

DARTMOOR SEARCH AND RESCUE TEAM (PLYMOUTH)

England & Wales · Charity number 1201229

Details

Other names	PLYMOUTH TEAM
Status	Registered
Legal form	CIO
Registered	2022-12-05
Register	View on the Charity Commission register

Contact

Address	Dartmoor Rescue Team Plymouth Unit 4 Devonshire Meadows Broadley Park Road Roborough PLYMOUTH
Phone	07736830633
Email	secretary@dsrtplymouth.org.uk
Website	www.dsrtplymouth.org.uk

Activities

Objects: TO RELIEVE SUFFERING AND DISTRESS AMONGST PERSONS ENDANGERED BY ACCIDENTS, ILLNESS OR NATURAL HAZARDS PRIMARILY WITHIN MOORLAND AREAS, TO ENCOURAGE MOORLAND SAFETY INSTRUCTION AND AWARENESS THROUGH ALL SECTIONS OF THE COMMUNITY AND TO PROVIDE ARRANGEMENTS FOR THE SECURE AND EFFICIENT SEARCH AND RESCUE OF ANY PERSONS WITHIN THE MOUNTAIN RESCUE ENGLAND AND WALES AREA OF OPERATION.

Activities: Provide a search and rescue service for lost, missing and injured members of the public

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£65,600	£46,526	-	-
2024-12-31	£44,639	£42,999	-	-
2023-12-31	£275,603	£39,081	-	-

Trustees

Name	Role	Appointed
Clare Marie Godfrey		2021-07-01
Jane Ashford		2025-10-21
Jeremy Morrish		2023-04-18
Joshua Thomas King		2026-05-28
Julian Settrington		2024-04-17
Mark Handley		2025-10-21
NEIL WAYNE PARSONS		2017-07-01
Peter Jenks		2025-10-21

DARTMOOR SEARCH AND RESCUE TEAM (PLYMOUTH)

England & Wales - Charity number 1201229

Accounts

Company registration number: CE030889

Charity registration number: 1201229

Dartmoor Search and Rescue Team (Plymouth)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2025

BereBookkeeping
7 Trinity Close
Bere Alston
Yelverton
Devon
PL20 7BD

Gibbs & Co Chartered Accountants
19 Fore Street
Bere Alston
Yelverton
Devon
PL20 7AA

Dartmoor Search and Rescue Team (Plymouth)

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Dartmoor Search and Rescue Team (Plymouth)

Reference and Administrative Details

Charity Registration Number	1201229
Company Registration Number	CE030889
Registered Office	The charity is incorporated in England. Unit 4 Devonshire Meadows Broadley Park Road Roborough Plymouth Devon PL6 7EZ
Independent Examiner	BereBookkeeping 7 Trinity Close Bere Alston Yelverton Devon PL20 7BD
Accountants	Gibbs & Co Chartered Accountants 19 Fore Street Bere Alston Yelverton Devon PL20 7AA

Dartmoor Search and Rescue Team (Plymouth)

Strategic Report for the Year Ended 31 December 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2025, in compliance with s414C of the Companies Act 2006.

Financial review

In 2025, the charity received a total of £65,600 in incoming resources, compared to £44,639 over the previous 12 months. After costs, there was a net surplus this year of £19,074 compared to £1,640 the previous year and a deficit of £2,979 in 2023. Over the longer term, the charity is in a stronger place financially with funds on 31 December 2025 of £132,118, compared to £104,027 on 31 December 2024, an increase of £28,091. It is anticipated that this position will be consolidated with continuing careful stewardship of finances, controlling expenses and developing diverse and strong income streams.

Policy on reserves

The trustees have established policies whereby the unrestricted funds not committed or invested in tangible fixed assets (the "free reserves") held by the charity are held for certain purposes. These Designated Reserves consist of:

Property and Repairs Fund

Although the team has full buildings insurance, the trustees have established that a large proportion of our funds may be required to cover the cost of the building and unexpected repairs therein needed by the charity to carry out its work. The fund currently stands at £150,000, but will be looked at and reduced for 2026.

Contingency Fund

The trustees require certain funds held to be able to continue the current activities of the charity in the event of a significant drop in funding or unforeseen emergency. A contingency fund of £50,000 is deemed appropriate.

Vehicle Fund

A total fund of £50,000 is deemed appropriate for two elements consisting of:

- (a) refurbishment of existing control vehicle, and
- (b) commissioning of new technical support vehicle

The fund currently stands at £50,000 (2024: £50,000).

Restricted Funds

Restricted funds are those received to cover specific expenditure. The Charity currently has three restricted funds:

- 1. Swift Water, which currently stands at £93 (2024: £2,369). This fund has been set up to develop our water rescue capabilities.
- 2. Climbing equipment and team jackets, which currently stands at £0.
- 3. Generator, which currently stands at £0.

Plans for future periods

Aims and key objectives for future periods

Although the team's financial position has strengthened over the last 12 months, expenditure is rightly being tightly controlled, to ensure that we remain operational despite any major outgoings that may happen in the future. Regular feedback of the team's balance sheet to members will provide transparency of the ongoing position and emphasise the need for ongoing support for fundraising efforts. The continued development of diverse and strong income streams will be crucial in maintaining the team's ability to provide high quality search and rescue services.

Dartmoor Search and Rescue Team (Plymouth)

Strategic Report for the Year Ended 31 December 2025

Principal risks and uncertainties

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks. These include:

1. Adequate insurance
2. Suitable training and equipment
3. Working within the guide lines imposed by Mountain Rescue England and Wales.
4. Only attending incidents under the instructions of the relevant Blue Light Organisation.
5. A finance policy that provides adequate funds to enable the team to continue delivering its objectives should income be adversely affected by unforeseen circumstances.

The strategic report was approved by the trustees of the charity on 11 May 2026 and signed on its behalf by:

.....
Peter Jenks
Trustee

Dartmoor Search and Rescue Team (Plymouth)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2025.

Objectives and activities

Objects and aims

The Dartmoor Search & Rescue Team (Plymouth) ("DSRTP") was formed in association with the Dartmoor Search & Rescue Team (Okehampton), the Dartmoor Search & Rescue Team (Ashburton) and the Dartmoor Search & Rescue Team (Tavistock) under the auspices of the Dartmoor Rescue Group (DRG). All five organisations are independent registered charities.

The stated objectives of DSRTP are "to relieve suffering and distress amongst persons endangered by accidents or natural hazards primarily within moorland areas; to provide arrangements for the secure and efficient search and rescue of any person or persons so endangered; and to encourage moorland safety instruction and awareness through all sections of the community".

The team principally operates within South West Devon and South East Cornwall from our Rescue Centre in North Plymouth. We have strong relationships with our sister teams from the adjoining areas, and fully endorse the Peninsula Mountain & Cave Rescue Association (PenMacra) of which we are also a member. We also work closely with the national body, Mountain Rescue England & Wales (MREW).

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

It should be noted that it is from voluntary contribution by way of time, skill, experience and enthusiasm that individual members commit to the team that DSRTP is able to achieve its objectives. That commitment by members is acknowledged with thanks, for it continues to be the foundation of all that we do.

Dartmoor Search and Rescue Team (Plymouth)

Trustees' Report

Objectives, strategies and activities

During 2025 the team's Search Managers responded to a total of 18 incidents (23 in 2024 and 21 in 2023), which resulted in 17 deployments, made up of 49 team hours and 610 rescuer hours. The callouts included rescuing lost walkers on Dartmoor, a rope rescue at the Dewerstone crags and urban and rural searches for missing vulnerable persons.

The team recognises the importance of multiagency working during callouts and has participated in a number of training exercises over the last 12 months with our sister rescue teams, the Coastguard and Devon and Cornwall 4x4 Response. We have also strengthened our links with St John Ambulance and the Rapid Relief Team. The implementation of new communication technology during the last year has enhanced our operational capability.

Over the last year there has continued to be a balanced training programme, with sessions organised by 20 different individuals and an average attendance of 29 members. Specialist medical sessions have covered the Remote Rescue Medical Technician (RRMT) syllabus and 10 team members obtained this qualification last year.

Mental health training has also been delivered, funded in part by a grant from the Co-operative Community programme. The Rope Team has trained monthly and 2 team members gained the MREW Rope Instructor qualification. There have been 8 Saturday and 1 night-time training sessions for the Swift Water Team and Water and Flood Awareness (MOD1) training was provided for all team members.

The Drone Team have continued to develop their operational capabilities and have consolidated their policies and procedures. They undertook a successful joint training exercise with the Royal Marines in November 2025 and similar scenarios are planned for 2026. The last cohort of 11 trainees successfully completed their training during the year and have been integrated into the wider team. Five team members successfully qualified as Hill Part Leanders at the regional course held in April 2025.

The programme of supermarket fundraising provided importance additional funds for the team and raised our profile with the local community. Our Dartmoor Prison Break Ultra event in May was an enormous success from both a reputational and financial point of view. The team also provided marshalling and first aid cover for Ten Tors, The Hope Trail Festival, the Abbot's Way Walk and St Luke's Tour de Moor, as well as supporting the annual Plymouth Armed Forces Day. We also attended 16 events with the principal objective of community engagement and raising the team's profile.

In 2025 the team became a Co-operative Charity Partner, obtaining grant funding for our ongoing mental health training, primarily to cover professional course expenses. An initial payment of £500 will be made in 2026, and further funds may become available.

Towards the end of the year we embarked on a potentially exciting partnership to run joint events with the Devon Air Ambulance Trust, with the first being the relaunched Postbridge Challenge in March 2026.

Public benefit

Over the last 12 months the Equipment Officer has continued to ensure all equipment is in date and serviceable. By mid-December 2025 all rope swift water equipment had been confirmed as operational, with any items considered likely to fail the next inspection replaced. During the year all team training and body bags were replaced. A donation to the team allowed a rooftop box for land rover 54 to be purchased for the storage of long rope bags, saviour stretcher and the rope team A frame. The contents of the RRMT and First Aid kits have been combined into new medical rucksacks and work on dedicated Health Care Professional bags is progressing. Considerable time has been spent researching an appropriate replacement vacuum mattress and the Team is considering the purchase of the Rescue Lite Vac body splint and Fero Xtreme Tirol Wheel kit in the near future.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Dartmoor Search and Rescue Team (Plymouth)

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Peter Jenks (appointed 21 October 2025)
	Jane Ashford (appointed 21 October 2025)
	Mark Handley (appointed 21 October 2025)
	Julian Settrington
	Julian Brooke-Houghton
	Victoria Coumbe
	Jeremy Morrish
	Clare Godfrey
	Neil Parsons

Structure, governance and management

Nature of governing document

The charity is a successor to Dartmoor Search & Rescue Team (Plymouth), charity number 1106095, which was an unincorporated charity that was approved by the Charity Commission on 29 September 2004. It was registered as a Charitable Incorporated Organisation ("CIO") on 5 December 2022, with the CIO undertaking the activities of the charity from 1 January 2023 with the assets and liabilities of the charity formally transferring on 22 April 2023. The registered charity number of the CCIO is 1201229.

Recruitment and appointment of trustees

Certain management posts fulfil the role of trustees and these trustees are elected annually at the AGM.

Major risks and management of those risks

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks. These include:

1. Adequate insurance
2. Suitable training and equipment
3. Working within the guide lines imposed by Mountain Rescue England and Wales.
4. Only attending incidents under the instructions of the relevant Blue Light Organisation.
5. A finance policy that provides adequate funds to enable the team to continue delivering its objectives should income be adversely affected by unforeseen circumstances.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Dartmoor Search and Rescue Team (Plymouth)

Trustees' Report

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities

The trustees (who are also the directors of Dartmoor Search and Rescue Team (Plymouth) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Dartmoor Search and Rescue Team (Plymouth)

Trustees' Report

The annual report was approved by the trustees of the charity on 11 May 2026 and signed on its behalf by:

.....
Peter Jenks
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited
Statutory Accounts of
Dartmoor Search and Rescue Team (Plymouth)
for the Year Ended 31 December 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Dartmoor Search and Rescue Team (Plymouth) for the year ended 31 December 2025 as set out on pages 11 to 23 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of Dartmoor Search and Rescue Team (Plymouth), as a body, in accordance with the terms of our engagement letter dated 1 April 2026. Our work has been undertaken solely to prepare for your approval the financial statements of Dartmoor Search and Rescue Team (Plymouth) and state those matters that we have agreed to state to the board of directors of Dartmoor Search and Rescue Team (Plymouth), as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dartmoor Search and Rescue Team (Plymouth) and its board of directors as a body for our work or for this report.

It is your duty to ensure that Dartmoor Search and Rescue Team (Plymouth) has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Dartmoor Search and Rescue Team (Plymouth). You consider that Dartmoor Search and Rescue Team (Plymouth) is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Dartmoor Search and Rescue Team (Plymouth). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Gibbs & Co Chartered Accountants
19 Fore Street
Bere Alston
Yelverton
Devon
PL20 7AA
3 June 2026

Dartmoor Search and Rescue Team (Plymouth)

Independent Examiner's Report to the trustees of Dartmoor Search and Rescue Team (Plymouth) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Dartmoor Search and Rescue Team (Plymouth) as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....
Beverley Hughes
FICB

7 Trinity Close
Bere Alston
Yelverton
Devon
PL20 7BD

3 June 2026

Dartmoor Search and Rescue Team (Plymouth)

Statement of Financial Activities for the Year Ended 31 December 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	48,270	-	48,270
Charitable activities		12,162	-	12,162
Other trading activities	4	1,305	-	1,305
Other income		3,863	-	3,863
Total income		65,600	-	65,600
Expenditure on:				
Charitable activities	5	(35,744)	(646)	(36,390)
Other expenditure	6	(8,506)	(1,630)	(10,136)
Total expenditure		(44,250)	(2,276)	(46,526)
Net income/(expenditure)		21,350	(2,276)	19,074
Net movement in funds		21,350	(2,276)	19,074
Reconciliation of funds				
Total funds brought forward		235,793	2,369	238,162
Total funds carried forward	14	257,143	93	257,236
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	31,483	-	31,483
Charitable activities		3,000	-	3,000
Other trading activities	4	6,074	-	6,074
Other income		4,082	-	4,082
Total income		44,639	-	44,639
Expenditure on:				
Charitable activities	5	(30,311)	-	(30,311)
Other expenditure	6	(8,607)	(4,081)	(12,688)
Total expenditure		(38,918)	(4,081)	(42,999)
Net income/(expenditure)		5,721	(4,081)	1,640
Net movement in funds		5,721	(4,081)	1,640
Reconciliation of funds				
Total funds brought forward		230,072	6,450	236,522
Total funds carried forward	14	235,793	2,369	238,162

The notes on pages 14 to 23 form an integral part of these financial statements.

Dartmoor Search and Rescue Team (Plymouth)

**Statement of Financial Activities for the Year Ended 31 December 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 14.

The notes on pages 14 to 23 form an integral part of these financial statements.

Dartmoor Search and Rescue Team (Plymouth)

(Registration number: CE030889) Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	122,650	130,836
Current assets			
Stocks	10	500	500
Debtors	11	3,918	4,515
Cash at bank and in hand	12	<u>132,118</u>	<u>104,027</u>
		136,536	109,042
Creditors: Amounts falling due within one year	13	<u>(1,950)</u>	<u>(1,716)</u>
Net current assets		<u>134,586</u>	<u>107,326</u>
Net assets		<u>257,236</u>	<u>238,162</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	93	2,369
Unrestricted income funds			
Unrestricted funds		<u>257,143</u>	<u>235,793</u>
Total funds	14	<u>257,236</u>	<u>238,162</u>

For the financial year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 11 to 23 were approved by the trustees, and authorised for issue on 11 May 2026 and signed on their behalf by:

.....
Peter Jenks
Trustee

The notes on pages 14 to 23 form an integral part of these financial statements.

Dartmoor Search and Rescue Team (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 4 Devonshire Meadows

Broadley Park Road

Roborough

Plymouth

Devon

PL6 7EZ

These financial statements were authorised for issue by the trustees on 11 May 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Dartmoor Search and Rescue Team (Plymouth) 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 the income receivable can be measured reliably.

Dartmoor Search and Rescue Team (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity 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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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:

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Dartmoor Search and Rescue Team (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2025

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Dartmoor Search and Rescue Team (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2025

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Dartmoor Search and Rescue Team (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2025

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Dartmoor Search and Rescue Team (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2025

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Regular giving and capital donations	48,270	48,270
Total for 2025	48,270	48,270
Total for 2024	31,483	31,483

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Events income;		
Other events income	1,305	1,305
Total for 2025	1,305	1,305
Total for 2024	6,074	6,074

5 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
	Note	
Allocated support costs	48	48
Total for 2024	96	96

Dartmoor Search and Rescue Team (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2025

			Total expenditure £	
6 Other expenditure				
	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Depreciation, amortisation and other similar costs		6,556	1,630	8,186
Allocated support costs		1,950	-	1,950
Total for 2025		8,506	1,630	10,136
Total for 2024		8,607	4,081	12,688

Dartmoor Search and Rescue Team (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2025

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>8,186</u>	<u>11,197</u>

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2025	108,643	165,262	80,753	354,658
At 31 December 2025	<u>108,643</u>	<u>165,262</u>	<u>80,753</u>	<u>354,658</u>
Depreciation				
At 1 January 2025	1,045	153,177	69,600	223,822
Charge for the year	<u>110</u>	<u>4,877</u>	<u>3,199</u>	<u>8,186</u>
At 31 December 2025	<u>1,155</u>	<u>158,054</u>	<u>72,799</u>	<u>232,008</u>
Net book value				
At 31 December 2025	<u>107,488</u>	<u>7,208</u>	<u>7,954</u>	<u>122,650</u>
At 31 December 2024	<u>107,598</u>	<u>12,085</u>	<u>11,153</u>	<u>130,836</u>

Included within the net book value of land and buildings above is £Nil (2024 - £Nil) in respect of freehold land and buildings and £107,488 (2024 - £107,598) in respect of leaseholds.

10 Stock

	2025 £	2024 £
Stocks	<u>500</u>	<u>500</u>

11 Debtors

	2025 £	2024 £
Prepayments	1,865	2,462
Other debtors	<u>2,053</u>	<u>2,053</u>
	<u>3,918</u>	<u>4,515</u>

Dartmoor Search and Rescue Team (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2025

12 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	11,111	8,377
Short-term deposits	121,007	95,650
	<u>132,118</u>	<u>104,027</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	1,950	1,716

14 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2025 £
Unrestricted funds					
<i>General</i>					
Unrestricted funds	-	65,600	(44,250)	(21,350)	-
<i>Designated</i>					
Property repair funds	150,000	-	-	-	150,000
Contingency funds	35,793	-	-	21,350	57,143
Vehicle funds	50,000	-	-	-	50,000
	<u>235,793</u>	<u>-</u>	<u>-</u>	<u>21,350</u>	<u>257,143</u>
Total unrestricted funds	235,793	65,600	(44,250)	-	257,143
Restricted funds					
Swift water funds	2,369	-	(2,276)	-	93
	<u>238,162</u>	<u>65,600</u>	<u>(46,526)</u>	<u>-</u>	<u>257,236</u>
Total funds	<u>238,162</u>	<u>65,600</u>	<u>(46,526)</u>	<u>-</u>	<u>257,236</u>
	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
<i>General</i>					
Unrestricted funds	-	5,721	-	(5,721)	-

Dartmoor Search and Rescue Team (Plymouth)

Notes to the Financial Statements for the Year Ended 31 December 2025

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Designated					
Property repair funds	150,000	-	-	-	150,000
Contingency funds	30,072	-	5,721	-	35,793
Vehicle funds	50,000	-	-	-	50,000
	<u>230,072</u>	<u>-</u>	<u>5,721</u>	<u>-</u>	<u>235,793</u>
Total unrestricted funds	230,072	5,721	5,721	(5,721)	235,793
Restricted					
Swift water funds	6,450	-	(4,081)	-	2,369
Total funds	<u>236,522</u>	<u>5,721</u>	<u>1,640</u>	<u>(5,721)</u>	<u>238,162</u>

15 Analysis of net assets between funds

	Restricted funds £	Total funds at 31 December 2025 £
Tangible fixed assets	122,650	122,650
Current assets	136,536	136,536
Current liabilities	<u>(1,950)</u>	<u>(1,950)</u>
Total net assets	<u>257,236</u>	<u>257,236</u>
	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	130,836	130,836
Current assets	109,042	109,042
Current liabilities	<u>(1,716)</u>	<u>(1,716)</u>
Total net assets	<u>238,162</u>	<u>238,162</u>

16 Analysis of net funds

	At 1 January 2025 £	Financing cash flows £	At 31 December 2025 £
Cash at bank and in hand	<u>104,027</u>	<u>28,091</u>	<u>132,118</u>
Net debt	<u>104,027</u>	<u>28,091</u>	<u>132,118</u>

Dartmoor Search and Rescue Team (Plymouth)

Statement of Financial Activities by fund for the Year Ended 31 December 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	48,270	31,483
Charitable activities	12,162	3,000
Other trading activities	1,305	6,074
Other income	3,863	4,082
Total income	65,600	44,639
Expenditure on:		
Charitable activities	(35,744)	(30,311)
Other expenditure	(8,506)	(8,607)
Total expenditure	(44,250)	(38,918)
Net income	21,350	5,721
Net movement in funds	21,350	5,721
Reconciliation of funds		
Total funds brought forward	235,793	230,072
Total funds carried forward	257,143	235,793

Dartmoor Search and Rescue Team (Plymouth)

Statement of Financial Activities by fund for the Year Ended 31 December 2025

Restricted Funds

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
Income and Endowments from:		
Expenditure on:		
Charitable activities	(646)	-
Other expenditure	<u>(1,630)</u>	<u>(4,081)</u>
Total expenditure	<u>(2,276)</u>	<u>(4,081)</u>
Net expenditure	(2,276)	(4,081)
Reconciliation of funds		
Total funds brought forward	<u>2,369</u>	<u>6,450</u>
Total funds carried forward	<u><u>93</u></u>	<u><u>2,369</u></u>

Dartmoor Search and Rescue Team (Plymouth)

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	48,270	31,483
Charitable activities (analysed below)	12,162	3,000
Other trading activities (analysed below)	1,305	6,074
Other income (analysed below)	<u>3,863</u>	<u>4,082</u>
Total income	<u>65,600</u>	<u>44,639</u>
Expenditure on:		
Charitable activities (analysed below)	(36,390)	(30,311)
Other expenditure (analysed below)	<u>(10,136)</u>	<u>(12,688)</u>
Total expenditure	<u>(46,526)</u>	<u>(42,999)</u>
Net income	<u>19,074</u>	<u>1,640</u>
Net movement in funds	19,074	1,640
Reconciliation of funds		
Total funds brought forward	<u>238,162</u>	<u>236,522</u>
Total funds carried forward	<u><u>257,236</u></u>	<u><u>238,162</u></u>

Dartmoor Search and Rescue Team (Plymouth)

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Donations and legacies	48,270	31,483
	<u>48,270</u>	<u>31,483</u>
<i>Charitable activities</i>		
Charitable activities	12,162	3,000
	<u>12,162</u>	<u>3,000</u>
<i>Other trading activities</i>		
Other trading activities	1,305	6,074
	<u>1,305</u>	<u>6,074</u>
<i>Other income</i>		
Investments	3,863	4,082
	<u>3,863</u>	<u>4,082</u>
<i>Charitable activities</i>		
Call out expenses	383	-
Call out expenses	12,427	4,822
Training	263	-
Training	4,270	903
Premises expenses	5,745	1,073
Administrative costs	6,637	5,296
Other Support of Charitable Activities Cost	475	11,115
Motor expenses	2,810	5,335
Event costs	3,332	1,671
Professional fees	48	96
	<u>36,390</u>	<u>30,311</u>
<i>Other expenditure</i>		
Independent examiner fees	1,950	1,491
Depreciation of restricted assets	1,630	4,081
Depreciation of unrestricted assets	6,556	7,116
	<u>10,136</u>	<u>12,688</u>

This page does not form part of the statutory financial statements.

DARTMOOR SEARCH AND RESCUE TEAM (PLYMOUTH)

England & Wales - Charity number 1201229

Accounts

Dartmoor Search and Rescue (Plymouth)

(A charitable incorporated organisation)

Trustee's report and financial statements

For The Year Ended

31 December 2024



Registered Charity Number
1201229

Dartmoor Search & Rescue Team (Plymouth)
Report and accounts
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Dartmoor Search & Rescue Team (Plymouth)
(A charitable incorporated organisation)

Legal and administrative Information

Charity number

1201229

Business Address

Unit 4 Devonshire Meadows
Broadley Park Road
Roborough
Plymouth
PL6 7EZ

Trustees

Mr Julian Setterington	<i>Appointed 17 April 2024</i>
Mr Ben Mitchell	<i>Appointed 17 April 2024</i>
Ms Emma Mitchell	<i>Appointed 17 April 2024</i>
Mr Julian Brooke-Houghton	<i>Appointed 17 April 2024</i>
Ms Victoria Coumbe	
Mr Jeremy Morrish	
Ms Clare Godfrey	
Mr Neil Parsons	
Mr Darren Platts	
Ms Samantha Edge	<i>Resigned 17 April 2024</i>

Accountants and Independent Examiners

Mr Leigh Rowsell
Wills Accountants Limited
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Dartmoor Search & Rescue Team (Plymouth)

The report of the trustees for the period ended 31 December 2024

The trustees present their report and the financial statements for the period ended 31 December 2024 . The trustees who served during the period and up to the date of this report are set out on page 1.

Structure, governance and management

Governing document

The charity is a successor to Dartmoor Search & Rescue Team (Plymouth), charity number 1106095, which was an unincorporated charity that was approved by the Charity Commission on the 29 September 2004. It was registered as a Charitable Incorporated Organisation ("CIO") on 05 December 2022. With the CIO undertaking the activities of the charity from 01 January 2023 with the assets and liabilities of the charity formally transferring on the 22 April 2023. The registered charity number of the CIO is 1201229.

Appointment of trustees

Certain management posts fulfil the role of trustees and these Trustees are elected annually at the AGM.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks and include

1. Adequate insurance
2. Suitable training and equipment used
3. Working within the guide lines imposed by Mountain Rescue England and Wales
4. Only attending incidents under the instructions of the relevant Blue Light Organisation
5. A reserves policy that provides adequate funds to enable the team to continuing delivering it's aims if our funds may adversely be effected by unforeseen circumstances.

Objectives and Activities

The Dartmoor Search & Rescue Team (Plymouth) ("DSRTP") was formed in association with the Dartmoor Search and Rescue Team (Okehampton), the Dartmoor Search and Rescue Team (Ashburton) and the Dartmoor Search and Rescue Team (Tavistock) under the auspices of the Dartmoor Rescue Group, (DRG). All five organisations are independent registered charities.

The stated objectives of DSRTP are "to relieve suffering and distress amongst persons endangered by accidents or natural hazards primarily within moorland areas; to provide arrangements for the secure and efficient search and rescue of any person or persons so endangered; and to encourage moorland safety instruction and awareness through all sections of the community".

The team principally operates within South West Devon and South East Cornwall from our Rescue Centre in North Plymouth. We have strong relationships with our sister teams from the adjoining areas, and fully endorse the Peninsula Mountain & Cave Rescue Association (PenMacra) of which we are also a member. We also work closely with the national body, Mountain Rescue England & Wales (MREW).

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

It should be noted that, it is from voluntary contribution by way of time, skill, experience and enthusiasm that individual members commit to the team that DSRTP is able to achieve its objectives. That commitment by members is acknowledged with thanks, for it continues to be the foundation of all that we do.



Dartmoor Search & Rescue Team (Plymouth)

The report of the trustees for the period ended 31 December 2024

Achievements and Performance

The subsequent figures for the prior year are those of the unincorporated charity, which the trustees have included to aid in comparability of the charity with prior years.

During 2024, the teams search managers responded to a total of 23 (21 - 2023) incidents. The total number of incidents last year was a little higher than in previous years.

There was also a constant drive to further the teams skill and experience with training. In 2024 there were 136 training events, with 554 hours of team training, in addition to the individual training of individual members. We are still using the skills matrix for planning training carried out this year, this is continually still being worked on to optimise the benefits for the member and the team as a whole, with a continuing focus improving relevant skills in Remote Rescue Medical Technician. There was also attention paid to increasing fundraising using the updated website and a continued attention to social media. The team is also trialling new communication technology to enhance our operational capability.

Financial review

Performance in the period

The charity received a total of £44,639 (2023 : £275,603) in incoming resources.

After cost there was a net surplus this year of £1,640 compared to a surplus of £236,522 last year. The trustees note that £239,501 of the incoming resources and surplus were due to the transfer of the assets and liabilities from the unincorporated charity. With this excluded a deficit of £2,979 was made.

Reserves Policy

The trustees have established policies whereby the unrestricted funds not committed or invested in tangible fixed assets (the "free reserves") held by the charity are held for certain purposes. These Designated Reserves consist of:

Property and Repairs Fund

The trustees have established that a large proportion of our funds may be required to cover the cost of the building and repairs therein due needed by the charity to carry out its work.

Contingency Fund

The trustees require certain funds held to be able to continue the current activities of the charity in the event of a significant drop in funding. A contingency fund of £50,000 is deemed appropriate.

The fund currently stands at £35,793 (2023 : £30,072).

Vehicle Fund

A total fund of £50,000 is deemed appropriate for two elements consisting of:

- (a) refurbishment of existing control vehicle, and
- (b) Commissioning of new technical support vehicle

The fund currently stands at £50,000 (2023 : £50,000).

Restricted funds

Restricted funds are those received to cover specific expenditure. The Charity currently has three restricted funds.

1. Swift Water, which currently stands at £2,369 (2023 : £6,450). This fund has been set up to develop our water rescue capabilities.
2. Climbing equipment and team jackets, which currently stands at £0.
3. Generator, which currently stands at £0.



Dartmoor Search & Rescue Team (Plymouth)

The report of the trustees for the period ended 31 December 2024

Plans for future periods

Expenditure is rightly being tightly controlled, to ensure that we remain operational despite any major outgoings that may happen in the future. We have increased our human resources in Search Management, Swift Water Technicians, Casualty Care and Rope Rescue Operators. Some of these have associated equipment that needs to be purchased. These will be the targets for fundraising activities. All these skills add to the team's ability to provide good quality rescue services.

Statement of Trustees' Responsibilities

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 & 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 incoming 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 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper 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, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

This report was approved by the board of trustees on 24 October 2025.



Ms Victoria Coumbe
Trustee

Dartmoor Search & Rescue Team (Plymouth)
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 31 December 2024

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 18

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the company as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do 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.



Signed:

Mr Leigh Rowsell

Wills Accountants Limited
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

The date upon which my opinion is expressed is :-
24 October 2025

Dartmoor Search & Rescue Team (Plymouth)
Statement of Financial Activities
for the year ended 31 December 2024

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2024 £	2024 £	2024 £	2023 £
Incoming resources				
Income and endowments from:				
Donations and legacies	31,483	-	31,483	29,568
Other trading activities	6,074	-	6,074	4,768
Investments	4,082	-	4,082	191
Charitable activities	3,000	-	3,000	241,076
Total income and endowments	44,639	-	44,639	275,603
Expenditure on:				
Raising funds	-	-	-	188
Charitable activities	30,311	-	30,311	20,421
Other	8,607	4,081	12,688	18,472
Other resources expended	-	-	-	-
Total expenditure	38,918	4,081	42,999	39,081
Net income / expenditure before transfers between funds	5,721	(4,081)	1,640	236,522
Net income / expenditure before Other recognised gains and losses	5,721	(4,081)	1,640	236,522
Net movement in funds	5,721	(4,081)	1,640	236,522
Reconciliation of funds				
Total funds brought forward	230,072	6,450	236,522	-
Total Funds carried forward	235,793	2,369	238,162	236,522

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the SORP.

All activities derive from continuing operations

The notes on pages 9 to 14 form an integral part of these accounts.



Dartmoor Search & Rescue Team (Plymouth)
Statement of Financial Activities
for the year ended 31 December 2024
Statement of Total Recognised Gains and Losses
for the year ended 31 December 2024

	2024	2023
Excess of Expenditure over income before realisation of assets	1,640	236,522
Net Movement in funds before taxation	1,640	236,522

Movements in revenue and capital funds
for the year ended 31 December 2024

Revenue accumulated funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2024 £	2024 £	2024 £	2024 £	2023 £
Accumulated funds brought forward	230,072	-	6,450	236,522	-
Recognised gains and losses before transfers	-	5,721	(4,081)	1,640	236,522
Restricted Fixed Asset Fund		-		-	-
	230,072	5,721	2,369	238,162	236,522
Transfers between funds					
Transfers (to)/from designated funds	5,721	(5,721)	-	-	-
Closing revenue accumulated funds	235,793	-	2,369	238,162	236,522

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2024	2024	2024	2024	2023
Revenue accumulated funds	-	-	2,369	2,369	6,450
Revenue designated funds	235,793	-	-	235,793	230,072
Total funds	235,793	-	2,369	238,162	236,522

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 9 to 14 form an integral part of these accounts.



Dartmoor Search & Rescue Team (Plymouth)
Company Number
Balance Sheet
as at 31 December 2024

	Note	2024		2023	
		£	£	£	£
Tangible assets	5		<u>130,836</u>		<u>134,971</u>
Total fixed assets			130,836		134,971
Current assets					
Stocks & Work in progress		500		500	
Debtors	6	4,515		1,405	
Cash at bank and in hand		<u>104,027</u>		<u>101,206</u>	
Total current assets		<u>109,042</u>		<u>103,111</u>	
Creditors:-					
amounts due within one year	7	(1,716)		(1,560)	
Net current assets			<u>107,326</u>		<u>101,551</u>
Total assets less current liabilities			<u>238,162</u>		<u>236,522</u>
Creditors:-					
amounts due after more than one year	8	-		-	
Net assets			<u>238,162</u>		<u>236,522</u>
The funds of the charity :					
Unrestricted revenue accumulated funds		-		-	
Designated revenue funds		<u>235,793</u>		<u>230,072</u>	
Total unrestricted funds			235,793		230,072
Restricted revenue funds					
Restricted revenue accumulated funds		2,369		6,450	
Total restricted funds			<u>2,369</u>		<u>6,450</u>
Total charity funds			<u>238,162</u>		<u>236,522</u>



Ms Victoria Coumbe

Trustee

Approved by the board of trustees on 24 October 2025

The notes on pages 9 to 14 form an integral part of these accounts.

Dartmoor Search & Rescue Team (Plymouth)
Notes to the Accounts
for the year ended 31 December 2024

1 Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year unless otherwise stated.

Basis of Accounting

Dartmoor Search & Rescue Team (Plymouth) is a charitable incorporated organisation registered in England & Wales. The address of the charity is given in the charity information on page 1 of these financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The following specific policies are applied to particular categories of income:

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from the sale of merchandise is included in the year in which it is receivable.

Dartmoor Search & Rescue Team (Plymouth)
Notes to the Accounts
for the year ended 31 December 2024

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on charitable activities includes costs incurred by the charity 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 and other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.



Dartmoor Search & Rescue Team (Plymouth)
Notes to the Accounts
for the year ended 31 December 2024

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities

Charitable expenditure comprises those costs incurred by the charity 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.

Research and Development

Research expenditure is written off to the profit and loss account in the year which it is incurred

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Costs include cost directly attributable to making the asset capable of operating as intended. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value of each asset on a systematic basis over its expected useful life, as follows:

Leasehold Property	- Straight line over the life of the asset
Equipment	- 10-20% Straight line
Office Equipment	- 10-20% Straight line
Motor Vehicles	- 25% reducing balance

Stock

Stock is valued at the lower of cost and net realisable value

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the next twelve months from the authorising of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Funds structure policy

Unrestricted funds

The free reserves represent funds of the charity not designated for a particular purpose.

The Property Repair fund has been designated by the trustees to cover the anticipated costs of the replacement and upkeep of the building.

The Contingency fund has been designated by the trustees as a fund set aside to cover running costs for a short period should there be a significant drop in funding.

The Vehicle fund has been designated by the trustees as a fund set aside to cover the cost of refurbishing the existing control vehicle and the commissioning of a new technical support vehicle



Dartmoor Search & Rescue Team (Plymouth)
Notes to the Accounts
for the year ended 31 December 2024

Restricted Funds

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy 'Capital grants'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus for the financial year

2024
£

2023
£

This is stated after crediting :-

Revenue Turnover from ordinary activities

40,557

275,412

Depreciation of owned fixed assets

11,197

15,727

Independent Examiner's Fees

1,491

1,572

4 Staff Costs and Emoluments

There were no expenses nor remuneration paid to trustees in the year

The total number of staff employed in the year totalled Nil



Dartmoor Search & Rescue Team (Plymouth)
Notes to the Accounts
for the year ended 31 December 2024

5 Tangible functional fixed assets

	Leasehold Land and Buildings £	Equipment £	Motor Vehicles £	Plant & Machinery £	Totals £
Asset cost, valuation or revalued amount					
At 1 January 2024	108,643	148,952	80,753	9,248	347,596
Additions	-	7,062	-	-	7,062
Disposals	-	-	-	-	-
Surplus on revaluation	-	-	-	-	-
At 31 December 2024	<u>108,643</u>	<u>156,014</u>	<u>80,753</u>	<u>9,248</u>	<u>354,658</u>
Accumulated depreciation and impairment provisions					
At 1 January 2024	935	137,891	65,845	7,954	212,625
Charge for the year	110	6,664	3,755	668	11,197
Eliminated on disposals	-	-	-	-	-
At 31 December 2024	<u>1,045</u>	<u>144,555</u>	<u>69,600</u>	<u>8,622</u>	<u>223,822</u>
Net book value					
At 31 December 2024	<u>107,598</u>	<u>11,459</u>	<u>11,153</u>	<u>626</u>	<u>130,836</u>
At 31 December 2023	<u>107,708</u>	<u>11,061</u>	<u>14,908</u>	<u>1,294</u>	<u>134,971</u>

6 Debtors	2024 £	2023 £
Other Debtors	2,053	1,110
Prepaid expenses	2,462	295
	<u>4,515</u>	<u>1,405</u>
7 Creditors: amounts falling due within one year	2024 £	2023 £
Accrued expenses	1,716	1,560
	<u>1,716</u>	<u>1,560</u>



Dartmoor Search & Rescue Team (Plymouth)
Notes to the Accounts
for the year ended 31 December 2024

8 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 December 2024	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Tangible Fixed Assets	128,467	2,369	130,836
Current Assets	109,042	-	109,042
Current Liabilities	(1,716)	-	(1,716)
	<u>235,793</u>	<u>2,369</u>	<u>238,162</u>
 At 31 December 2023	 Unrestricted funds	 Restricted funds	 Total Funds
	£	£	£
Tangible Fixed Assets	128,521	6,450	134,971
Current Assets	103,111	-	103,111
Current Liabilities	(1,560)	-	(1,560)
	<u>230,072</u>	<u>6,450</u>	<u>236,522</u>

9 The individual funds included above are :-

	Funds at 2023	Movements in Funds as below	Transfers Between funds	Funds at 2024
	£	£	£	£
Unrestricted Funds	-	5,721	(5,721)	-
<i>Designated Funds</i>				
Property Repair Fund	150,000	-		150,000
Contingency Fund	30,072	-	5,721	35,793
Vehicle Fund	50,000	-		50,000
<i>Restricted Funds</i>				
Swift Water Fund	6,450	(4,081)		2,369
Climbing and Equipment Fund	-	-		-
Generator fund	-	-		-
	<u>236,522</u>	<u>1,640</u>	<u>-</u>	<u>238,162</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted Funds	44,639	(38,918)	-	5,721
Swift Water Fund	-	(4,081)	-	(4,081)
Climbing and Equipment Fund	-	-	-	-
Generator fund	-	-	-	-
	<u>44,639</u>	<u>(42,999)</u>	<u>-</u>	<u>1,640</u>



Dartmoor Search & Rescue Team (Plymouth)

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 December 2024

	Property Repair Fund £	Contingen cy Fund £	Vehicle Fund £	Swift Water £	Climbing Equipment £	Generator £	General Fund £	Total 2024 £	Total 2023 £
Income and endowments from:									
Donations and legacies	-	-	-	-			31,483	31,483	29,568
Other trading activities							6,074	6,074	4,768
Investments							4,082	4,082	191
Charitable activities							3,000	3,000	241,076
Other							-	-	-
Total income and endowments	-	-	-	-	-	-	44,639	44,639	275,603
Expenditure on:									
Raising funds									
Fundraising trading - costs of goods and other costs							-	-	188
Charitable activities					-		30,311	30,311	20,421
Other				4,081			8,607	12,688	18,472
Total expenditure	-	-	-	4,081	-	-	38,918	42,999	39,081
Net Incoming Resources by activity	-	-	-	(4,081)	-	-	5,721	1,640	236,522

Appendix 2

Analysis of total expenditure by activity for the year ended 31 December 2024

	Property Repair Fund £	Contingen cy Fund £	Vehicle Fund £	Swift Water £	Climbing Equipment £	Generator £	General Fund £	2024 Total £	2023 Restated Total £
Nature of charitable expenditure									
Costs of Raising Funds							-	-	188
First Aid Equipment							-	-	658
Training							903	903	218
Event Costs							1,671	1,671	-
Motor Costs							5,335	5,335	6,597
Call Out Expenses							4,822	4,822	-
Other Support of Charitable Activities Costs							11,115	11,115	9,924
Premises Expenses							1,073	1,073	
Administrative Costs							5,296	5,296	2,264
Professional Fees							96	96	100
Independent Examiner Fees							1491	1,491	1,572
Recovery of VAT							-	-	(3,573)
Depreciation of Assets				4,081			7,116	11,197	4,746
Loss/ (Profit) on Disposal of Assets							-	-	
Total charitable expenditure analysed by activity	-	-	-	4,081	-	-	38,918	42,999	39,081



Dartmoor Search & Rescue Team (Plymouth)
Schedule to the Statement of Financial Activities
for the year ended 31 December 2024

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2024 £	2024 £	2024 £	2023 £
Incoming Resources				
Donations and Legacies				
Donations	31,483	-	31,483	29,568
Total Grants, Legacies & Donations Received	31,483	-	31,483	29,568
Total Donations and Legacy Income	31,483	-	31,483	29,568
Other Trading Activities				
Walks and Events Income	4,713	-	4,713	3,664
Sponsorships and social lotteries	317	-	317	406
Shop income from sale of donated and bought in goods	1,044	-	1,044	698
Total other trading activities	6,074	-	6,074	4,768
Investment Income				
Bank deposit interest received	4,082	-	4,082	191
Total Investment Income	4,082	-	4,082	191
Income from charitable activities				
Contractual payments from public authorities	3,000	-	3,000	679
Other ancillary trading to benefit beneficiaries	-	-	-	896
Transfer from Unincorporated Charity	-	-	-	239,501
Total Income from charitable activities	3,000	-	3,000	241,076
Total Income	44,639	-	44,639	275,603
Costs of raising funds				
Support costs for raising funds				
Merchandise & Items for Resale	-	-	-	188
Total costs of generating voluntary income	-	-	-	188

Dartmoor Search & Rescue Team (Plymouth)
Schedule to the Statement of Financial Activities
for the year ended 31 December 2024

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2024 £	2024 £	2024 £	2023 £
Charitable expenditure				
<i>Costs in Support of Charitable Activities</i>				
First Aid Equipment	-	-	-	658
Training and welfare	903	-	903	218
BOC - Gas Refills	2,968	-	2,968	2,548
Rescue Centre Costs	1,000	-	1,000	1,259
Event Costs	1,671	-	1,671	-
Satellite Phone Costs	5,688	-	5,688	1,459
General Costs	-	-	-	1,658
Motor Expenses	5,335	-	5,335	6,597
Insurance	1,459	-	1,459	3,000
Call Out Expenses	4,822	-	4,822	-
	23,846	-	23,846	17,397
<i>Premises Costs</i>				
Light and heat	1,073	-	1,073	660
	1,073	-	1,073	660
<i>General administrative expenses:</i>				
Telephone and fax	-	-	-	575
Subscriptions	335	-	335	283
Equipment expenses	4,272	-	4,272	1,331
Hire of equipment	-	-	-	-
Software	420	-	420	-
Search Dog Expenses	198	-	198	-
Bank charges	71	-	71	68
	5,296	-	5,296	2,264
<i>Professional fees in support of charitable activities</i>				
Legal, professional and consultancy fees	96	-	96	100
	96	-	96	100
Total Support costs	30,311	-	30,311	20,421
Total Expended on Charitable Activities	30,311	-	30,311	20,609

Dartmoor Search & Rescue Team (Plymouth)
Schedule to the Statement of Financial Activities
for the year ended 31 December 2024

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2024	2024	2024	2023
	£	£	£	£
<i>Other costs</i>				
<i>Other costs</i>				
Independent Examiner's Fees	1,491	-	1,491	1,572
Recovery of VAT	-	-	-	(3,573)
Depreciation of fixed assets	7,116	4,081	11,197	15,727
Loss/(Profit) on Disposal of Fixed Assets	-	-	-	4,746
Total other costs	8,607	4,081	12,688	18,472
<i>Analysis of transfers between funds</i>				
Transfer to/(from) unrestricted	(5,721)	-	(5,721)	(1,393)
Transfer to/(from) designated	5,721	-	5,721	1,393
	-	-	-	-



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Parties involved with this document

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Tue, 28th Oct 2025 7:52:19 GMT	Leigh Rowsell - Signer (c2d836fcaaa88538268d0cb6745ce300)
Tue, 28th Oct 2025 7:52:19 GMT	Mr B Mitchell - Copied In (73b451c497ce6312ff691a1d6cc94d27)

Audit history log

Date	Action
Mon, 27th Oct 2025 16:09:11 GMT	Envelope generated by Dan Hosgood (62.232.17.186)
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Mon, 27th Oct 2025 16:09:11 GMT	Document generated with fingerprint 8279d3a9541fe696de90e2267846cf33 (62.232.17.186)
Mon, 27th Oct 2025 16:30:23 GMT	Sent the envelope to Ms V Coumbe for signing (62.232.17.186)
Mon, 27th Oct 2025 16:30:29 GMT	Document emailed to party email
Mon, 27th Oct 2025 18:08:00 GMT	Ms V Coumbe viewed the envelope (81.111.179.97)
Mon, 27th Oct 2025 18:09:37 GMT	Ms V Coumbe signed the envelope (81.111.179.97)
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Tue, 28th Oct 2025 7:50:59 GMT	Leigh Rowsell viewed the envelope (62.232.17.186)
Tue, 28th Oct 2025 7:51:40 GMT	Leigh Rowsell viewed the envelope (62.232.17.186)
Tue, 28th Oct 2025 7:52:19 GMT	Leigh Rowsell signed the envelope (62.232.17.186)
Tue, 28th Oct 2025 7:52:19 GMT	Sent the envelope to Mr B Mitchell for signing (62.232.17.186)
Tue, 28th Oct 2025 7:52:19 GMT	This envelope has been signed by all parties (62.232.17.186)
Tue, 28th Oct 2025 7:52:20 GMT	Document emailed to party email

DARTMOOR SEARCH AND RESCUE TEAM (PLYMOUTH)

England & Wales - Charity number 1201229

Accounts

Dartmoor Search and Rescue (Plymouth)
(A charitable incorporated organisation)

Trustee's report and financial statements

For The Period Ended

31 December 2023



Registered Charity Number
1201229

Dartmoor Search & Rescue Team (Plymouth)
Report and accounts
Contents

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Dartmoor Search & Rescue Team (Plymouth)
(A charitable incorporated organisation)

Legal and administrative Information

Charity number

1201229

Business Address

Unit 4 Devonshire Meadows
Broadley Park Road
Roborough
Plymouth
PL6 7EZ

Trustees

Mr Julian Settrington	<i>Appointed 17 April 2024</i>
Mr Ben Mitchell	<i>Appointed 17 April 2024</i>
Ms Emma Mitchell	<i>Appointed 17 April 2024</i>
Mr Julian Brooke-Houghton	<i>Appointed 17 April 2024</i>
Ms Victoria Coumbe	<i>Appointed 18 April 2023</i>
Ms Samantha Edge	<i>Appointed 18 April 2023</i>
Mr Jeremy Morrish	<i>Appointed 18 April 2023</i>
Ms Clare Godfrey	<i>Appointed 01 July 2021</i>
Mr Neil Parsons	<i>Appointed 01 July 2017</i>
Mr Darren Platts	<i>Appointed 01 July 2017</i>

Accountants and Independent Examiners

Mr Philip Soutter FCCA
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR



Dartmoor Search & Rescue Team (Plymouth)

The report of the trustees for the period ended 31 December 2023

The trustees present their report and the financial statements for the period ended 31 December 2023 . The trustees who served during the period and up to the date of this report are set out on page 1.

Structure, governance and management

Governing document

The charity is a successor to Dartmoor Search & Rescue Team (Plymouth), charity number 1106095, which was an unincorporated charity that was approved by the Charity Commission on the 29 September 2004. It was registered as a Charitable Incorporated Organisation ("CIO") on 05 December 2022. With the CIO undertaking the activities of the charity from 01 January 2023 with the assets and liabilities of the charity formally transferring on the 22 April 2023. The registered charity number of the CIO is 1201229.

Appointment of trustees

Certain management posts fulfil the role of trustees and these Trustees are elected annually at the AGM.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks and include

1. Adequate insurance
2. Suitable training and equipment used
3. Working within the guide lines imposed by Mountain Rescue England and Wales
4. Only attending incidents under the instructions of the relevant Blue Light Organisation
5. A reserves policy that provides adequate funds to enable the team to continuing delivering it's aims if our funds may adversely be effected by unforeseen circumstances.

Objectives and Activities

The Dartmoor Search & Rescue Team (Plymouth) ("DSRTP") was formed in association with the Dartmoor Search and Rescue Team (Okehampton), the Dartmoor Search and Rescue Team (Ashburton) and the Dartmoor Search and Rescue Team (Tavistock) under the auspices of the Dartmoor Rescue Group, (DRG). All five organisations are independent registered charities.

The stated objectives of DSRTP are "to relieve suffering and distress amongst persons endangered by accidents or natural hazards primarily within moorland areas; to provide arrangements for the secure and efficient search and rescue of any person or persons so endangered; and to encourage moorland safety instruction and awareness through all sections of the community".

The team principally operates within South West Devon and South East Cornwall from our Rescue Centre in North Plymouth. We have strong relationships with our sister teams from the adjoining areas, and fully endorse the Peninsula Mountain & Cave Rescue Association (PenMacra) of which we are also a member. We also work closely with the national body, Mountain Rescue England & Wales (MREW).

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

It should be noted that, it is from voluntary contribution by way of time, skill, experience and enthusiasm that individual members commit to the team that DSRTP is able to achieve its objectives. That commitment by members is acknowledged with thanks, for it continues to be the foundation of all that we do.

Dartmoor Search & Rescue Team (Plymouth)

The report of the trustees for the period ended 31 December 2023

Achievements and Performance

The subsequent figures for the prior year are those of the unincorporated charity, which the trustees have included to aid in comparability of the charity with prior years.

During 2023, the teams search managers responded to a total of 21 (26 - 2022) incidents, which resulted in a total of 15 (24 - 2022) callouts. The 15 calls consisted of 6 from SWAST, 1 from another team, 2 Silver Response and 1 Water team call out. The total number of incidents last year was quieter than in previous years with fewer callouts. However, the total number of requests for SWAST assistance was the same as 2023. The number of requests for SWAST assistance at the Dewerstone continues. We are currently exploring ways to enhance our response to this area. Hopefully, there will be more developments later in the year.

There was also a constant drive to further the teams skill and experience with training. In 2023 there were 171 training events, with 675 hours of team training, in addition to the individual training of individual members. The turnout rate for training was 56% this year. There was also the change to a skills matrix for planning training carried out this year, this is still being worked on to optimise the benefits for the member and the team as a whole, with a continuing focus improving relevant skills in casualty care especially for mental health.

There was also attention paid to increasing fundraising with an updated website being launched and a continued attention to social media.

Financial review

Performance in the period

The charity received a total of £275,603 in incoming resources.

After cost there was a net surplus this year of £236,522. The trustees note that £239,501 of the incoming resources and surplus were due to the transfer of the assets and liabilities from the unincorporated charity. With this excluded a deficit of £2,979 was made.

Reserves Policy

The trustees have established policies whereby the unrestricted funds not committed or invested in tangible fixed assets (the "free reserves") held by the charity are held for certain purposes. These Designated Reserves consist of:

Property and Repairs Fund

The trustees have established that a large proportion of our funds may be required to cover the cost of the building and repairs therein due needed by the charity to carry out its work.

Contingency Fund

The trustees require certain funds held to be able to continue the current activities of the charity in the event of a significant drop in funding. A contingency fund of £50,000 is deemed appropriate. The fund currently stands at £30,072.

Vehicle Fund

A total fund of £50,000 is deemed appropriate for two elements consisting of:

- (a) refurbishment of existing control vehicle, and
- (b) Commissioning of new technical support vehicle

The fund currently stands at £50,000.

Dartmoor Search & Rescue Team (Plymouth)

The report of the trustees for the period ended 31 December 2023

Restricted funds

Restricted funds are those received to cover specific expenditure. The Charity currently has three restricted funds.

1. Swift Water, which currently stands at £6,450. This fund has been set up to develop our water rescue capabilities.
2. Climbing equipment and team jackets, which currently stands at £0.
3. Generator, which currently stands at £0.

Plans for future periods

Expenditure is rightly being tightly controlled, to ensure that we remain operational despite any major outgoings that may happen in the future. We have increased our human resources in Search Management, Swift Water Technicians, Casualty Care and Rope Rescue Operators. Some of these have associated equipment that needs to be purchased. These will be the targets for fundraising activities. All these skills add to the team's ability to provide good quality rescue services.

Statement of Trustees' Responsibilities

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 & 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 incoming 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 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper 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, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

This report was approved by the board of trustees on 16 October 2024.

Victoria Coumbe

Ms Victoria Coumbe
Trustee



Dartmoor Search & Rescue Team (Plymouth)
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the period ended 31 December 2023

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 December 2023 which are set out on pages 6 to 18

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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

Since the charities gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies

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

- 1) accounting records were not kept in respect of the company as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do 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.

Signed:

Mr Philip Soutter FCCA

Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

The date upon which my opinion is expressed is :-
16 October 2024

Dartmoor Search & Rescue Team (Plymouth)
Statement of Financial Activities
for the period from 5 December 2022 to 31 December 2023

	Unrestricted Funds	Restricted Funds	Total Funds
	2023 £	2023 £	2023 £
Incoming resources			
Income and endowments from:			
Donations and legacies	27,679	1,889	29,568
Other trading activities	4,768	-	4,768
Investments	191	-	191
Charitable activities	230,254	10,822	241,076
Total income and endowments	262,892	12,711	275,603
Expenditure on:			
Raising funds	188	-	188
Charitable activities	20,411	10	20,421
Other	12,211	6,261	18,472
Other resources expended	-	-	-
Total expenditure	32,810	6,271	39,081
Net income / expenditure before transfers between funds	230,082	6,440	236,522
Gross transfers between funds	(10)	10	-
Net income / expenditure before Other recognised gains and losses	230,072	6,450	236,522
Net movement in funds	230,072	6,450	236,522
Reconciliation of funds			
Total funds brought forward	-	-	-
Total Funds carried forward	230,072	6,450	236,522

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the SORP.

All activities derive from continuing operations

The notes on pages 9 to 14 form an integral part of these accounts.

Dartmoor Search & Rescue Team (Plymouth)
Statement of Financial Activities
for the period from 5 December 2022 to 31 December 2023
Movements in revenue and capital funds
for the period from 5 December 2022 to 31 December 2023

Revenue accumulated funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2023	2023	2023	2023
	£	£	£	£
Accumulated funds brought forward	-	-	-	-
Recognised gains and losses before transfers	228,679	1,403	6,440	236,522
Restricted Fixed Asset Fund		-		-
	228,679	1,403	6,440	236,522
Transfers between funds				
Transfers between restricted and unrestricted funds	-	(10)	10	-
Transfers (to)/from designated funds	1,393	(1,393)	-	-
Transfers (to)/from revaluation reserve	-	-	-	-
Transfers (to)/from fixed asset funds	-	-	-	-
Closing revenue accumulated funds	230,072	-	6,450	236,522

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2023	2023	2023	2023
Revenue accumulated funds	-	-	6,450	6,450
Revenue designated funds	230,072	-	-	230,072
Total funds	230,072	-	6,450	236,522

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 9 to 14 form an integral part of these accounts.

Dartmoor Search & Rescue Team (Plymouth)
Company Number
Balance Sheet
as at 31 December 2023

	Note	2023	
		£	£
Tangible assets	5		134,971
Total fixed assets			<u>134,971</u>
Current assets			
Stocks & Work in progress		500	
Debtors	6	1,405	
Cash at bank and in hand		101,206	
Total current assets		<u>103,111</u>	
Creditors:-			
amounts due within one year	7	(1,560)	
Net current assets			<u>101,551</u>
Total assets less current liabilities			<u>236,522</u>
Creditors:-			
amounts due after more than one year	8		-
Net assets			<u>236,522</u>
The funds of the charity :			
Unrestricted revenue accumulated funds		-	
Designated revenue funds		230,072	
Total unrestricted funds			230,072
Restricted revenue funds			
Restricted revenue accumulated funds		6,450	
Total restricted funds			<u>6,450</u>
Total charity funds			<u>236,522</u>

Victoria Coumbe

Ms Victoria Coumbe

Trustee

Approved by the board of trustees on 16 October 2024

The notes on pages 9 to 14 form an integral part of these accounts.

Dartmoor Search & Rescue Team (Plymouth)
Notes to the Accounts
for the period from 5 December 2022 to 31 December 2023

1 Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year unless otherwise stated.

Basis of Accounting

Dartmoor Search & Rescue Team (Plymouth) is a charitable incorporated organisation registered in England & Wales. The address of the charity is given in the charity information on page 1 of these financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Conversion to a CIO

The charity was previously constituted as an unincorporated charity, with this being the first year of operating through a CIO. The charity started to operate through a CIO. The charity started to operate through the CIO on the 01 January 2023 with the assets and liabilities being transferred in the year. These consisted of: fixed assets at net book value of £152,217; bank balances of £87,225; other assets of £1,475 and liabilities of £1,560.

Due to timing difference between the CIO and the unincorporated charity. There was no activity by the CIO between 05 December 2022 and 31 December 2022

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Dartmoor Search & Rescue Team (Plymouth)
Notes to the Accounts
for the period from 5 December 2022 to 31 December 2023

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The following specific policies are applied to particular categories of income:

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from the sale of merchandise is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.



Dartmoor Search & Rescue Team (Plymouth)
Notes to the Accounts
for the period from 5 December 2022 to 31 December 2023

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes of costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on charitable activities includes costs incurred by the charity 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 and other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities

Charitable expenditure comprises those costs incurred by the charity 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.

Research and Development

Research expenditure is written off to the profit and loss account in the year which it is incurred

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Costs include cost directly attributable to making the asset capable of operating as intended. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value of each asset on a systematic basis over its expected useful life, as follows:

Leasehold Property	- Straight line over the life of the asset
Equipment	- 10-20% Straight line
Office Equipment	- 10-20% Straight line
Motor Vehicles	- 25% reducing balance

Stock

Stock is valued at the lower of cost and net realisable value

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the next twelve months from the authorising of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Dartmoor Search & Rescue Team (Plymouth)
Notes to the Accounts
for the period from 5 December 2022 to 31 December 2023

Funds structure policy

Unrestricted funds

The free reserves represent funds of the charity not designated for a particular purpose.

The Property Repair fund has been designated by the trustees to cover the anticipated costs of the replacement and upkeep of the building.

The Contingency fund has been designated by the trustees as a fund set aside to cover running costs for a short period should there be a significant drop in funding.

The Vehicle fund has been designated by the trustees as a fund set aside to cover the cost of refurbishing the existing control vehicle and the commissioning of a new technical support vehicle

Restricted Funds

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy 'Capital grants'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus for the financial year

2023

£

This is stated after crediting :-

Revenue Turnover from ordinary activities

275,412

Depreciation of owned fixed assets

15,727

Independent Examiner's Fees

1,572

4 Staff Costs and Emoluments

There were no expenses nor remuneration paid to trustees in the year

The total number of staff employed in the year totalled Nil

Dartmoor Search & Rescue Team (Plymouth)
Notes to the Accounts
for the period from 5 December 2022 to 31 December 2023

5 Tangible functional fixed assets

	Leasehold Land and Buildings	Equipment	Motor Vehicles	Plant & Machinery	Total
	£	£	£	£	£
Asset cost, valuation or revalued amount					
At 5 December 2022	-	-	-	-	-
Additions	108,643	152,952	95,753	9,248	366,596
Disposals	-	(4,000)	(15,000)	-	(19,000)
Surplus on revaluation	-	-	-	-	-
At 31 December 2023	<u>108,643</u>	<u>148,952</u>	<u>80,753</u>	<u>9,248</u>	<u>347,596</u>
Accumulated depreciation and impairment provisions					
At 5 December 2022	-	-	-	-	-
Charge for the period	935	141,891	76,099	7,954	226,879
Eliminated on disposals	-	(4,000)	(10,254)	-	(14,254)
At 31 December 2023	<u>935</u>	<u>137,891</u>	<u>65,845</u>	<u>7,954</u>	<u>212,625</u>
Net book value					
At 31 December 2023	<u>107,708</u>	<u>11,061</u>	<u>14,908</u>	<u>1,294</u>	<u>134,971</u>
At 4 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

6 Debtors

	2023
	£
Other Debtors	1,110
Prepaid expenses	295
	<u>1,405</u>
Creditors: amounts falling due within one year	
	2023
	£
Other Creditors	-
Accrued expenses	1,560
	<u>1,560</u>

Dartmoor Search & Rescue Team (Plymouth)
Notes to the Accounts
for the period from 5 December 2022 to 31 December 2023

7 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 December 2023	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	128,521	6,450	134,971
Current Assets	103,111	-	103,111
Current Liabilities	(1,560)	-	(1,560)
	<u>230,072</u>	<u>6,450</u>	<u>236,522</u>

8 The individual funds included above are :-

	Funds at 2022 £	Movements in Funds as below £	Transfers Between funds £	Funds at 2023 £
Unrestricted Funds	-	1,403	(1,403)	-
<i>Designated Funds</i>				
Property Repair Fund	-	150,000		150,000
Contingency Fund	-	28,679	1,393	30,072
Vehicle Fund	-	50,000		50,000
<i>Restricted Funds</i>				
Swift Water Fund	-	6,440	10	6,450
Climbing and Equipment Fund	-	-		-
Generator fund	-	-		-
Restricted Fixed Asset Funds	-	-		-
	<u>-</u>	<u>236,522</u>	<u>-</u>	<u>236,522</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources £	Outgoing Resources £	Gains & Losses £	Movement in funds £
Unrestricted Funds	34,213	(32,810)	-	1,403
Property Repair Fund	150,000	-	-	150,000
Contingency Fund	28,679	-	-	28,679
Vehicle Fund	50,000	-	-	50,000
Swift Water Fund	12,006	(5,566)	-	6,440
Climbing and Equipment Fund	614	(614)	-	-
Generator fund	91	(91)	-	-
	<u>275,603</u>	<u>(39,081)</u>	<u>-</u>	<u>236,522</u>

Dartmoor Search & Rescue Team (Plymouth)

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the period from 5 December 2022 to 31 December 2023

	Property Repair Fund £	Contingency Fund £	Vehicle Fund £	Swift Water £	Climbing Equipment £	Generator £	General Fund £	Total £
Income and endowments from:								
Donations and legacies	-	-	-	1,889			27,679	29,568
Other trading activities							4,768	4,768
Investments							191	191
Charitable activities	150,000	28,679	50,000	10,117	614	91	1,575	241,076
Other							-	-
Total income and endowments	150,000	28,679	50,000	12,006	614	91	34,213	275,603
Expenditure on:								
Raising funds							188	188
Fundraising trading - costs of goods and other costs				10			20,411	20,421
Charitable activities				5,556	614	91	12,211	18,472
Other								
Total expenditure	-	-	-	5,566	614	91	32,810	39,081
Net Incoming Resources by activity	150,000	28,679	50,000	6,440	-	-	1,403	236,522

Appendix 2

Analysis of total expenditure by activity for the period from 5 December 2022 to 31 December 2023

	Property Repair Fund £	Contingency Fund £	Vehicle Fund £	Swift Water £	Climbing Equipment £	Generator £	General Fund £	Total £
Nature of charitable expenditure								
Costs of Raising Funds							188	188
First Aid Equipment							658	658
Training							218	218
Event Costs							-	-
Motor Costs							6,597	6,597
Call Out Expenses							-	-
Other Support of Charitable Activities Costs				10			9,914	9,924
Premises Expenses							660	660
Administrative Costs							2,264	2,264
Professional Fees							100	100
Independent Examiner Fees							1,572	1,572
Recovery of VAT							(3,573)	(3,573)
Depreciation of Assets				5,556	614	91	9,466	15,727
Loss/ (Profit) on Disposal of Assets							4,746	4,746
Total charitable expenditure analysed by activity	-	-	-	5,566	614	91	32,810	39,081



Dartmoor Search & Rescue Team (Plymouth)
Schedule to the Statement of Financial Activities
for the period from 5 December 2022 to 31 December 2023

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

	Unrestricted Funds	Restricted Funds	Total Funds
	2023 £	2023 £	2023 £
Incoming Resources			
Donations and Legacies			
Donations	27,679	1,889	29,568
Total Grants, Legacies & Donations Received	27,679	1,889	29,568
Total Donations and Legacy Income	27,679	1,889	29,568
Other Trading Activities			
Walks and Events Income	3,664	-	3,664
Sponsorships and social lotteries	406	-	406
Shop income from sale of donated and bought in goods	698	-	698
Total other trading activities	4,768	-	4,768
Investment Income			
Bank deposit interest received	191	-	191
Total Investment Income	191	-	191
Income from charitable activities			
Contractual payments from public authorities	679	-	679
Other ancillary trading to benefit beneficiaries	896	-	896
Transfer from Unincorporated Charity	228,679	10,822	239,501
Total Income from charitable activities	230,254	10,822	241,076
Total Income	262,892	12,711	275,603
Costs of raising funds			
Support costs for raising funds			
Merchandise & Items for Resale	188	-	188
Total costs of generating voluntary income	188	-	188

Dartmoor Search & Rescue Team (Plymouth)
Schedule to the Statement of Financial Activities
for the period from 5 December 2022 to 31 December 2023

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

	Unrestricted Funds	Restricted Funds	Total Funds
	2023	2023	2023
	£	£	£
Charitable expenditure			
<i>Costs in Support of Charitable Activities</i>			
First Aid Equipment	658	-	658
Training and welfare	218	-	218
BOC - Gas Refills	2,548	-	2,548
Rescue Centre Costs	1,259	-	1,259
Satellite Phone Costs	1,459	-	1,459
General Costs	1,648	10	1,658
Motor Expenses	6,597	-	6,597
Insurance	3,000	-	3,000
	17,387	10	17,397
<i>Premises Costs</i>			
Light and heat	660	-	660
	660	-	660
<i>General administrative expenses:</i>			
Telephone and fax	575	-	575
Stationery and printing	-	-	-
Subscriptions	283	-	283
Equipment expenses	1,331	-	1,331
Website and Advertising Costs	-	-	-
Bank charges	68	-	68
	2,264	-	2,264
<i>Professional fees in support of charitable activities</i>			
Legal, professional and consultancy fees	100	-	100
	100	-	100
Total Support costs	20,411	10	20,421
Total Expended on Charitable Activities	20,599	10	20,609

Dartmoor Search & Rescue Team (Plymouth)
Schedule to the Statement of Financial Activities
for the period from 5 December 2022 to 31 December 2023

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

	Unrestricted Funds	Restricted Funds	Total Funds
	2023	2023	2023
	£	£	£
Other costs			
Other costs			
Independent Examiner's Fees	1,572	-	1,572
Recovery of VAT	(3,573)	-	(3,573)
Depreciation of fixed assets	9,466	6,261	15,727
Loss/(Profit) on Disposal of Fixed Assets	4,746	-	4,746
Total other costs	12,211	6,261	18,472
Analysis of transfers between funds			
Transfer to/(from) unrestricted	(1,393)	-	(1,393)
Transfer to/(from) restricted	(10)	10	-
Transfer to/(from) designated	1,393	-	1,393
	(10)	10	-



Issuer Wills Accountants Limited

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Parties involved with this document

Document processed	Party + Fingerprint
Thu, 24th Oct 2024 17:59:32 BST	Ms V Coumbe - Signer (518ff87d36c7697e0b08be1815aae135)
Thu, 24th Oct 2024 18:05:36 BST	Ms C Godfrey - Signer (0a604ddbd8e3f1d0ccaab38cbeaf19c3)
Fri, 25th Oct 2024 10:45:52 BST	Phil - Signer (1444cc9b5f816509564b1acbde0eeb5b)

Audit history log

Date	Action
Fri, 25th Oct 2024 10:45:53 BST	Phil viewed the envelope (62.232.17.186)
Fri, 25th Oct 2024 10:45:52 BST	This envelope has been signed by all parties (62.232.17.186)
Fri, 25th Oct 2024 10:45:52 BST	Phil signed the envelope (62.232.17.186)
Fri, 25th Oct 2024 10:27:14 BST	Phil viewed the envelope (62.232.17.186)
Thu, 24th Oct 2024 20:04:53 BST	Phil opened the document email. (172.224.224.26)
Thu, 24th Oct 2024 19:42:23 BST	Ms C Godfrey viewed the envelope (86.6.93.177)
Thu, 24th Oct 2024 18:31:15 BST	Phil opened the document email. (172.226.0.13)
Thu, 24th Oct 2024 18:05:37 BST	Ms C Godfrey viewed the envelope (86.6.93.177)
Thu, 24th Oct 2024 18:05:37 BST	Document emailed to party email (35.179.141.240)
Thu, 24th Oct 2024 18:05:36 BST	Sent the envelope to Phil for signing (86.6.93.177)
Thu, 24th Oct 2024 18:05:36 BST	Ms C Godfrey signed the envelope (86.6.93.177)
Thu, 24th Oct 2024 18:04:39 BST	Ms C Godfrey viewed the envelope (86.6.93.177)
Thu, 24th Oct 2024 18:01:01 BST	Ms C Godfrey opened the document email. (86.6.93.177)
Thu, 24th Oct 2024 17:59:33 BST	Ms V Coumbe viewed the envelope (81.111.179.97)
Thu, 24th Oct 2024 17:59:33 BST	Document emailed to party email (18.170.50.62)
Thu, 24th Oct 2024 17:59:33 BST	Sent the envelope to Ms C Godfrey for signing (81.111.179.97)
Thu, 24th Oct 2024 17:59:33 BST	Ms V Coumbe signed the envelope (81.111.179.97)
Thu, 24th Oct 2024 17:58:48 BST	Ms V Coumbe viewed the envelope (81.111.179.97)
Thu, 24th Oct 2024 9:02:55 BST	Document emailed to party email (18.130.162.142)
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Thu, 24th Oct 2024 8:43:50 BST	Document generated with fingerprint e644fae410874ce6b285d591efe6fafb (62.232.17.186)
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