

Charity registration number: 1003956

North of Tyne Mountain Rescue Team

Annual Report and Financial Statements

for the Year Ended 31 July 2022

North of Tyne Mountain Rescue Team

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North of Tyne Mountain Rescue Team

Reference and Administrative Details

Trustees	P Mitchinson D Jeffries T M Hill W Grainger K Briggs J P Cooper M O Silmon R Smith S Souter K Warner J D Sellars B Kemp M Farr R Ayre H Sansum G Elder D Smith
Charity Registration Number	1003956
Principal Office	1 Ashcroft Drive Forrest Hall Newcastle upon Tyne NE12 9LN
Independent Examiner	Simon Brown BA ACA DChA Azets Audit Services Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS
Bankers	HSBC Grey Street 110 Grey Street Newcastle upon Tyne NE1 6JG

North of Tyne Mountain Rescue Team

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2022.

Reference and Administrative Details

Structure, governance and management

Nature of governing document

North of Tyne Mountain Rescue Team (NoTMRT) is a registered charity in accordance with its Constitution dated 1 September 1986 and amended 9 January 1991, 7 July 1991, 16 September 1992 and last amended 16 September 2010.

The charity is affiliated to the North East Search and Rescue Association and Mountain Rescue (England and Wales), both of which are registered charities.

Recruitment and appointment of trustees

New trustees undergo an induction process to brief them on their legal obligations under charity law, the contents of the Constitution, the committee and decision making processes, the business plan and recent financial performance of the charity.

All trustees are re-elected at the AGM in September.

Arrangements for setting key management personnel remuneration

The board, who give their time freely, and no trustees received remuneration in the year,

They have noted that there are no Key Management Personnel (KMP). The board are in charge of directing and controlling, running and operating the activities of the charity on a day to day basis.

Organisational structure

Membership of NoTMRT shall be in four categories:

Full Membership - open to all persons over the age of 18 who have successfully completed a trainee period and who have shown satisfactory level of ability and commitment.

Trainee Membership - anyone over 18 may apply. Approval at the discretion of the committee.

Honorary Positions - offered at discretion of the committee, by election at AGM or SGM. Can attend all meetings but have no voting rights.

Associate Membership - open to any individual or organisation who wishes to support the team in a non-operational/training capacity, can attend all meetings but have no voting rights.

The charity is managed by its committee.

They endeavour to meet 6 times a year and hold an AGM each September.

A quorum for a meeting is 6 voting members.

Voting members are accorded only to elected officers and the most recent past team leader. Each has one vote and the chairman a cast vote if tied.

North of Tyne Mountain Rescue Team

Trustees' Report

Team Committee

At each AGM the following officers shall be elected:

Chairman
Team leader
Deputy Team Leader
Secretary
Treasurer
Training Co-ordinator
Communications Officer
Equipment Officer
Medical Officer
Fundraising and Promotions Officer
Vehicle Officer
Two Full team members
A representative to N.E.S.R.A.
A representative to MREW

Equality Statement

The team is committed to addressing issues of prejudice and discrimination in relation to mental wellbeing, political belief, gender and gender identity, sexual preference or orientation, disability, marital or partnership status, race, nationality, ethnic origin, religious or spiritual identity, age or socio-economic class of individuals and groups within the team.

Risk Policy

The trustees are responsible for assessing the major risks to which the charity is exposed, and for establishing systems to mitigate those risks, they have considered risks which could have a negative effect on the charitable company's ability to pursue its aims, both in terms of likelihood of these occurring and the probable impact of such events. The trustees continue to review and monitor these risks, and the adequacy of the systems in place to reduce them.

Objectives and activities

Objects and aims

The object of the charity is to provide a search and rescue team trained to save life and alleviate distress amongst persons affected by accidents, disasters or natural hazards within the Northumbria Police Force Area or any other place if requested. In furtherance of this object the Team shall have the power:

To provide safety cover for outdoor events

To further relationships with Northumberland National Park Mountain Rescue Team, and member teams of North East Search and Rescue Association (NESRA) and police forces within the operational area of NESRA

To fully support the activities of NESRA and Mountain Rescue (England & Wales) (MREW).

Fundraising disclosures

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

North of Tyne Mountain Rescue Team

Trustees' Report

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

All team members are volunteers and give their time freely to manage the team, participate in team activities, especially call-outs, as well as in raising funds.

Achievements and performance

The team continues to be extremely busy, attending 51 incidents with 20 rescues (known locations, injured etc), 30 searches (vulnerable MISPERs and lost in the outdoors) and 1 search and rescue (Lost and injured etc). These are supporting operations either from Northumbria Police, NEAS, and in support of other teams within NESRA. The team continues to sustain our volunteer numbers, with 44 full team members and a significant number of trainees whom we are supporting and guiding towards full-team membership.

Some of the significant achievements during the last 12 months are highlighted below:

- Our partnership with Helly Hansen continues to strengthen, with team equipment (clothing) being delivered during May for all operational team members.
- We purchased new transceivers ready to be utilised during the winter months on callouts and training.
- A new team response vehicle (Land Rover Defender) has been ordered, to be brought into operation in 2023. This was made possible by a significant donation from the Mark Benevolent fund
- For the first time since the pandemic, we ran our flagship Allendale Challenge event with great success, bolstering the team's finances. We envisage that this will continue as the COVID restrictions are lifted further.

Importantly, we continue to move forward in developing the teams' paperwork and formalising our procedures in line with MREW guidelines. We also continue to have joint training sessions with NNPMRT and occasionally (usually annually) with the Border teams from Scotland.

Financial review

Policy on reserves

The calculation of free reserves is based on the definition included in the charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charity to hold free reserves - those reserves not invested in tangible fixed assets, excluding long term liabilities, or designated for a particular purpose. The Trustees considered it would be appropriate to hold the equivalent of one years expenditure, which would equate to holding approximately £40,000 in free reserves. In addition to this, the trustees considered that it would be appropriate to identify a designated fund equal to the tangible fixed asset cost. The purpose of the designated fund is to provide short term, immediate finance in the event of a total loss of team assets and as a consequence the ability to operate the charity.

As a result, at the year-end, the fixed tangible asset cost was £151,834 (designated fund) with unrestricted funds (*excluding those designated) of £85,102 and free reserves of £78,699.

North of Tyne Mountain Rescue Team

Trustees' Report

Going concern

The charity's forecasts and projections for the next twelve months show that the charity should be able to continue in operational existence for that period, The charity has strong positive cash balances and is forecasting for this to continue to be the case. The trustees have stress tested their forecasts, taking into account various scenarios, and remain confident that the uncertainties do not cast significant doubt on the company's ability to continue as a going concern.

Plans for future periods

Aims and key objectives for future periods

Importantly, we continue to move forward in developing the teams' paperwork and formalising our procedures in line with MREW guidelines. We also continue to have joint training sessions with NNPMRT and occasionally (usually annually) with the Border teams from Scotland.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Reappointment of independent examiner

A resolution to re-appoint Simon Brown BA ACA DChA as independent examiner for the ensuing year will be proposed at the annual general meeting.

The annual report was approved by the trustees of the charity on 21/03/2023..... and signed on its behalf by:



Jonathan Sellars 21 Mar 2023 21:58:20 GMT (UTC +0)

.....
J D Sellars
Trustee

North of Tyne Mountain Rescue Team

Independent Examiner's Report to the trustees of North of Tyne Mountain Rescue Team

I report to the trustees on my examination of the accounts of North of Tyne Mountain Rescue Team for the year ended 31 July 2022.

Responsibilities and basis of report

As the charity trustees of North of Tyne Mountain Rescue Team 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 North of Tyne Mountain Rescue Team's accounts carried out under section 145 of the 2011 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 North of Tyne Mountain Rescue Team 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 accounting 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.



Simon Brown BA ACA DChA
Azets Audit Services
Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Date: 22/13/2023

Azets Audit Services is a trading name of Azets Audit Services Limited..

North of Tyne Mountain Rescue Team

Statement of Financial Activities for the Year Ended 31 July 2022

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	27,329	2,500	29,829	24,207
Other trading activities	3	25,414	-	25,414	14,792
Investment income	4	41	-	41	562
Other income	5	4,500	-	4,500	4,025
Total Income		<u>57,284</u>	<u>2,500</u>	<u>59,784</u>	<u>43,586</u>
Expenditure on:					
Raising funds	6	(8,400)	-	(8,400)	(1,041)
Charitable activities	7	<u>(27,982)</u>	-	<u>(27,982)</u>	<u>(19,019)</u>
Total Expenditure		<u>(36,382)</u>	<u>-</u>	<u>(36,382)</u>	<u>(20,060)</u>
Net income		20,902	2,500	23,402	23,526
Gross transfers between funds		<u>2,500</u>	<u>(2,500)</u>	<u>-</u>	<u>-</u>
Net movement in funds		23,402	-	23,402	23,526
Reconciliation of funds					
Total funds brought forward		<u>213,534</u>	<u>-</u>	<u>213,534</u>	<u>190,008</u>
Total funds carried forward	16	<u><u>236,936</u></u>	<u><u>-</u></u>	<u><u>236,936</u></u>	<u><u>213,534</u></u>

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

The funds breakdown for 2021 is shown in note 16.

North of Tyne Mountain Rescue Team

Comparative Statement of Financial Activities for the Year Ended 31 July 2021

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	22,307	1,900	24,207
Other trading activities	3	14,792	-	14,792
Investment income	4	562	-	562
Other income	5	4,025	-	4,025
Total income		<u>41,686</u>	<u>1,900</u>	<u>43,586</u>
Expenditure on:				
Raising funds	6	(1,041)	-	(1,041)
Charitable activities	7	<u>(17,783)</u>	<u>(1,236)</u>	<u>(19,019)</u>
Total expenditure		<u>(18,824)</u>	<u>(1,236)</u>	<u>(20,060)</u>
Net income		22,862	664	23,526
Gross transfers between funds		<u>664</u>	<u>(664)</u>	<u>-</u>
Net movement in funds		23,526	-	23,526
Reconciliation of funds				
Total funds brought forward		<u>190,008</u>	<u>-</u>	<u>190,008</u>
Total funds carried forward	16	<u><u>213,534</u></u>	<u><u>-</u></u>	<u><u>213,534</u></u>

North of Tyne Mountain Rescue Team

(Registration number: 1003956) Balance Sheet as at 31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	6,403	5,864
Current assets			
Debtors	14	5,507	1,232
Cash at bank and in hand		<u>227,245</u>	<u>208,157</u>
		232,752	209,389
Creditors: Amounts falling due within one year	15	<u>(2,219)</u>	<u>(1,719)</u>
Net current assets		<u>230,533</u>	<u>207,670</u>
Net assets		<u>236,936</u>	<u>213,534</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>236,936</u>	<u>213,534</u>
Total funds	16	<u>236,936</u>	<u>213,534</u>

The financial statements on pages 7 to 21 were approved by the trustees, and authorised for issue on 21/03/2023..... and signed on their behalf by:



Jonathan Sellars 21 Mar 2023 21:58:20 GMT (UTC +0)

J D Sellars
Trustee

North of Tyne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 July 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

North of Tyne Mountain Rescue Team meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional currency is sterling.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The charity's forecasts and projections for the next twelve months show that the charity should be able to continue in operational existence for that period. The charity has strong positive cash balances and is forecasting for this to continue to be the case. The trustees have stress tested their forecasts, taking into account various scenarios, and remain confident that the uncertainties do not cast significant doubt on the company's ability to continue as a going concern.

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Management have provided depreciation, prepayments, accruals and other cut-off adjustments. Whilst management believe that these estimates and judgements are accurate, there is every likelihood that they will not be exact.

These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

North of Tyne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 July 2022

Other trading activities

Income from commercial trading activities is recognised as earned.

Investment income

Investment income is recognised on a receivable basis.

Expenditure

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

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

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

Tangible fixed assets

All fixed assets are initially recoded at cost. The carrying values of tangible fixed assets are reviewed for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	10 years straight line
Equipment	5 years straight line

North of Tyne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 July 2022

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Trade debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

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

Fund structure

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

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	1,000	2,500	3,500	1,900
Donations from individuals	<u>26,329</u>	<u>-</u>	<u>26,329</u>	<u>22,307</u>
	<u><u>27,329</u></u>	<u><u>2,500</u></u>	<u><u>29,829</u></u>	<u><u>24,207</u></u>

North of Tyne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 July 2022

Donations from Individuals

	2022 £	2021 £
General Donations	9,614	9,873
Charities Trust	500	1,056
Collections	4,128	2,653
Virgin Money Giving	2,501	5,418
PayPal	4,318	3,307
Cold Brew Events	3,000	-
Donor Limited	1,135	-
Gift Aid	1,133	-
	<u>26,329</u>	<u>22,307</u>

3 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2021 £
Activities to raise Funds			
Events to raise funds	25,414	25,414	14,792
	<u>25,414</u>	<u>25,414</u>	<u>14,792</u>

4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	41	41	562
	<u>41</u>	<u>41</u>	<u>562</u>

North of Tyne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 July 2022

5 Other income

	2022 £	2021 £
Other income	-	580
Event Cover	4,500	3,445
	<u>4,500</u>	<u>4,025</u>

6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted General £	Total 2022 £	Total 2021 £
Fundraising trading costs;			
Fundraising	8,400	8,400	1,041
	<u>8,400</u>	<u>8,400</u>	<u>1,041</u>
		2022 £	2021 £
Purchases		4,293	929
Insurance		668	-
T Shirts		3,267	112
Motor vehicle expenses		172	-
		<u>8,400</u>	<u>1,041</u>

North of Tyne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 July 2022

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	
Search and rescue activities	25,782	-	25,782	
Governance costs	2,200	-	2,200	
	<u>27,982</u>	<u>-</u>	<u>27,982</u>	
	Unrestricted funds General £	Restricted funds £	Total 2021 £	
Search and rescue activities	16,058	1,236	17,294	
Governance costs	1,725	-	1,725	
	<u>17,783</u>	<u>1,236</u>	<u>19,019</u>	
	Activity undertaken directly £	Activity support costs £	2022 £	2021 £
Search and rescue activities	25,782	-	25,782	17,294
Governance costs	-	2,200	2,200	1,725
	<u>25,782</u>	<u>2,200</u>	<u>27,982</u>	<u>19,019</u>

North of Tyne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 July 2022

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	2,200	2,200	1,725
	<u>2,200</u>	<u>2,200</u>	<u>1,725</u>

The charity allocates costs direct to activities as far as possible, then identifies the remaining costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken in the year. The basis for apportionment and the analysis of support and governance costs is set out as follows:

Direct to governance: Accounting and examination fees, payroll and sundries.

Direct to charitable activities: All other expenses.

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Independent examiner fees	2,200	1,725
	<u>2,200</u>	<u>1,725</u>

North of Tyne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 July 2022

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

J P Cooper

£355 (2021: £68) of expenses were reimbursed to J P Cooper during the year.

J D Sellars

£Nil (2021: £279) of expenses were reimbursed to J D Sellars during the year.

R Smith

£Nil (2021: £1,500) of expenses were reimbursed to R Smith during the year.

K Briggs

£98 (2021: £101) of expenses were reimbursed to K Briggs during the year.

W Grainger

£680 (2021: £35) of expenses were reimbursed to W Grainger during the year.

M O Silmon

£Nil (2021: £157) of expenses were reimbursed to M O Silmon during the year.

M Farr

£Nil (2021: £146) of expenses were reimbursed to M Farr during the year.

T M Hill

£275 (2021: £Nil) of expenses were reimbursed to T M Hill during the year.

H Sansum

£94 (2021: £Nil) of expenses were reimbursed to H Sansum during the year.

B Kemp

£36 (2021: £Nil) of expenses were reimbursed to B Kemp during the year.

G Elder

£247 (2021: £Nil) of expenses were reimbursed to G Elder during the year.

D Smith

£156 (2021: £Nil) of expenses were reimbursed to D Smith during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

North of Tyne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 July 2022

11 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>2,200</u>	<u>1,725</u>

12 Taxation

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

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 August 2021	44,430	107,404	151,834
Additions	<u>3,620</u>	<u>-</u>	<u>3,620</u>
At 31 July 2022	<u>48,050</u>	<u>107,404</u>	<u>155,454</u>
Depreciation			
At 1 August 2021	38,566	107,404	145,970
Charge for the year	<u>3,081</u>	<u>-</u>	<u>3,081</u>
At 31 July 2022	<u>41,647</u>	<u>107,404</u>	<u>149,051</u>
Net book value			
At 31 July 2022	<u>6,403</u>	<u>-</u>	<u>6,403</u>
At 31 July 2021	<u>5,864</u>	<u>-</u>	<u>5,864</u>

14 Debtors

	2022 £	2021 £
Trade debtors	3,500	-
Prepayments	405	405
Other debtors	<u>1,602</u>	<u>827</u>
	<u>5,507</u>	<u>1,232</u>

North of Tyne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 July 2022

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>2,219</u>	<u>1,719</u>

North of Tyne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 July 2022

16 Funds

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2022 £
Unrestricted funds					
General					
General funds	61,700	56,284	(35,382)	2,500	85,102
Arnold Clark	-	1,000	(1,000)	-	-
	<u>61,700</u>	<u>57,284</u>	<u>(36,382)</u>	<u>2,500</u>	<u>85,102</u>
Designated					
Tangible Fixed Assets	<u>151,834</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,834</u>
Total unrestricted funds	213,534	57,284	(36,382)	2,500	236,936
Restricted funds					
Calor Gas	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>	<u>-</u>
Total funds	<u><u>213,534</u></u>	<u><u>59,784</u></u>	<u><u>(36,382)</u></u>	<u><u>-</u></u>	<u><u>236,936</u></u>

The designated tangible fixed asset fund has been established based on the total cost of assets held by the charity. The designation has been made to provide short term, immediate finance in the event of a total loss of team assets and as a consequence the ability to operate the charity.

The specific purposes for which the restricted funds are to be applied are as follows:

The Calor Gas donation restriction was met upon purchase of Avalanche transceivers therefore the amount is now transferred to unrestricted

North of Tyne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 July 2022

17 Analysis of net assets between funds

	Unrestricted funds		Total funds
	General	Designated	at 31 July
	£	£	2022
			£
Tangible fixed assets	6,403	-	6,403
Current assets	80,918	151,834	232,752
Current liabilities	<u>(2,219)</u>	<u>-</u>	<u>(2,219)</u>
Total net assets	<u>85,102</u>	<u>151,834</u>	<u>236,936</u>
	Unrestricted funds		Total funds
	General	Designated	at 31 July
	£	£	2021
			£
Tangible fixed assets	5,864	-	5,864
Current assets	57,555	151,834	209,389
Current liabilities	<u>(1,719)</u>	<u>-</u>	<u>(1,719)</u>
Total net assets	<u>61,700</u>	<u>151,834</u>	<u>213,534</u>

18 Related party transactions

There were no related party transactions in the year.