

Registered Charity No: 1098037
Company No: 04752688

EXMOOR SEARCH AND RESCUE TEAM
A COMPANY LIMITED BY GUARANTEE
UNAUDITED REPORT AND ACCOUNTS FOR THE
YEAR ENDED 31 DECEMBER 2019

EXMOOR SEARCH AND RESCUE TEAM
A COMPANY LIMITED BY GUARANTEE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

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EXMOOR SEARCH AND RESCUE TEAM
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019

The directors of the charity submit their annual report and the financial statements for the year ended 31 December 2019. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity, as well as complying with statutory requirements and the governing document.

Objectives and Activities

The charity is a charitable company limited by guarantee, incorporated on 2 May 2003. It is governed by a memorandum and articles of association dated 3 April 2003, and commenced operations on 1 July 2003. Its objectives are to assist in the relief of suffering and distress amongst people endangered by accidents or natural hazards in the South West of England particularly in the Exmoor area and such other areas as the Charity shall from time to time decide and to provide adequate arrangements for the safe and efficient search and rescue of any person so endangered.

In planning our activities we have kept in mind the Charity Commission's guidance on public benefit and have followed this guidance to demonstrate the charitable aims are for the public benefit.

Structure, Governance and Management

The directors control the Charity and make decisions which are put into effect under the supervision of appropriate sub-committees.

The directors and secretary carry out the administrative duties of the Charity and are listed on page 3.

The members of the Charity are directors for the purposes of company law and trustees for the purposes of charity law. No directors hold shares but they have all guaranteed to pay an amount not exceeding £10 in the event of the Charity ceasing and there being a deficiency. The trustees are appointed by a democratic process.

The trustees are all currently members of the team. An invitation to stand as trustee is issued to all team members at least 14 days prior to the AGM. Those standing need to gain approval from two other team members. A vote is undertaken by those present at the AGM if the number of applicants exceed the number of positions.

Team members have to undergo a probationary and training phase (9-18 months) prior to becoming a full team member. During these initial phases team members must pass a DBS check. Due to our operational role as a police resource, we do not accept those with a criminal record.

Results

The results for the year are as stated in the attached financial statements. A surplus of £25,580 arose this year.

EXMOOR SEARCH AND RESCUE TEAM

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Reserves

The purpose of this policy is to briefly explain the need for and reasons why Exmoor Search and Rescue Team (the *Team*) have funds in reserve. This policy does not cover "Restricted Funds" (given to the Team for a specific purpose) or funds the trustees have earmarked as "Designated Funds" (an administrative arrangement where part of the Unrestricted funds has been allocated to a specific project).

The team require reserves to enable it to continue to operate regardless of any short term or medium term problems either in attracting income or by unexpected expenses. The purpose of these reserves may fall into three categories:

1. The running costs of the Team are currently circa £33,000 per annum (see below). The Team undertakes Street collections that in 2019 raised £2,182 and places collecting boxes, which raised £923. The balance of income is from direct appeal to outside organisations and individuals. The Team does not have the necessary resources to increase the amount of collection days and collecting boxes, so income is very dependent on outside influences. The amounts and timings of donations can not be relied upon in the short/medium term to allow the Team to operate without adequate reserve funds. The trustees believe that a sum of up to two years income, excluding restricted income should be held in reserve.

2. The Team operate with a high level of expensive equipment including a Control Vehicle and three Ambulance/personnel carriers. Communication, which is a key component to our effectiveness, requires a bank of handheld radios which are £700 each. Other essential and expensive equipment include First Aid and specialised medical equipment including a variety of stretchers, ropes and associated steep ground rescue equipment and water rescue equipment. All this equipment must be readily available in full working order. The trustees believe that money should be available to repair or replace equipment at any time so that the operational capabilities of the Team and the safety of its members are not compromised by lack of the correct equipment in a safe and working condition. The trustees believe that a sum of at least £500 should be immediately available at any time to repair or replace equipment.

3. The Team operate from a headquarters based in South Molton which they own. The expenses for these premises in 2019 were £4,521.

The total reserves will comprise a sum sufficient to meet the demands of the categories above. At any time the trustees may deem further reserves to be necessary should the operational priorities change or there are significant changes in income.

It will be the responsibility of the Treasurer to ensure that the Team's reserves are maintained at this level and this policy is followed.

The Executive Committee will monitor and review the level of reserves at each committee meeting.

The reserves policy will be reviewed annually by the Committee at the first meeting after the Annual General meeting

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|-----------------|---------|---------|---------|---------|---------|---------|
| Total Outgoings | £38,148 | £38,627 | £38,627 | £33,977 | £31,351 | £33,092 |
| Running Costs* | £32,772 | £34,529 | £33,531 | £27,496 | £26,887 | £28,571 |
| Rescue Centre | £2,815 | £4,098 | £4,174 | £4,201 | £4,228 | £4,521 |

* Running costs have taken into account income from fuel and insurance refunds from Police.

EXMOOR SEARCH AND RESCUE TEAM

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Achievements and Performance

During 2019 the team were called out 38 times to assist the police and ambulance services in searching for missing/vulnerable people and casualty evacuations. This was slightly higher than 2018 total with a surprisingly quiet fourth quarter. Throughout the country Mountain Rescue Teams are being increasingly utilised due to increased use of the countryside and decrease in statutory service resources.

The team were called to provide welfare checks to potentially trapped motorists in North Devon during an isolated snow event but the predicted snowfall was not as extensive as expected and the roads remained open during our deployment. The majority of our deployments were searches for vulnerable missing people. These typically lasted a day or one night however, a number of them did extend into a second day or required assistance from a neighbouring team. We also assisted with a neighbouring team on a protracted search out with our operational area. We had three deployments directly requested by the ambulance service to assist with a patient in inaccessible locations.

Joint operations with neighbouring search and rescue teams, Coast Guard, Fire & Rescue and Police were increasingly common. This year the majority of our range of skills and expertise offered by the team were utilised with the exception of technical rope rescue.

The team were also evident at a number of organised events/challenges on Exmoor and the Quantock Hills including sponsored walks, races and mountain bike events providing specialist rescue cover.

Training continued throughout the year, including a weekend residential event, to maintain skill levels across the team and to develop those of our trainees. Interoperability between volunteer and statutory emergency services also provided training opportunities with the Fire & Rescue Service (F&RS) in search techniques and water rescue; Police, F&RS, HART (ambulance) and SARA in rope rescue whilst Libbor funding to our umbrella organisation (Mountain Rescue England & Wales) provided opportunities for 4x4 off road driving.

During the year the Team received £33,998 in restricted funds from various sources, including charitable trusts and supermarket charity schemes. Throughout 2019 fundraising efforts have been focused on replacing our aging Control vehicle (converted long-wheel based van). This is a considerable outlay over and above our regular outgoings and fundraising will continue into 2020 to secure the estimated 8-15% remainder.

Risks

The trustees have implemented a risk register and reviewed all known risks and have satisfied themselves that there are adequate systems and procedures in place to mitigate the risks identified.

Investment policy

The trustees have the power to invest in such assets as they feel is appropriate to the charity. At present all surplus monies are held on deposit at the bank.

The report of the directors has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and the Statement of Recommended Practice - Accounting and Reporting by Charities.

ON BEHALF OF THE TRUSTEES

D Reid

Dated:.....

C Wedgwood

Dated:.....

EXMOOR SEARCH AND RESCUE TEAM
LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|------------------------------------|---|
| Directors: | Derrick Reid Stuart Jenkins Caro Wedgwood Marilyn Sloane (resigned 07/02/19) Julia Balmford (resigned 07/03/19) Stephen Clewes (appointed 07/02/19) Richard Gilham (appointed 07/02/19) Greg Causer (appointed 07/03/19) |
| Secretary | Jennifer Capps (resigned 07/02/19) Julia Balmford (appointed 07/02/19) |
| Treasurer: | Derrick Reid |
| Charity Number: | 1098037 |
| Company Number: | 04752688 |
| Bankers: | CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ |
| Solicitors: and Contact | Ms G Jones Toller Beattie Solicitors Devonshire House Pottington Business Park Riverside Road Barnstaple Devon EX31 1QN |
| Accountants: | Baldwins Lime Court Pathfields Business Park South Molton Devon EX36 3LH |
| Registered Office: | Unit 4 Limefield South Pathfields Business Park South Molton Devon EX36 3LH |

**INDEPENDENT EXAMINERS REPORT
TO THE COMMITTEE OF MANAGEMENT OF
EXMOOR SEARCH AND RESCUE TEAM**

I report on the accounts of the company for the year ended 31 December 2019, set out on pages 5 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees annual report and accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Elizabeth Smith
ACA, FCCA, CTA
Baldwins
Lime Court
Pathfields Business Park
South Molton
Devon, EX36 3LH

Dated:.....

EXMOOR SEARCH AND RESCUE TEAM
STATEMENT OF FINANCIAL ACTIVITIES (including
Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2019

| | Note | 2019 £ | 2018 £ |
|---|-------------|-------------------------|-------------------------|
| Income and Endowments | | 62,748 | 57,514 |
| Expenditure on Charitable Activities | | <u>(37,168)</u> | <u>(42,157)</u> |
| Net income/(expenditure) | 2 | 25,580 | 15,357 |
| Reserve movements | | <u>-</u> 25,580 | <u>-</u> 15,357 |
| Reconciliation of funds | | | |
| Total funds brought forward | | 296,304 | 280,947 |
| Total funds carried forward | | <u><u>321,884</u></u> | <u><u>296,304</u></u> |

**EXMOOR SEARCH AND RESCUE TEAM
BALANCE SHEET AS AT 31 DECEMBER 2019**

| | Note | 2019 £ | 2018 £ |
|-------------------------------------|-------------|-----------------------|-----------------------|
| Fixed Assets | | | |
| Tangible assets | 3 | <u>174,749</u> | <u>174,248</u> |
| Current Assets | | | |
| Debtors | 4 | 635 | 1,415 |
| Cash at bank and in hand | | <u>147,222</u> | <u>121,216</u> |
| | | <u>147,857</u> | <u>122,631</u> |
| Creditors: | | | |
| Amounts falling due within one year | 5 | <u>(722)</u> | <u>(575)</u> |
| Net Current Assets | | <u>147,135</u> | <u>122,056</u> |
| Net Assets | | <u><u>321,884</u></u> | <u><u>296,304</u></u> |
| Capital and Reserves | | | |
| Restricted Income Funds | 9 | 53,061 | 32,912 |
| Unrestricted Income Funds | | 177,850 | 174,419 |
| Designated Income Funds | 10 | <u>90,973</u> | <u>88,973</u> |
| Total Reserves | | <u><u>321,884</u></u> | <u><u>296,304</u></u> |

The trustees are satisfied that the company was entitled to exemption under section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 in relation to the accounts for the financial year.

The directors acknowledge their responsibilities for:

- i) ensuring that the company keeps accounting records which comply with section 386; and
- ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the the trustees on

and signed on their behalf by:

D Reid

Dated:.....

C Wedgwood

Dated:.....

The annexed notes form part of these accounts.

**EXMOOR SEARCH AND RESCUE TEAM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2019**

| | Note | 2019 | 2018 |
|---|-------------|-----------------------|-----------------------|
| Net Cash used in operating activities | 12 | 37,143 | 25,593 |
| Purchase of Equipment | 3 | (11,291) | - |
| Sale of Equipment | 3 | - | - |
| Interest | | <u>154</u> | <u>72</u> |
| Change in cash and cash equivalents in the year | | 26,006 | 25,665 |
| Cash and cash equivalents brought forward | | <u>121,216</u> | <u>95,551</u> |
| Cash and cash equivalents carried forward | | <u><u>147,222</u></u> | <u><u>121,216</u></u> |

EXMOOR SEARCH AND RESCUE TEAM
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019

| Notes | <u>2019</u> | | | | <u>2018</u> | | | |
|--|---------------------------------------|--------------------------|--------------------------|----------------|---------------------------------------|--------------------------|--------------------------|----------------|
| | General Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | Total £ | General Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | Total £ |
| <u>Income and Endowments</u> | | | | | | | | |
| <u>Donations and Legacies</u> | | | | | | | | |
| Grants, donations and legacies received | 19,178 | 2,000 | 33,998 | 55,176 | 11,427 | 1,000 | 34,029 | 46,456 |
| Collecting box receipts | 923 | | | 923 | 1,203 | | | 1,203 |
| Street Collections | 2,182 | | | 2,182 | 1,672 | | | 1,672 |
| | <u>22,283</u> | <u>2,000</u> | <u>33,998</u> | <u>58,281</u> | <u>14,302</u> | <u>1,000</u> | <u>34,029</u> | <u>49,331</u> |
| <u>Other Trading Activities</u> | | | | | | | | |
| Admin. (New Members) | 263 | | | 263 | 458 | | | 458 |
| Training Weekends | 638 | | | 638 | 829 | | | 829 |
| | <u>901</u> | <u>-</u> | <u>-</u> | <u>901</u> | <u>1,287</u> | <u>-</u> | <u>-</u> | <u>1,287</u> |
| <u>Income from Investments</u> | | | | | | | | |
| Interest | 154 | | | 154 | 72 | | | 72 |
| | <u>154</u> | <u>-</u> | <u>-</u> | <u>154</u> | <u>72</u> | | | <u>72</u> |
| <u>Other income</u> | | | | | | | | |
| Miscellaneous income | 295 | | | 295 | 1,009 | | | 1,009 |
| Fuel payments from Police | 1,518 | | | 1,518 | 4,464 | | | 4,464 |
| VAT Claimed in previous year | - | | | - | - | | | - |
| Gift Aid | 1,599 | | | 1,599 | 1,351 | | | 1,351 |
| | <u>3,412</u> | <u>-</u> | <u>-</u> | <u>3,412</u> | <u>6,824</u> | <u>-</u> | <u>-</u> | <u>6,824</u> |
| Total Income and Endowments | <u>26,750</u> | <u>2,000</u> | <u>33,998</u> | <u>62,748</u> | <u>22,485</u> | <u>1,000</u> | <u>34,029</u> | <u>57,514</u> |
| Less Charitable Expenditure | <u>34,610</u> | <u>-</u> | <u>2,558</u> | <u>37,168</u> | <u>36,379</u> | <u>-</u> | <u>5,778</u> | <u>42,157</u> |
| Net incoming (outgoing) resources | (7,860) | 2,000 | 31,440 | 25,580 | (13,894) | 1,000 | 28,251 | 15,357 |
| Transfers between funds | 11,290 | - | (11,290) | - | - | - | - | - |
| Total funds carried forward | <u>174,419</u> | <u>88,973</u> | <u>32,912</u> | <u>296,304</u> | <u>188,313</u> | <u>87,973</u> | <u>4,661</u> | <u>280,947</u> |
| | 177,849 | 90,973 | 53,062 | 321,884 | 174,419 | 88,973 | 32,912 | 296,304 |

EXMOOR SEARCH AND RESCUE TEAM
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019

| Notes | <u>2019</u> | | | | <u>2018</u> | | | |
|---|----------------------------|------------|------------|--------|----------------------------|------------|------------|--------|
| | General | Designated | Restricted | Total | General | Designated | Restricted | Total |
| | Unrestricted Funds £ | Funds £ | Funds £ | | Unrestricted Funds £ | Funds £ | Funds £ | |
| <u>Expenditure on Charitable Activities</u> | | | | | | | | |
| Premises expenses | 4,521 | | | 4,521 | 4,228 | | | 4,228 |
| Vehicle running expenses | 5,652 | | 2,362 | 8,014 | 7,740 | | 969 | 8,709 |
| Vehicle depreciation | 4,659 | | | 4,659 | 6,212 | | | 6,212 |
| Property depreciation | 1,516 | | | 1,516 | 1,516 | | | 1,516 |
| Equipment depreciation | 4,615 | | | 4,615 | 3,437 | | | 3,437 |
| Repairs & Renewals | 92 | | | 92 | 205 | | | 205 |
| Equipment costs | 4,601 | | 196 | 4,797 | 4,870 | | 4,809 | 9,679 |
| Training costs | 5,016 | | | 5,016 | 4,047 | | | 4,047 |
| Fuel payments to team members | 1,944 | | | 1,944 | 1,536 | | | 1,536 |
| Accountancy | 543 | | | 543 | 530 | | | 530 |
| Legal and professional costs | 312 | | | 312 | 515 | | | 515 |
| Administration costs | - | | | - | 284 | | | 284 |
| Miscellaneous | 1,139 | | | 1,139 | 1,259 | | | 1,259 |
| | | | | - | | | | - |
| Total Resources Expended | 34,610 | - | 2,558 | 37,168 | 36,379 | - | 5,778 | 42,157 |

EXMOOR SEARCH AND RESCUE TEAM
NOTES TO THE ACCOUNTS - YEAR ENDED 31 DECEMBER 2019

1

ACCOUNTING POLICIES

(a) **Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets. They have been prepared in accordance with the Companies Act 2006, The Charities Act 2011, the Statement of Recommended Practice (SORP 2015) - Accounting and Reporting by Charities and the Financial Reporting Standard 102 (effective January 2015).

(b) **Asset Policy**

Fixed Assets purchased for continuing use by the charity for the furtherance of its objectives are capitalised at cost and depreciated over their economic lives.

(c) **Depreciation**

Tangible fixed assets are written off over their useful economic lives as follows:

- Buildings - 1% on a straight line basis.
- Motor Vehicles - 25% reducing balance
- Equipment - 15% reducing balance

(d) **Company Status**

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to an amount not exceeding £10 per member of the charity.

(e) **Fund accounting**

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

Restricted funds are funds donated for use in a restricted area.

(f) **Income recognition**

All incoming resources are included in the Statement Of Financial Activities when the charity has entitlements to the income, it is probable that they will receive it, and the amount of income receivable can be measured reliably.

All income is included on an accruals basis.

(g) **Expenditure Recognition**

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity is not registered for VAT and all expenditure includes this where appropriate.

All expenditure is accounted for on an accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities, costs of an indirect nature necessary to support them and costs associated with meeting the constitutional and statutory requirements of the charity.

(h) **Grants**

Grants and donations are only recorded in the SOFA when the charity has unconditional entitlement to the resources.

EXMOOR SEARCH AND RESCUE TEAM
NOTES TO THE ACCOUNTS - YEAR ENDED 31 DECEMBER 2019

2

OPERATING DEFICIT

This is stated after charging:

| | 2019 £ | 2018 £ |
|------------------------------|-------------------------|-------------------------|
| Depreciation of owned assets | 10,790 | 11,165 |
| Compilation report fees | 575 | 575 |
| | <u> </u> | <u> </u> |

3

TANGIBLE FIXED ASSETS

| | Property £ | Equipment £ | Vehicles £ | Total £ |
|--------------------------|-----------------------------|------------------------------|-----------------------------|--------------------------|
| As at 1 January 2019 | 151,629 | 49,181 | 75,602 | 276,412 |
| Additions | - | 11,291 | - | 11,291 |
| Disposals | - | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| As at 31 December 2019 | 151,629 | 60,472 | 75,602 | 287,703 |
| Depreciation | | | | |
| As at 1 January 2019 | 12,520 | 32,678 | 56,966 | 102,164 |
| Charge for the period | 1,516 | 4,615 | 4,659 | 10,790 |
| Depreciation on disposal | - | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| At 31 December 2019 | 14,036 | 37,293 | 61,625 | 112,954 |
| Net book value: | | | | |
| At 31 December 2019 | <u>137,593</u> | <u>23,179</u> | <u>13,977</u> | <u>174,749</u> |
| At 31 December 2018 | <u>139,109</u> | <u>16,503</u> | <u>18,636</u> | <u>174,248</u> |

4

DEBTORS

| | 2019 £ | 2018 £ |
|-------------------|-------------------------|-------------------------|
| Vat repayment due | <u>635</u> | <u>1,415</u> |

5

CREDITORS

| | 2019 £ | 2018 £ |
|-----------------|-------------------------|-------------------------|
| Trade creditors | 147 | - |
| Accruals | <u>575</u> | <u>575</u> |
| | <u>722</u> | <u>575</u> |

6

CONTROL

The company was controlled throughout this period by its directors. The present directors are as listed on page 3.

7

INVESTMENT INCOME

| | 2019 £ | 2018 £ |
|---------------------|-------------------------|-------------------------|
| All UK Investments | | |
| Interest receivable | <u>154</u> | <u>72</u> |

EXMOOR SEARCH AND RESCUE TEAM
NOTES TO THE ACCOUNTS - YEAR ENDED 31 DECEMBER 2019

8 TRUSTEES

The trustees were not remunerated or reimbursed for any expenses during the period.

9 RESTRICTED FUNDS

Movements in restricted funds were as follows

| | B/f £ | Income £ | Expenditure £ | C/f £ |
|-------------------|---------------|---------------|------------------|---------------|
| Comms | 1,000 | 10,106 | 7,100 | 4,006 |
| Clothing | - | - | - | - |
| Vehicle Fund | 26,675 | 17,922 | - | 44,597 |
| Srada | 3,998 | 50 | 1,226 | 2,822 |
| Fuel | 1,136 | - | 1,136 | - |
| Equipment | - | 500 | - | 500 |
| Medical equipment | 103 | 5,420 | 4,387 | 1,136 |
| | 32,912 | 33,998 | 13,849 | 53,061 |

10 DESIGNATED FUNDS

Movements in designated funds were as follows

| | B/f £ | Transfers in £ | Transfer out | C/f £ |
|--------------------------------|---------------|-------------------|--------------|---------------|
| Vehicle Replacement | 9,023 | - | - | 9,023 |
| Vehicle Storage (Eastern Area) | 75,000 | - | - | 75,000 |
| Replacement Jackets | 1,000 | 1,000 | - | 2,000 |
| Replacement Radios | 3,700 | - | - | 3,700 |
| Swift Water Rescue | 250 | 1,000 | - | 1,250 |
| Control vehicle modifications | - | - | - | - |
| | 88,973 | 2,000 | - | 90,973 |

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds | Restricted Funds | Total Funds |
|-----------------------|-----------------------|---------------------|----------------|
| Tangible fixed assets | 174,749 | | 174,749 |
| Current assets | 94,796 | 53,061 | 147,857 |
| Current liabilities | (722) | | (722) |
| Net assets | 268,823 | 53,061 | 321,884 |

12 Reconciliation of net movement in funds to net cash flow from operating activities.

| | 2019 £ | 2018 £ |
|--|---------------|---------------|
| Net movement of funds | 25,580 | 15,357 |
| Addback depreciation charge | 10,790 | 11,165 |
| Less profit on sale of fixed asset | - | - |
| Deduct interest income shown Investing activities | (154) | (72) |
| Decrease (increase) in debtors | 780 | (359) |
| Increase (decrease) in creditors | 147 | (498) |
| Net cash used in operating activities | 37,143 | 25,593 |