

Charity no: 1190423

Bolton Mountain Rescue Team

Trustees Report and Financial Statements

For the year ended 31 December 2021

Bolton Mountain Rescue Team

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Bolton Mountain Rescue Team

Legal and Administrative Information

Trustees

G. Leigh

Chair

M. Banks

Treasurer

All trustees for the Charity are listed on the Charity Commission records.

Postal address

Bolton Mountain Rescue Team
Ladybridge Hall
399 Chorley New Road
Bolton. BL1 5DD

Principle location

North West Ambulance Service HQ
Ladybridge Hall
399 Chorley New Road
Bolton. BL1 5DD

Independent examiner

HML Davies Limited
Chartered Certified Accountants & Registered Auditors
9 Riverside
Waters Meeting Road
Bolton.
BL1 8TU

Bolton Mountain Rescue Team

Report of the Trustees for the year ended 31 December 2021

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 - 9 and comply with the charity's trust deed and applicable law.

This is a newly incorporated charitable organisation, Bolton Mountain Rescue Team, which was incorporated on 16th July 2020 and is the new legal entity for Bolton Mountain Rescue Team, established in 1968 and previously registered as charity 517454.

Bolton Mountain Rescue Team's charitable purpose and aims continued throughout the transition of legal status to the new charity 1190423 whose charitable objects and purpose has not changed.

Constitution and objects

Bolton Mountain Rescue Team was founded in 1968 and constituted under a trust deed and was a registered charity no 517454 and is now registered as 1190423.

The objects of the team were :-

- to relieve suffering and distress among persons endangered by accident or natural hazards and to provide adequate arrangement for the secure and efficient search and rescue of any such person or persons so endangered.
- to educate and inform the public about the dangers of mountaineering and of other related outdoor pursuits and to undertake preventive publicity.

In furtherance of the above objects but not further or otherwise:-

- to raise funds and invite and receive contributions from any person or persons by way of subscription donations or otherwise.
- to do all things as are lawfully necessary for the attainment of the above objects.

Organisation

The principle trustees who have served in the year are set out on page 1, with a full list of the trustees available on the Charity Commission records. The trustees are volunteers who offer a wide range of attributes to the charity and were appointed as the charity was registered. They had the power to make any major investment decisions. The trustees held virtual and in person meetings during the year, whereby decisions were voted upon. Each trustee has a role and reports at the meetings on their area of responsibility with the support of the elected officers of the former charity.

The conversion of Bolton Mountain Rescue Team (BMRT) to a charitable incorporated organisation (CIO) creates a form of legal entity designed for non-profit organisations based in the United Kingdom. The main intended benefits to this new entity are that it has legal personality and the ability to conduct business in its own name.

The assets of the former charity were transferred to this entity from 1st October 2020. A residual balance was maintained by the existing charity, to cover any liabilities due, until the 30th of December 2020 with all assets transferred to this charity on the 31st December 2020.

2021 Overview

2021 was still impacted and overshadowed by a global pandemic. In early 2021 the country went into further lockdown, this and other public health recommendations and requirements placed restrictions on our community and how we operated. The Team responded and adapted its ways of working and ensured that Team members' wellbeing was at the forefront and primary consideration, whilst ensuring the maintenance of operational readiness through adapted policies and training.

The Team attended 80 calls for assistance during 2021, including searches, rescues and flood standbys; supporting the Emergency Services in our operating area.

Public fundraising recommenced during the summer of 2021, although some activities were still restricted. Income did not diminish significantly. We brought in to service a new vehicle purchased with the support of a Department for Transport grant and the Team had one key strategic purchasing priority in 2021, a review of our base locations.

At the 31st December 2021 there were 52 operational members and 16 support group/non-operational members.

Financial and investment review

There are no restrictions on the trust's power to invest. The investment strategy is set by the trustees and is to invest any funds of the trust in any investment authorised by law for the investment of trust property or any investments which may be deemed advisable. The income of the trust is all generated by various events and subscriptions, but mainly by donations, bequests/legacies and grants. The funds raised are spent on maintaining and upgrading premises, vehicles and equipment necessary for the trust to carry out its objectives and also the management and administrative costs incurred. The Team operates a Financial Reserves policy, reviewed bi-annually in April and October, of £40,000.

Trustees' responsibilities in relation to the financial statements

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 28 February 2022 and signed on their behalf by:

M. Banks

Treasurer

Bolton Mountain Rescue Team

Independent Examiner's Report to the Trustees of Bolton Mountain Rescue Team

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 5 to 9.

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 examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) 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 in the statement below

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and 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.

Andrew Davies

HML Davies Limited
Chartered Certified Accountants & Registered Auditors
9 Riverside
Waters Meeting Road
Bolton BL1 8TU

Date: 23 February 2022

Bolton Mountain Rescue Team

Statement of Financial Activities for the year ended 31 December 2021

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total 2020 £
	Note				
Income from:					
Donations and legacies	2&3	111,897	-	111,897	10,989
		<u>111,897</u>	<u>-</u>	<u>111,897</u>	<u>10,989</u>
Expenditure on:					
Raising funds		9	-	9	-
Charitable activities	4	33,203	29,766	62,969	17,149
		<u>33,212</u>	<u>29,766</u>	<u>62,978</u>	<u>17,149</u>
Net income/(expenditure)		78,685	(29,766)	48,919	(6,160.00)
Transfers between funds			-	-	-
Net movement in funds		78,685	(29,766)	48,919	(6,160.00)
Reconciliation of funds:					
Total funds brought forward		96,422	29,766	126,188	-
Funds transferred into charity		-	-	-	132,348
Total funds carried forward		<u>175,107</u>	<u>-</u>	<u>175,107</u>	<u>126,188</u>

Bolton Mountain Rescue Team

BALANCE SHEET

as at 31 DECEMBER 2021

	Notes	31-Dec-21 £	31-Dec-20 £
FIXED ASSETS			
Tangible assets	5	47,445	27,565
CURRENT ASSETS			
Cash at bank and in hand		136,053	108,252
Debtors	6	<u>3,409</u>	<u>2,171</u>
		139,462	110,423
CREDITORS: Amounts falling due within one year	7	<u>800</u>	<u>800</u>
NET CURRENT ASSETS		<u>138,662</u>	<u>109,623</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>186,107</u>	<u>137,188</u>
Funds of the Charity			
Unrestricted funds		175,107	96,422
Restricted funds		0	29,766
Revaluation reserve		<u>11,000</u>	<u>11,000</u>
Total charity funds	8	<u>186,107</u>	<u>137,188</u>

Approved by the trustees on 28 February 2022 and signed on its behalf by:

M. Banks
Treasurer

Bolton Mountain Rescue Team

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

1 Principal accounting policies

1.1 Accounting convention

The 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Bolton Mountain Rescue Team constitutes a public benefit entity as defined by FRS 102.

1.2 Incoming Resources

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

The trust has not received government grants in the period.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefits committing the trust to pay out resources and the amount of the obligation can be measured.

1.4 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Motor vehicles	-	25% reducing balance
Boats	-	15% reducing balance

Bolton Mountain Rescue Team

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

2 Income from donations and legacies

	Unrestricted	Restricted	Total	
	£	£	2021	2020
	£	£	£	£
Donations and gifts	106,769	-	106,769	9,563
Gift Aid	1,984	-	1,984	1,293
Grants	-	-	-	-
Membership subscriptions	-	-	-	80
Other	3,144	-	3,144	52
	111,897	-	111,897	10,988

3 Analysis of grants

	Unrestricted	Restricted	Total	
	£	£	2021	2020
	£	£	£	£
Department of Transport	-	-	-	-
	-	-	-	-

4 Expenditure on charitable activities

	2021	2020
	£	£
Premises costs	18,132	2,772
Support costs	24,947	11,740
Management and administration	3,731	(37)
Accountancy fees	1,150	500
Depreciation and loss on disposal	15,009	1,874
	62,969	16,849

Bolton Mountain Rescue Team

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

5 Tangible assets

	Motor vehicles	Boats	Total
	£	£	£
Cost			
At 1 January 2021	18,180	11,259	29,439
Additions	34,890	-	34,890
Disposals	(686)	-	(686)
At 31 December 2021	52,384	11,259	63,643
Depreciation			
At 1 January 2021	1,398	476	1,874
Charge for the year	12,760	1,617	14,377
Disposals	(52)	-	(52)
At 31 December 2021	14,106	2,093	16,199
Net book values			
At 31 December 2021	38,278	9,166	47,445
At 31 December 2020	16,782	10,783	27,565

6 Debtors: Amounts falling due within one year

	2021	2020
	£	£
VAT recoverable	3,409	2,171

Bolton Mountain Rescue Team

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

7	Creditors: Amounts falling due within one year	2021	2020
		£	£
	Accruals and deferred income	800	800

8 Funds

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Restricted funds comprise those funds which the trustee must use in accordance with grant providers or benefactors stated requirements to achieve the charitable objects.

Restricted funds

	Balance at start of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
LRF Grant	-		-	-	-
DFT Grant	29,766	-	29,766	-	-
Total	29,766	-	29,766	-	-

Bolton Mountain Rescue Team

The following page does not form part of the statutory accounts

Bolton Mountain Rescue Team

Detailed statement of financial activities

	Dec-21		Dec-20	
	£	£	£	£
Income		111,897		10,989
Fuel	2,810		614	
Vehicle maintenance	8,287		1,206	
Rent	4,500		-	
Insurance	3,263		187	
Utilities	2,325		406	
Base repairs & maintenance	8,043		2,180	
Clothing costs	405		8,645	
Water recovery	6,174		77	
Ropes	591		179	
Training costs	559		440	
Team dinner & socials	(26)		0	
Catering	411		411	
Medical expenses	5,547		375	
Admin costs	3,470		462	
Communications	282		(524)	
Donations	-		(500)	
Accountancy fees	1,150		500	
Legal fees	9		525	
Other expenses	164		(206)	
Bank charges	5		-	
Depreciation on motor vehicles	14,376		1,874	
Loss on disposal of vehicle	634		-	
		<u>62,978</u>		<u>16,849</u>
Net (outgoing)/incoming resources		<u><u>48,919</u></u>		<u><u>(5,861)</u></u>

Charity no: 1190423

Bolton Mountain Rescue Team

Trustees Report and Financial Statements

For the year ended 31 December 2020

Bolton Mountain Rescue Team

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Bolton Mountain Rescue Team

Legal and Administrative Information

Trustees

G. Leigh	Chair
M. Banks	Treasurer
P. Brain	Secretary
S. Fletcher	Team Leader
C. Greenhalgh	Deputy Team Leader

Postal address

Bolton Mountain Rescue Team
Ladybridge Hall
399 Chorley New Road
Bolton. BL1 5DD

Principle location

North West Ambulance Service HQ
Ladybridge Hall
399 Chorley New Road
Bolton. BL1 5DD

Independent examiner

HML Davies Limited
Chartered Certified Accountants & Registered Auditors
9 Riverside
Waters Meeting Road
Bolton.
BL1 8TU

Bolton Mountain Rescue Team

Report of the Trustees for the year ended 31 December 2020

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 - 9 and comply with the charity's trust deed and applicable law.

This is a newly incorporated charitable organisation, Bolton Mountain Rescue Team, which was incorporated on 16th July 2020 and is the new legal entity for Bolton Mountain Rescue Team, established in 1968 and previously registered as charity 517454. It has been established with the assets of the former Bolton Mountain Rescue Team charity and this is reflected in the accounts.

Bolton Mountain Rescue Team's charitable purpose and aims continued throughout the transition of legal status to the new charity 1190423 whose charitable objects and purpose has not changed.

Constitution and objects

Bolton Mountain Rescue Team was founded in 1968 and constituted under a trust deed and was a registered charity no 517454 and is now registered as 1190423.

The objects of the team were :-

- to relieve suffering and distress among persons endangered by accident or natural hazards and to provide adequate arrangement for the secure and efficient search and rescue of any such person or persons so endangered.
- to educate and inform the public about the dangers of mountaineering and of other related outdoor pursuits and to undertake preventive publicity.

In furtherance of the above objects but not further or otherwise:-

- to raise funds and invite and receive contributions from any person or persons by way of subscription donations or otherwise.
- to do all things as are lawfully necessary for the attainment of the above objects.

Organisation

The trustees who have served in the year are set out on page 1. The trustees are volunteers who offer a wide range of attributes to the charity and were appointed as the charity was registered. They had the power to make any major investment decisions. The trustees held virtual meetings during the year, whereby decisions were voted upon. Each trustee has a role and reports at the meetings on their area of responsibility with the support of the elected officers of the former charity.

The conversion of Bolton Mountain Rescue Team (BMRT) to a charitable incorporated organisation (CIO) creates a form of legal entity designed for non-profit organisations based in the United Kingdom. The main intended benefits to this new entity are that it has legal personality and the ability to conduct business in its own name.

The assets of the former charity were transferred to this entity from 1st October 2020. A residual balance was maintained by the existing charity, to cover any liabilities due, until the 30th of December 2020 with all assets transferred to this charity on the 31st December 2020.

2020 Overview

2020 has been overshadowed by a global pandemic. In March 2020 the country went into lockdown, which placed significant restrictions on our community and continues to date. The Team responded and adapted to meet the new challenges with new ways of working and restrictions placed on those at more risk. Team members' wellbeing has been at the forefront and primary consideration, whilst ensuring the maintenance of operational readiness through adapted policies and training.

Despite two full lockdowns and significant restrictions, the Team attended 99 calls for assistance during 2020, including searches, rescues and flood standbys; supporting the Emergency Services in our operating area.

Most fundraising stopped abruptly, but income did not diminish significantly. The Team had three strategic purchasing priorities for 2020/21: new Team-issue mid layer clothing for all members, a new crew vehicle(s) replacing BM4 and BM5 and a review of our base locations. We secured the funding for and purchased the mid-layer clothing. The funding for a new vehicle was secured through a Department for Transport grant and the vehicle has been purchased. Albeit delayed, it is currently being fitted out. We expect it to be operational in the late summer 2021. During 2021/22 we will be focusing on our future accommodation and base requirements, working with our current landlords, the North West Ambulance Service and Greater Manchester Fire and Rescue Service.

At the 31st December 2020 there were 56 operational members and 18 support group/non-operational members.

Financial and investment review

There are no restrictions on the trust's power to invest. The investment strategy is set by the trustees and is to invest any funds of the trust in any investment authorised by law for the investment of trust property or any investments which may be deemed advisable. The income of the trust is all generated by various events and subscriptions, but mainly by donations, bequests/legacies and grants. The funds raised are spent on maintaining and upgrading premises, vehicles and equipment necessary for the trust to carry out its objectives and also the management and administrative costs incurred. The Team operates a Financial Reserves policy, reviewed bi-annually in April and October, of £40,000.

Trustees' responsibilities in relation to the financial statements

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 5th March 2021 and signed on their behalf by:

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke at the end.

M. Banks

Treasurer

Bolton Mountain Rescue Team

Independent Examiner's Report to the Trustees of Bolton Mountain Rescue Team

I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 5 to 9.

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 examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) 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 in the statement below

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and 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.

Andrew Davies

HML Davies Limited

Chartered Certified Accountants & Registered Auditors

9 Riverside

Waters Meeting Road

Bolton BL1 8TU

Date: 5th March 2021

Bolton Mountain Rescue Team

Statement of Financial Activities for the year ended 31 December 2020

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total 2019 £
	Note				
Income from:					
Donations and legacies	2&3	10,989	-	10,989	-
		<u>10,989</u>	<u>-</u>	<u>10,989</u>	<u>-</u>
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	4	16,849	-	16,849	-
		<u>16,849</u>	<u>-</u>	<u>16,849</u>	<u>-</u>
Net income/(expenditure)		(5,860)	-	(5,860)	-
Transfers between funds			-	-	-
Net movement in funds		(5,860)	-	(5,860)	-
Reconciliation of funds:					
Total funds brought forward		-	-	-	-
Funds transferred into charity		102,582	29,766	132,348	
Total funds carried forward		<u>96,722</u>	<u>29,766</u>	<u>126,488</u>	<u>-</u>

Bolton Mountain Rescue Team

BALANCE SHEET

as at 31 DECEMBER 2020

	Notes	£	31-Dec-20 £	31-Dec-19 £	£
FIXED ASSETS					
Tangible assets	5		27,565		-
CURRENT ASSETS					
Cash at bank and in hand			108,252		-
Debtors	6		<u>2,171</u>		-
			110,423		-
CREDITORS: Amounts falling due within one year	7		<u>800</u>		-
NET CURRENT ASSETS			<u>109,623</u>		-
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>137,188</u>		-
Funds of the Charity					
Unrestricted funds			96,722		-
Restricted funds			29,766		-
Revaluation reserve			<u>11,000</u>		-
Total charity funds	8		<u>137,488</u>		-

Approved by the trustees on 5th March 2021 and signed on its behalf by:



M. Banks
Treasurer

Bolton Mountain Rescue Team

Notes to the Financial Statements for the year ended 31 December 2020

1 Principal accounting policies

1.1 Accounting convention

The 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Bolton Mountain Rescue Team constitutes a public benefit entity as defined by FRS 102.

1.2 Incoming Resources

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

The trust has received government grants in the period.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefits committing the trust to pay out resources and the amount of the obligation can be measured.

1.4 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Motor vehicles	-	25% reducing balance
Boats	-	15% reducing balance

Bolton Mountain Rescue Team

Notes to the Financial Statements for the year ended 31 December 2020

2 Income from donations and legacies

	Unrestricted	Restricted	Total	
	£	£	2020	2019
			£	£
Donations and gifts	9,563	-	9,563	-
Gift Aid	1,293	-	1,293	-
Grants	-	-	-	-
Membership subscriptions	80	-	80	-
Other	52	-	52	-
	10,989	-	10,989	-

3 Analysis of grants

	Unrestricted	Restricted	Total	
	£	£	2020	2019
			£	£
Department of Transport	-	-	-	-
	-	-	-	-

4 Expenditure on charitable activities

	2020	2019
	£	£
Premises costs	2,772	-
Support costs	11,740	-
Management and administration	(37)	-
Accountancy fees	500	-
Depreciation	1,874	-
	16,849	-

Bolton Mountain Rescue Team

Notes to the Financial Statements for the year ended 31 December 2020

5 Tangible assets

	Motor vehicles	Boats	Total
	£	£	£
Cost			
At 1 January 2020	-	-	-
Transfer into charity	18,180	11,259	29,439
Revaluations	-	-	-
At 31 December 2020	18,180	11,259	29,439
Depreciation			
At 1 January 2020	-	-	-
Charge for the year	1,398	476	1,874
At 31 December 2020	1,398	476	1,874
Net book values			
At 31 December 2020	16,782	10,783	27,565
At 31 December 2019	-	-	-

6 Debtors: Amounts falling due within one year

	2020	2019
	£	£
VAT recoverable	2,171	-

Bolton Mountain Rescue Team

Notes to the Financial Statements for the year ended 31 December 2020

7	Creditors: Amounts falling due within one year	2020	2019
		£	£
	Accruals and deferred income	800	0

8 Funds

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Restricted funds comprise those funds which the trustee must use in accordance with grant providers or benefactors stated requirements to achieve the charitable objects.

Restricted funds

	Balance at start of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
LRF Grant	-		-	-	-
DFT Grant	-	-	-	29,766	29,766
Total	-	-	-	29,766	29,766

Bolton Mountain Rescue Team

The following page does not form part of the statutory accounts

Bolton Mountain Rescue Team

Detailed statement of financial activities

	Dec-20	
	£	£
Income		10,989
Fuel	614	
Vehicle maintenance	1,206	
Rent	-	
Insurance	187	
Utilities	406	
Base repairs & maintenance	2,180	
Clothing costs	8,645	
Water recovery	77	
Ropes	179	
Training costs	440	
Team dinner & socials	0	
Catering	411	
Medical expenses	375	
Admin costs	462	
Communications	(524)	
Donations	(500)	
Accountancy fees	500	
Legal fees	525	
Other expenses	(206)	
Depreciation on motor vehicles	<u>1,874</u>	
		<u>16,849</u>
Net (outgoing)/incoming resources		<u><u>(5,861)</u></u>