

# **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<br>Funds | Restricted<br>Funds | Total<br>Funds | Last Year<br>Total Funds |
|------------------------------------------------------------------------------|-----------------------|---------------------|----------------|--------------------------|
|                                                                              | 2024<br>£             | 2024<br>£           | 2024<br>£      | 2023<br>£                |
| <b>Incoming resources</b>                                                    |                       |                     |                |                          |
| <b>Income and endowments from:</b>                                           |                       |                     |                |                          |
| 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                  |
| <b>Total income and endowments</b>                                           | <b>44,639</b>         | <b>-</b>            | <b>44,639</b>  | <b>275,603</b>           |
| <b>Expenditure on:</b>                                                       |                       |                     |                |                          |
| Raising funds                                                                | -                     | -                   | -              | 188                      |
| Charitable activities                                                        | 30,311                | -                   | 30,311         | 20,421                   |
| Other                                                                        | 8,607                 | 4,081               | 12,688         | 18,472                   |
| Other resources expended                                                     | -                     | -                   | -              | -                        |
| <b>Total expenditure</b>                                                     | <b>38,918</b>         | <b>4,081</b>        | <b>42,999</b>  | <b>39,081</b>            |
| <b>Net income / expenditure<br/>before transfers between funds</b>           | <b>5,721</b>          | <b>(4,081)</b>      | <b>1,640</b>   | <b>236,522</b>           |
| <b>Net income / expenditure before<br/>Other recognised gains and losses</b> | <b>5,721</b>          | <b>(4,081)</b>      | <b>1,640</b>   | <b>236,522</b>           |
| <b>Net movement in funds</b>                                                 | <b>5,721</b>          | <b>(4,081)</b>      | <b>1,640</b>   | <b>236,522</b>           |
| <b>Reconciliation of funds</b>                                               |                       |                     |                |                          |
| <b>Total funds brought forward</b>                                           | <b>230,072</b>        | <b>6,450</b>        | <b>236,522</b> | <b>-</b>                 |
| <b>Total Funds carried forward</b>                                           | <b>235,793</b>        | <b>2,369</b>        | <b>238,162</b> | <b>236,522</b>           |

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**

|                                                                | <b>2024</b>  | <b>2023</b>    |
|----------------------------------------------------------------|--------------|----------------|
| Excess of Expenditure over income before realisation of assets | 1,640        | 236,522        |
| <b>Net Movement in funds before taxation</b>                   | <b>1,640</b> | <b>236,522</b> |

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

| <b>Revenue accumulated funds</b>             | <b>Designated Funds</b> | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Last year Total Funds</b> |
|----------------------------------------------|-------------------------|---------------------------|-------------------------|--------------------|------------------------------|
|                                              | <b>2024</b>             | <b>2024</b>               | <b>2024</b>             | <b>2024</b>        | <b>2023</b>                  |
|                                              | <b>£</b>                | <b>£</b>                  | <b>£</b>                | <b>£</b>           | <b>£</b>                     |
| 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)                   | -                       | -                  | -                            |
| <b>Closing revenue accumulated funds</b>     | <b>235,793</b>          | <b>-</b>                  | <b>2,369</b>            | <b>238,162</b>     | <b>236,522</b>               |

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

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>        |
| <b>Total fixed assets</b>                    |      |                       | <b>130,836</b>        |                       | <b>134,971</b>        |
| <b>Current assets</b>                        |      |                       |                       |                       |                       |
| 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>        |                       |
| <b>Total current assets</b>                  |      | <b><u>109,042</u></b> |                       | <b><u>103,111</u></b> |                       |
| <b>Creditors:-</b>                           |      |                       |                       |                       |                       |
| amounts due within one year                  | 7    | (1,716)               |                       | (1,560)               |                       |
| <b>Net current assets</b>                    |      |                       | <b><u>107,326</u></b> |                       | <b><u>101,551</u></b> |
| <b>Total assets less current liabilities</b> |      |                       | <b><u>238,162</u></b> |                       | <b><u>236,522</u></b> |
| <b>Creditors:-</b>                           |      |                       |                       |                       |                       |
| amounts due after more than one year         | 8    | -                     |                       | -                     |                       |
| <b>Net assets</b>                            |      |                       | <b><u>238,162</u></b> |                       | <b><u>236,522</u></b> |
| <b>The funds of the charity :</b>            |      |                       |                       |                       |                       |
| Unrestricted revenue accumulated funds       |      | -                     |                       | -                     |                       |
| Designated revenue funds                     |      | <u>235,793</u>        |                       | <u>230,072</u>        |                       |
| <b>Total unrestricted funds</b>              |      |                       | <b>235,793</b>        |                       | <b>230,072</b>        |
| <b>Restricted revenue funds</b>              |      |                       |                       |                       |                       |
| Restricted revenue accumulated funds         |      | 2,369                 |                       | 6,450                 |                       |
| <b>Total restricted funds</b>                |      |                       | <b><u>2,369</u></b>   |                       | <b><u>6,450</u></b>   |
| <b>Total charity funds</b>                   |      |                       | <b><u>238,162</u></b> |                       | <b><u>236,522</u></b> |



**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**

|                                                           | <b>Leasehold<br/>Land and<br/>Buildings<br/>£</b> | <b>Equipment<br/>£</b> | <b>Motor<br/>Vehicles<br/>£</b> | <b>Plant &amp;<br/>Machinery<br/>£</b> | <b>Totals<br/>£</b> |
|-----------------------------------------------------------|---------------------------------------------------|------------------------|---------------------------------|----------------------------------------|---------------------|
| <b>Asset cost, valuation or revalued amount</b>           |                                                   |                        |                                 |                                        |                     |
| 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>      |
| <b>Accumulated depreciation and impairment provisions</b> |                                                   |                        |                                 |                                        |                     |
| 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>      |
| <b>Net book value</b>                                     |                                                   |                        |                                 |                                        |                     |
| 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>      |

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

| <b>At 31 December 2024</b>     | <b>Unrestricted funds</b>     | <b>Restricted funds</b>     | <b>Total Funds</b>     |
|--------------------------------|-------------------------------|-----------------------------|------------------------|
|                                | <b>£</b>                      | <b>£</b>                    | <b>£</b>               |
| 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>         |
| <br><b>At 31 December 2023</b> | <br><b>Unrestricted funds</b> | <br><b>Restricted funds</b> | <br><b>Total Funds</b> |
|                                | <b>£</b>                      | <b>£</b>                    | <b>£</b>               |
| 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 :-**

|                             | <b>Funds at 2023</b> | <b>Movements in Funds as below</b> | <b>Transfers Between funds</b> | <b>Funds at 2024</b> |
|-----------------------------|----------------------|------------------------------------|--------------------------------|----------------------|
|                             | <b>£</b>             | <b>£</b>                           | <b>£</b>                       | <b>£</b>             |
| 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**

|                             | <b>Incoming Resources</b> | <b>Outgoing Resources</b> | <b>Gains &amp; Losses</b> | <b>Movement in funds</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|--------------------------|
|                             | <b>£</b>                  | <b>£</b>                  | <b>£</b>                  | <b>£</b>                 |
| 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<br>Repair<br>Fund<br>£ | Contingen<br>cy Fund<br>£ | Vehicle<br>Fund<br>£ | Swift Water<br>£ | Climbing<br>Equipment<br>£ | Generator<br>£ | General<br>Fund<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|------------------------------------------------------|---------------------------------|---------------------------|----------------------|------------------|----------------------------|----------------|----------------------|--------------------|--------------------|
| <b>Income and endowments from:</b>                   |                                 |                           |                      |                  |                            |                |                      |                    |                    |
| 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                                                |                                 |                           |                      |                  |                            |                | -                    | -                  | -                  |
| <b>Total income and endowments</b>                   | -                               | -                         | -                    | -                | -                          | -              | 44,639               | 44,639             | 275,603            |
| <b>Expenditure on:</b>                               |                                 |                           |                      |                  |                            |                |                      |                    |                    |
| 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             |
| <b>Total expenditure</b>                             | -                               | -                         | -                    | 4,081            | -                          | -              | 38,918               | 42,999             | 39,081             |
| <b>Net Incoming Resources by activity</b>            | -                               | -                         | -                    | (4,081)          | -                          | -              | 5,721                | 1,640              | 236,522            |

### Appendix 2

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

|                                                          | Property<br>Repair<br>Fund<br>£ | Contingen<br>cy Fund<br>£ | Vehicle<br>Fund<br>£ | Swift Water<br>£ | Climbing<br>Equipment<br>£ | Generator<br>£ | General<br>Fund<br>£ | 2024<br>Total<br>£ | 2023<br>Restated<br>Total<br>£ |
|----------------------------------------------------------|---------------------------------|---------------------------|----------------------|------------------|----------------------------|----------------|----------------------|--------------------|--------------------------------|
| <b>Nature of charitable expenditure</b>                  |                                 |                           |                      |                  |                            |                |                      |                    |                                |
| 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                     |                                 |                           |                      |                  |                            |                | -                    | -                  |                                |
| <b>Total charitable expenditure analysed by activity</b> | -                               | -                         | -                    | 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<br>£          | 2024<br>£        | 2024<br>£     | 2023<br>£                |
| <b>Incoming Resources</b>                              |                    |                  |               |                          |
| <b>Donations and Legacies</b>                          |                    |                  |               |                          |
| Donations                                              | 31,483             | -                | 31,483        | 29,568                   |
| <b>Total Grants, Legacies &amp; Donations Received</b> | <b>31,483</b>      | <b>-</b>         | <b>31,483</b> | <b>29,568</b>            |
| <b>Total Donations and Legacy Income</b>               | <b>31,483</b>      | <b>-</b>         | <b>31,483</b> | <b>29,568</b>            |
| <b>Other Trading Activities</b>                        |                    |                  |               |                          |
| 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                      |
| <b>Total other trading activities</b>                  | <b>6,074</b>       | <b>-</b>         | <b>6,074</b>  | <b>4,768</b>             |
| <b>Investment Income</b>                               |                    |                  |               |                          |
| Bank deposit interest received                         | 4,082              | -                | 4,082         | 191                      |
| <b>Total Investment Income</b>                         | <b>4,082</b>       | <b>-</b>         | <b>4,082</b>  | <b>191</b>               |
| <b>Income from charitable activities</b>               |                    |                  |               |                          |
| Contractual payments from public authorities           | 3,000              | -                | 3,000         | 679                      |
| Other ancillary trading to benefit beneficiaries       | -                  | -                | -             | 896                      |
| Transfer from Unincorporated Charity                   | -                  | -                | -             | 239,501                  |
| <b>Total Income from charitable activities</b>         | <b>3,000</b>       | <b>-</b>         | <b>3,000</b>  | <b>241,076</b>           |
| <b>Total Income</b>                                    | <b>44,639</b>      | <b>-</b>         | <b>44,639</b> | <b>275,603</b>           |
| <b>Costs of raising funds</b>                          |                    |                  |               |                          |
| <b>Support costs for raising funds</b>                 |                    |                  |               |                          |
| Merchandise & Items for Resale                         | -                  | -                | -             | 188                      |
| <b>Total costs of generating voluntary income</b>      | <b>-</b>           | <b>-</b>         | <b>-</b>      | <b>188</b>               |

**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<br>£          | 2024<br>£        | 2024<br>£     | 2023<br>£                |
| <b>Charitable expenditure</b>                                       |                    |                  |               |                          |
| <i><b>Costs in Support of Charitable Activities</b></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         | -                        |
|                                                                     | <b>23,846</b>      | <b>-</b>         | <b>23,846</b> | <b>17,397</b>            |
| <i><b>Premises Costs</b></i>                                        |                    |                  |               |                          |
| Light and heat                                                      | 1,073              | -                | 1,073         | 660                      |
|                                                                     | <b>1,073</b>       | <b>-</b>         | <b>1,073</b>  | <b>660</b>               |
| <i><b>General administrative expenses:</b></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                       |
|                                                                     | <b>5,296</b>       | <b>-</b>         | <b>5,296</b>  | <b>2,264</b>             |
| <i><b>Professional fees in support of charitable activities</b></i> |                    |                  |               |                          |
| Legal, professional and consultancy fees                            | 96                 | -                | 96            | 100                      |
|                                                                     | <b>96</b>          | <b>-</b>         | <b>96</b>     | <b>100</b>               |
| <b>Total Support costs</b>                                          | <b>30,311</b>      | <b>-</b>         | <b>30,311</b> | <b>20,421</b>            |
| <b>Total Expended on Charitable Activities</b>                      | <b>30,311</b>      | <b>-</b>         | <b>30,311</b> | <b>20,609</b>            |



**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.

|                                                   | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Prior Period Total Funds</b> |
|---------------------------------------------------|---------------------------|-------------------------|--------------------|---------------------------------|
|                                                   | <b>2024</b>               | <b>2024</b>             | <b>2024</b>        | <b>2023</b>                     |
|                                                   | <b>£</b>                  | <b>£</b>                | <b>£</b>           | <b>£</b>                        |
| <b><i>Other costs</i></b>                         |                           |                         |                    |                                 |
| <b><i>Other costs</i></b>                         |                           |                         |                    |                                 |
| 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                           |
| <b>Total other costs</b>                          | <b>8,607</b>              | <b>4,081</b>            | <b>12,688</b>      | <b>18,472</b>                   |
| <b><i>Analysis of transfers between funds</i></b> |                           |                         |                    |                                 |
| Transfer to/(from) unrestricted                   | (5,721)                   | -                       | (5,721)            | (1,393)                         |
| Transfer to/(from) designated                     | 5,721                     | -                       | 5,721              | 1,393                           |
|                                                   | -                         | -                       | -                  | -                               |



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