NORTHUMBERLAND NATIONAL PARK MOUNTAIN RESCUE TEAM

England & Wales · Charity number 1189987

Details

Status	Registered
Legal form	CIO
Registered	2020-06-17
Register	View on the Charity Commission register

Contact

Address	Northumberland National Park Mountain Rescue Team Eastburn South Park Hexham Northumberland NE46 1BS
Phone	01434 605555
Email	secretary@nnpmrt.org
Website	http://nnpmrt.org

Activities

Objects: The objects of the CIO are:• to provide a search and rescue service for people who are lost, injured or endangered regardless of the circumstances in which their need arises;• to provide appropriate medical care to mitigate further harm, injury or distress to such people;• to provide appropriate support to the statutory emergency services during severe weather and other resilience events; and• to provide these services particularly in rural upland areas but also in semi-rural and urban environments primarily in the counties of Northumberland and Tyne & Wear (as defined in 2020) but in the wider North East region and further afield if requested by another mountain rescue team.

Activities: We provide a search and rescue service for people who are lost, injured or endangered and appropriate medical care to mitigate further harm, injury or distress to such people. We do this particularly in rural upland areas but also in semi-rural and urban environments primarily in the counties of Northumberland and Tyne & Wear.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£102,444	£99,043	-	-
2023-12-31	£96,250	£120,216	-	-
2022-12-31	£140,372	£117,251	-	-
2021-12-31	£113,194	£73,360	-	-
2020-12-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Dr Stephen John Montgomery	Chair	2020-06-17
Andrea Claire Wilson		2023-10-24
Paul Stuart Guy		2025-06-13
Robert David Andrew		2022-10-25

NORTHUMBERLAND NATIONAL PARK MOUNTAIN RESCUE TEAM

England & Wales - Charity number 1189987

Accounts

Northumberland National Park Mountain Rescue Team

Trustees' Annual Report

and Financial Statements

for the year ended 31 December 2024

Northumberland National Park
Mountain Rescue Team

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for the year ended
31 December 2024

Northumberland National Park Mountain Rescue Team

Charity Information for the year ended 31 December 2024

Trustees	R Andrew S Montgomery A Wilson A.Jenkins (appointed 29/10/24) J.Pattison (appointed 29/10/24) A Mace (resigned 29/10/24) I Nixon (resigned 29/10/24)
Registered Address	South Park Eastburn Hexham NE46 1BS
Charity Number	1189987
Primary Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	Emma Locke Blackbird Business Solutions 38 Collingwood Street Newcastle Upon Tyne NE1 1JF

Trustees' Annual Report
for the year ended
31 December 2024

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with Northumberland National Park Mountain Rescue Team's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities.

Governing Document

Northumberland National Park Mountain Rescue Team is constituted as a Charitable Incorporated Organisation. It is governed in accordance with its constitution dated 9 June 2020 (updated 24 October 2023) and associated Team Rules. Changes to these documents require a resolution either (a) passed by a 75% majority of votes cast at a General Meeting, or (b) agreed in writing by all members.

Recruitment and Appointment of Trustees

The Team's constitution as a CIO requires between three and nine Trustees and the Team operates normally with five Trustees. Four of the Trustees hold the following Team Officer posts: Chair, Team Leader, Treasurer and Secretary. Prior to July 2023, one of the Trustees held the Members' Representative officer post. This association was removed by the members at a Special General Meeting to preclude the potential for any conflict of interest.

The Trustees retire by rotation: one-third of their number retires at each Annual General Meeting with the exception of the first such meeting at which all Trustees retired. The vacancies arising are filled in accordance with the decision of the members at the Annual General Meeting.

Structure

The Team's committee oversees the running of the Team. It comprises the Trustees and the Team's Deputy Leaders with other Team officers being invited as required.

Officers are appointed to take responsibility for specific areas of the Team's operations such as training, vehicles and various other categories of equipment. These officers, together with the Team's incident controllers, Team Leader and Deputy Leaders comprise the Team's Operations Group. This has overall responsibility for operations and reports regularly to the committee.

Objects

The objects of the Team, as set out in it its constitution are:

- to provide a search and rescue service for people who are lost, injured or endangered regardless of the circumstances in which their need arises;
- to provide appropriate medical care to mitigate further harm, injury or distress to such people; and
- to provide appropriate support to the statutory emergency services during severe weather and other resilience events; and
- to provide these services particularly in rural upland areas but also in semi-rural and urban environments primarily in the counties of Northumberland and Tyne & Wear but in the wider North East region and further afield if requested by another mountain rescue team.

Activities

The Team is involved in the following activities:

- *Mountain search and/or rescue* – for missing/injured walkers, fell runners, mountain bikers and other outdoor enthusiasts, in summer and winter conditions;
- *Non-mountain search* – for high risk, vulnerable or despondent individuals missing from home in urban and rural areas (e.g. elderly individuals with dementia, young children);
- *Non-mountain rescue* – in 'difficult to access areas' (e.g. body recoveries, rope access);

- *Water search and rescue* – for kayakers/canoeists and other water related incidents, where bankside searching is required;
- *Resilience* – response to severe weather events (e.g. snow bound motorists, flooding events).

In addition, the Team undertakes educational sessions related to safety in the outdoors as part of a preventative strategy.

Achievements and Performance

During the reporting period, the Team was involved in 81 incidents compared to 77 in the 2023 calendar year. The Team expended 1,996 volunteer hours dealing with incidents during the reporting period.

The volunteer hours exclude the significant time spent liaising with other partner agencies, governance and management of the Team, training and fundraising. A further 8,065 hours were recorded in this regard.

It should be noted that 2024 was the first full year in which volunteer hours were recorded using the D4H tool. As a result of the finer granularity that D4H affords, volunteer hours are not directly comparable with previous years.

All of the recorded incidents required the active involvement of Team members. The incidents break down as follows:

- 48 rescues of which 32 were in the hills, moors, forests and crags of upland Northumberland, a 20% increase on the previous year
- 17 searches of which 2 were in upland areas, a 30% decrease on the previous year
- 5 standbys
- 11 incidents involving providing advice/guidance

In addition, PhoneFind, Mountain Rescue's location app, was used 14 times, by Northumbria Police in their efforts to locate missing persons. This compares to 51 times the previous year.

Although the number of incidents and hours expended were both broadly in line with the previous calendar year, looking back to 2022, the trend is definitely upwards. The total number of rescues and searches still remains significantly below the levels seen during the COVID pandemic when visitor numbers to Northumberland were higher.

As in the previous year, and in accordance with the Team's operational development plan, the Team purchased various items of equipment both to enable new capabilities and to replace equipment that was approaching the end of its service life. Examples include:

- portable digital radio masts which provide a range-extension capability
- 2 replacement vacuum mattresses
- 9 lightweight, highly-insulated casualty bags
- additional medical and technical rescue equipment

Future Developments

During the year, the Team was able to conduct the evaluation of dual-mode radios and a portable radio repeater which had been delayed from 2023. Dual-mode radios combine point-to-point radio and smartphone capabilities and should therefore provide better coverage than a radio alone in remote areas. While the evaluation confirmed improved coverage, there are still locations within the Team's operational area in which communication is impossible. An attractive alternative would be to use a service which allows smartphones to access satellite broadband networks for voice, data and text communication. Such services have already been tested in some parts of the world and global rollout planning is in progress. The Team will therefore delay an investment decision until there is more clarity over when this service might be available in the UK.

The Team's oldest vehicle, a Land Rover Defender 110 with callsign Curlew Delta, is now 13 years old. The cost of maintaining this vehicle is becoming significant and it needs to be replaced as soon as practicable. The Team has identified a suitable alternative and has been working on a final specification for this multi-function vehicle. The total cost of the base vehicle and the conversion to meet the Team's requirements is estimated to be around £140,000 with final delivery expected in late 2026 or early 2027. Fundraising to support this purchase will commence in 2025.

As was anticipated, Iain Nixon stood down during 2024 as Team Leader after 10 years in the role. He continues to be an active team member remains a key member of the operational leadership group. His replacement, Jamie Pattison, was elected by the members at the 2024 AGM. Jamie spent 10 years previously as the Team's Medical Officer and is a Winch Paramedic with the Coastguard.

Financial Review

During the period the Team had total income of £102,444 (2023 - £96,251) and expenditure of £99,043 (2023 - £120,217) resulting in net income of £3,401 (2023 – net expenditure of £22,467) before revaluation of investments. In addition to income and expenditure, there were unrealised gains on investments of £1,462 (2023 – unrealised gains of £1,500).

The Team received grants totalling £18,187 (2023 - £28,483) mainly to be spent on replacement waterproof clothing for team members, vehicle repairs and multi-agency and controller training.

The closing funds on 31 December 2023 were £319,687 (opening - £314,824). This comprised £2,960 (opening - £0) of restricted funds, £278,158 (opening - £291,568) of designated funds, including fixed assets, and £38,569 (opening - £23,256) of unrestricted funds.

General Funds

These are unrestricted funds which have not been set aside for any particular purpose and are therefore also the free reserves. The Trustees regularly review the level of general funds with regard to forecast income and expenditure in detail over the next 12 months and at a coarser level over 5 years. This ensures that the Team is able to meet its objectives in the short and long terms.

Restricted Funds

Funds that are donated to the Team for a specific purpose, typically grants, are identified as being restricted. Any expenditure in relation to the income is allocated to the fund. If a fund is intended for the purchase of a tangible fixed asset, that asset is transferred to the designated Fixed Asset Reserve once it enters service.

Designated Funds

In order to manage the reserves as effectively as possible, the Team makes use of designated funds. While these are unrestricted funds, in the sense that there is no requirement to spend them for a particular purpose, they are nonetheless held for a specified purpose within the Team.

The *Fixed Asset Reserve* holds the Team's tangible fixed assets and therefore matches their net asset value at any time. Since it is not in the form of cash, it doesn't represent funds available for expenditure.

The *Trustees' Reserve* is set aside to provide operating funds should the Team experience a significant fall in income. As a guide, the Trustees aim to set it at twice the level of the previous year's operating expenditure excluding significant one-off costs, plus an amount that the Trustees believe to be prudent based on any forecast change in expenditure compared with the previous year.

The *Vehicle Reserve* is an amount set aside as a contribution towards future replacement of vehicles.

The *Comms & IT Reserve* is an amount set aside for improving digital radio communications within the Team's operational area.

Investment Policy

The Trustees continue to adopt a risk-averse approach to investment. The strategy is to hold sufficient liquid funds to cover short-term operational and needs in bank and instant-access building society accounts. Cash that is intended for medium-term spending, such as investing in new equipment, is held in notice accounts with terms ranging from 1 to 3 months.

The Trustees' Reserve fund is invested in a mixture of structured products and unit trusts with the aim of protecting it from the effects of inflation over the longer term.

Safety and Risk Management

The Trustees actively review the major risks which the Team faces on a regular basis. They believe that maintaining reserves at current levels, combined with an annual review of insurance policies and the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Team and confirm that they have established systems to mitigate the significant risks.

Grant Making

The Team does not make grants to individuals or other organisations. However, it does share donations with other Mountain Rescue teams when it has received a donation from an individual who has been the subject of an incident and where those other teams have been involved in the incident.

Public Benefit Guidance

The Trustees confirm that they have complied with the duties in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees 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).

The law applicable to charities in England and Wales 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 income 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 being disclosed and explained in the financial statements; and
- prepare the financial statements on a 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. They are responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 8 September 2025 and signed on their behalf by

S. J. Mutgy

Stephen Montgomery

Chairman

Northumberland National Park
Mountain Rescue Team

Independent Examiner's Report
for the year ended
31 December 2024

I report on the accounts for the CIO for the year ended 31 December 2024 which are set out on pages 7–14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year, under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examiners report is needed.

I report in respect of my examination of the Trust'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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

E Locke

Emma Locke
Blackbird Business Solutions
38 Collingwood Street
Newcastle Upon Tyne
NE1 1JF

Date: 25 September 2025

Northumberland National Park
Mountain Rescue Team

Statement of Financial Activities
for the year ended
31 December 2024

		2024				2023
	Notes	**General**	**Designated**	**Restricted**	**Total**	**Total**
		£	**£**	**£**	**£**	**£**
INCOME						
Donations and legacies	2	58,321	12,167	10,320	80,808	79,440
Other trading income	3	15,468	-	-	15,468	13,698
Investment income	4	6,168	-	-	6,168	3,112
Total income		79,957	12,167	10,320	102,444	96,250
EXPENDITURE						
Charitable activities	5	47,132	38,853	7,262	93,247	113,772
Cost of raising funds		5,698	-	98	5,796	6,444
Total expenditure		52,830	38,853	7,360	99,043	120,216
Net gains/(losses) on investments		-	1,462	-	1,462	1500
Net income / (expenditure)		27,127	(25,224)	2,960	4,863	(22,466)
Transfers between funds		(11,814)	11,814	-	-	-
Net movement in funds		15,313	(13,410)	2,960	4,863	(22,466)
Reconciliation of funds						
Total funds brought forward		23,256	291,568	-	314,824	337,290
Total funds carried forward		38,569	278,158	2,960	319,687	314,824

All income and expenditure has arisen from continuing activities.

Northumberland National Park
Mountain Rescue Team

Balance Sheet
as at
31 December 2024

	Notes	31 Dec 2024		31 Dec 2023	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	7		51,740		78,115
Long term investments	8		83,597		82,135
Current Assets					
Debtors	9	3,703		468	
Cash at bank and in hand		161,251		150,887	
		164,954		151,355	
Creditors: amounts falling due within one year					
Creditors and accruals	10	(19,396)		(3,219)	
Net current assets			184,350		154,574
Total assets less current liabilities			319,687		314,824
NET ASSETS			319,687		314,824
Funds					
General funds	11		38,569		23,256
Designated funds	11		278,158		291,568
Restricted funds	11		2,960		-
Total funds carried forward			319,687		314,824

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Trustees on 8 September 2025 and signed on their behalf by:

P.S. Guy

S.J. Montgomery

Paul Guy
Trustee

Stephen Montgomery
Trustee

**Notes to the Financial Statements
for the year ended
31 December 2024**

1. Accounting Policies

Statement of compliance

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

Basis of preparation

The 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.

Cash flow Statement

The Team opted to adopt Bulletin 1 for the SORP and therefore did not include a cash flow statement in these financial statements.

Going concern

These financial statements have been prepared on a going concern basis. The Trustees have considered the levels of funds held and the expected income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Team to be able to continue as a going concern.

Fund accounting policy

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose. Designated funds are those set aside by the Trustees out of general funds for a specific purpose. Further details of the funds are in Note 12.

Income

Donations are recognised when the Team has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Team before the Team is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Team and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Team.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Team to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

The Team is not VAT registered but, as a search and rescue charity, is able to reclaim VAT on non-business expenditure. Expenditure and asset purchases are therefore recorded net of any reclaimable VAT.

Charitable expenditure comprises those costs incurred by the Team 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.

Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are initially recorded at cost. 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:

Motor vehicles	7 years straight line
Computers and IT equipment	3 years straight line
All other equipment	5 years straight line

Trade Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Team does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

2. Donations (including grants) and legacies

	2024				2023
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
Donations	51,993	-	4,185	56,178	45,902
Collecting tins	1,119	-	-	1,119	1,273
Grants	-	12,167	6,020	18,187	28,483
Legacies	-	-	-	-	-
Gift Aid reclaimed	5,209	-	115	5,324	3,782
	58,321	12,167	10,320	80,808	79,440

The most significant grants awarded to the Team during the period included:

- £5,000 from the William Leech Foundation spent on team waterproof clothing
- £4,520 from Northumberland County Council spent on casualty bags, vehicle repairs and team waterproof clothing
- £3,967 from Northumbria Police, shared between NNPMRT and NoTMRT, and spent on fuel
- £1,000 from the Rothley Trust spent on multi-agency controller training

Northumberland National Park
Mountain Rescue Team

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3. Other trading income

	2024				2023
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
Events	13,778	-	-	13,778	11,485
Merchandise	1,690	-	-	1,690	2,213
	15,468	-	-	15,468	13,698

4. Investment income

	2024				2023
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
Bank interest received	6,168	-	-	6,168	3,122
	6,168	-	-	6,168	3,122

5. Expenditure on Charitable Activities

	2024				2023
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
Administration	3,032	-	-	3,032	12,070
Comms & IT	7,024	3,751	-	10,775	6,295
Donations shared	180	-	2,969	3,149	62
Drones	1,269	-	-	1,269	1,434
Fuel	2,923	4,153	-	7,076	4,865
General equipment	2,686	129	3,394	6,209	10,744
Insurance	5,104	-	458	5,562	4,442
Medical supplies	2,184	1,297	-	3,481	11,116
Team clothing	450	261	441	1,152	244
Technical equipment	1,241	2,679	-	3,920	2,561
Training	16,278	-	-	16,278	13,253
Vehicle maint / equipment	4,407	208	-	4,615	6,780
Water equipment	354	-	-	354	10,033
Depreciation					
Vehicles	-	15,870	-	15,870	15,826
Comms & IT	-	-	-	-	181
Other equipment	-	10,505	-	10,505	13,866
Total	47,132	38,853	7,262	93,247	113,772

Northumberland National Park
Mountain Rescue Team

Notes to the Financial Statements
for the year ended
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6. Trustee Remuneration and Expenses

No Trustees received any remuneration during the year.

	2024	2023
	£	£
Expenses paid to Trustees	366	62
Expenditure reimbursed to Trustees	199	116
	565	178

7. Tangible Fixed Assets

	Motor vehicles	Comms and IT equipment	Other equipment	Total
	£	£	£	£
COST				
At 1 January 2024	156,208	24,738	77,682	258,628
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2024	156,208	24,738	77,682	258,628
DEPRECIATION				
At 1 January 2024	92,868	24,738	62,907	180,513
Charge for year	15,870	-	10,505	26,375
Eliminated on disposals	-	-	-	-
At 31 December 2024	108,738	24,738	73,412	206,888
NET BOOK VALUE				
At 31 December 2024	47,470	-	4,270	51,740
At 31 December 2023	63,340	-	14,775	78,115

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8. Investments Held as Fixed Assets

	2024	2023
	£	£
COST		
At 1 January 2023	82,135	80,635
Additions	-	-
Disposals	-	-
Revaluation	1,462	1,500
At 31 December 2023	83,597	82,135

9. Debtors

	2024	2023
	£	£
Accrued income	-	-
Prepayments	3,591	442
Payments received on account	-	-
Gift Aid due	112	26
	3,703	468

10. Creditors

	2024	2023
	£	£
Trade creditors	(16,914)	(2,794)
Accruals	510	56
VAT owed	(2,992)	(1,754)
Deferred income	-	1,272
	(19,396)	(3,219)

Northumberland National Park
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**Notes to the Financial Statements
for the year ended
31 December 2024**

11. Fund Movements

	At 1 Jan 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2024
	£	£	£		£
Restricted					
Alnwick Youth Hostel	-	500	(500)	-	-
Community Chest	-	4,520	(3,334)	-	1,186
Rothley Trust 2024	-	1,003	-	-	1,003
Search Dogs	-	4,297	(3,526)	-	771
	-	10,320	(7,360)	-	2,960
Designated					
Trustees' Reserve	82,135	-	1,462	-	83,597
Comms & IT Reserve	65,000	-	(906)	(9,094)	55,000
Fixed Asset Reserve	78,115	-	(26,375)	-	51,740
Operational Development Fund	33,712	-	(7,420)	9,094	35,386
Vehicle Reserve	28,186	-	-	11,814	40,000
Other designated funds	4,420	12,167	(4,152)	-	12,435
	291,568	12,167	(37,391)	11,814	278,158
General	23,256	79,957	(52,830)	(11,814)	38,569

The Fixed Asset Reserve holds the Team's tangible fixed assets and therefore matches their net asset value at any time. Since it is not in the form of cash, it doesn't represent funds available for expenditure.

The *Trustees' Reserve* is set aside to provide operating funds should the Team experience a significant fall in income. As a guide, the Trustees aim to set it at twice the level of the previous year's operating expenditure excluding significant one-off costs, plus an amount that the Trustees believe to be prudent based on any forecast change in expenditure compared with the previous year.

The *Vehicle Reserve* is an amount set aside as a contribution towards future replacement of vehicles.

The *Comms & IT Reserve* is an amount set aside for improving digital radio communications within the Team's operational area.

12. Net Assets by Fund

	At 31 December 2024			
	General	Designated	Restricted	Total
	£	£	£	£
Tangible fixed assets	-	51,740	-	51,740
Long term investments	-	83,597	-	83,597
Current assets	19,173	142,821	2,960	164,954
Creditors: amounts falling due within one year	19,396	-	-	19,396
Total net assets	38,569	278,158	2,960	319,687

13. Related Party Transactions

There have been no related party transactions during the period.

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Northumberland National Park Mountain Rescue Team

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for the year ended
31 December 2023

Trustees	R Andrew A Mace S Montgomery I Nixon L Stevens (resigned 24 Oct 2023) A Wilson (appointed 24 Oct 2023)
Registered Address	South Park Eastburn Hexham NE46 1BS
Charity Number	1189987
Primary Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	I D Renwick 6 Roman Avenue Chester le Street County Durham DH3 3PW

Northumberland National Park
Mountain Rescue Team

Trustees' Annual Report
for the year ended
31 December 2023

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with Northumberland National Park Mountain Rescue Team's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities.

Governing Document

Northumberland National Park Mountain Rescue Team is constituted as a Charitable Incorporated Organisation. It is governed in accordance with its constitution dated 9 June 2020 (updated 24 October 2023) and associated Team Rules. Changes to these documents require a resolution either (a) passed by a 75% majority of votes cast at a General Meeting, or (b) agreed in writing by all members.

Recruitment and Appointment of Trustees

The Team's constitution as a CIO requires between three and nine Trustees and the Team operates normally with five Trustees. Four of the Trustees hold the following Team Officer posts: Chair, Team Leader, Treasurer and Secretary. Prior to July 2023, one of the Trustees held the Members' Representative officer post. This association was removed by the members at a Special General Meeting to preclude the potential for any conflict of interest.

The Trustees retire by rotation: one-third of their number retires at each Annual General Meeting with the exception of the first such meeting at which all Trustees retired. The vacancies arising are filled in accordance with the decision of the members at the Annual General Meeting.

Structure

The Team's committee oversees the running of the Team. It comprises the Trustees and the Team's Deputy Leaders with other Team officers being invited as required.

Officers are appointed to take responsibility for specific areas of the Team's operations such as training, vehicles and various other categories of equipment. These officers, together with the Team's incident controllers, Team Leader and Deputy Leaders comprise the Team's Operations Group. This has overall responsibility for operations and reports regularly to the committee.

Objects

The objects of the Team, as set out in it its constitution are:

- to provide a search and rescue service for people who are lost, injured or endangered regardless of the circumstances in which their need arises;
- to provide appropriate medical care to mitigate further harm, injury or distress to such people; and
- to provide appropriate support to the statutory emergency services during severe weather and other resilience events; and
- to provide these services particularly in rural upland areas but also in semi-rural and urban environments primarily in the counties of Northumberland and Tyne & Wear but in the wider North East region and further afield if requested by another mountain rescue team.

Activities

The Team is involved in the following activities:

- *Mountain search and/or rescue* – for missing/injured walkers, fell runners, mountain bikers and other outdoor enthusiasts, in summer and winter conditions;
- *Non-mountain search* – for high risk, vulnerable or despondent individuals missing from home in urban and rural areas (e.g. elderly individuals with dementia, young children);
- *Non-mountain rescue* – in 'difficult to access areas' (e.g. body recoveries, rope access);

- *Water search and rescue* – for kayakers/canoeists and other water related incidents, where bankside searching is required;
- *Resilience* – response to severe weather events (e.g. snow bound motorists, flooding events).

In addition, the Team undertakes educational sessions related to safety in the outdoors as part of a preventative strategy.

Achievements and Performance

During the reporting period, the Team was involved in 77 incidents compared to 69 in the 2022 calendar year. The Team expended 3,968 volunteer hours dealing with incidents during the reporting period, broadly in line with the previous calendar year.

Of the recorded incidents, which required the active involvement of Team members:

- 40 rescues of which 24 were in the hills, moors, forests and crags of upland Northumberland
- 25 searches of which 5 were in upland areas
- 1 resilience response relating to flooding caused by Storm Babet
- 1 standby
- 10 incidents involving providing advice/guidance

In addition, PhoneFind, Mountain Rescue's location app, was used 51 times, mainly by Northumbria Police in their efforts to locate missing persons. This compares to 167 times the previous year.

The increase in incidents, both rescues and searches, compared with 2022 has been modest. The total number of rescues and searches remains significantly below the levels seen during the COVID pandemic when visitor numbers to Northumberland were higher.

As in the previous year, and in accordance with the Team's operational development plan, the Team purchased various items of equipment both to enable new capabilities and to replace equipment that was approaching the end of its service life. Examples include:

- replacement of the Team's personal floatation devices
- thermal imaging scopes to enhance night-time search capabilities
- additional technical rescue equipment

Future Developments

As reported previously, the Team had hoped to evaluate dual-mode digital radios during 2023 with a view to using them to mitigate the risk that other communications systems were unavailable. Unfortunately, it proved impossible to obtain a sufficient number of such devices and the evaluation has been deferred until 2024.

The Team's oldest vehicle, a Land Rover Defender 110 with callsign Curlew Delta, is now 12 years old and will soon be due for replacement. A working group has been established to review the operational requirements for the new vehicle and develop a specification. Once this work has been completed, the Team will need to raise the necessary funds to purchase and convert the vehicle. The initial estimate for the sum required is around £100,000.

The software package, D4H, is widely used by search and rescue teams to help manage incidents, training and equipment. The Team has previously evaluated D4H and is intending to deploy it to maintain records of training and equipment. A significant review of existing equipment has been undertaken as part of the preparation for deployment and this has helped to identify equipment which is no longer used by the team and which will therefore be removed from the financial records. It is anticipated that D4H will be the primary means by which training and equipment records are maintained from the start of 2024.

After 10 years as Team Leader, Iain Nixon intends to stand down from that role. He will, however, continue to be an active team member and remain part of the operational leadership group. The process of identifying candidates for smooth succession has begun and the vote on Iain's replacement will take place at the 2024 AGM. The Team wishes to thank Iain for his dedication over the period of his leadership and to thank his family for their support.

Financial Review

During the period the Team had total income of £96,250 (2022 - £140,372) and expenditure of £120,216 (2022 - £117,251) resulting in net expenditure of £22,466 (2022 – net income of £23,121) before revaluation of investments. In addition to income and expenditure, there were unrealised gains on investments of £1,500 (2022 – unrealised losses of £2,365).

The higher expenditure relative to income in 2023 has been driven by the team spending grants and designated funds which had been built up in prior years. All restricted grants in the Team's hands had been spent by the end of 2023 but there is still a substantial sum held as designated funds. Expenditure is therefore likely to exceed income again in 2024 as these funds are invested in new equipment.

The Team received grants totalling £28,483 (2022 - £58,360) mainly to be spent on water equipment, water training, thermal imaging equipment and a rural safety campaign.

The closing funds on 31 December 2023 were £314,824 (opening - £337,290). This comprised £0 (opening - £7,261) of restricted funds, £291,568 (opening - £298,877) of designated funds, including fixed assets, and £23,256 (opening - £31,152) of unrestricted funds.

General Funds

These are unrestricted funds which have not been set aside for any particular purpose and are therefore also the free reserves. The Trustees regularly review the level of general funds with regard to forecast income and expenditure in detail over the next 12 months and at a coarser level over 5 years. This ensures that the Team is able to meet its objectives in the short and long terms.

Restricted Funds

Funds that are donated to the Team for a specific purpose, typically grants, are identified as being restricted. Any expenditure in relation to the income is allocated to the fund. If a fund is intended for the purchase of a tangible fixed asset, that asset is transferred to the designated Fixed Asset Reserve once it enters service.

Designated Funds

In order to manage the reserves as effectively as possible, the Team makes use of designated funds. While these are unrestricted funds, in the sense that there is no requirement to spend them for a particular purpose, they are nonetheless held for a specified purpose within the Team.

The *Fixed Asset Reserve* holds the Team's tangible fixed assets and therefore matches their net asset value at any time. Since it is not in the form of cash, it doesn't represent funds available for expenditure.

The *Trustees' Reserve* is set aside to provide operating funds should the Team experience a significant fall in income. As a guide, the Trustees aim to set it at twice the level of the previous year's operating expenditure excluding significant one-off costs, plus an amount that the Trustees believe to be prudent based on any forecast change in expenditure compared with the previous year.

The *Vehicle Reserve* is an amount set aside as a contribution towards future replacement of vehicles.

The *Comms & IT Reserve* is an amount set aside for improving digital radio communications within the Team's operational area.

Investment Policy

The Trustees continue to adopt a risk-averse approach to investment. The strategy is to hold sufficient liquid funds to cover short-term operational and needs in bank and instant-access building society accounts. Cash that is intended for medium-term spending, such as investing in new equipment, is held in notice accounts with terms ranging from 1 to 3 months.

The Trustees' Reserve fund is invested in a mixture of structured products and unit trusts with the aim of protecting it from the effects of inflation over the longer term.

Safety and Risk Management

The Trustees actively review the major risks which the Team faces on a regular basis. They believe that maintaining reserves at current levels, combined with an annual review of insurance policies and the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Team and confirm that they have established systems to mitigate the significant risks.

Grant Making

The Team does not make grants to individuals or other organisations. However, it does share donations with other Mountain Rescue teams when it has received a donation from an individual who has been the subject of an incident and where those other teams have been involved in the incident.

Public Benefit Guidance

The Trustees confirm that they have complied with the duties in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees 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).

The law applicable to charities in England and Wales 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 income 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 being disclosed and explained in the financial statements; and
- prepare the financial statements on a 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. They are responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 9 September 2024 and signed on their behalf by

A. Mace

Andrew Mace
Chairman

Northumberland National Park
Mountain Rescue Team

Independent Examiner's Report
for the year ended
31 December 2023

I report on the accounts for the CIO for the year ended 31 December 2023 which are set out on pages 7–15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year, under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examiners report is needed.

I report in respect of my examination of the Trust'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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

I D Renwick
6 Roman Avenue
Chester le Street
County Durham
DH3 3PW

Date: 4 October 2024

Northumberland National Park
Mountain Rescue Team

Statement of Financial Activities
for the year ended
31 December 2023

	Notes	2023 General £	2023 Designated £	2023 Restricted £	2023 Total £	2022 Total £
INCOME						
Donations and legacies	2	54,557	-	24,883	79,440	100,933
Other trading income	3	13,698	-	-	13,698	20,017
Investment income	4	3,112	-	-	3,112	1,422
Total income		71,367	-	24,883	96,250	140,372
EXPENDITURE						
Charitable activities	5	47,819	33,809	32,144	113,772	108,156
Cost of raising funds		6,444	-	-	6,444	9,095
Total expenditure		54,263	33,809	32,144	120,216	117,251
Net gains/(losses) on investments		-	1,500	-	1,500	(2,365)
Net income / (expenditure)		17,104	(32,309)	(7,261)	(22,466)	20,756
Transfers between funds		(25,000)	25,000	-	-	-
Net movement in funds		(7,896)	(7,309)	(7,261)	(22,466)	20,756
Reconciliation of funds						
Total funds brought forward		31,152	298,877	7,261	337,290	316,534
Total funds carried forward		23,256	291,568	-	314,824	337,290

All income and expenditure has arisen from continuing activities.

Northumberland National Park
Mountain Rescue Team

Balance Sheet
as at
31 December 2023

	Notes	31 Dec 2023		31 Dec 2022	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	7		78,115		107,988
Long term investments	8		82,135		80,635
Current Assets					
Debtors	9	468		3,930	
Cash at bank and in hand		150,887		144,535	
		151,355		148,465	
Creditors: amounts falling due within one year					
Creditors and accruals	10	(3,219)		(202)	
Net current assets			154,574		148,667
Total assets less current liabilities			314,824		337,290
NET ASSETS			314,824		337,290
Funds					
General funds	11		23,256		31,152
Designated funds	11		291,568		298,877
Restricted funds	11		-		7,261
Total funds carried forward			314,824		337,290

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Trustees on 9 September 2024 and signed on their behalf by:

A. Mace

Andrew Mace
Trustee

S. J. Montgomery

Stephen Montgomery
Trustee

1. Accounting Policies

Statement of compliance

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

Basis of preparation

The 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.

Cash flow Statement

The Team opted to adopt Bulletin 1 for the SORP and therefore did not include a cash flow statement in these financial statements.

Going concern

These financial statements have been prepared on a going concern basis. The Trustees have considered the levels of funds held and the expected income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Team to be able to continue as a going concern.

Fund accounting policy

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose. Designated funds are those set aside by the Trustees out of general funds for a specific purpose. Further details of the funds are in Note 12.

Income

Donations are recognised when the Team has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Team before the Team is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Team and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Team.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Team to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

The Team is not VAT registered but, as a search and rescue charity, is able to reclaim VAT on non-business expenditure. Expenditure and asset purchases are therefore recorded net of any reclaimable VAT.

Charitable expenditure comprises those costs incurred by the Team 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.

Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are initially recorded at cost. 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:

Motor vehicles	7 years straight line
Computers and IT equipment	3 years straight line
All other equipment	5 years straight line

Trade Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Team does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

2. Donations (including grants) and legacies

	2023				2022
	General	**Designated**	**Restricted**	**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Donations	45,902	-	-	45,902	38,666
Collecting tins	1,273	-	-	1,273	1,122
Grants	3,600	-	24,883	28,483	58,360
Legacies	-	-	-	-	-
Gift Aid reclaimed	3,782	-	-	3,782	2,785
	54,557	-	24,883	79,440	100,933

The most significant grants awarded to the Team during the period included:

- £20,000 from the Police and Crime Commissioner for Northumbria to be spent on thermal imaging scopes and rural safety campaign
- £2,543 from Northumberland County Council to be spent on a water rescue sled
- £2,340 from Northumberland Estates to be spend on water rescue training

3. Other trading income

	2023				2022
	General	**Designated**	**Restricted**	**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Events	11,485			11,485	17,657
Merchandise	2,213			2,213	2,360
	13,698	-	-	13,698	20,017

4. Investment income

	2023				2022
	General	**Designated**	**Restricted**	**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Bank interest received	3,122	-	-	3,122	1,422
	3,122	-	-	3,122	1,422

5. Expenditure on Charitable Activities

	2023				2022
	General	**Designated**	**Restricted**	**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Administration	3,600	-	8,470	12,070	4,056
Comms & IT	6,278	-	17	6,295	7,335
Donations shared	62	-	-	62	300
Drones	1,434	-	-	1,434	893
Fuel	4,286	579	-	4,865	3,871
General equipment	790	-	9,954	10,744	3,312
Insurance	4,442	-	-	4,442	4,895
Medical supplies	7,503	109	3,504	11,116	26,185
Team clothing	244	-	-	244	2,317
Technical equipment	709	1,852	-	2,561	10,606
Training	6,094	-	7,159	13,253	4,812
Vehicle maint / equipment	6,780	-	-	6,780	3,131
Water equipment	5,597	1,396	3,040	10,033	5,843
Depreciation					
Vehicles	-	15,826	-	15,826	10,920
Comms & IT	-	181	-	181	3,759
Other equipment	-	13,866	-	13,866	15,921
Total	47,819	33,809	32,144	113,772	108,156

6. Trustee Remuneration and Expenses

No Trustees received any remuneration during the year.

	2023	2022
	£	£
Expenses paid to Trustees	62	-
Expenditure reimbursed to Trustees	116	756
	178	756

7. Tangible Fixed Assets

	Motor vehicles	Comms and IT equipment	Other equipment	Total
	£	£	£	£
COST				
At 1 January 2023	156,208	29,733	105,112	291,053
Additions	-	-	-	-
Disposals	-	(4,995)	(27,430)	(32,425)
At 31 December 2023	156,208	24,738	77,682	258,628
DEPRECIATION				
At 1 January 2023	77,042	29,552	76,471	183,065
Charge for year	15,826	181	13,866	29,873
Eliminated on disposals	-	(4,995)	(27,430)	(32,425)
At 31 December 2023	92,868	24,738	62,907	180,513
NET BOOK VALUE				
At 31 December 2023	63,340	-	14,775	78,115
At 31 December 2022	79,166	181	28,641	107,988

The disposal of assets at a cost of £27,430, along with the elimination of a corresponding amount of depreciation, reflects the retirement of equipment that was identified as unused or obsolete during preparation for the deployment of D4H.

Northumberland National Park
Mountain Rescue Team

Notes to the Financial Statements
for the year ended
31 December 2023

8. Investments Held as Fixed Assets

	2023	2022
	£	£
COST		
At 1 January 2023	80,635	-
Additions	-	83,000
Disposals	-	-
Revaluation	1,500	(2,365)
At 31 December 2023	82,135	80,635

9. Debtors

	2023	2022
	£	£
Accrued income	-	3,425
Prepayments	442	415
Payments received on account	-	-
Gift Aid due	26	90
	468	3,930

10. Creditors

	2023	2022
	£	£
Trade creditors	(2,794)	494
Accruals	56	49
VAT owed	(1,754)	(2,470)
Deferred income	1,272	1,725
	(3,219)	(202)

11. Fund Movements

	At 1 Jan 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2023
	£	£	£		£
Restricted					
Rural safety	-	20,000	(20,000)	-	-
Training	2,294	2,340	(4,634)	-	-
Medical equipment	2,600	-	(2,600)	-	-
Techical and water equipment	498	2,543	(3,041)	-	-
Other funds	1,869	-	(1,869)	-	-
	7,261	24,883	(32,144)	-	-
Designated					
Trustees Reserve	80,635	-	1,500	-	82,135
Comms & IT Reserve	40,000	-	-	25,000	65,000
Fixed Asset Reserve	107,988	-	(29,874)	-	78,114
Operational Development Fund	37,068	-	(3,356)	-	33,712
Vehicle Reserve	28,186	-	-	-	28,186
Other designated funds	5,000	-	(579)	-	4,421
	298,877	-	(32,309)	25,000	291,568
General	31,152	71,367	(54,263)	(25,000)	23,256

The Fixed Asset Reserve holds the Team's tangible fixed assets and therefore matches their net asset value at any time. Since it is not in the form of cash, it doesn't represent funds available for expenditure.

The *Trustees' Reserve* is set aside to provide operating funds should the Team experience a significant fall in income. As a guide, the Trustees aim to set it at twice the level of the previous year's operating expenditure excluding significant one-off costs, plus an amount that the Trustees believe to be prudent based on any forecast change in expenditure compared with the previous year.

The *Vehicle Reserve* is an amount set aside as a contribution towards future replacement of vehicles.

The *Comms & IT Reserve* is an amount set aside for improving digital radio communications within the Team's operational area.

The transfer of £25,000 from the General fund to the Comms & IT Reserve is part of the process of increasing this fund towards the anticipated level that will be required, namely around £100,000.

12. Net Assets by Fund

	At 31 December 2023			
	General	Designated	Restricted	Total
	£	£	£	£
Tangible fixed assets	-	78,115	-	78,115
Long term investments	-	82,135	-	82,135
Current assets	20,037	131,318	-	151,355
Creditors: amounts falling due within one year	3,219	-	-	3,219
Total net assets	23,256	291,568	-	314,824

13. Related Party Transactions

There have been no related party transactions during the period.

Accounts

Northumberland National Park Mountain Rescue Team
Trustees' Annual Report
and Financial Statements
for the year ended 31 December 2022

Northumberland National Park
Mountain Rescue Team

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for the year ended
31 December 2022

Northumberland National Park
Mountain Rescue Team

Charity Information
for the year ended
31 December 2022

Trustees	R Andrew (appointed 25 Oct 2022) G Forrester (resigned 25 Oct 2022) A Mace S Montgomery I Nixon L Stevens
Registered Address	South Park Eastburn Hexham NE46 1BS
Charity Number	1189987
Primary Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	I D Renwick 6 Roman Avenue Chester le Street County Durham DH3 3PW

Northumberland National Park
Mountain Rescue Team

Trustees' Annual Report
for the year ended
31 December 2022

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Recruitment and Appointment of Trustees

The Team normally has between five and nine Trustees although the number may fall as low as three. Five of the Trustees hold the following Team Officer posts: Chair, Team Leader, Treasurer, Secretary and Members' Representative.

The Trustees retire by rotation: one-third of their number retires at each Annual General Meeting with the exception of the first such meeting at which all Trustees retire. The vacancies arising are filled in accordance with the decision of the members at the Annual General Meeting.

Structure

The Team's committee oversees the running of the Team. It comprises the Trustees and the Team's Deputy Leaders with other Team officers being invited as required.

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Objects

The objects of the Team, as set out in it its constitution are:

- to provide a search and rescue service for people who are lost, injured or endangered regardless of the circumstances in which their need arises;
- to provide appropriate medical care to mitigate further harm, injury or distress to such people; and
- to provide these services particularly in rural upland areas but also in semi-rural and urban environments primarily in the counties of Northumberland and Tyne & Wear but in the wider North East region and further afield if requested by another mountain rescue team.

Activities

The Team is involved in the following activities:

- *Mountain search and/or rescue* – for missing/injured walkers, fell runners, mountain bikers and other outdoor enthusiasts, in summer and winter conditions;
- *Non-mountain search* – for high risk, vulnerable or despondent individuals missing from home in urban and rural areas (e.g. elderly individuals with dementia, young children);
- *Non-mountain rescue* – in 'difficult to access areas' (e.g. body recoveries, rope access);
- *Water search and rescue* – for kayakers/canoeists and other water related incidents, where bankside searching is required;
- *Resilience* – response to severe weather events (e.g. snow bound motorists, flooding events).

In addition, the Team undertakes educational sessions related to safety in the outdoors as part of a preventative strategy.

Northumberland National Park
Mountain Rescue Team

Trustees' Annual Report
for the year ended
31 December 2022

Achievements and Performance

During the reporting period, the Team was involved in 69 incidents compared to 111 in the 2022 calendar year. The Team expended 4,107 volunteer hours during the reporting period, a decrease of about 17% over the previous calendar year.

Of the recorded incidents, which required the active involvement of Team members:

- 28 rescues of which 8 were in mountains
- 23 searches
- 7 resilience responses
- 7 standbys
- 4 incidents involving providing advice/guidance

In addition, PhoneFind, Mountain Rescue's location app, was used 167 times, mainly by Northumbria Police in their efforts to locate missing persons. This compares to 96 times the previous year.

The decrease in incidents, both rescues and searches, in 2022 marks a return to pre-COVID pandemic levels. Visitor numbers to Northumberland were lower, as more people travelled abroad for holidays, and the exceptional dry weather resulted in fewer slips, trips and falls in the upland areas of the Team's operational area.

The Team retired its oldest vehicle, a Land Rover Defender 130 with callsign Curlew Charlie, at the end of 2021. The retired vehicle was sold early in 2022. In September 2022, the Team took delivery of its new response vehicle, a Toyota Hilux with callsign Curlew Foxtrot.

In accordance with the Team's operational development plan the Team purchased various items of equipment both to enable new capabilities and to replace equipment that was approaching the end of its service life. Examples include:

- additional water rescue equipment
- medical equipment including 11 lightweight defibrillators, individual diagnostic kits and first responder kits for each medic
- 15 additional winter kits comprising avalanche transceivers, probes and shovels
- improved rope control devices

In light of the high cost of fuel during the year, the Team has established a fund to assist members with the cost of fuel used in personal vehicles when attending incidents.

Future Developments

The proposed review of the Team's governance arrangements didn't take place in 2022 and has been deferred to 2023.

The Team is aware of the need to improve the coverage of its digital radio equipment to mitigate risk in the event that other communications systems are unavailable for any reason. In light of the potential availability of new technology, the Team did not make any significant investments in communications equipment during 2022. A decision will be made on the size and nature of expenditure in light of a review of this new technology during 2023. It is anticipated that significant expenditure might be required in order to achieve the desired radio performance.

A decision has been made not to progress with the proposed project to construct a permanent structure for storage of equipment and vehicles. The funds that had previously been set aside for this project have been reallocated to communications and IT equipment.

Financial Review

During the period the Team had total income of £140,372 (2021 - £113,194) and expenditure of £117,251 (2021 - £73,360) resulting in net income of £23,121 (2021 - £39,834) before revaluation of investments. In addition to income and expenditure, there were unrealised losses on investments of £2,365 (2021 - £0).

The relaxation of most COVID-19 restrictions made it possible for fundraising events to return to more typical patterns. As a result, income from such events was significantly higher than in the previous year at £20,017 (2021- £7,517).

The Team received grants totalling £58,360 (2001 - £49,862) mainly to be spent on the new response vehicle and medical equipment, including training equipment.

The closing funds on 31 December 2022 were £337,290 (opening - £316,534). This comprised £7,260 (2021 - £37,538) of restricted funds, £298,878 (2021 - £271,708) of designated funds, including fixed assets, and £31,152 (2021 - £7,288) of unrestricted funds.

General Funds

These are unrestricted funds which have not been set aside for any particular purpose and are therefore also the free reserves. The Trustees regularly review the level of general funds with regard to forecast income and expenditure in detail over the next 12 months and at a coarser level over 5 years. This ensures that the Team is able to meet its objectives in the short and long terms.

Restricted Funds

Funds that are donated to the Team for a specific purpose, typically grants, are identified as being restricted. Any expenditure in relation to the income is allocated to the fund. If a fund is intended for the purchase of a tangible fixed asset, that asset is transferred to the designated Fixed Asset Reserve once it enters service.

Designated Funds

In order to manage the reserves as effectively as possible, the Team makes use of designated funds. While these are unrestricted funds, in the sense that there is no requirement to spend them for a particular purpose, they are nonetheless held for a specified purpose within the Team.

The *Fixed Asset Reserve* holds the Team's tangible fixed assets and therefore matches their net asset value at any time. Since it is not in the form of cash, it doesn't represent funds available for expenditure.

The *Trustees' Reserve* is set aside to provide operating funds should the Team experience a significant fall in income. As a guide, the Trustees aim to set it at twice the level of the previous year's operating expenditure excluding significant one-off costs, plus an amount that the Trustees believe to be prudent based on any forecast change in expenditure compared with the previous year.

The *Vehicle Reserve* is an amount set aside as a contribution towards future replacement of vehicles.

The *Building Reserve* is an amount set aside as a contribution towards construction of a permanent structure for storage of equipment and vehicles.

The *Comms & IT Reserve* is an amount set aside for improving digital radio communications within the Team's operational area.

Investment Policy

The Trustees continue to adopt a risk-averse approach to investment. The strategy is to hold sufficient liquid funds to cover short-term operational and needs in bank and instant-access building society accounts. Cash that is intended for medium-term spending, such as investing in new equipment, is held in notice accounts with terms ranging from 1 to 3 months.

In light of the significant increase in inflation during 2022, and the possibility that higher rates could persist for several years, the Trustees have taken advice on how to protect the Trustees' Reserve from the effects of inflation over the longer term. Approximately half of the fund has been invested in a structured product which guarantees capital preservation and whose interest rate depends on the performance of the FTSE 100 index. The other half has been invested in unit trusts, with a "cautious" profile, comprising a mixture of ESG bonds and equities.

Safety and Risk Management

The Trustees actively review the major risks which the Team faces on a regular basis. They believe that maintaining reserves at current levels, combined with an annual review of insurance policies and the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Team and confirm that they have established systems to mitigate the significant risks.

Grant Making

The Team does not make grants to individuals or other organisations. However, it does share donations with other Mountain Rescue teams when it has received a donation from an individual who has been the subject of an incident and where those other teams have been involved in the incident.

Public Benefit Guidance

The Trustees confirm that they have complied with the duties in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees 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).

The law applicable to charities in England and Wales 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 income 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 being disclosed and explained in the financial statements; and
- prepare the financial statements on a 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. They are responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 9 October 2023 and signed on their behalf by

A. Mace

Andrew Mace
Chairman

Northumberland National Park
Mountain Rescue Team

Independent Examiner's Report
for the year ended
31 December 2022

I report on the accounts for the CIO for the year ended 31 December 2022 which are set out on pages 7–15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year, under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examiners report is needed.

I report in respect of my examination of the Trust'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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

I D Renwick
6 Roman Avenue
Chester le Street
County Durham
DH3 3PW

Date: 3 October 2023

Northumberland National Park Mountain Rescue Team

Statement of Financial Activities for the year ended 31 December 2022

	Notes	2022 General £	2022 Designated £	2022 Restricted £	2022 Total £	2021 Total £
INCOME						
Donations and legacies	2	41,473	3,200	56,260	100,933	104,613
Other trading income	3	20,017	-	-	20,017	7,517
Investment income	4	1,422	-	-	1,422	989
Other income	5	-	18,000	-	18,000	75
Total income		62,912	21,200	56,260	140,372	113,194
EXPENDITURE						
Charitable activities	6	28,153	44,465	35,538	108,156	70,147
Cost of raising funds		9,095	-	-	9,095	3,213
Total expenditure		37,248	44,465	35,538	117,251	73,360
Net gains/(losses) on investments		-	(2,365)	-	(2,365)	-
Net income / (expenditure)		25,664	(25,630)	20,722	20,756	39,834
Transfers between funds	12	(1,800)	52,800	(51,000)	-	-
Net movement in funds		23,864	27,170	(30,278)	20,756	39,834
Reconciliation of funds						
Total funds brought forward		7,288	271,708	37,538	316,534	276,700
Total funds carried forward	13	31,152	298,878	7,260	337,290	316,534

All income and expenditure has arisen from continuing activities.

Northumberland National Park
Mountain Rescue Team

Balance Sheet
as at
31 December 2022

	Notes	31 Dec 2021		31 Dec 2020	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	8		107,988		87,194
Long term investments	9		80,635		-
Current Assets					
Debtors	10	3,930		(13,143)	
Short term investments		-		320	
Cash at bank and in hand		144,535		241,512	
		148,465		228,689	
Creditors: amounts falling due within one year					
Creditors and accruals	11	(202)		(651)	
Net current assets			148,667		229,340
Total assets less current liabilities			337,290		316,534
NET ASSETS			337,290		316,534
Funds					
General funds	12		31,152		7,288
Designated funds	12		298,877		271,708
Restricted funds	12		7,261		37,538
Total funds carried forward	13		337,290		316,534

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Trustees on 9 October 2023 and signed on their behalf by:

Andrew Mace
Trustee

Stephen Montgomery
Trustee

Notes to the Financial Statements
for the year ended
31 December 2022

1. Accounting Policies

Statement of compliance

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

Basis of preparation

The 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.

Cash flow Statement

The Team opted to adopt Bulletin 1 for the SORP and therefore did not include a cash flow statement in these financial statements.

Going concern

These financial statements have been prepared on a going concern basis. The Trustees have considered the levels of funds held and the expected income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Team to be able to continue as a going concern.

Fund accounting policy

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose. Designated funds are those set aside by the Trustees out of general funds for a specific purpose. Further details of the funds are in Note 12.

Income

Donations are recognised when the Team has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Team before the Team is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Team and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Team.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Team to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

The Team is not VAT registered but, as a search and rescue charity, is able to reclaim VAT on non-business expenditure. Expenditure and asset purchases are therefore recorded net of any reclaimable VAT.

Charitable expenditure comprises those costs incurred by the Team 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.

Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are initially recorded at cost. 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:

Motor vehicles	7 years straight line
Computers and IT equipment	3 years straight line
All other equipment	5 years straight line

Trade Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Team does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

2. Donations (including grants) and legacies

	2022				2021
	General	**Designated**	**Restricted**	**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Donations	36,066	-	2,600	38,666	38,298
Collecting tins	1,122	-	-	1,122	1,455
Grants	1,500	3,200	53,660	58,360	49,862
Legacies	-	-	-	-	10,000
Gift Aid reclaimed	2,785	-	-	2,785	4,998
	41,473	3,200	56,260	100,933	104,613

The most significant grants awarded to the Team during the period included:

- £30,000 from The Reece Foundation to be spent on the Team's new response vehicle
- £10,000 from The National Lottery Community Fund to be spent on defibrillators
- £5,000 from Northumberland County Council's Community Chest Scheme to be spent on medical equipment

Northumberland National Park
Mountain Rescue Team

Notes to the Financial Statements
for the year ended
31 December 2022

3. Other trading income

	2022				2021
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
Events	17,657			17,657	6,981
Merchandise	2,360			2,360	536
	20,017	-	-	20,017	7,517

4. Investment income

	2022				2021
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
Bank interest received	1,422	-	-	1,422	989
	1,422	-	-	1,422	989

5. Other income

In January 2022, the Team completed the sale of its retired Land Rover Defender 130 for the sum of £18,000. The vehicle's net book value was £0 at the time and the whole £18,000 was therefore booked as income.

6. Expenditure on Charitable Activities

	2022				2021
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
Administration	4,056	-	-	4,056	1,032
Comms & IT	5,190	1,606	539	7,335	5,899
Donations shared	300	-	-	300	4,571
Drones	750	143	-	893	-
Fuel	3,871	-	-	3,871	2,647
General equipment	298	408	2,606	3,312	2,647
Insurance	4,895	-	-	4,895	3,901
Medical supplies	2,727	7,472	15,986	26,185	2,510
Team clothing	152	-	2,165	2,317	3,800
Technical equipment	2,217	3,736	4,653	10,606	1,660
Training	310	500	4,002	4,812	1,538
Vehicle maint / equipment	3,131	-	-	3,131	3,579
Water equipment	256	-	5,587	5,843	7,580
Depreciation					
Vehicles	-	10,920	-	10,920	8,487
Comms & IT equipment	-	3,759	-	3,759	4,881
Other equipment	-	15,921	-	15,921	18,063
Total	28,153	44,465	35,538	108,156	72,795

Notes to the Financial Statements
for the year ended
31 December 2022

7. Trustee Remuneration and Expenses

No Trustees received any remuneration during the year.

	2022	2021
	£	£
Expenses paid to Trustees	-	-
Expenditure reimbursed to Trustees	756	120
Total	756	120

8. Tangible Fixed Assets

	Motor vehicles	Comms and IT equipment	Other equipment	Total
	£	£	£	£
COST				
At 1 January 2022	165,154	29,733	105,112	299,999
Additions	51,394	-	-	51,394
Disposals	(60,340)	-	-	(60,340)
At 31 December 2022	156,208	29,733	105,112	291,053
DEPRECIATION				
At 1 January 2022	126,462	25,793	60,550	212,805
Charge for year	10,920	3,759	15,921	30,600
Eliminated on disposals	(60,340)	-	-	(60,340)
At 31 December 2022	77,042	29,552	76,471	183,065
NET BOOK VALUE				
At 31 December 2022	79,166	181	28,641	107,988
At 31 December 2021	38,692	3,940	44,562	87,194

9. Investments Held as Fixed Assets

	2022	2021
	£	£
COST		
At 1 January 2022	-	-
Additions	83,000	-
Disposals	-	-
Revaluation	(2,365)	-
At 31 December 2022	80,635	-

Northumberland National Park
Mountain Rescue Team

Notes to the Financial Statements
for the year ended
31 December 2022

10. Debtors

	2022	2021
	£	£
Accrued income	3,425	3,532
Prepayments	415	415
Payments received on account	-	(18,000)
Gift Aid due	90	910
	3,930	(13,143)

11. Creditors

	2022	2021
	£	£
Trade creditors	494	(1,228)
Accruals	49	-
VAT owed	(2,470)	(2,056)
Deferred income	1,725	2,633
	(202)	(651)

Northumberland National Park
Mountain Rescue Team

Notes to the Financial Statements
for the year ended
31 December 2022

12. Fund Movements

	At 1 Jan 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2022
	£	£	£		£
Restricted					
Avalanche equipment	2,738	-	(2,738)	-	-
Training	4,296	1,000	(3,002)	-	2,294
Medical equipment	-	16,600	(14,000)	-	2,600
Techical and water equipment	8,000	-	(7,502)	-	498
Vehicle grants	21,000	30,000	-	(51,000)	-
Other funds	1,505	8,660	(8,296)	-	1,869
	37,539	56,260	(35,538)	(51,000)	7,261
Designated					
Trustees' Reserve	83,000	-	(2,365)	-	80,635
Building Reserve	10,000	-	-	(10,000)	-
Comms & IT Reserve	30,000	-	-	10,000	40,000
Fixed Asset Reserve	87,194	-	(30,600)	51,394	107,988
Operational Development Fund	32,000	18,000	(12,933)	-	37,067
Vehicle Reserve	29,513	-	(933)	(394)	28,186
Other designated funds	-	3,200	-	1,800	5,000
	271,707	21,200	(46,831)	52,800	298,876
General	7,288	62,912	(37,248)	(1,800)	31,152

The *Fixed Asset Reserve* holds the Team's tangible fixed assets and therefore matches their net asset value at any time. Since it is not in the form of cash, it doesn't represent funds available for expenditure.

The *Trustees' Reserve* is set aside to provide operating funds should the Team experience a significant fall in income. As a guide, the Trustees aim to set it at twice the level of the previous year's operating expenditure excluding significant one-off costs, plus an amount that the Trustees believe to be prudent based on any forecast change in expenditure compared with the previous year.

The *Vehicle Reserve* is an amount set aside as a contribution towards future replacement of vehicles.

The *Building Reserve* was an amount set aside as a contribution towards construction of a permanent structure for storage of equipment and vehicles.

The *Comms & IT Reserve* is an amount set aside for improving digital radio communications within the Team's operational area.

The transfer of £10,000 from the Building Reserve to the Comms & IT Reserve was made following the decision not to proceed with the construction of a permanent structure for storage of equipment and vehicles.

The transfers from the restricted Vehicle grants fund and the Vehicle Reserve into the Fixed Asset Reserve represents the entry into service of Curlew Foxtrot.

The Team used its annual grant from Northumberland National Park Authority, a sum of £3,200, and a transfer of £1,800 from the General fund to establish its new fund to assist members with the cost of fuel used in personal vehicles when attending incidents.

The £18,000 gain of the sale of the Land Rover Curlew Charlie was added to the Team's Operational Development Fund.

Notes to the Financial Statements
for the year ended
31 December 2022

13. Net Assets by Fund

	At 31 December 2022			
	General	**Designated**	**Restricted**	**Total**
	£	**£**	**£**	**£**
Tangible fixed assets	-	107,988	-	107,988
Long term investments	-	80,635	-	80,635
Current assets	29,492	110,254	8,719	148,465
Creditors: amounts falling due within one year	1,660	-	(1,458)	202
Total net assets	31,152	298,877	7,261	337,290

14. Related Party Transactions

There have been no related party transactions during the period.

Accounts

Northumberland National Park Mountain Rescue Team
Trustees' Annual Report
and Financial Statements
for the year ended 31 December 2021

Northumberland National Park
Mountain Rescue Team

Index to the Trustees' Annual Report and Financial Statements for the year ended 31 December 2021

Northumberland National Park
Mountain Rescue Team

Charity Information
for the year ended
31 December 2021

Trustees	G Forrester A Mace S Montgomery I Nixon L Stevens
Principal Address	121 Cardigan Terrace Heaton Newcastle upon Tyne NE6 5HS
Charity Number	1189987
Primary Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	I D Renwick 6 Roman Avenue Chester le Street County Durham DH3 3PW

Northumberland National Park
Mountain Rescue Team

Trustees' Annual Report
for the year ended
31 December 2021

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with Northumberland National Park Mountain Rescue Team's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities.

Governing Document

Northumberland National Park Mountain Rescue Team is constituted as a Charitable Incorporated Organisation. It is governed in accordance with its constitution dated 9 June 2020 and associated Team Rules. Changes to these documents require a resolution either (a) passed by a 75% majority of votes cast at a General Meeting, or (b) agreed in writing by all members.

Recruitment and Appointment of Trustees

The Team normally has between five and nine Trustees although the number may fall as low as three. Five of the Trustees hold the following Team Officer posts: Chair, Team Leader, Treasurer, Secretary and Members' Representative.

The Trustees retire by rotation: one-third of their number retires at each Annual General Meeting with the exception of the first such meeting at which all Trustees retire. The vacancies arising are filled in accordance with the decision of the members at the Annual General Meeting.

Structure

The Team's committee oversees the running of the Team. It comprises the Trustees and the Team's Deputy Leaders with other Team officers being invited as required.

Officers are appointed to take responsibility for specific areas of the Team's operations such as training, vehicles and various other categories of equipment. These officers, together with the Team's incident controllers, Team Leader and Deputy Leaders comprise the Team's Operations Group. This has overall responsibility for operations and reports regularly to the committee.

Objects

The objects of the Team, as set out in it its constitution are:

- to provide a search and rescue service for people who are lost, injured or endangered regardless of the circumstances in which their need arises;
- to provide appropriate medical care to mitigate further harm, injury or distress to such people; and
- to provide these services particularly in rural upland areas but also in semi-rural and urban environments primarily in the counties of Northumberland and Tyne & Wear but in the wider North East region and further afield if requested by another mountain rescue team.

Activities

The Team is involved in the following activities:

- *Mountain search and/or rescue* – for missing/injured walkers, fell runners, mountain bikers and other outdoor enthusiasts, in summer and winter conditions;
- *Non-mountain search* – for high risk, vulnerable or despondent individuals missing from home in urban and rural areas (e.g. elderly individuals with dementia, young children);
- *Non-mountain rescue* – in 'difficult to access areas' (e.g. body recoveries, rope access);
- *Water search and rescue* – for kayakers/canoeists and other water related incidents, where bankside searching is required;
- *Resilience* – response to severe weather events (e.g. snow bound motorists, flooding events).

In addition, the Team undertakes educational sessions related to safety in the outdoors as part of a preventative strategy.

Achievements and Performance

During the reporting period, the Team was involved in 207 incidents compared to 150 in the 2020 calendar year. The Team expended 4,969 volunteer hours during the reporting period, an increase of about 5% over the previous calendar year.

Of the 207 recorded incidents, 111 required the active involvement of Team members as follows:

- 51 rescues of which 42 were in mountains
- 39 searches
- 5 resilience responses
- 11 standbys
- 5 incidents involving providing advice/guidance

The remaining 96 recorded incidents involved Northumbria Police using PhoneFind in their efforts to locate missing persons.

Despite COVID-19 restrictions in force for much of 2021, the Team recorded a significant increase in activity: 51 rescues compared with 37 in 2020 and 39 searches compared with 23 in 2020 representing 38% and 70% increases respectively.

The Team took on 16 trainees in two cohorts during the period.

Future Developments

The Team intends to replace its oldest vehicle with a new response vehicle. The new vehicle, Curlew Foxtrot, is expected to be operational in the summer of 2022.

Further investments, including purchase of additional water rescue equipment, medical, comms & IT and winter rescue equipment, are planned.

The Trustees intend to initiate a review of the Team's governance arrangements during 2022.

It is hoped that relaxation of COVID-19 restrictions will both reduce the complexity of operations and increase the fundraising activities that the Team can undertake.

Financial Review

This is the Team's first Trustees' Annual Report since changing its status to a CIO. As a result, there are no comparative figures for the previous financial period.

During the period the Team had total income of £113,194 and expenditure of £73,360 resulting in net income of £39,834. The COVID-19 pandemic continued to have an impact on the Team's ability to raise funds from events. However, it was possible for one event, The Cheviots Challenge, to go ahead and this contributed £6,981 towards trading income.

The Team received grants totalling £44,662 mainly to be spent on replacing a vehicle and increasing the scope of other equipment.

The closing funds on 31 December 2021 were £316,534 (opening - £276,700). This comprised £37,538 of restricted funds, £271,708 of designated funds, including fixed assets, and £7,288 of unrestricted funds.

General Funds

These are unrestricted funds which have not been set aside for any particular purpose and are therefore also the free reserves. The Trustees regularly review the level of general funds with regard to forecast income and expenditure in detail over the next 12 months and at a coarser level over 5 years. This ensures that the Team is able to meet its objectives in the short and long terms.

Forecasts of income and expenditure are based on the Trustees' past experience of fund raising and operating costs as well as planned investment expenditure.

Restricted Funds

Funds that are donated to the Team for a specific purpose, typically grants, are identified as being restricted. Any expenditure in relation to the income is allocated to the fund. If a fund is intended for the purchase of a fixed asset, that asset is transferred to the designated Fixed Asset Reserve once it enters service.

Designated Funds

In order to manage the reserves as effectively as possible, the Team makes use of designated funds. While these are unrestricted funds, in the sense that there is no requirement to spend them for a particular purpose, they are nonetheless held for a specified purpose within the Team.

The *Fixed Asset Reserve* holds all the Team's fixed assets and therefore matches their net asset value at any time. Since it is not in the form of cash, it doesn't represent funds available for expenditure.

The *Trustees Reserve* is set aside to provide operating funds should the Team experience a significant fall in income. It is set at twice the level of the previous year's expenditure, excluding depreciation, plus an amount that the Trustees believe to be prudent based on any forecast change in expenditure compared with the previous year.

The *Vehicle Reserve* is an amount set aside as a contribution towards future replacement of vehicles.

The *Building Reserve* is an amount set aside as a contribution towards construction of a permanent structure for storage of equipment and vehicles.

The *Comms & IT Reserve* is an amount set aside for improving digital radio communications within the Team's operational area.

Investment Policy

The Trustees adopt a risk-averse approach to investment. The strategy is to hold sufficient liquid funds to cover short-term operational and investment needs in bank and instant-access building society accounts. Funds that are surplus to this requirement may be invested in fixed-term accounts with a higher yield.

The Trustees consider that investment in gilts, corporate bonds or equities would only be appropriate were the Team to be in receipt of an endowment. In such circumstances, the endowment would be invested with the aim of generating an income and long-term capital growth.

Safety and Risk Management

The Trustees actively review the major risks which the Team faces on a regular basis. They believe that maintaining reserves at current levels, combined with an annual review of insurance policies and the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Team and confirm that they have established systems to mitigate the significant risks.

Grant Making

The Team does not make grants to individuals or other organisations. However, it does share donations with other Mountain Rescue teams when it has received a donation from an individual who has been the subject of an incident and where those other teams have been involved in the incident.

Public Benefit Guidance

The Trustees confirm that they have complied with the duties in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees 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).

The law applicable to charities in England and Wales 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 income 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 being disclosed and explained in the financial statements; and
- prepare the financial statements on a 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. They are responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 10 October 2022 and signed on their behalf by

A. Mace

Andrew Mace
Chairman

Northumberland National Park
Mountain Rescue Team

Independent Examiner's Report
for the year ended
31 December 2021

I report on the accounts for the CIO for the year ended 31 December 2021 which are set out on pages 7–15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year, under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examiners report is needed.

I report in respect of my examination of the Trust'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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

I D Renwick
6 Roman Avenue
Chester le Street
County Durham
DH3 3PW

Date: 6 October 2022

Northumberland National Park
Mountain Rescue Team

Statement of Financial Activities
for the year ended
31 December 2021

		2021				2020
	Notes	**General**	**Designated**	**Restricted**	**Total**	**Total**
		£	**£**	**£**	**£**	**£**
INCOME						
Donations and legacies	2	57,725	-	46,888	104,613	-
Other trading income	3	7,517	-	-	7,517	-
Investment income	4	989	-	-	989	
Other income		75	-	-	75	-
Total income		66,306	-	46,888	113,194	-
EXPENDITURE						
Charitable activities	5	19,765	36,977	13,405	70,147	-
Cost of raising funds		3,094	-	119	3,213	-
Total expenditure		22,859	36,977	13,524	73,360	-
Net income / (expenditure)		43,447	(36,977)	33,364	39,834	-
Transfers between funds	11	(51,742)	52,630	(888)	-	-
Net movement in funds		(8,295)	15,653	32,476	39,834	-
Reconciliation of funds						
Total funds brought forward		15,583	256,055	5,062	276,700	-
Total funds carried forward	12	7,288	271,708	37,538	316,534	276,700

All income and expenditure has arisen from continuing activities.

The £276,700 funds carried forward at 31 December 2020 were established by means of asset transfer from Northumberland National Park Mountain Rescue Team, registered charity 511313, when the Team's legal status changed to a CIO.

Northumberland National Park
Mountain Rescue Team

Balance Sheet
as at
31 December 2021

	Notes	31 Dec 2021		31 Dec 2020	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	7		87,194		118,625
Current Assets					
Debtors	8	(13,143)		4,127	
Short term investments	9	320		-	
Cash at bank and in hand		241,512		154,561	
		228,689		158,688	
Creditors: amounts falling due within one year					
Creditors and accruals	10	(651)		613	
Net current assets			229,340		158,075
Total assets less current liabilities			316,534		276,700
NET ASSETS			316,534		276,700
Funds					
General funds	11		7,288		15,583
Designated funds	11		271,708		256,055
Restricted funds	11		37,538		5,062
Total funds carried forward	12		316,534		276,700

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Trustees on 10 October 2022 and signed on their behalf by:

A. Mace

Andrew Mace
Trustee

S. J. Mntgy

Stephen Montgomery
Trustee

1. Accounting Policies

Statement of compliance

The accounts have been prepared in accordance with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective I January 2015).

Basis of preparation

The 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.

Cash flow Statement

The Team opted to adopt Bulletin 1 for the SORP and therefore did not include a cash flow statement in these financial statements

Going concern

These financial statements have been prepared on a going concern basis. The Trustees have considered the levels of funds held and the expected income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Team to be able to continue as a going concern.

Fund accounting policy

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose. Designated funds are those set aside by the Trustees out of general funds for a specific purpose. Further details of the funds are in Note 6.

Income

Donations are recognised when the Team has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Team before the Team is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Team and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Team.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Team to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

The Team is not VAT registered but, as a search and rescue charity, is able to reclaim VAT on non-business expenditure. Expenditure and asset purchases are therefore recorded net of any reclaimable VAT.

Charitable expenditure comprises those costs incurred by the Team 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.

Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are initially recorded at cost. 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:

Motor vehicles	7 years straight line
Computers and IT equipment	3 years straight line
All other equipment	5 years straight line

Trade Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Team does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

2. Donations (including grants) and legacies

	2021				2020
	General	**Designated**	**Restricted**	**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Donations	36,449	-	1,849	38,298	-
Collecting tins	1,455	-	-	1,455	-
Grants	5,200	-	44,662	49,862	-
Legacies	10,000	-	-	10,000	-
Gift Aid reclaimed	4,621	-	377	4,998	-
	57,725	-	46,888	104,613	-

The most significant grants awarded to the Team during the period included:

- £1,000 from the Joseph Strong Frazer Trust
- £2,000 from Northumberland Estates Community Fund to be spent on avalanche rescue equipment
- £5,000 from Northumberland County Council's Community Chest Scheme to be spent on water equipment
- £5,000 from the Calor Rural Community Fund to be spent on training
- £8,000 from The Ray Wind Funds to be spent on various types of equipment
- £20,000 from Postcode Neighbourhood Trust to be spent on a vehicle

Notes to the Financial Statements
for the year ended
31 December 2021

3. Other trading income

	2021				2020
	General	**Designated**	**Restricted**	**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Events	6,981			6,981	-
Merchandise	536			536	-
	7,517	-	-	7,517	-

4. Investment income

	2021				2020
	General	**Designated**	**Restricted**	**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Bank interest received	989	-	-	989	-
	989	-	-	989	-

5. Expenditure on Charitable Activities

	2021				2020
	General	**Designated**	**Restricted**	**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Administration	1,032	-	-	1,032	-
Comms & IT	3,987	637	1,274	5,898	-
Donations shared with others	4,571	-	-	4,571	-
Fuel	708	-	1,939	2,647	-
Insurance	3,901	-	-	3,901	-
Medical supplies	42	2,468	-	2,510	-
Team clothing	428	-	3,372	3,800	-
Technical equipment	499	290	871	1,660	-
Training	448	386	704	1,538	-
Vehicle maint / equipment	2,186	1,148	245	3,579	-
Water equipment	1,963	617	5,000	7,580	-
Depreciation					
Vehicles	-	8,487	-	8,487	-
Comms & IT equipment	-	4,881	-	4,881	-
Other equipment	-	18,063	-	18,063	-
Total	19,765	36,977	13,405	70,147	-

6. Trustee Remuneration and Expenses

No Trustees received any remuneration during the year.

	2021	2020
	£	£
Expenses paid to Trustees	-	-
Expenditure reimbursed to Trustees	120	-
Total	120	-

7. Tangible Fixed Assets

	Motor vehicles	Comms and IT equipment	Other equipment	Total
	£	£	£	£
COST				
At 1 January 2021	165,154	29,733	105,112	299,999
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2021	165,154	29,733	105,112	299,999
DEPRECIATION				
At 1 January 2021	117,975	20,912	42,487	181,374
Charge for year	8,487	4,881	18,063	31,431
Eliminated on disposals	-	-	-	-
At 31 December 2021	126,462	25,793	60,550	212,805
NET BOOK VALUE				
At 31 December 2021	38,692	3,940	44,562	87,194
At 31 December 2020	47,179	8,821	62,625	118,625

Notes to the Financial Statements
for the year ended
31 December 2021

8. Debtors

	2021	**2020**
	£	**£**
Accrued income	3,532	-
Prepayments	415	410
VAT reclaimable	-	2,777
Payments received on account	(18,000)	-
Gift Aid due	910	940
	(13,143)	4,127

The payment of £18,000 received on account is in respect of the proposed disposal of the Team's oldest vehicle. At 31 December 2021, the disposal was agreed in principle but was subject to completion of transfer documentation and could not therefore be considered certain.

As a trust, the Team recorded expenditure gross and treated reclaimable VAT as income which gave rise to a *VAT reclaimable* debtor at 31 December 2020. There is no corresponding debtor at 31 December 2021 because the Team, as a CIO, now records expenditure net of reclaimable VAT.

9. Short term investments

Towards the end of the period, one of the Team's collecting tins was found to contain a gold sovereign which was valued at £320. This was held as a short term investment pending its sale.

10. Creditors

	2021	**2020**
	£	**£**
Trade creditors	(1,228)	(342)
Accruals	-	-
VAT owed	(2,056)	-
Deferred income	2,633	955
	(651)	613

The trade creditors balance is negative because payments made on account exceeded the sums owed to suppliers.

As a CIO, the Team records expenditure net of reclaimable VAT. The Team is not VAT-registered and there is therefore no VAT collected on sales. This results in a *VAT owed* creditor that will never be greater than £0. There is no corresponding creditor at 31 December 2020 because the Team, as a trust, recorded expenditure gross of reclaimable VAT and treated the reclaimed VAT as income.

11. Fund Movements

	At 1 Dec 2021	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2021
	£	£	£		£
Restricted					
Avalanche equipment	-	3,000	(263)	-	2,737
Training	-	5,000	(704)	-	4,296
Water and technical equipment	-	13,000	(5,000)	-	8,000
Equipment for new trainees	-	3,388	(3,956)	568	-
Vehicle grants	-	21,000	-	-	21,000
Other funds	5,062	1,500	(3,601)	(1,456)	1,505
	5,062	46,888	(13,524)	(888)	37,538
Designated					
Trustees Reserve	72,914	-	-	10,086	83,000
Building Reserve	-	-	-	10,000	10,000
Comms & IT Reserve	31,872	-	(637)	(1,234)	30,001
Fixed Asset Reserve	118,625	-	(31,431)	-	87,194
Operational Development Fund	-	-	-	32,000	32,000
Vehicle Reserve	29,513	-	-	-	29,513
Other designated funds	3,131	-	(4,909)	1,778	-
	256,055	-	(36,977)	52,630	271,708
General	15,583	66,306	(22,859)	(51,742)	7,288

The *Fixed Asset Reserve* holds all the Team's fixed assets and therefore matches their net asset value at any time. Since it is not in the form of cash, it doesn't represent funds available for expenditure.

The *Trustees Reserve* is set aside to provide operating funds should the Team experience a significant fall in income. It is set at twice the level of the previous year's expenditure, excluding depreciation, plus an amount that the Trustees believe to be prudent based on any forecast change in expenditure compared with the previous year.

The *Vehicle Reserve* is an amount set aside as a contribution towards future replacement of vehicles.

The *Building Reserve* is an amount set aside as a contribution towards construction of a permanent structure for storage of equipment and vehicles.

The *Comms & IT Reserve* is an amount set aside for improving digital radio communications within the Team's operational area.

The transfer from general funds was to:

- establish the Operational Development Fund which will be used for equipment purchases planned for 2022;
- establish the Building Reserve; and
- increase the level of the Trustees Reserve to £83,000 being the amount the Trustees believe appropriate given the increasing number of operational team members.

The £888 net transfer from the restricted *Other funds* was made for the purpose of allocating funds to other purposes, some of which were not restricted. This was done with the approval from the relevant funding sources.

12. Net Assets by Fund

	At 31 December 2021			
	General	**Designated**	**Restricted**	**Total**
	£	**£**	**£**	**£**
Tangible fixed assets	-	87,194	-	87,194
Current assets	7,939	184,514	37,538	229,991
Creditors: amounts falling due within one year	(651)	-	-	(651)
Total net assets	7,288	271,708	37,538	316,534

13. Related Party Transactions

There have been no related party transactions during the period.

Accounts

Northumberland National Park Mountain Rescue Team
Trustees' Annual Report
and Financial Statements
for the year ended 31 December 2020

Northumberland National Park
Mountain Rescue Team

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for the year ended
31 December 2020

Northumberland National Park
Mountain Rescue Team

Charity Information
for the year ended
31 December 2020

Trustees	G Forrester A Mace S Montgomery I Nixon D Waters
Principal Address	121 Cardigan Terrace Heaton Newcastle upon Tyne NE6 5HS
Charity Number	1189987
Independent Examiner	I D Renwick 6 Roman Avenue Chester le Street County Durham DH3 3PW

Trustees' Report
for the year ended
31 December 2020

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with Northumberland National Park Mountain Rescue Team's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities.

Governing Document

Northumberland National Park Mountain Rescue Team is constituted as a Charitable Incorporated Organisation. It is governed in accordance with its constitution dated 9 June 2020 and associated Team Rules. Changes to these documents require a resolution either (a) passed by a 75% majority of votes cast at a General Meeting, or (b) agreed in writing by all members.

Change of Legal Status from Trust to CIO

Prior to 31 December 2020, Northumberland National Park Mountain Rescue Team was structured as an unincorporated trust with registration number 511313. At their Annual General Meeting held in October 2019, the members of the trust agreed in principle that the Team should change its legal status to a Charitable Incorporated Organisation (CIO).

The mechanism specified by the Charity Commission for such a change is to (a) register the CIO, (b) transfer assets and liabilities from the trust to the CIO and (c) wind the trust up. At a Special General Meeting held on 9 June 2020, the members of the Team duly approved the process. The CIO was entered into the Register of Charities on 17 June 2020 with registration number 1189987 and with a first accounting period ending on 31 December 2020.

The Trustees of the trust considered that the most appropriate date on which to make the transfer of assets and liabilities was 31 December 2020. This would allow sufficient time for the CIO to register with HMRC and complete other formalities before the Team commenced operations as a CIO. Another benefit was that the financial position shown in the CIO's first financial statements would be the financial position of the trust immediately prior to transfer.

The assets and liabilities of the trust were therefore transferred to the CIO on 31 December 2020, completing the Team's transition from an unincorporated trust to a Charitable Incorporated Organisation.

Recruitment and Appointment of Trustees

The Team normally has between five and nine Trustees although the number may fall as low as three. Five of the Trustees hold the following Team Officer posts: Chair, Team Leader, Treasurer, Secretary and Members' Representative.

The Trustees retire by rotation: one-third of their number retires at each Annual General Meeting with the exception of the first such meeting at which all Trustees retire. The vacancies arising are filled in accordance with the decision of the members at the Annual General Meeting.

Structure

The Team's committee oversees the running of the Team. It comprises the Trustees and the Team's Deputy Leaders with other Team officers being invited as required.

Officers are appointed to take responsibility for specific areas of the Team's operations such as training, vehicles and various other categories of equipment. These officers, together with the Team's incident controllers, Team Leader and Deputy Leaders comprise the Team's Operations Group. This has overall responsibility for operations and reports regularly to the committee.

Objects

The objects of the Team, as set out in it its constitution are:

- to provide a search and rescue service for people who are lost, injured or endangered regardless of the circumstances in which their need arises;
- to provide appropriate medical care to mitigate further harm, injury or distress to such people; and

- to provide these services particularly in rural upland areas but also in semi-rural and urban environments primarily in the counties of Northumberland and Tyne & Wear but in the wider North East region and further afield if requested by another mountain rescue team.

Activities

The Team is involved in the following activities:

- *Mountain search and/or rescue* – for missing/injured walkers, fell runners, mountain bikers and other outdoor enthusiasts, in summer and winter conditions;
- *Non-mountain search* – for high risk, vulnerable or despondent individuals missing from home in urban and rural areas (e.g. elderly individuals with dementia, young children);
- *Non-mountain rescue* – in 'difficult to access areas' (e.g. body recoveries, rope access);
- *Water search and rescue* – for kayakers/canoeists and other water related incidents, where bankside searching is required;
- *Resilience* – response to severe weather events (e.g. snow bound motorists, flooding events).

In addition, the Team undertakes educational sessions related to safety in the outdoors as part of a preventative strategy.

Achievements and Performance

This is the first reporting period for the Team as a Charitable Incorporated Organisation and, as such, there are no operational achievements to report.

Financial Review

The Team, as a CIO, had no income or expenditure during this period.

The reserves transferred from the unincorporated trust to the CIO on 31 December 2020 were £276,700. This was made up of £5,062 of restricted funds, £256,055 of designated funds, including fixed assets, and £15,583 of unrestricted funds.

Future Developments

The Team is starting to raise funds to replace its oldest vehicle which, at just over 10 years old, is nearing the end of its useful service life.

Further investments, including purchase of equipment to improve the Team's communications systems, additional water rescue equipment and winter rescue equipment, are planned.

The COVID-19 pandemic will continue to have a negative impact on the Team's income and will continue to increase the complexity of operations.

It is the Trustees' intention to close the unincorporated trust during 2021.

Investment Policy

The Trustees adopt a risk-averse approach to investment. The strategy is to hold sufficient liquid funds to cover short-term operational and investment needs in bank and instant-access building society accounts. Funds that are surplus to this requirement may be invested in fixed-term accounts with a higher yield.

The Trustees consider that investment in gilts, corporate bonds or equities would only be appropriate were the Team to be in receipt of an endowment. In such circumstances, the endowment would be invested with the aim of generating an income and long-term capital growth.

Unrestricted Reserves

The Trustees regularly review the level of unrestricted funds with regard to forecast income and expenditure in detail over the next 12 months and at a coarser level over 5 years. This ensures that the Team is able to meet its objectives in the short and long terms.

Forecasts of income and expenditure are based on the Trustees' past experience of fund raising and operating costs as well as planned investment expenditure.

Restricted Reserves

Funds that are donated to the Team for a specific purpose, typically grants, are identified as restricted funds. Any expenditure in relation to the income is allocated to the fund. If a fund is intended for the purchase of a fixed asset, that asset is transferred to the designated Fixed Asset Reserve once it enters service.

Restricted funds held by the unincorporated trust have been transferred to the CIO as similarly restricted funds.

Designated Reserves

In order to manage the reserves as effectively as possible, the Team makes use of designated funds. While these are unrestricted funds, in the sense that there is no requirement to spend them for a particular purpose, they are nonetheless held for a specified purpose within the Team.

The *Fixed Asset Reserve* holds all the Team's fixed assets and therefore matches their net asset value at any time. Since it is not in the form of cash, it doesn't represent funds available for expenditure.

The *Trustees Reserve* is set aside to provide operating funds should the Team experience a significant fall in income. It is set at twice the level of the previous year's expenditure, excluding depreciation, plus an amount that the Trustees believe to be prudent based on any forecast change in expenditure compared with the previous year.

The *Vehicle Reserve* is an amount set aside as a contribution towards future replacement of vehicles.

The *Comms & IT Reserve* is an amount set aside to fund improvements in communications such as establishing hi-band digital radio repeaters and improving internet access for the Team in remote areas.

Safety and Risk Management

The Trustees actively review the major risks which the Team faces on a regular basis. They believe that maintaining reserves at current levels, combined with an annual review of insurance policies and the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Team and confirm that they have established systems to mitigate the significant risks.

As the vaccination programme continues and lockdown measures are eased, the Team expects to respond to an increased number of incidents. The overall effect is likely to be an increase the Team's operating costs for the year. The Trustees will continue to monitor operating costs in order to quantify any risks arising.

At the start of the pandemic, the Trustees of the unincorporated trust developed several financial scenarios ranging in severity from mild to severe. The Team's financial performance was monitored monthly against these scenarios and the Trustees of the CIO intend to continue to do so.

Grant Making

The Team does not make grants to individuals or other organisations. However, it does share donations with other teams when it has received a donation from an individual who has been the subject of an incident and where those other teams have been involved in the incident.

Northumberland National Park
Mountain Rescue Team

Trustees' Report
for the year ended
31 December 2020

Public Benefit Guidance

The Trustees confirm that they have complied with the duties in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

Trustees Responsibilities in relation to the Financial Statements

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

The law applicable to charities in England and Wales 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 income 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 being disclosed and explained in the financial statements; and
- prepare the financial statements on a 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. They are responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 11 October 2021 and signed on their behalf by

D H Waters

David Waters

Chairman

Northumberland National Park
Mountain Rescue Team

Independent Examiner's Report
for the year ended
31 December 2020

I report on the accounts for the CIO for the year ended 31 December 2021 which are set out on pages 7–14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year, under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examiners report is needed.

I report in respect of my examination of the Trust'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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

I D Renwick
6 Roman Avenue
Chester le Street
County Durham
DH3 3PW

Date: 11 October 2021

Northumberland National Park
Mountain Rescue Team

Statement of Financial Activities
for the year ended
31 December 2020

	Notes	Unrestricted	Designated	Restricted	Total
			2020		
		£	**£**	**£**	**£**
INCOME					
Donations and legacies		-	-	-	-
Investment income		-	-	-	-
Other income		-	-	-	-
Total income		-	-	-	-
EXPENDITURE					
Charitable activities		-	-	-	-
Cost of raising funds		-	-	-	-
Total expenditure		-	-	-	-
Net income / (expenditure)		-	-	-	-
Transfers between funds		-	-	-	-
Transfer from trust		15,583	256,055	5,062	276,700
Net movement in funds		15,583	256,055	5,062	276,700
Reconciliation of funds					
Total funds brought forward		-	-	-	-
Total funds carried forward	7	15,583	256,055	5,062	276,700

All income and expenditure has arisen from continuing activities.

Northumberland National Park
Mountain Rescue Team

Balance Sheet
as at
31 December 2020

	Notes	31 Dec 2020	
		£	£
Fixed Assets			
Tangible fixed assets	3		118,625
Current Assets			
Debtors	4	4,127	
Cash at bank and in hand		154,561	
		158,688	
Creditors: amounts falling due within one year			
Creditors and accruals	5	613	
Net current assets			158,075
Total assets less current liabilities			276,700
NET ASSETS			276,700
Funds			
Unrestricted funds	6		15,583
Designated funds	6		256,055
Restricted funds	6		5,062
Total funds carried forward	7		276,700

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Trustees on 11 October 2021 and signed on their behalf by:

David Waters
Trustee

Stephen Montgomery
Trustee

Notes to the Financial Statements
for the year ended
31 December 2020

1. Accounting Policies

Statement of compliance

The accounts have been prepared in accordance with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective I January 2015).

Basis of preparation

The 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.

Cash flow Statement

The Team opted to adopt Bulletin 1 for the SORP and therefore did not include a cash flow statement in these financial statements

Going concern

These financial statements have been prepared on a going concern basis. The Trustees have considered the levels of funds held and the expected income and expenditure for 12 months from authorising these financial statements. The budgeted income is sufficient with the level of reserves and budgeted expenditure for the Team to be able to continue as a going concern.

Fund accounting policy

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose. Designated funds are those set aside by the Trustees out of general funds for a specific purpose. Further details of the funds are in Note 6.

Income

Donations are recognised when the Team has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Team before the Team is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Team and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Team.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Team to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

The Team is not VAT registered but, as a search and rescue charity, is able to reclaim VAT on non-business expenditure. Expenditure and asset purchases are therefore recorded net of any reclaimable VAT.

Charitable expenditure comprises those costs incurred by the Team 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.

Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are initially recorded at cost. 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:

Motor vehicles	7 years straight line
Computers and IT equipment	3 years straight line
All other equipment	5 years straight line

Trade Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Team does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

2. Trustee Remuneration and Expenses

No Trustees received any remuneration during the year.

Notes to the Financial Statements
for the year ended
31 December 2020

3. Tangible Fixed Assets

	Motor vehicles	Comms and IT equipment	Other equipment	Total
	£	£	£	£
COST				
At 17 June 2020	-	-	-	-
Additions	165,154	29,733	105,112	299,999
Disposals	-	-	-	-
At 31 March 2020	165,154	29,733	105,112	299,999
DEPRECIATION				
At 17 June 2020	-	-	-	-
Charge for year	117,975	20,912	42,487	181,374
Eliminated on disposals	-	-	-	-
At 31 December 2020	117,975	20,912	42,487	181,374
NET BOOK VALUE				
At 31 December 2020	47,179	8,821	62,625	118,625
At 17 June 2020	-	-	-	-

On 31 December 2020, all the tangible fixed assets of Northumberland National Park Mountain Rescue Team, registered charity 511313 were transferred to the Team. The “Additions” line reflects the original costs of these assets and the “Charge for the year” line reflects the accumulated depreciation to 31 December 2020.

Northumberland National Park Mountain Rescue Team

Notes to the Financial Statements for the year ended 31 December 2020

4. Debtors

	2020
	£
Accrued income	-
Prepayments	410
VAT reclaimable	2,777
Gift Aid due	940
	4,127

All debtors were transferred from Northumberland National Park Mountain Rescue Team, registered charity 511313, on 31 December 2020.

5. Creditors

	2020
	£
Trade creditors	(342)
Accruals	-
Deferred income	955
	613

All creditors were transferred from Northumberland National Park Mountain Rescue Team, registered charity 511313, on 31 December 2020.

Northumberland National Park
Mountain Rescue Team

Notes to the Financial Statements
for the year ended
31 December 2020

6. Fund Movements

	At 17 June 2020	Transfer from trust	Outgoing Resources	Transfers	At 31 Dec 2020
	£	£	£		£
Restricted					
Calor Rural CF	-	480	-	-	480
Newcastle BS CF	-	1,800	-	-	1,800
Ray Wind Farm	-	966	-	-	966
Other grants	-	1,816	-	-	1,816
	-	5,062	-	-	5,062
Designated					
Trustees Reserve	-	72,914	-	-	72,914
Comms & IT Reserve	-	31,872	-	-	31,872
Fixed Asset Reserve	-	118,625	-	-	118,625
Vehicle Reserve	-	29,513	-	-	29,513
Other designated funds	-	3,131	-	-	3,131
	-	256,055	-	-	256,055
Unrestricted	-	15,583	-	-	15,583

On 31 December 2020, all funds were transferred from Northumberland National Park Mountain Rescue Team, registered charity 511313. All restricted and designated funds transferred have been similarly designated or restricted upon receipt.

The Fixed Asset Reserve holds all the Team's fixed assets and therefore matches their net asset value at any time. Since it is not in the form of cash, it doesn't represent funds available for expenditure.

The *Trustees Reserve* is set aside to provide operating funds should the Team experience a significant fall in income. It is set at twice the level of the previous year's expenditure, excluding depreciation, plus an amount that the Trustees believe to be prudent based on any forecast change in expenditure compared with the previous year.

The *Vehicle Reserve* is an amount set aside as a contribution towards future replacement of vehicles.

The *Comms & IT Reserve* is an amount set aside to fund improvements in communications such as establishing hi-band digital radio repeaters and improving internet access for the Team in remote areas.

7. Net Assets by Fund

	At 31 December 2020 after transfer from trust			
	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Tangible fixed assets	-	118,625	-	118,625
Current assets	16,139	137,430	5,119	158,688
Creditors: amounts falling due within one year	(556)	-	(57)	(613)
Total net assets	15,583	256,055	5,062	276,700

On 31 December 2020, all assets and liabilities were transferred from Northumberland National Park Mountain Rescue Team, registered charity 511313.

8. Related Party Transactions

There have been no related party transactions during the period.