



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From: 01/04/2024 **Period start date To:** 31/03/2025 **Period end date**

Charity name: North Cumbria Search and Rescue

Charity registration number: 1182703

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the CIO are to preserve and protect life and in particular to provide and maintain an emergency rescue service for the benefit of the public: a) by the provision of a dedicated and trained volunteer service to assist or support the emergency services in the operation of Search and Rescue in North Cumbria b) by the provision of a back-up service to other Search and Rescue groups across the United Kingdom if called upon and able to do so. Provision and maintenance of a trained and equipped rescue team to provide assistance to the emergency services and communities during adverse weather, accident or other incident / event.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All NCSAR trustees have regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Contribution made by volunteers	Para 1.38	Recorded hours donated by volunteers is 3491hrs in the 12-month period of 5th April 2024 – 5th April 2025. This does not take into account administrative hours or activities not formally organised by the group (such as maintenance or meetings).

Achievements and Performance

SORP reference

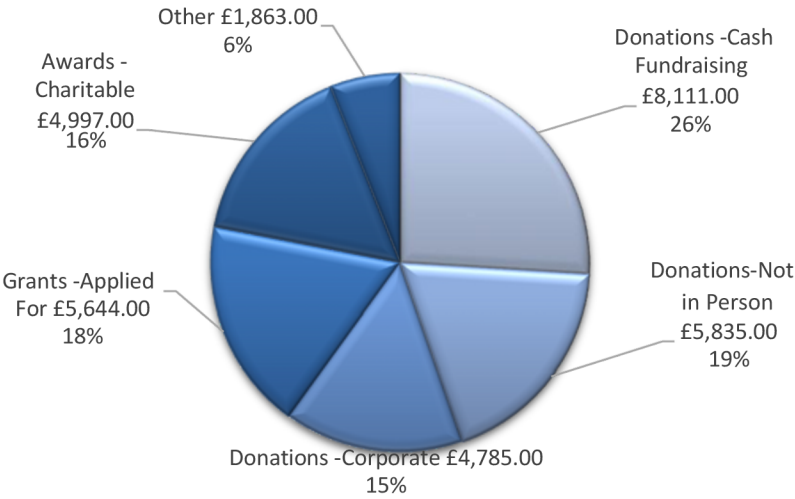
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The team has continued to develop in leaps and bounds this year. Activation of the team by our statutory partners is now fully embedded using Sarcall, with several high-profile missing persons cases being worked.</p> <p>The team is now working on relocating to a new home in conjunction with the Laurie Brewis Trust. This project is the enabler for several key improvements to the team's capabilities, including capacity boosting, new technology and new resources. We hope to build on our newfound partnerships with several other organisations over the upcoming year.</p> <p>NCSAR has also hugely increased the number of hours spent on outreach and community engagement, now approaching 20% of our total volunteer hours, with youth and school groups being particularly keen to work with us.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity has had a reasonable income throughout the year, with several smaller grants being awarded, supported by a much larger number of donations from benevolent organisations and corporate support than seen in previous years.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held to cover 6 months advance expected expenditure of fixed costs on a rolling monthly basis. At end of
Amount of reserves held	Para 1.22	financial year, £7557 NA
Reasons for holding zero reserves	Para 1.22	None
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p style="text-align: center;">Income</p>  <table border="1"> <thead> <tr> <th>Source</th> <th>Amount (£)</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Donations -Cash Fundraising</td> <td>£8,111.00</td> <td>26%</td> </tr> <tr> <td>Donations-Not in Person</td> <td>£5,835.00</td> <td>19%</td> </tr> <tr> <td>Donations -Corporate</td> <td>£4,785.00</td> <td>15%</td> </tr> <tr> <td>Grants -Applied For</td> <td>£5,644.00</td> <td>18%</td> </tr> <tr> <td>Awards - Charitable</td> <td>£4,997.00</td> <td>16%</td> </tr> <tr> <td>Other</td> <td>£1,863.00</td> <td>6%</td> </tr> </tbody> </table>	Source	Amount (£)	Percentage	Donations -Cash Fundraising	£8,111.00	26%	Donations-Not in Person	£5,835.00	19%	Donations -Corporate	£4,785.00	15%	Grants -Applied For	£5,644.00	18%	Awards - Charitable	£4,997.00	16%	Other	£1,863.00	6%
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A description of the principal risks facing the charity	Para 1.46	<p>Whilst the decline of funding as a result of the cost of living crisis seems to have reached a plateau, we are still finding that grant awarding bodies are being much more particular about their applicants.</p> <p>Costs as a result of the changing world climate may have an impact going forward, but as yet we have not seen a marked impact on running costs.</p> <p>With new partnerships being forged and the profile of the team having been raised significantly this year, donations-in-kind have significantly increased, allowing us to eliminate a large proportion of the costs of development of the temporary base, however significant funding will be required to move to a bricks and mortar base in the next 10 years.</p>																					

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution CIO
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	By vote at AGM by members of the CIO. Retirement in rotation as detailed in Constitution section 13.

Reference and Administrative details

Charity name	North Cumbria Search and Rescue
Other name the charity uses	NCSAR
Registered charity number	1182703
Charity's principal address	Heathlands Farm Harker Road Ends Carlisle Cumbria CA6 4HN

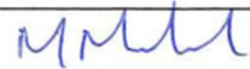

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Duncan Sanders	Chairman		
2	Mark Markwick			
3	Nicola Markwick			
4	John Wilkinson			
5	Anthony Winter			
6	Emma Hill		12 th April 2025	Trustee Board
7	John Kennedy		12 th April 2025	Trustee Board

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	MARK MARKWICK	DUNCAN JOHN SANDERS
Position (eg Secretary, Chair, etc)	DEPUTY CHAIR	CHAIR
Date	28/1/26	



CHARITY COMMISSION
FOR ENGLAND AND WALES

North Cumbria Search and Rescue		Charity No (if any)	1182703
Annual accounts for the period			
Period start date	01/04/2024	To	Period end date 31/03/2025

Section A Statement of financial activities


Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)					
Income and endowments from:					
Donations - Cash Fundraising	8,111	-	-	8,111	7,043
Donations - Not in Person	5,835	-	-	5,835	6,762
Donations - Corporate	4,785	-	-	4,785	3,218
Grants - Applied For	1,000	4,644	-	5,644	20,576
Awards - Charitable	4,997	-	-	4,997	-
Donations - Gift Aid HMRC	3,453	-	-	3,453	2,785
Insurance Payout	1,863	-	-	1,863	-
Total	30,044	4,644	-	34,688	40,384
Resources expended (Note 6)					
Expenditure on:					
Equipment Purchase	6,916	2,886	-	9,803	12,104
Rent	1,560	-	-	1,560	1,560
Computer Software	1,064	-	-	1,064	420
Stationery	-	-	-	-	36
Web Hosting	92	-	-	92	81
Sundries	235	-	-	235	140
Motor Expenses	2,338	728	-	3,066	3,779
Accommodation & Meals	1,040	-	-	1,040	1,018
Advertising & Promotion	95	-	-	95	552
Legal and Professional Fees	250	-	-	250	238
Accountancy Fees	250	-	-	250	-
Insurance	3,499	-	-	3,499	2,899
Travel	-	-	-	-	-
Staff Training	1,272	1,030	-	2,302	2,643
Depreciation	2,379	2,121	-	4,500	3,315
Total	20,990	6,765	-	27,754	28,785
Net income/(expenditure) before investment gains/(losses)	9,054	- 2,121	-	6,934	11,599
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	9,054	- 2,121	-	6,934	11,599
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	9,054	- 2,121	-	6,934	11,599
Reconciliation of funds:					
Total funds brought forward	6,595	12,212	-	18,807	7,208
Total funds carried forward	15,649	10,091	-	25,741	18,807

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	6,325	8,482	-	14,808	7,387
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	6,325	8,482	-	14,808	7,387
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	3,788	-	-	3,788	1,319
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	5,536	1,609	-	7,145	12,210
Total current assets		B10	9,324	1,609	-	10,933	13,529
Creditors: amounts falling due within one year	(Note 20)	B11		-	-	-	2,110
Net current assets/(liabilities)		B12	9,324	1,609	-	10,933	11,419
Total assets less current liabilities		B13	15,649	10,091	-	25,741	18,806
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	15,649	10,091	-	25,741	18,806
Funds of the Charity							
Endowment funds	(Note 27)	B17	-		-	-	-
Restricted income funds	(Note 27)	B18		10,091		10,091	12,212
Unrestricted funds		B19	15,649		-	15,649	6,595
Revaluation reserve		B20				-	
Total funds		B21	15,649	10,091	-	25,741	18,807

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	D SANDERS	27/01/2025

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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 (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* - Tick as appropriate

Yes

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

Not Applicable

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note{ }.

Yes*

✓

No*

✓

* - Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	None
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	None
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	None

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

No*

✓

* - Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	Not Applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not Applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

No*

✓

* - Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not Applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not Applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not Applicable

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
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Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor.</p> <p>Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
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Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
✓	✓	✓
Yes	No	N/a
✓	✓	✓

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓	✓	✓

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
✓	✓	✓

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
✓	✓	✓

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
✓	✓	✓

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
✓	✓	✓

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓	✓	✓

Deferred income

No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓	✓	✓

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓	✓	✓

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓	✓	✓

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓	✓	✓

2.4 ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

100

They are valued at cost.

Yes	No	N/a
✓	✓	✓

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
✓	✓	✓

They are valued at cost.

Yes	No	N/a
✓	✓	✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
✓	✓	✓

They are valued at cost.

Yes	No	N/a
✓	✓	✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
✓	✓	✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
✓	✓	✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
✓	✓	✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
✓	✓	✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓	✓	✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓	✓	✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		✓	✓	✓

POLICIES ADOPTED
 ADDITIONAL TO OR
 DIFFERENT FROM
 THOSE ABOVE

Note 4 **Analysis of receipts of government grants**

	Description	This year £
Government grant 1	Cumberland Council - Clothing / Vehicle Branding	2,667
Government grant 2		
Government grant 3		
Other		-
	Total	2,667

	Description	Last year £
Government grant 1		
Government grant 2		
Government grant 3		
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Section C
Notes to the accounts
(cont)
Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	2,792	18,275	21,067
Additions	-	-	-	11,922	11,922
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	2,792	30,197	32,989

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate	5yrs		SL	SL	SL

At beginning of the year	-	-	1,442	12,239	13,681
Disposals	-	-	-	-	-
Depreciation	-	-	300	4,200	4,500
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	1,742	16,439	18,181

14.3 Net book value

Net book value at the beginning of the year	-	-	1,350	6,036	7,386
Net book value at the end of the year	-	-	1,050	13,758	14,808

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not applicable

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not applicable

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
NA	NA
NA	NA
NA	NA
NA	NA

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
NA	NA
NA	NA
NA	NA

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
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Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits Cash at bank and on hand Other Total

This year £	Last year £
-	-
-	-
5,536	12,210
5,536	12,210

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
Complete	Training of SRT Team for Vehicles in Water	1049.62
Complete	Purchase of Rebranding (Clothing / Vehicle)	2667
Complete	Purchase of Outreach Safety Equipment	927.38

Last year

Planned use	Purpose of the designation	Amount
Complete	Purchase of Stretcher - 3R Foundation	500
Complete	Purchase of Flood Rescue PPE - CiFR	5000
Complete	Purchase of GPS Tracking Equipment - Postcode Lottery	500
In use	Purchase of Communications Equipment - ENWL Storm Arwen	9984
Complete	Purchase of new outboard motor - Sir John Fisher Foundation	3592
Complete	Purchase of PPE - 3R Foundation	1000

North Cumbria Search and Rescue CIO

Independent Examiner's Report to the Trustees

I report on the financial statements for the period ended 31 March 2025, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of the trustees and examiner

The trustees are responsible for the preparation of the financial statements. The 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.

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 report

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:
 - a. To keep account accounting records in accordance with section 130 of the 2011 Act, and
 - b. 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.

Helen Little ACA

Independent examiner

27 January 2026