside as a contribution towards future replacement of vehicles.

The *Building Reserve* is an amount set aside as a contribution towards construction of a permanent structure for storage of equipment and vehicles.

The *Comms & IT Reserve* is an amount set aside for improving digital radio communications within the Team's operational area.

The transfer from general funds was to:

- establish the Operational Development Fund which will be used for equipment purchases planned for 2022;
- establish the Building Reserve; and
- increase the level of the Trustees Reserve to £83,000 being the amount the Trustees believe appropriate given the increasing number of operational team members.

**Northumberland National Park
Mountain Rescue Team**

**Notes to the Financial Statements
for the year ended
31 December 2021**

The £888 net transfer from the restricted *Other funds* was made for the purpose of allocating funds to other purposes, some of which were not restricted. This was done with the approval from the relevant funding sources.

12. Net Assets by Fund

	At 31 December 2021			
	General	Designated	Restricted	Total
	£	£	£	£
Tangible fixed assets	-	87,194	-	87,194
Current assets	7,939	184,514	37,538	229,991
Creditors: amounts falling due within one year	(651)	-	-	(651)
Total net assets	7,288	271,708	37,538	316,534

13. Related Party Transactions

There have been no related party transactions during the period.