



**UPPER WHARFEDALE FELL RESCUE ASSOCIATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR**  
**THE YEAR ENDED SEPTEMBER 30 2025**

**COMPANY NUMBER    04098121**

**CHARITY NUMBER     1083459**

**UPPER WHARFEDALE FELL RESCUE ASSOCIATION  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30 2025**

**INDEX**

Administrative information	1
Trustees' and Directors' annual report	2 – 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Statement of cash flows	9
Notes to the financial statements	10 – 17

**UPPER WHARFEDALE FELL RESCUE ASSOCIATION  
ADMINISTRATIVE INFORMATION  
FOR THE YEAR ENDED SEPTEMBER 30 2025**

**DIRECTORS & TRUSTEES**

N Easton	
E Smith	
M Rowley	resigned 27 <sup>th</sup> October 2025
D Hammond	
G Cooke	died 5 <sup>th</sup> December 2025
P Smith	
J Griffiths	appointed 15 <sup>th</sup> December 2025

**REGISTERD OFFICE AND  
PRINCIPAL PLACE OF BUSINESS**

The Hut  
Hebden Road  
Grassington  
Skipton  
North Yorkshire BD23 5LB

**INDEPENDENT EXAMINER**

Stacy Mason FCCA  
HGA Accountants & Financial Consultants Ltd  
t/a Chittenden Horley Chartered Accountants  
Suite 36 Hyde Park House  
Cartwright Street  
Hyde SK14 4EH

**PRINCIPAL BANKERS**

Barclays Bank Plc  
49 High Street  
Skipton  
North Yorkshire BD23 1DH

# **UPPER WHARFEDALE FELL RESCUE ASSOCIATION TRUSTEES' AND DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED SEPTEMBER 30 2025**

The trustees present their annual report together with the financial statements of the charity for the year ended 30<sup>th</sup> September 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

## **REPORTING FRAMEWORK**

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Charitable objects**

The Association's objectives are:

"To relieve suffering and distress amongst persons and animals endangered by accidents or natural hazards by the provision of adequate arrangements for the secure and efficient search and rescue of such persons and animals."

### **Activities**

The Association achieves its objectives by the provision of volunteer underground and surface rescue teams trained and equipped to a high standard, based in Grassington, North Yorkshire and covering Wharfedale, Nidderdale, Littondale and mid-Airedale.

### **Public benefit**

The Association has had regard to the Charity Commission's guidance on public benefit and access to its services is free to all in need.

### **Contribution of volunteers**

The Association is entirely dependent on its volunteer members to provide not just the management of the organisation but to make up the dedicated rescue teams. Through the commitment of its volunteers it is able to provide a 24 hour, 7 day a week rescue service free of charge throughout the year.

## **ACHIEVEMENTS AND PERFORMANCE**

In the year to 30<sup>th</sup> September 2025 there were 69 callouts to rescues, compared with 68 last year. Details of the incidents are contained on the Association's website, [www.uwfra.org.uk](http://www.uwfra.org.uk). Team members also continue to put in many hours to maintain equipment, as well as run and attend practices above and below ground.

The Association is its members and relies on their support and the support of their partners and relatives. Equally the Association depends on the generosity of the public, funding its operations entirely through donations. Without this support, it could not provide the service it does, 24 hours a day, 365 days a year.

**UPPER WHARFEDALE FELL RESCUE ASSOCIATION  
TRUSTEES' AND DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30 2025**

**FINANCIAL REVIEW**

**Overview**

The net surplus for the year was £23,285 compared with a deficit last year of £12,147. Total income at £97,976 was similar to last year, but expenditure was lower.

Donations were slightly lower than last year, as last year included the transfer of £11,047 from the Friends of Upper Wharfedale Fell Rescue Association on its closure. This was offset by an increase in investment income.

Expenditure for the year was £73,927 compared with £110,123 last year. Last year's expenditure included around £13,000 on providing team members with climbing harnesses and other protective equipment for use on rescues, which wasn't repeated this year. There was also lower spending on other equipment, training, transport and the Hut. As with team clothing and PPE some of this decline was due to specific expenditure in 2024 that wasn't repeated this year, such as the remedial electrical work on the Hut. However, expenditure does fluctuate from year to year depending on training needs and the need for replacement of equipment.

The surplus for the year meant that funds increased from £858,393 to £881,678 of which £872,167 was held in unrestricted funds. Of this £541,143 is freely available, the balance being represented by fixed assets.

Turning to the Association's balance sheet. Capital expenditure at £16,879 consisted of replacement defibrillators, a new stretcher and the refurbishment of the Association's communications vehicle. The purchase of the defibrillators was generously supported by a grant. With the surplus for the year and capital expenditure being lower than depreciation, cash balances and short-term deposits increased by £30,330.

**Reserves**

The nature of the Association's objectives means that it must be able to respond immediately to emergencies and major disasters.

In determining the reserves policy, the following factors have been taken into account:

- The reliance of the Association on donations and fundraising which can prove unpredictable.
- The need to respond immediately to any emergency or disaster.
- The need to ensure that all rescue equipment is maintained to a high standard and regularly renewed.
- The safety of volunteers and those being rescued.

The trustees have reviewed their reserves policy in the light of experience over a number of years. Previously the appropriate level of free reserves, taking into account the above factors, was considered to be three years expenditure plus a vehicle replacement contingency. In practice, income has consistently exceeded expenditure, net of depreciation, so a reserve to cover annual expenditure is no longer considered necessary. However, the Association does need to ensure it has sufficient reserves to replace not just its vehicles, but also its communications and rescue equipment. On this basis the target level of reserves is £350,880. In comparison free reserves at the year-end were £541,143. The trustees will continue to keep this under review.

**Going concern**

The trustees do not consider that there are any issues affecting the Association's ability to continue as a going concern.

**FUTURE PLANS**

The Association plans to convert from a company limited by guarantee to a charitable incorporated organisation (CIO). At a general meeting held on 12<sup>th</sup> January 2026 a resolution was passed approving the conversion and the proposed constitution of the CIO. An application to the Charity Commission has been made.

On funding the Association will continue with its main fundraising activity, the Wharfedale Three Peaks Walk. In the meantime, though, the Association is dependent on the generosity of the general public with donations from individuals and groups. To try to maintain this critical element of funding the Association will continue to publicise the work it does through presentations, the press and social media.

The Association continues to invest in equipment necessary to carry out its operations. While there are no major items of expenditure planned for 2026 a number of pieces of equipment will need to be replaced.

**UPPER WHARFEDALE FELL RESCUE ASSOCIATION  
TRUSTEES' AND DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30 2025**

**STRUCTURE GOVERNANCE AND MANAGEMENT**

**Governing document**

The Association is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 27<sup>th</sup> October 2000, as amended by special resolution dated 18<sup>th</sup> May 2015. It is a registered charity with the Charity Commission.

**Members of the company**

The trustees can establish different classes of members and recognise one or more categories of supporters who are not members (but who may nevertheless be termed 'members') and set out their respective rights and obligations. Membership can be terminated by resolution of the trustees on the grounds that, in the reasonable opinion of the trustees, the member's continued membership is harmful to the Charity. The member must be notified in writing and any representations from the member must be considered by the trustees.

**Appointment of trustees**

The trustees are appointed by the members at the Annual General Meeting (AGM), or co-opted by the trustees to fill a casual vacancy. A co-opted trustee only holds office until the next AGM. One third of the trustees must retire at each AGM. Only members of the Association are eligible for election and trustees are eligible for re-appointment up to a maximum of three consecutive terms. Contested elections are held by ballot vote.

The trustees, together with any changes during the year and up to the date of approving this report, are listed on page 1.

**Trustee induction and training**

On appointment, trustees are made aware of, and encouraged to read, the guidance contained on the Charities Commission website on the role and responsibilities of trustees.

**Register of interests**

The trustees are required to complete a form on appointment, which is updated regularly for any changes, registering their interests, including the membership of other voluntary organisations. The Association's procedures ensure that the trustees do not participate in decisions in which they have an interest.

**Organisation**

The trustees, which must number at least 5 and not more than 9, administer the Association and meet as necessary, but at least four times a year. The day-to-day operations of the Association are the responsibility of the Operating Committee, to whom the trustees delegate authority for operational matters.

**Related parties**

Details of any related party transactions are given in the notes to the financial statements.

**Co-operation with other organisations/charities**

In the course of its work the Association works closely with similar organisations in areas adjacent to the area it operates in, in particular the Cave Rescue Organisation and the Swaledale Mountain Rescue Team. Matters of mutual interest are discussed at meetings of the Yorkshire Dales Rescue Panel.

**UPPER WHARFEDALE FELL RESCUE ASSOCIATION  
TRUSTEES' AND DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30 2025**

**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The trustees (who are also directors of Upper Wharfedale Fell Rescue Association for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) (second edition – October 2019);
- 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;
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**SMALL COMPANY PROVISIONS AND APPROVAL**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by the Board of Trustees and signed on its behalf by:

*Nigel Easton*

N Easton – Director

Date: 30<sup>th</sup> April 2026

**INDEPENDENT EXAMINER'S REPORT  
TO THE MEMBERS OF THE UPPER WHARFEDALE FELL RESCUE ASSOCIATION  
FOR THE YEAR ENDED SEPTEMBER 30 2025**

**Independent Examiner's Report to the Trustees of The Upper Wharfedale Fell Rescue Association**

I report to the charity trustees on my examination of the accounts of the company for the year ended September 30 2025 which are set out on pages 7 to 17.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*S Mason*

**Stacy Mason FCCA**

HGA Accountants & Financial Consultants Ltd  
t/a **Chittenden Horley** Chartered Accountants

Suite 36 Hyde Park House  
Cartwright Street  
Hyde SK14 4EH

Date: 30<sup>th</sup> April 2026





**UPPER WHARFEDALE FELL RESCUE ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES (including the income and expenditure account)**  
**FOR THE YEAR ENDED SEPTEMBER 30 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Incoming resources from generated funds:</b>					
Donations	2	71,440	0	71,440	76,536
Charitable activities	3	971	-	971	995
Other trading activities	4	6,848	-	6,848	6,529
Investment income - bank interest		17,953	-	17,953	13,916
Other income	5	-	-	0	0
<b>TOTAL INCOME</b>		<b>97,212</b>	<b>0</b>	<b>97,212</b>	<b>97,976</b>
<b>EXPENDITURE</b>					
Costs of generating funds	6	3,483	-	3,483	2,841
Expenditure on charitable activities	7	70,074	370	70,444	107,282
<b>TOTAL EXPENDITURE</b>		<b>73,557</b>	<b>370</b>	<b>73,927</b>	<b>110,123</b>
<b>NET INCOME/(EXPENDITURE)</b>					
<b>BEFORE TRANSFERS</b>	9	23,655	(370)	23,285	(12,147)
Transfers between funds	15	0	0	0	-
<b>NET MOVEMENT IN FUNDS</b>	15	23,655	(370)	23,285	(12,147)
<b>TOTAL FUNDS BROUGHT FORWARD</b>	15	<b>848,512</b>	<b>9,881</b>	<b>858,393</b>	<b>870,540</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	15	<b>872,167</b>	<b>9,511</b>	<b>881,678</b>	<b>858,393</b>

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

**UPPER WHARFEDALE FELL RESCUE ASSOCIATION  
BALANCE SHEET  
AS AT SEPTEMBER 30 2025**

	Notes	2025 £	2025 £	2024 £	2024 £
<b>FIXED ASSETS</b>	11		<b>331,024</b>		<b>338,097</b>
<b>CURRENT ASSETS</b>					
Debtors	12	<b>6,174</b>		6,283	
Goods for resale		<b>870</b>		771	
Current asset investments	13	<b>221,123</b>		211,982	
Cash at Bank and in Hand		<b>326,059</b>		<b>304,870</b>	
		<b>554,226</b>		<b>523,906</b>	
<b>CREDITORS</b>					
Amounts falling due in one year	14	<b>3,572</b>		<b>3,610</b>	
<b>NET CURRENT ASSETS</b>			<b>550,654</b>		<b>520,296</b>
<b>NET ASSETS</b>			<b>881,678</b>		<b>858,393</b>
<b>FUNDS</b>					
Unrestricted	15		<b>872,167</b>		<b>848,512</b>
Restricted	15		<b>9,511</b>		<b>9,881</b>
<b>TOTAL FUNDS</b>			<b>881,678</b>		<b>858,393</b>

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

For the year ending September 30 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under section 476 requiring the company to obtain an audit of its accounts for the year in question.

**Directors' responsibilities**

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

**Approved by the Board and authorised for issue on: 30<sup>th</sup> April 2026**

**And signed on their behalf by:**

*Nigel Easton*

**N Easton - Director**

Company registration number 04098121

**UPPER WHARFEDALE FELL RESCUE ASSOCIATION**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED SEPTEMBER 30 2025**

		<b>2025</b>	<b>2024</b>
	<b>notes</b>	<b>£</b>	<b>£</b>
<b>Cash generated by operating activities</b>	20	<u>29,156</u>	<u>(303)</u>
<b>Cashflows from investing activities</b>			
Interest and dividends		17,953	13,916
Transfer to term deposit		-	-
Disposal of tangible fixed assets		100	-
Income reinvested		(9,141)	(4,907)
Purchase of tangible fixed assets		<u>(16,879)</u>	<u>(2,096)</u>
<b>Cash provided by/(used in) investing activities</b>		<u>(7,967)</u>	<u>6,913</u>
<b>Cashflows from financing activities</b>			
Proceeds from new borrowings		-	-
Repayment of borrowings		<u>-</u>	<u>-</u>
<b>Cash used in financing activities</b>		<u>-</u>	<u>-</u>
<b>Increase/(decrease) in cash &amp; cash equivalents in the year</b>		<b>21,189</b>	<b>6,610</b>
<b>Cash and cash equivalents brought forward</b>		<b>304,870</b>	<b>298,260</b>
<b>Cash and cash equivalents carried forward</b>		<u><u>326,059</u></u>	<u><u>304,870</u></u>
<b>Cash and cash equivalents consist of:</b>			
Cash at bank and in hand		326,059	304,870
		<u><u>326,059</u></u>	<u><u>304,870</u></u>

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

**UPPER WHARFEDALE FELL RESCUE ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30 2025**

**1 ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared: under the historic cost convention; in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 1 2019 (second edition – October 2019); FRS102; and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared in £ sterling, which is the functional currency.

**Judgements and key sources of estimation uncertainty**

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

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income:

**Grants**, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

**Donations** from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

**Earned income** is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts and VAT.

**Deferred income**

Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded

**Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds	including those associated with fundraising activities, managing investments and commercial trading.
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Charitable activities	costs of undertaking the work of the charity.
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The Association is able to reclaim VAT on its non-business costs. These costs are stated exclusive of input VAT, when charged.

**Allocation of support and governance costs**

Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include hut overheads, insurance, other administrative costs, depreciation and accountancy and other fees.

**UPPER WHARFEDALE FELL RESCUE ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30 2025**

**1 ACCOUNTING POLICIES (continued)**

**Tangible fixed assets and depreciation**

Individual fixed assets costing more than £1,000 are capitalised at cost and are depreciated over their estimated useful lives on a straight line basis as set out below.

Depreciation rates are as follows:

Freehold land	nil
Freehold buildings	2% p.a. straight line
Rescue vehicles	10% p.a. straight line
Fixtures and fittings	10% p.a. straight line
Office equipment	20% p.a. straight line
Rescue equipment	20% p.a. straight line
Communications equipment	20% p.a. straight line

**Debtors**

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

**Financial instruments**

The charity has only basic financial instruments which are initially recorded at cost, and subsequently measured at their settlement value.

**UPPER WHARFEDALE FELL RESCUE ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30 2025**

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
<b>2 DONATIONS</b>						
<b>Donations:</b>						
Collecting boxes	2,626	-	<b>2,626</b>	5,633	-	<b>5,633</b>
Other donations & gift aid	57,260	-	<b>57,260</b>	65,653	250	<b>65,903</b>
Yorkshire Dales National Park	-	-	-	-	-	-
Legacies	5,493	-	<b>5,493</b>	1,000	-	<b>1,000</b>
Grants - equipment	6,062	-	<b>6,062</b>	4,000	-	<b>4,000</b>
	<u>71,440</u>	<u>-</u>	<u><b>71,440</b></u>	<u>76,286</u>	<u>250</u>	<u><b>76,536</b></u>

**3 INCOME FROM CHARITABLE ACTIVITIES**

North Yorkshire Police re rescues	971	-	<b>971</b>	995	-	<b>995</b>
MREW re rescues	-	-	-	-	-	-
	<u>971</u>	<u>-</u>	<u><b>971</b></u>	<u>995</u>	<u>-</u>	<u><b>995</b></u>

**4 OTHER TRADING INCOME**

**Fundraising events:**

Sale of merchandise	179	-	<b>179</b>	121	-	<b>121</b>
Coffee morning	730	-	<b>730</b>	620	-	<b>620</b>
Wharfedale Three Peaks walk	5,939	-	<b>5,939</b>	5,788	-	<b>5,788</b>
	<u>6,848</u>	<u>-</u>	<u><b>6,848</b></u>	<u>6,529</u>	<u>-</u>	<u><b>6,529</b></u>

**5 OTHER INCOME**

Gain on disposal of fixed assets	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**6 COSTS OF GENERATING FUNDS**

Goods for resale	291	-	<b>291</b>	119	-	<b>119</b>
Coffee morning	50	-	<b>50</b>	50	-	<b>50</b>
Wharfedale Three Peaks walk	1,439	-	<b>1,439</b>	1,021	-	<b>1,021</b>
Fees and other costs	1,007	-	<b>1,007</b>	932	-	<b>932</b>
Support costs	695	-	<b>695</b>	719	-	<b>719</b>
	<u>3,483</u>	<u>-</u>	<u><b>3,483</b></u>	<u>2,841</u>	<u>-</u>	<u><b>2,841</b></u>

**UPPER WHARFEDALE FELL RESCUE ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30 2025**

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
<b>7 CHARITABLE EXPENDITURE</b>						
Hut maintenance	3,075	-	3,075	6,036	-	6,036
Equipment	8,335	-	8,335	14,933	-	14,933
Transport & vehicle running costs	6,805	-	6,805	9,706	-	9,706
Communications costs	4,265	-	4,265	5,132	-	5,132
Other costs	186	-	186	1,972	-	1,972
Team clothing and PPE	5,833	-	5,833	19,311	-	19,311
Training and course fees	4,751	-	4,751	8,535	-	8,535
Depreciation	13,967	-	13,967	17,864	-	17,864
Support costs	23,227	-	23,227	23,793	-	23,793
Charged to restricted funds	(370)	370	-	(370)	370	-
	<u>70,074</u>	<u>370</u>	<u>70,444</u>	<u>106,912</u>	<u>370</u>	<u>107,282</u>

**8 SUPPORT & GOVERNANCE COSTS**

	2025			2024		
	Fundraising	Charitable	Total	Fundraising	Charitable	Total
	£	£	£	£	£	£
<b>Support costs</b>						
Hut overheads	140	4,533	4,673	180	5,815	5,995
Insurance	157	5,077	5,234	153	4,962	5,115
Other administrative costs	101	3,279	3,380	147	4,745	4,892
Depreciation and loss on disposal	297	9,588	9,885	239	7,721	7,960
	<u>695</u>	<u>22,477</u>	<u>23,173</u>	<u>719</u>	<u>23,243</u>	<u>23,963</u>
<b>Governance costs</b>						
Accountancy	-	750	750	-	550	550
Other governance costs	-	-	-	-	-	-
	<u>-</u>	<u>750</u>	<u>750</u>	<u>-</u>	<u>550</u>	<u>550</u>
<b>Total support costs</b>	<u>695</u>	<u>23,227</u>	<u>23,923</u>	<u>719</u>	<u>23,793</u>	<u>24,513</u>

Costs that can be wholly attributed to either support or governance are allocated directly to those functions, and other costs are allocated on an appropriate basis to reflect the usage of resources.

**9 NET INCOMING RESOURCES AFTER TRANSFERS**

	2025	2024
	£	£
This is stated after charging/(crediting):		
Accountant/Independent examiner's fees		
Report	750	550
Accountancy	-	-
Depreciation	21,927	25,824
Directors/trustees' remuneration and expenses	<u>-</u>	<u>-</u>

**10 STAFF INFORMATION**

The charity did not employ any staff in either this or the previous year. The key management personnel consist of the directors/trustees who do not receive any remuneration for their services.

**UPPER WHARFEDALE FELL RESCUE ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30 2025**

**11 TANGIBLE FIXED ASSETS**

	Freehold land & buildings £	Rescue vehicles £	Equipment £	Fixtures & Fittings £	Office Equipment £	Total £
<b>Cost</b>						
At October 1 2024	400,901	155,178	100,584	24,161	5,346	<b>686,170</b>
Additions	2	5,130	11,747	-	-	<b>16,879</b>
Disposals	-	(768)	(12,498)	-	-	<b>(13,266)</b>
At September 30 2025	<u>400,903</u>	<u>159,540</u>	<u>99,833</u>	<u>24,161</u>	<u>5,346</u>	<b><u>689,783</u></b>
<b>Depreciation</b>						
At October 1 2024	100,846	137,061	89,137	18,784	2,245	<b>348,073</b>
Charge for the year	7,960	4,546	5,936	2,416	1,069	<b>21,927</b>
Disposals	-	(768)	(10,473)	-	-	<b>(11,241)</b>
At September 30 2025	<u>108,806</u>	<u>140,839</u>	<u>84,600</u>	<u>21,200</u>	<u>3,314</u>	<b><u>358,759</u></b>
<b>Net book value</b>						
At September 30 2025	<u><b>292,097</b></u>	<u><b>18,701</b></u>	<u><b>15,233</b></u>	<u><b>2,961</b></u>	<u><b>2,032</b></u>	<b><u>331,024</u></b>
At September 30 2024	<u>300,055</u>	<u>18,117</u>	<u>11,447</u>	<u>5,377</u>	<u>3,101</u>	<b><u>338,097</u></b>

Equipment is analysed as follows;

	Rescue Equipment £	Communications Equipment £	Total £
<b>Cost</b>			
At October 1 2024	30,149	70,435	100,584
Additions	11,747	-	11,747
Disposals	(7,998)	(4,500)	(12,498)
At September 30 2025	<u>33,898</u>	<u>65,935</u>	<u>99,833</u>
<b>Depreciation</b>			
At October 1 2024	29,909	59,228	89,137
Charge for the year	2,001	3,935	5,936
Disposals	(7,998)	(2,475)	(10,473)
At September 30 2025	<u>23,912</u>	<u>60,688</u>	<u>84,600</u>
<b>Net book value</b>			
At September 30 2025	<u><b>9,986</b></u>	<u><b>5,247</b></u>	<b><u>15,233</u></b>
At September 30 2024	<u>240</u>	<u>11,207</u>	<b><u>11,447</u></b>



**UPPER WHARFEDALE FELL RESCUE ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>12 DEBTORS</b>		
Income receivable	475	658
Other debtors	-	-
VAT recoverable	1,243	1,216
Prepayments	<u>4,456</u>	<u>4,409</u>
	<u><b>6,174</b></u>	<u><b>6,283</b></u>
 <b>13 CURRENT ASSET INVESTMENTS</b>		
Term deposits	<u>221,123</u>	<u>211,982</u>
	<u><b>221,123</b></u>	<u><b>211,982</b></u>
 <b>14 CREDITORS falling due within one year</b>		
Creditors and accruals	3,572	3,230
Income in advance	<u>-</u>	<u>380</u>
	<u><b>3,572</b></u>	<u><b>3,610</b></u>

**UPPER WHARFEDALE FELL RESCUE ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30 2025**

**15 STATEMENT OF FUNDS**

	2023/24				b/f and c/f 30/09/2024	2024/25			
	01/10/2023 £	Income £	Expenditure £	transfers £		Income £	Expenditure £	transfers £	30/09/2025 £
<b>Unrestricted funds:</b>									
General fund	860,539	97,726	(109,753)	-	848,512	97,212	(73,557)	-	872,167
<b>Total unrestricted funds</b>	860,539	97,726	(109,753)	-	848,512	97,212	(73,557)	-	872,167
<b>Restricted Funds:</b>									
Donation - SARDA	-	250	-	-	250	-	-	-	250
Grants - equipment	-	-	-	-	-	-	-	-	-
Grants - training	-	-	-	-	-	-	-	-	-
Capital grants expended	10,001	-	(370)	-	9,631	-	(370)	-	9,261
<b>Total restricted funds</b>	10,001	250	(370)	-	9,881	-	(370)	-	9,511
	870,540	97,976	(110,123)	-	858,393	97,212	(73,927)	-	881,678

**Restricted fund balances**

Capital grants expended represent amounts received for the purchase of fixed assets where there are continuing restrictions over their use. Related depreciation is charged to this fund.

**Transfers**

When grants and donations have been received to meet expenditure and there are no continuing restrictions after the monies have been spent, they are released to unrestricted funds by means of transfers.

**UPPER WHARFEDALE FELL RESCUE ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30 2025**

**16 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS**

Fund balances at September 30 2025 are represented by:-

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	321,763	9,261	331,024
Net current assets	550,404	250	550,654
	<u>872,167</u>	<u>9,511</u>	<u>881,678</u>

Fund balances at September 30 2024 are represented by:-

Fixed assets	328,466	9,631	338,097
Net current assets	520,046	250	520,296
	<u>848,512</u>	<u>9,881</u>	<u>858,393</u>

**17 CONSTITUTION**

The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each.

**18 TAXATION**

The Company is a registered charity and is entitled to claim annual exemption from UK corporation tax.

**19 CAPITAL COMMITMENTS**

There were no capital commitments at either 30th September 2025, or 30th September 2024

**20 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES**

	2025 £	2024 £
Net income/(expenditure)	23,285	(12,147)
Add depreciation tangible fixed assets	21,927	25,824
Add loss on disposal of fixed assets	1,925	-
Deduct interest income shown in investing activities	(17,953)	(13,916)
Decrease/(increase) in debtors	109	1,792
Decrease/(increase) in goods for resale	(99)	119
Increase/(decrease) in creditors	(38)	(1,976)
<b>Net cash generated from/(used in) operating activities</b>	<u>29,156</u>	<u>(303)</u>

**21 RELATED PARTY TRANSACTIONS**

There are no related party transactions needing to be disclosed in these accounts.

The directors/trustees are unrelated to each other and the charity is not under the control of one individual or entity.

Directors/trustees, like other members, may claim mileage for rescues, external meetings and courses, and are provided with protective clothing on the same terms as other members. In addition, directors/trustees are permitted to claim expenses for attending trustee meetings. but no claims were made in this or the preceding year.