

Dartmoor Search & Rescue Team (Plymouth)

Trustees' report and financial statements

for the year ended 31 December 2019

Charity number: 1106095

Dartmoor Search & Rescue Team (Plymouth)

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Dartmoor Search & Rescue Team (Plymouth)

Legal and administrative information

Charity number 1106095

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

Trustees	Mr Michael Knapman	Chair - Appointed 22 Oct 2019
	Mr Jim Tappy	Treasurer
	Mr Steve Lang	
	Mr Darren Platts	
	Mr Simon Applebee	
	Mr Mark Handley	
	Mr Neil Parsons	
	Ms Bryony Behan	
	Mr Dennis Verheule	
	Ms Victoria Coumbe	Resigned 01 Oct 2019

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

Dartmoor Search & Rescue Team (Plymouth)

Report of the trustees for the year ended 31 December 2019

The trustees present their report and the financial statements for the year ended 31 December 2019. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing document

Dartmoor Search & Rescue Team (Plymouth) was approved by the Charity Commission on the 29 September 2004 and is a registered charity, number 1106095.

Appointment of trustees

Certain management posts fulfil the role of trustees and these 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 The National Mountain Rescue Organisation
4. Only attending incidents under the instructions of the relevant Police Organisation
5. A reserves policy that provides adequate funds to enable the team to continuing delivering it's aims if our funds may adversely 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 and Cornwall from our Rescue Centre at Devonshire Meadows, Roborough, and Plymouth. We have strong relationships with our sister teams from the adjoining areas, and fully endorse the Peninsula Mountain & Cave Rescue Association (PenMacra). 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)

Report of the trustees for the year ended 31 December 2019

Achievements and performance

During 2019, the teams search managers responded to a total of 26 (32 - 2018) incidents, which resulted in a total of 15 (21 - 2018) callouts, representing some 1300 (1752 - 2018) hours of team members' voluntary contributions. The callouts were approximately 60% urban / rural and 40% moorland (50% urban - 2018). The majority of incidents attended involve casualties with a variety of mental health issues, and we are proud to continue our membership of the Plymouth Dementia Action Alliance (PDAA), having been the first MREW team in the country to become "dementia friendly". Three team members have become Mental Health First Aiders in order to continue to support are most common type of despondent.

As can be seen from the above figures there has been a 20% decrease in demand for our services with a change in emphasis to the urban environment.

The team has maintained a sound level of appropriately skilled personnel. At 31 December 2019 there were 47 members with a further 7 recruits in training. Our membership includes 1 search dog and handler, 2 Doctors, 1 Nurse, 2 Paramedics ,15 Casualty Carers and 15 Swift Water Rescue Technicians with further exams in all areas booked in for this year. We have added several new members to the call out list to replace those that have resigned and they have all attended their first live callout.

The team is still going through the process of research the process of becoming a Charitable Incorporated Organisation (CIO). This decision has been proposed by The Trustees following advice from MREW as well as its professional advisors. In accordance with our constitution, we are still undergoing a period of consultation with the other three teams making up the Dartmoor Rescue Group (DRG). The CIO is in its final period of consultation.

During 2019 further improvements have been made to the rescue centre to enable better training and storage. This year we have obtained another vehicle (by donation) which we are modifying and modernising to become a control vehicle to support our inland water rescue team. The aim of this is to become part of a national register, which will mean the water team will be on call where ever their skills can be utilised.

The management structure remains the same with the Chairman having an overall picture, the team leader running the operational side and the secretary running the administrative side.

Our fundraising events continue to grow with Hope 24, Tour de Moor, and the Jailbreak now established events.

Rob Heath and Honey (search dog) are continued training with SARDA during the year in order to reach the grading required to go onto the callout list.

The team is again looking to further develop training between the regional teams and advocates the use of joint call outs wherever possible. Recent joint training included casualty care, 4x4 driving and Swift Water rescue. The regional training officer is also a Plymouth team member so is pushing for further regional working.

Dartmoor Search & Rescue Team (Plymouth)

Report of the trustees for the year ended 31 December 2019

Financial review

Performance in the year

The charity received a total £59,126 (2018: £30,251) in incoming resources, legacy income of £32,953 (2018: nil) and investment income of £405 (2018: £260).

After costs there is a net surplus in the year of £38,322, compared to a deficit last year of £6,121. If the legacy receipt of £32,953 is disregarded the charity would still have made a surplus of £5,369.

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:

1. Property and Repairs Fund

The trustees have established a fund of £150,000 is required to cover the cost of the building and repairs therein due needed by the charity to carry out its work. The fund is made up of the value of tangible assets. The fund currently stands at £150,000 (2018: £150,000).

2. 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. The trustees consider that one of the resources expended would be appropriate. A contingency fund of £50,000 is deemed appropriate. The fund currently stands at £50,000 (2018 : £41,693).

3. 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 £46,751 (2018: £18,166)

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 £12,112 (2018: £11,528). This fund has been set up to develop our water rescue capabilities.
- 2. Climbing equipment and team jackets, which currently stands at £5,507 (2018: £5,130).
- 3. Generator, which currently stands at £469 (2018: nil)

Holding Monies as an Agent for others

The trustees have declared that the charity is to become a holding agent for expenses paid by the police authority to team members attending call outs. This money is held in a separate account named "social account" and remain the property of the team members. Monies held as agents at the year end was £7,647 and shown within Other Creditors (2018: £8,050).

Plans for future periods

We are increasing our resource in Search Management as several of the current Search Managers are reaching the end of their time with the team. In house training has started to up-skill and two members have attended the formal search management training.



Dartmoor Search & Rescue Team (Plymouth)

Report of the trustees for the year ended 31 December 2019

Impact of COVID-19

The unprecedented worldwide impact of the Coronavirus has completely changed the circumstances under which DS RTP will be operating in 2020/21. Social distancing measures and the lockdown have had far reaching implications for us.

Our Rescue teams are committed to remaining operational throughout the COVID 19 pandemic. As well as providing our normal life saving search and rescue operation many teams and members are also supporting the NHS and are available to support the emergency services.

To keep us operational we need to protect our members by ensuring we have enough Personal Protection Equipment.

As a result DS RTP anticipate Income to reduce in 2020, while every effort has been made to limited expenditure. The Trustees aim is to achieve a break even position as at 31 December 2020, however there are sufficient cash to buffer any shortcomings in the short term.

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).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charity 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.

Dartmoor Search & Rescue Team (Plymouth)

Report of the trustees for the year ended 31 December 2019

On behalf of the board



Mr Jim Tappy
Treasurer and Trustees

Dated... 16.6.2020

Dartmoor Search & Rescue Team (Plymouth)

Independent examiner's report to the trustees on the unaudited financial statements of Dartmoor Search & Rescue Team (Plymouth).

I report to the trustees on my examination of the accounts of Dartmoor Search & Rescue Team (Plymouth) for the year ended 31 December 2019 set out on pages 2 to 17.

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 material 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 charity 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.



Mr Philip Wood Soutter
FCCA, ATT
Independent examiner
Wills Accountants Ltd
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Dated 05 June 2020

Dartmoor Search & Rescue Team (Plymouth)

Statement of financial activities

For the year ended 31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total £	2018 Total £
Income and endowments from					
Donations & legacies	2	70,193	9,591	79,784	20,557
Other trading activities	3	2,423	-	2,423	2,294
Investments	4	405	-	405	260
Charitable activities	5	7,187	-	7,187	7,055
Other incoming resources	6	-	2,687	2,687	345
Total income and endowments		<u>80,208</u>	<u>12,278</u>	<u>92,486</u>	<u>30,511</u>
Expenditure on:					
Raising funds	7	2,203	-	2,203	3,068
Charitable activities	8	41,113	10,848	51,961	33,564
Total expenditure		<u>43,316</u>	<u>10,848</u>	<u>54,164</u>	<u>36,632</u>
Net income / (expenditure)		36,892	1,430	38,322	(6,121)
Total funds brought forward		209,859	16,658	226,517	232,638
Total funds carried forward		<u>246,751</u>	<u>18,088</u>	<u>264,839</u>	<u>226,517</u>

The notes on pages 10 to 17 form an integral part of these financial statements.

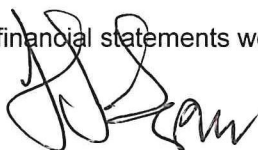


Dartmoor Search & Rescue Team (Plymouth)

Balance sheet as at 31 December 2019

	Notes	£	2019 £	£	2018 £
Fixed assets					
Tangible assets	10		173,567		157,660
Current assets					
Stocks		500		500	
Debtors	11	231		1,575	
Cash at bank and in hand		99,436		76,032	
		<u>100,167</u>		<u>78,107</u>	
Creditors: amounts falling due within one year	12	<u>(8,895)</u>		<u>(9,250)</u>	
Net current assets			91,272		68,857
Net assets			<u>264,839</u>		<u>226,517</u>
Funds	13				
Restricted income funds			18,088		16,658
Unrestricted income funds			246,751		209,859
Total funds			<u>264,839</u>		<u>226,517</u>

The financial statements were approved by the trustees on 5 June 2020 and signed on its behalf by



Mr Jim Tappy
Treasurer and Trustee

The notes on pages 10 to 17 form an integral part of these financial statements.

Dartmoor Search & Rescue Team (Plymouth)

Notes to financial statements for the year ended 31 December 2019

1. Accounting policies

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

1.1. Basis of preparation of the accounts

Dartmoor Search & Rescue Team (Plymouth) is an unincorporated charity 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 and 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.

1.2. 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 financial statements for the year ended 31 December 2019

1.3. Income Recognition

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.

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.

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.

Dartmoor Search & Rescue Team (Plymouth)

Notes to financial statements for the year ended 31 December 2019

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.

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

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.

1.4. 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.

1.5. Research and development

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

Dartmoor Search & Rescue Team (Plymouth)

Notes to financial statements for the year ended 31 December 2019

1.6. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes costs 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 estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold properties	-	Straight line over the life of the lease
Equipment	-	10-20% straight line
Office equipment	-	10-20% straight line
Motor vehicles	-	25% reducing balance

1.7. Stock

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

1.8. 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 12 months from authorising 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.

2. Donations and legacies

	Unrestricted funds £	Restricted funds £	2019 Total £	2018 Total £
Donations	3,553	9,591	13,144	9,175
Online donations - Just Giving, Virgin	2,312	-	2,312	2,094
Donated goods received	15,900	-	15,900	-
Walks income	15,475	-	15,475	9,288
Legacies	32,953	-	32,953	-
	<u>70,193</u>	<u>9,591</u>	<u>79,784</u>	<u>20,557</u>

3. Other trading activities

	Unrestricted funds £	2019 Total £	2018 Total £
Shop income	2,423	2,423	1,494
First Aid at Events	-	-	800
	<u>2,423</u>	<u>2,423</u>	<u>2,294</u>

Dartmoor Search & Rescue Team (Plymouth)

Notes to financial statements for the year ended 31 December 2019

4. Investment income

	Unrestricted funds £	2019 Total £	2018 Total £
Bank interest receivable	405	405	260
	<u>405</u>	<u>405</u>	<u>260</u>

5. Charitable activities

	Unrestricted funds £	2019 Total £	2018 Total £
Callout expenses reimbursed	6,354	6,354	5,930
Ten Tors Income	833	833	1,125
	<u>7,187</u>	<u>7,187</u>	<u>7,055</u>

6. Other incoming resources

	Restricted funds £	2019 Total £	2018 Total £
Other income - Insurance Reclaimed	-	-	345
Other income - Bursary Insurance	2,687	2,687	-
	<u>2,687</u>	<u>2,687</u>	<u>345</u>

7. Expenditure on raising funds

	Unrestricted funds £	2019 Total £	2018 Total £
Mechandise & items for resale	951	951	1,255
Fundraising events	1,252	1,252	1,813
	<u>2,203</u>	<u>2,203</u>	<u>3,068</u>

Dartmoor Search & Rescue Team (Plymouth)

Notes to financial statements for the year ended 31 December 2019

8. Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	2019 Total £	2018 Total £
Search & rescue	41,113	10,848	51,961	33,564
	<u>41,113</u>	<u>10,848</u>	<u>51,961</u>	<u>33,564</u>

9. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

10. Tangible fixed assets	Long leasehold property £	Equipment £	Office equipment £	Motor vehicles £	Total £
Cost					
At 1 January 2019	108,643	110,390	6,417	52,600	278,050
Additions	-	20,458	900	20,556	41,914
Disposals	-	(70)	-	-	(70)
At 31 December 2019	<u>108,643</u>	<u>130,778</u>	<u>7,317</u>	<u>73,156</u>	<u>319,894</u>
Depreciation					
At 1 January 2019	385	73,427	3,672	42,906	120,390
Charge for the year	110	16,884	1,149	7,843	25,986
On disposals	-	(49)	-	-	(49)
At 31 December 2019	<u>495</u>	<u>90,262</u>	<u>4,821</u>	<u>50,749</u>	<u>146,327</u>
Net book values					
At 31 December 2019	<u>108,148</u>	<u>40,516</u>	<u>2,496</u>	<u>22,407</u>	<u>173,567</u>
At 31 December 2018	<u>108,258</u>	<u>36,963</u>	<u>2,745</u>	<u>9,694</u>	<u>157,660</u>

11. Debtors

	2019 £	2018 £
Other debtors	<u>231</u>	<u>1,575</u>

Dartmoor Search & Rescue Team (Plymouth)

Notes to financial statements for the year ended 31 December 2019

12. Creditors: amounts falling due within one year

	2019 £	2018 £
Other creditors	7,647	8,050
Accruals	1,248	1,200
	<u>8,895</u>	<u>9,250</u>

13. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2019 as represented by:			
Tangible fixed assets	152,573	20,994	173,567
Current assets	100,167	-	100,167
Current liabilities	(5,989)	(2,906)	(8,895)
	<u>246,751</u>	<u>18,088</u>	<u>264,839</u>

14. Unrestricted funds

	At 1 January 2019 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2019 £
Unrestricted funds (free reserves)	-	82,895	(31,313)	(51,582)	-
Property Repair Fund	150,000	-	-	-	150,000
Contingency Fund	41,693	-	-	8,307	50,000
Vehicle fund	18,166	-	(14,690)	43,275	46,751
	<u>209,859</u>	<u>82,895</u>	<u>(46,003)</u>	<u>-</u>	<u>246,751</u>

Purposes of 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 financial statements for the year ended 31 December 2019

15. Restricted funds

	At 1 January 2019 £	Incoming resources £	Outgoing resources £	At 31 December 2019 £
Restricted fund - Swift Water	11,528	7,029	(6,445)	12,112
Restricted fund - Climbing equipment & Jackets	5,130	2,000	(1,623)	5,507
Restricted fund - Generator	-	562	(93)	469
Restricted Fund - Insurance Bursary	-	2,687	(2,687)	-
	<u>16,658</u>	<u>12,278</u>	<u>(10,848)</u>	<u>18,088</u>

Purposes of restricted funds

Grants and donations received from donors that are for the purchase, maintenance and development of the charities water rescue capabilities.

Grants and donations received from donors that are for climbing equipment and jackets.

Grants and donations received from donors that are for the purchase of a new generator.

Dartmoor Search & Rescue Team (Plymouth)

The following pages do not form part of the statutory accounts.

Dartmoor Search & Rescue Team (Plymouth)

Detailed statement of financial activities

For the year ended 31 December 2019

	2019		2018	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		13,144		9,175
Online donations - Just Giving, Virgin		2,312		2,094
Donated goods received		15,900		-
Walks income		15,475		9,288
Legacies		32,953		-
		<u>79,784</u>		<u>20,557</u>
<i>Activities for generating funds</i>				
Shop income		2,423		1,494
First Aid at Events		-		800
		<u>2,423</u>		<u>2,294</u>
<i>Investment income</i>				
Bank interest receivable		405		260
		<u>405</u>		<u>260</u>
Total incoming resources from generating funds		<u>82,612</u>		<u>23,111</u>
Incoming resources from charitable activities				
Callout expenses reimbursed		6,354		5,930
Ten Tors Income		833		1,125
		<u>7,187</u>		<u>7,055</u>
Other incoming resources				
Other income - Insurance Reclaimed		-		345
Other income - Bursary Insurance		2,687		-
		<u>2,687</u>		<u>345</u>
Total incoming resources		<u>92,486</u>		<u>30,511</u>
Resources expended				
Costs of generating funds:				
Fundraising trading:				
cost of goods sold and other costs				
<i>Shop costs</i>				
Merchandise & items for resale	951		1,255	
	<u>951</u>		<u>1,255</u>	
		951		1,255



Dartmoor Search & Rescue Team (Plymouth)

Detailed statement of financial activities

For the year ended 31 December 2019

<i>Fundraising events</i>			
Events costs	<u>1,252</u>	<u>1,813</u>	
	1,252		1,813
Total fundraising trading			
cost of goods sold and other costs	<u>2,203</u>		<u>3,068</u>
Total costs of generating funds	<u>2,203</u>		<u>3,068</u>

Dartmoor Search & Rescue Team (Plymouth)

Detailed statement of financial activities

For the year ended 31 December 2019

	2019 £	2018 £
Charitable activities		
Search & rescue		
<i>Activities undertaken directly</i>		
BOC - Gas refills	1,454	1,367
Courses	1,762	667
First Aid Equipment	3,270	1,459
General costs	766	771
Rescue centre	4,096	4,248
Satellite phone costs	2,554	4,989
Ten Tors costs	-	27
Vehicle costs	6,493	1,822
Walk costs	2,181	1,421
Professional - Legal fees	35	270
Accountancy fees	1,248	1,200
Equipment	2,615	3,056
Website and Advertising costs	1,864	-
Depreciation	25,986	17,613
Loss on disposal	21	-
Recovery of VAT	(2,473)	(5,423)
Bank Charges	89	77
	<u>51,961</u>	<u>33,564</u>
Search & rescue total expenditure	<u>51,961</u>	<u>33,564</u>
Total charitable activity expenditure	<u>51,961</u>	<u>33,564</u>
Net incoming/(outgoing) resources for the year	<u>38,322</u>	<u>(6,121)</u>

