

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Lincolnshire Lowland Search and Rescue

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Lincolnshire Lowland Search and Rescue

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for the Year Ended 31 March 2025

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Lincolnshire Lowland Search and Rescue

Report of the Trustees **for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

Lincolnshire Lowland Search and Rescue (LincsLSAR) is a member unit of Lowland Rescue. We are part of the UK Search and Rescue Operators Group, alongside Mountain Rescue, Cave Rescue, HM Coastguard and RNLI.

Lowland Rescue covers everywhere "from hill to high water".

We primarily cover the county of Lincolnshire, but we also regularly assist neighbouring teams in Nottinghamshire, Yorkshire and Cambridgeshire.

OBJECTIVES AND ACTIVITIES

Objects per governing document

- The purpose of the charity is to relieve suffering and distress amongst persons endangered by accidents or natural hazards and the preservation of life by providing search and rescue services in Lincolnshire in co-operation with partners, government bodies and other relevant organisations.

Purposes of the Charity

- The charity assists Lincolnshire and Humberside Police in their searches for missing vulnerable people (those living with dementia, mental health issues or autism, despondent, suicidal, children and others), using Nationally Accredited Search Technicians, to relieve suffering and distress amongst those vulnerable persons endangered by accidents, their own actions and natural hazards.

- To provide a well-trained and resourced Search Facility that adds value to all searches.

- To provide an emergency response resource that can be deployed by other responder agencies in the County (Lincolnshire Fire and Rescue, Lincolnshire Resilience Forum and local Coastguard) to assist those in danger from trauma due to accidents and natural events.

- To ensure all levels of Searchers' competency are maintained to National Standard.

Review of Year ended 31 March 2025

- LincsLSAR received 56 calls for assistance from Lincolnshire police, Humberside Police and other Lowland team, which have resulted in 46 deployments

- The Team has put in a total of 5,754 volunteer hours in the year to March 2025. This included: 1,925 hours searching, 3,662 hours training and 167 hours at events and fund raising.

- At 31 March 2025 we had 23 Search Technicians and 6 Trainee.

- Ongoing training of existing members, at all levels, to maintain competency as well as training new recruits to gain their national Licence.

- Liaison meetings with police, Fire and Rescue and LRF with regard to joint working and support on joint exercises.

- Ongoing maintenance of vehicles and rescue equipment to keep operational readiness.

Future Plans

Towards the end of the year, we were preparing for our National Assessment which subsequently took place in August 2025. We are very pleased to report that we secured our National Accreditation.

We have been actively working on our fundraising and PR to broaden our operational capacity and raise awareness of our essential voluntary work, which is largely unknown amongst the wider public.

As a result of increased fundraising we are introducing paddle craft teams, drone teams and dog teams, but we still need to raise funds for our increased operational costs.

Lincolnshire Lowland Search and Rescue

Report of the Trustees **for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Financial review

During the year the Charity has attracted much needed grants, both restricted and unrestricted, to assist with acquiring replacements for ageing vehicle assets and also to purchase new equipment which will enhance our operational capacity through paddle craft for water based searching and some light drones for assistance with searching in areas which might otherwise be difficult to reach. We have created a drone team and have plans to develop this capacity through much heavier and a more robust thermal imaging drone later in 2025, which will be particularly useful for searching in woodland and dense undergrowth as well as night searches.

Operational costs before depreciation of the new assets is similar in total to 2024, but continues to be an area of focus for future management and future fundraising.

Overall the trustees are happy with the financial position of the Charity at 31 March 2025 and confident in their ability to meet future costs as they arise, whilst still developing the operational capacity and growing the team of volunteers across all areas of the Charity.

Reserves policy

The target for the Charity is to maintain 2 years worth of operational costs. As the Charity operational capacity grows, the operational costs will continue to grow and while we have sufficient free reserves at 31 March 2025 this will be a continuing focus for the Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its constitution and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

The charity is governed by its constitution, which sets out the process for appointing trustees. Trustees are appointed based on the skills and experience required to support the charity's governance and strategic direction. Potential trustees are identified through open discussion among existing board members and, where appropriate, through external recommendations.

All new trustees are formally appointed by the Board following a review of their suitability, commitment to the charity's aims, and ability to contribute to effective governance

Induction and training of new trustees

Upon appointment, new trustees receive an induction pack that includes:

- The charity's governing document
- Recent financial statements and the latest trustees' report
- Key policies (e.g., safeguarding, GDPR, conflicts of interest)
- Details of ongoing projects and strategic priorities

New trustees also attend an induction meeting with the Chair and other Trustees to gain an understanding of the charity's operations, risks, and governance responsibilities.

Trustees are encouraged to undertake ongoing training. Opportunities include:

- Charity Commission guidance updates
- Internal briefings from staff or specialist advisors

The Board reviews training needs annually to ensure trustees have the skills and knowledge required to fulfil their duties effectively.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1167040

Principal address

Lincolnshire Lowland Search and Rescue
Fire Station
Millbrook Lane
Wragby
Market Rasen
LN8 5AB

Lincolnshire Lowland Search and Rescue

Report of the Trustees
for the Year Ended 31 March 2025

Trustees

G Smith
M Hourston (appointed 22.8.25)
Ms J Coleman-Scott (appointed 15.7.25)
P Welch
A McRae

Independent Examiner

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Approved by order of the board of trustees on 19 January 2026 and signed on its behalf by:



G Smith - Trustee

**Independent Examiner's Report to the Trustees of
Lincolnshire Lowland Search and Rescue**

Independent examiner's report to the trustees of Lincolnshire Lowland Search and Rescue

I report to the charity trustees on my examination of the accounts of Lincolnshire Lowland Search and Rescue (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Paul Colcomb

[Paul Colcomb \(Jan 20, 2026 15:35:43 GMT\)](#)

Paul Colcomb FCCA
The Association of Chartered Certified Accountants

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

19 January 2026

Lincolnshire Lowland Search and Rescue

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		28,025	20,000	48,025	13,839
Investment income	2	570	-	570	-
Total		<u>28,595</u>	<u>20,000</u>	<u>48,595</u>	<u>13,839</u>
EXPENDITURE ON					
Charitable activities					
Search and rescue		18,421	-	18,421	12,149
NET INCOME		10,174	20,000	30,174	1,690
Transfers between funds	5	13,068	(13,068)	-	-
Net movement in funds		<u>23,242</u>	<u>6,932</u>	<u>30,174</u>	<u>1,690</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		22,814	-	22,814	21,124
TOTAL FUNDS CARRIED FORWARD		<u><u>46,056</u></u>	<u><u>6,932</u></u>	<u><u>52,988</u></u>	<u><u>22,814</u></u>

The notes form part of these financial statements

Lincolnshire Lowland Search and Rescue

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	4	16,876	-	16,876	-
CURRENT ASSETS					
Cash at bank		29,180	6,932	36,112	22,814
NET CURRENT ASSETS		<u>29,180</u>	<u>6,932</u>	<u>36,112</u>	<u>22,814</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>46,056</u>	<u>6,932</u>	<u>52,988</u>	<u>22,814</u>
NET ASSETS		<u>46,056</u>	<u>6,932</u>	<u>52,988</u>	<u>22,814</u>
FUNDS	5				
Unrestricted funds				46,056	22,814
Restricted funds				<u>6,932</u>	<u>-</u>
TOTAL FUNDS				<u>52,988</u>	<u>22,814</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 January 2026 and were signed on its behalf by:



G Smith - Trustee

Lincolnshire Lowland Search and Rescue

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Paddle craft	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Drones	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	570	-
	<u>570</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Lincolnshire Lowland Search and Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

4. TANGIBLE FIXED ASSETS

	Paddle craft £	Motor vehicles £	Drones £	Totals £
COST				
Additions	1,387	19,393	1,722	22,502
DEPRECIATION				
Charge for year	347	4,848	431	5,626
NET BOOK VALUE				
At 31 March 2025	1,040	14,545	1,291	16,876
At 31 March 2024	-	-	-	-

5. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	22,814	10,174	13,068	46,056
Restricted funds				
Restricted fund	-	20,000	(13,068)	6,932
TOTAL FUNDS	22,814	30,174	-	52,988

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,595	(18,421)	10,174
Restricted funds			
Restricted fund	20,000	-	20,000
TOTAL FUNDS	48,595	(18,421)	30,174

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	21,124	1,690	22,814
TOTAL FUNDS	21,124	1,690	22,814

Lincolnshire Lowland Search and Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,839	(12,149)	1,690
TOTAL FUNDS	<u>13,839</u>	<u>(12,149)</u>	<u>1,690</u>

The restricted grant is to assist in the development and service capability which will help towards search responses and allow for quicker and more effective searching in restricted access areas.

Transfers between funds

The transfer of funds relates to an asset purchased from restricted funds, in which the asset is unrestricted in its use.

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

7. ULTIMATE CONTROLLING PARTY

The charity is controlled by its Board of Trustees.

Lincolnshire Lowland Search and Rescue

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Events	474	-
Collection tins	574	-
Grants & donations	42,992	10,935
Other	80	-
Equipment	55	24
Membership	3,850	2,880
	48,025	13,839
Investment income		
Deposit account interest	570	-
Total incoming resources	48,595	13,839
EXPENDITURE		
Charitable activities		
Team training	1,847	2,667
Consumable equipment	3,761	4,476
Telephone and admin	1,599	851
Vehicle expenses	4,332	2,514
Advertising	159	630
Computer costs	1,097	1,011
	12,795	12,149
Support costs		
Management		
Plant and machinery	347	-
Motor vehicles	4,848	-
Computer equipment	431	-
	5,626	-
Total resources expended	18,421	12,149
Net income	30,174	1,690