

# BOLTON MOUNTAIN RESCUE TEAM

England & Wales · Charity number 1190423

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-07-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Ladybridge Hall  
399 Chorley New Road  
Bolton  
BL1 5DD

**Phone** 01204589996

**Email** [admin@boltonmrt.org.uk](mailto:admin@boltonmrt.org.uk)

**Website** [www.boltonmrt.org.uk](http://www.boltonmrt.org.uk)

## Activities

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**Objects:** TO RELIEVE SUFFERING AND DISTRESS AMONGST PERSONS ENDANGERED BY ACCIDENT OR NATURAL CAUSES, TO PROVIDE ADEQUATE ARRANGEMENT FOR THE SECURE AND EFFICIENT SEARCH AND RESCUE OF ANY SUCH PERSON OR PERSONS SO ENDANGERED. TO EDUCATE AND INFORM THE PUBLIC ABOUT BOLTON MOUNTAIN RESCUE TEAM, THE DANGERS OF MOUNTAINEERING AND OTHER RELATED OUTDOOR PURSUITS TO UNDERTAKE PREVENTATIVE PUBLICITY

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## Classification

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

## Geography

- Blackburn With Darwen
- Bolton
- Bury
- Lancashire
- Manchester City
- Salford City
- Wigan

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£50,372	£52,953	-	-
2024-12-31	£58,157	£56,403	-	-
2023-12-31	£73,593	£54,525	-	-
2022-12-31	£62,494	£56,987	-	-
2021-12-31	£122,886	£79,827	-	-

## Trustees

Name	Role	Appointed
<b>Christopher David William Lomas</b>	Chair	2022-03-09
Anthony George Dawson		2022-03-09
Christopher John Greenhalgh		2020-07-16
Diane Blakeley		2025-03-12
Martin Philip Banks		2020-07-16
Michael James Marsh		2024-03-20
Nathan Sturgess		2025-03-12
Paul Copley		2025-03-12
Richard Howard		2025-03-12

**BOLTON MOUNTAIN RESCUE TEAM**

England & Wales - Charity number 1190423

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# Accounts

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**Charity no: 1190423**

**Bolton Mountain Rescue Team**

**Trustees Report and Financial Statements**

**For the year ended 31 December 2025**

# **Bolton Mountain Rescue Team**

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# Bolton Mountain Rescue Team

## Legal and Administrative Information

### Trustees

C. Lomas Chair

M. Banks Treasurer

All trustees for the Charity are listed on the Charity Commission records and available online at:

[The Charity Commission - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

### Postal address

Bolton Mountain Rescue Team  
Ladybridge Hall  
399 Chorley New Road  
Bolton. BL1 5DD

### Principle location

North West Ambulance Service HQ  
Ladybridge Hall  
399 Chorley New Road  
Bolton. BL1 5DD

### Independent examiner

HML Davies Limited  
Chartered Certified Accountants & Registered Auditors  
9 Riverside  
Waters Meeting Road  
Bolton.  
BL1 8TU

# **Bolton Mountain Rescue Team**

## **Report of the Trustees for the year ended 31 December 2025**

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 - 9 and comply with the charity's trust deed and applicable law.

Bolton Mountain Rescue Team is an incorporated charitable organisation (CIO), which was incorporated on 16<sup>th</sup> July 2020 (reg. 1190423) and is the legal entity for Bolton Mountain Rescue Team, established in 1968 and previously registered as charity 517454.

### **Constitution and objects**

The objects of the team are:

- to relieve suffering and distress among persons endangered by accident or natural hazards and to provide adequate arrangement for the secure and efficient search and rescue of any such person or persons so endangered.
- to educate and inform the public about the dangers of mountaineering and of other related outdoor pursuits and to undertake preventive publicity.

In furtherance of the above objects but not further or otherwise:-

- to raise funds and invite and receive contributions from any person or persons by way of subscription donations or otherwise.
- to do all things as are lawfully necessary for the attainment of the above objects.

### **Organisation**

The principle trustees who have served in the year are set out on page 1, with a full list of the trustees held by the Charity Commission records and available via the Charity Commissions website. The trustees are volunteers who offer a wide range of attributes to the charity and are appointed at an Annual General Meeting in March, as per the constitution. They initially serve a term of three years. Trustees have the power to make any major investment decisions. The trustees held virtual and in person meetings during the year, whereby decisions were voted upon.

The conversion of Bolton Mountain Rescue Team (Bolton MRT) to a charitable incorporated organisation (CIO) creates a form of legal entity designed for non-profit organisations based in the United Kingdom. The main intended benefits to this new entity are that it has legal personality and the ability to conduct business in its own name.

At the 31<sup>st</sup> December 2025 there were 38 operational members and 19 support group/non-operational members.

## **2025 Overview**

The Team attended 50 calls for assistance during 2025, including searches, rescues and flood standbys; supporting the Emergency Services in our operating area.

During 2025 we built on the 5-year strategy Bolton Mountain Rescue Team@60. There are four pillars of the strategy covering, Governance, Capability, Education and Perception.

*By 2028 we will provide public education and emergency response through a well-organised, highly trained, inclusive team of expert volunteers. This will be underpinned by sound governance, a structure which supports our operations and a strong public profile which promotes our objectives.*

During 2025 the Management and Governance structure was embedded which separated the management of the Teams operations and activities and provided clearer governance structure.

The Team had one key strategic purchasing priority in 2025, a review of our base locations. During 2025 following on from the scoping activity in 2024 the Team continued with the progression of initial concepts with the support of Students from the Manchester School of Architecture (a combined programme delivered through The University of Manchester and Manchester Metropolitan University).

## **Financial and investment review**

There are no restrictions on the trust's power to invest. The investment strategy is set by the trustees and is to invest any funds of the trust in any investment authorised by law for the investment of trust property or any investments which may be deemed advisable. The income of the trust is all generated by various events and subscriptions, but mainly by donations, bequests/legacies and grants. The funds raised are spent on maintaining and upgrading premises, vehicles, and equipment necessary for the trust to carry out its objectives and also the management and administrative costs incurred. The Team operates a Financial Reserves policy, reviewed bi-annually in April and October, which increased to £60,000 during 2025.

## **Trustees' responsibilities in relation to the financial statements**

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 10 February 2026 and signed on their behalf by:

**M. Banks**  
**Treasurer**

# **Bolton Mountain Rescue Team**

## **Independent Examiner's Report to the Trustees of Bolton Mountain Rescue Team**

I report on the accounts of the Trust for the year ended 31 December 2025, which are set out on pages 6 to 12.

### **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 examination is needed.

The charity's gross income is less than £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **Basis of independent examiners report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Andrew Davies**

**HML Davies Limited**

**Chartered Certified Accountants & Registered Auditors**

**9 Riverside**

**Waters Meeting Road**

**Bolton BL1 8TU**

**Date: 10 February 2026**

## Bolton Mountain Rescue Team

### Statement of Financial Activities for the year ended 31 December 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total 2024 £
	<b>Note</b>				
<b>Income from:</b>					
Donations and legacies	<b>2&amp;3</b>	50,372	-	50,372	58,157
		<u>50,372</u>	<u>-</u>	<u>50,372</u>	<u>58,157</u>
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities	<b>4</b>	60,652	-	60,652	71,322
		<u>60,652</u>	<u>-</u>	<u>60,652</u>	<u>71,322</u>
<b>Net income/(expenditure)</b>		(10,280)	-	(10,280)	(13,165)
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		(10,280)	-	(10,280)	(13,165)
<b>Reconciliation of funds:</b>					
Total funds brought forward		180,360	-	180,360	193,525
Transfer of realised revaluation profits		6,000	-	6,000	-
<b>Total funds carried forward</b>		<u><u>176,080</u></u>	<u><u>-</u></u>	<u><u>176,080</u></u>	<u><u>180,360</u></u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

# Bolton Mountain Rescue Team

## BALANCE SHEET

as at 31 DECEMBER 2025

	Notes	31-Dec-25		31-Dec-24	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		78,026		47,240
<b>Current assets</b>					
Cash at bank and in hand		182,956		182,474	
Debtors	6	<u>1,391</u>		<u>4,454</u>	
			184,347		186,927
<b>Creditors: Amounts falling due within one year</b>	7	<u>1,000</u>		<u>1,000</u>	
<b>Net current assets</b>			<u>183,347</u>		<u>185,927</u>
<b>Total assets less current liabilities</b>			<u>261,373</u>		<u>233,167</u>
<b>Funds of the Charity</b>					
Unrestricted funds			176,080		180,360
Restricted funds			-		-
Revaluation reserve			<u>85,293</u>		<u>52,807</u>
<b>Total charity funds</b>	8		<u>261,373</u>		<u>233,167</u>

Approved by the trustees on 10 February 2026 and signed on its behalf by:

**M. Banks**  
Treasurer

# **Bolton Mountain Rescue Team**

## **Notes to the Financial Statements for the year ended 31 December 2025**

### **1 Accounting policies**

#### **Charity information**

Bolton Mountain Rescue Team is a charitable Incorporated Organisation registered on 16th July 2019. The principal office is noted within the reference and administrative details in the trustees report.

#### **1.1 Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Bolton Mountain Rescue Team constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis.

#### **1.3 Incoming Resources**

All income is recognised once the trust has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised on receipt.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Capital grants are released to the Statement of Financial Activities in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against grant income, in a restricted fund until grant condition is met and the amounts are then transferred to unrestricted funds.

The trust has not received government grants in the period.

# Bolton Mountain Rescue Team

## Notes to the Financial Statements for the year ended 31 December 2025

### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefits committing the trust to pay out resources and the amount of the obligation can be measured.

Costs of raising funds comprise the costs in relation to generating income such as fundraising expenses.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Motor vehicles	-	15% reducing balance
Boats	-	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of an asset, and is recognised in net income/(expenditure) for the year.

### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss (if any).

# Bolton Mountain Rescue Team

## Notes to the Financial Statements for the year ended 31 December 2025

### 2 Income from donations and legacies

	Unrestricted	Restricted	Total	
	£	£	2025	2024
	£	£	£	£
Donations and gifts	40,875	-	40,875	47,115
Gift Aid	2,420	-	2,420	2,964
Other	7,077	-	7,077	8,078
	50,372	-	50,372	58,157

### 3 Analysis of grants

	Unrestricted	Restricted	Total	
	£	£	2025	2024
	£	£	£	£
Department of Transport	-	-	-	-
	-	-	-	-

### 4 Expenditure on charitable activities

	2025	2024
	£	£
Premises costs	22,208	20,815
Support costs	26,292	33,405
Management and administration	3,478	1,333
Accountancy fees	975	850
Depreciation and loss on disposal	7,699	14,919
	60,652	71,322

## Bolton Mountain Rescue Team

### Notes to the Financial Statements for the year ended 31 December 2025

5 Tangible assets	Motor vehicles	Boats	Total
	£	£	£
<b>Cost</b>			
At 1 January 2025	89,890	11,259	101,149
Revaluation	15,000	-	15,000
Additions	-	-	-
Disposals	-	-	-
At 31 December 2025	104,890	11,259	116,149
<b>Depreciation</b>			
At 1 January 2024	47,913	5,998	53,911
Revaluation adjustment	(23,486)	-	(23,486)
Charge for the year	6,298	1,403	7,701
Disposals	-	-	-
At 31 December 2025	30,725	7,401	38,126
<b>Net book values</b>	-		
At 31 December 2025	74,165	3,858	78,023
At 31 December 2024	41,977	5,261	47,238
<b>6 Debtors: Amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
		£	£
VAT recoverable		1,391	4,454

# Bolton Mountain Rescue Team

## Notes to the Financial Statements for the year ended 31 December 2025

### 7 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1000	1000

### 8 Funds

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Restricted funds comprise those funds which the trustee must use in accordance with grant providers or benefactors stated requirements to achieve the charitable objects.

There were no restricted funds in the period.

## **Bolton Mountain Rescue Team**

**The following page does not form part of the statutory accounts**

## Bolton Mountain Rescue Team

### Detailed statement of financial activities

	Dec-25		Dec-24	
	£	£	£	£
<b>Income</b>		50,372		58,157
Fuel	2,425		2,124	
Vehicle maintenance	9,415		7,048	
Rent	4,673		4,500	
Insurance	4,455		4,176	
Utilities	5,041		4,142	
Base repairs & maintenance	8,039		7,996	
Clothing costs	35		12,542	
Water recovery	2,947		669	
Ropes	2,587		-	
Training costs	8,226		4,240	
Team dinner & socials	0		97	
Catering	502		52	
Medical expenses	154		3,165	
Admin costs	2,057		1,001	
Communications	38		186	
Foundations course costs	-		-	
Accountancy fees	975		850	
Bank charges	70		50	
Depreciation on motor vehicles	7,700		14,920	
		<u>60,653</u>		<u>71,322</u>
Net (outgoing)/incoming resources		<u>(10,280)</u>		<u>(13,165)</u>

**BOLTON MOUNTAIN RESCUE TEAM**

England & Wales - Charity number 1190423

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# Accounts

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Charity no: 1190423

**Bolton Mountain Rescue Team**

**Trustees Report and Financial Statements  
For the year ended 31 December 2024**

# **Bolton Mountain Rescue Team**

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# **Bolton Mountain Rescue Team**

## **Legal and Administrative Information**

### **Trustees**

C. Lomas                      Chair

M. Banks                      Treasurer

All trustees for the Charity are listed on the Charity Commission records and available online at:

[The Charity Commission - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

### **Postal address**

Bolton Mountain Rescue Team  
Ladybridge Hall  
399 Chorley New Road  
Bolton. BL1 5DD

### **Principle location**

North West Ambulance Service HQ  
Ladybridge Hall  
399 Chorley New Road  
Bolton. BL1 5DD

### **Independent examiner**

HML Davies Limited  
Chartered Certified Accountants & Registered Auditors  
9 Riverside  
Waters Meeting Road  
Bolton.  
BL1 8TU

# **Bolton Mountain Rescue Team**

## **Report of the Trustees for the year ended 31 December 2024**

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 - 9 and comply with the charity's trust deed and applicable law.

Bolton Mountain Rescue Team is an incorporated charitable organisation (CIO), which was incorporated on 16<sup>th</sup> July 2020 (reg. 1190423) and is the legal entity for Bolton Mountain Rescue Team, established in 1968 and previously registered as charity 517454.

### **Constitution and objects**

Bolton Mountain Rescue Team was founded in 1968 and constituted under a trust deed and was a registered charity no 517454 and is now registered as 1190423.

The objects of the team are:

- to relieve suffering and distress among persons endangered by accident or natural hazards and to provide adequate arrangement for the secure and efficient search and rescue of any such person or persons so endangered.
- to educate and inform the public about the dangers of mountaineering and of other related outdoor pursuits and to undertake preventive publicity.

In furtherance of the above objects but not further or otherwise:-

- to raise funds and invite and receive contributions from any person or persons by way of subscription donations or otherwise.
- to do all things as are lawfully necessary for the attainment of the above objects.

### **Organisation**

The principle trustees who have served in the year are set out on page 1, with a full list of the trustees held by the Charity Commission records and available via the Charity Commissions website. The trustees are volunteers who offer a wide range of attributes to the charity and are appointed at an Annual General Meeting in March, as per the constitution. They initially serve a term of three years. Trustees have the power to make any major investment decisions. The trustees held virtual and in person meetings during the year, whereby decisions were voted upon.

The conversion of Bolton Mountain Rescue Team (Bolton MRT) to a charitable incorporated organisation (CIO) creates a form of legal entity designed for non-profit organisations based in the United Kingdom. The main intended benefits to this new entity are that it has legal personality and the ability to conduct business in its own name.

## **2024 Overview**

The Team attended 44 calls for assistance during 2024, including searches, rescues and flood standbys; supporting the Emergency Services in our operating area.

During 2024 we built on the 5-year strategy Bolton Mountain Rescue Team@60. There are four pillars of the strategy covering, Governance, Capability, Education and Perception.

*By 2028 we will provide public education and emergency response through a well-organised, highly trained, inclusive team of expert volunteers. This will be underpinned by sound governance, a structure which supports our operations and a strong public profile which promotes our objectives.*

During 2024 the Management and Governance structure was embedded which separated the management of the Teams operations and activities and provided clearer governance structure.

The Team had one key strategic purchasing priority in 2024, a review of our base locations. This review continued with the formation of a project team who conducted a needs analysis and scoping exercise.

At the 31<sup>st</sup> December 2024 there were 47 operational members and 14 support group/non-operational members.

## **Financial and investment review**

There are no restrictions on the trust's power to invest. The investment strategy is set by the trustees and is to invest any funds of the trust in any investment authorised by law for the investment of trust property or any investments which may be deemed advisable. The income of the trust is all generated by various events and subscriptions, but mainly by donations, bequests/legacies and grants. The funds raised are spent on maintaining and upgrading premises, vehicles, and equipment necessary for the trust to carry out its objectives and also the management and administrative costs incurred. The Team operates a Financial Reserves policy, reviewed bi-annually in April and October, which increased to £52,000 during 2024.

## **Trustees' responsibilities in relation to the financial statements**

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 28 February 2025 and signed on their behalf by:

A handwritten signature in black ink, consisting of a series of fluid, connected loops and curves, positioned above the printed name.

**M. Banks**  
**Treasurer**

## **Bolton Mountain Rescue Team**

### **Independent Examiner's Report to the Trustees of Bolton Mountain Rescue Team**

I report on the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 6 to 12.

#### **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 examination is needed.

The charity's gross income is less than £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act); and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiners report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Andrew Davies**

**HML Davies Limited**  
**Chartered Certified Accountants & Registered Auditors**  
**9 Riverside**  
**Waters Meeting Road**  
**Bolton BL1 8TU**

**Date: 28 February 2025**

## Bolton Mountain Rescue Team

### Statement of Financial Activities for the year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total 2023 £
	<b>Note</b>			
<b>Income from:</b>				
Donations and legacies	2&3	58,157	-	58,157
		<u>58,157</u>	<u>-</u>	<u>58,157</u>
				73,593
				<u>73,593</u>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	4	71,322	-	71,322
		<u>71,322</u>	<u>-</u>	<u>71,322</u>
				54,525
				<u>54,525</u>
<b>Net income/(expenditure)</b>		(13,165)	-	(13,165)
<b>Transfers between funds</b>		-	-	-
<b>Net movement in funds</b>		(13,165)	-	(13,165)
<b>Reconciliation of funds:</b>				
Total funds brought forward		193,525	-	193,525
Transfer of realised revaluation profits		-	-	-
<b>Total funds carried forward</b>		<u><u>180,360</u></u>	<u><u>-</u></u>	<u><u>180,360</u></u>
				<u><u>193,525</u></u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

# Bolton Mountain Rescue Team

## BALANCE SHEET

as at 31 DECEMBER 2024

	Notes	31-Dec-24		31-Dec-23	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		47,240		62,160
<b>Current assets</b>					
Cash at bank and in hand		182,474		183,737	
Debtors	6	<u>4,454</u>		<u>1,235</u>	
			186,927		184,972
<b>Creditors: Amounts falling due within one year</b>	7	<u>1,000</u>		<u>800</u>	
<b>Net current assets</b>			<u>185,927</u>		<u>184,172</u>
<b>Total assets less current liabilities</b>			<u>233,167</u>		<u>246,332</u>
<b>Funds of the Charity</b>					
Unrestricted funds			180,360		193,525
Restricted funds			-		-
Revaluation reserve			<u>52,807</u>		<u>52,807</u>
<b>Total charity funds</b>	8		<u>233,167</u>		<u>246,332</u>

Approved by the trustees on 28 February 2025 and signed on its behalf by:

**M. Banks**  
Treasurer

# **Bolton Mountain Rescue Team**

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

### **1 Accounting policies**

#### **Charity information**

Bolton Mountain Rescue Team is a charitable Incorporated Organisation registered on 16th July 2019. The principal office is noted within the reference and administrative details in the trustees report.

#### **1.1 Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Bolton Mountain Rescue Team constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis.

#### **1.3 Incoming Resources**

All income is recognised once the trust has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised on receipt.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Capital grants are released to the Statement of Financial Activities in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against grant income, in a restricted fund until grant condition is met and the amounts are then transferred to unrestricted funds.

The trust has not received government grants in the period.

# Bolton Mountain Rescue Team

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

### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefits committing the trust to pay out resources and the amount of the obligation can be measured.

Costs of raising funds comprise the costs in relation to generating income such as fundraising expenses.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Motor vehicles	-	25% reducing balance
Boats	-	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of an asset, and is recognised in net income/(expenditure) for the year.

### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss (if any).

## Bolton Mountain Rescue Team

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

#### 2 Income from donations and legacies

	Unrestricted	Restricted	Total	
	£	£	2024	2023
	£	£	£	£
Donations and gifts	47,115	-	47,115	68,981
Gift Aid	2,964	-	2,964	2,728
Profit on disposal	-	-	-	-
Other	8,078	-	8,078	1,884
	58,157	-	58,157	73,593
	58,157	-	58,157	73,593

#### 3 Analysis of grants

	Unrestricted	Restricted	Total	
	£	£	2024	2023
	£	£	£	£
Department of Transport	-	-	-	-
	-	-	-	-
	-	-	-	-

#### 4 Expenditure on charitable activities

	2024	2023
	£	£
Premises costs	20,814	16,507
Support costs	33,405	15,897
Management and administration	1,333	973
Accountancy fees	850	1,400
Depreciation and loss on disposal	14,919	19,748
	71,322	54,525
	71,322	54,525

## Bolton Mountain Rescue Team

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

5 Tangible assets	Motor vehicles	Boats	Total
	£	£	£
<b>Cost</b>			
At 1 January 2024	89,890	11,259	101,149
Revaluation	-	-	-
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	89,890	11,259	101,149
<b>Depreciation</b>			
At 1 January 2024	33,920	5,069	38,989
Revaluation adjustment	-	-	-
Charge for the year	13,992	928	14,920
Disposals	-	-	-
At 31 December 2024	47,912	5,997	53,909
<b>Net book values</b>	-		
At 31 December 2024	41,978	5,262	47,240
At 31 December 2023	55,970	6,190	62,160
<b>6 Debtors: Amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>	
	£	£	
VAT recoverable	4,454	1,235	

# Bolton Mountain Rescue Team

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

**7 Creditors: Amounts falling due within one year**

	2024	2023
	£	£
Accruals and deferred income	1000	800

**8 Funds**

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Restricted funds comprise those funds which the trustee must use in accordance with grant providers or benefactors stated requirements to achieve the charitable objects.

There were no restricted funds in the period.

## **Bolton Mountain Rescue Team**

**The following page does not form part of the statutory accounts**

## Bolton Mountain Rescue Team

### Detailed statement of financial activities

	Dec-24		Dec-23	
	£	£	£	£
<b>Income</b>		58,157		73,593
Fuel	2,124		4,098	
Vehicle maintenance	7,048		3,717	
Rent	4,500		4,500	
Insurance	4,176		4,170	
Utilities	4,142		2,585	
Base repairs & maintenance	7,996		5,252	
Clothing costs	12,542		1,017	
Water recovery	669		2,081	
Ropes	-		1,293	
Training costs	4,240		2,517	
Team dinner & socials	97		(41)	
Catering	52		473	
Medical expenses	3,165		700	
Admin costs	1,001		974	
Communications	186		30	
Foundations course costs	-		-	
Accountancy fees	850		1,400	
Bank charges	50		10	
Depreciation on motor vehicles	14,920		19,749	
		<u>71,322</u>		<u>54,526</u>
Net (outgoing)/incoming resources		<u><u>(13,165)</u></u>		<u><u>19,068</u></u>

**BOLTON MOUNTAIN RESCUE TEAM**

England & Wales - Charity number 1190423

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# Accounts

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**Charity no: 1190423**

**Bolton Mountain Rescue Team**

**Trustees Report and Financial Statements**

**For the year ended 31 December 2023**

# **Bolton Mountain Rescue Team**

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# **Bolton Mountain Rescue Team**

## **Legal and Administrative Information**

### **Trustees**

C. Lomas                      Chair

M. Banks                      Treasurer

All trustees for the Charity are listed on the Charity Commission records and available online at:

[The Charity Commission - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

### **Postal address**

Bolton Mountain Rescue Team  
Ladybridge Hall  
399 Chorley New Road  
Bolton. BL1 5DD

### **Principle location**

North West Ambulance Service HQ  
Ladybridge Hall  
399 Chorley New Road  
Bolton. BL1 5DD

### **Independent examiner**

HML Davies Limited  
Chartered Certified Accountants & Registered Auditors  
9 Riverside  
Waters Meeting Road  
Bolton.  
BL1 8TU

# **Bolton Mountain Rescue Team**

## **Report of the Trustees for the year ended 31 December 2023**

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 - 9 and comply with the charity's trust deed and applicable law.

Bolton Mountain Rescue Team is an incorporated charitable organisation (CIO), which was incorporated on 16<sup>th</sup> July 2020 (reg. 1190423) and is the legal entity for Bolton Mountain Rescue Team, established in 1968 and previously registered as charity 517454.

### **Constitution and objects**

Bolton Mountain Rescue Team was founded in 1968 and constituted under a trust deed and was a registered charity no 517454 and is now registered as 1190423.

The objects of the team are:

- to relieve suffering and distress among persons endangered by accident or natural hazards and to provide adequate arrangement for the secure and efficient search and rescue of any such person or persons so endangered.
- to educate and inform the public about the dangers of mountaineering and of other related outdoor pursuits and to undertake preventive publicity.

In furtherance of the above objects but not further or otherwise:-

- to raise funds and invite and receive contributions from any person or persons by way of subscription donations or otherwise.
- to do all things as are lawfully necessary for the attainment of the above objects.

### **Organisation**

The principle trustees who have served in the year are set out on page 1, with a full list of the trustees held by the Charity Commission records and available via the Charity Commissions website. The trustees are volunteers who offer a wide range of attributes to the charity and are appointed at an Annual General Meeting in March, as per the constitution. They initially serve a term of three years. Trustees have the power to make any major investment decisions. The trustees held virtual and in person meetings during the year, whereby decisions were voted upon.

The conversion of Bolton Mountain Rescue Team (Bolton MRT) to a charitable incorporated organisation (CIO) creates a form of legal entity designed for non-profit organisations based in the United Kingdom. The main intended benefits to this new entity are that it has legal personality and the ability to conduct business in its own name.

## **2023 Overview**

The Team attended 60 calls for assistance during 2023, including searches, rescues and flood standbys; supporting the Emergency Services in our operating area.

During 2023 we built on the 5-year strategy Bolton Mountain Rescue Team@60. There are four pillars of the strategy covering, Governance, Capability, Education and Perception.

*By 2028 we will provide public education and emergency response through a well-organised, highly trained, inclusive team of expert volunteers. This will be underpinned by sound governance, a structure which supports our operations and a strong public profile which promotes our objectives.*

At the 2023 AGM a new Management and Governance structure was presented which separated the management of the Teams operations and activities and provided clearer governance structure. During 2023 we sought to populate the management structure appointing to many of the roles available.

The Team had one key strategic purchasing priority in 2023, a review of our base locations. This review continued with the formation of a project team who conducted a needs analysis and scoping exercise.

At the 31<sup>st</sup> December 2023 there were 53 operational members and 13 support group/non-operational members.

## **Financial and investment review**

There are no restrictions on the trust's power to invest. The investment strategy is set by the trustees and is to invest any funds of the trust in any investment authorised by law for the investment of trust property or any investments which may be deemed advisable. The income of the trust is all generated by various events and subscriptions, but mainly by donations, bequests/legacies and grants. The funds raised are spent on maintaining and upgrading premises, vehicles, and equipment necessary for the trust to carry out its objectives and also the management and administrative costs incurred. The Team operates a Financial Reserves policy, reviewed bi-annually in April and October, which remained at £50,000 during 2023.

## **Trustees' responsibilities in relation to the financial statements**

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 28 February 2024 and signed on their behalf by:

**M. Banks**

**Treasurer**

# **Bolton Mountain Rescue Team**

## **Independent Examiner's Report to the Trustees of Bolton Mountain Rescue Team**

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 6 to 12.

### **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 examination is needed.

The charity's gross income is less than £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **Basis of independent examiners report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Andrew Davies**

**HML Davies Limited**

**Chartered Certified Accountants & Registered Auditors**

**9 Riverside**

**Waters Meeting Road**

**Bolton BL1 8TU**

**Date: 28 February 2024**

## Bolton Mountain Rescue Team

### Statement of Financial Activities for the year ended 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total 2022 £
	<b>Note</b>				
<b>Income from:</b>					
Donations and legacies	<b>2&amp;3</b>	73,593	-	73,593	62,494
		<u>73,593</u>	<u>-</u>	<u>73,593</u>	<u>62,494</u>
 <b>Expenditure on:</b>					
Raising funds		-	-	-	28
Charitable activities	<b>4</b>	54,525	-	54,525	68,116
		<u>54,525</u>	<u>-</u>	<u>54,525</u>	<u>68,144</u>
<b>Net income/(expenditure)</b>		19,068	-	19,068	(5,650)
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		19,068	-	19,068	(5,650)
 <b>Reconciliation of funds:</b>					
Total funds brought forward		174,457	-	174,457	175,107
Transfer of realised revaluation profits		-	-	-	5,000
<b>Total funds carried forward</b>		<u><u>193,525</u></u>	<u><u>-</u></u>	<u><u>193,525</u></u>	<u><u>174,457</u></u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

# Bolton Mountain Rescue Team

## BALANCE SHEET

as at 31 DECEMBER 2023

	Notes	31-Dec-23		31-Dec-22	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		62,160		81,909
<b>Current assets</b>					
Cash at bank and in hand		183,737		143,910	
Debtors	6	<u>1,235</u>		<u>2,245</u>	
			184,972		146,155
<b>Creditors: Amounts falling due within one year</b>	7	<u>800</u>		<u>800</u>	
<b>Net current assets</b>			<u>184,172</u>		<u>145,355</u>
<b>Total assets less current liabilities</b>			<u>246,332</u>		<u>227,264</u>
<b>Funds of the Charity</b>					
Unrestricted funds			193,525		174,457
Restricted funds			-		-
Revaluation reserve			<u>52,807</u>		<u>52,807</u>
<b>Total charity funds</b>	8		<u>246,332</u>		<u>227,264</u>

Approved by the trustees on 28 February 2023 and signed on its behalf by:

**M. Banks**  
Treasurer

# **Bolton Mountain Rescue Team**

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

### **1 Accounting policies**

#### **Charity information**

Bolton Mountain Rescue Team is a charitable Incorporated Organisation registered on 16th July 2019. The principal office is noted within the reference and administrative details in the trustees report.

#### **1.1 Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Bolton Mountain Rescue Team constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis.

#### **1.3 Incoming Resources**

All income is recognised once the trust has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised on receipt.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Capital grants are released to the Statement of Financial Activities in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against grant income, in a restricted fund until grant condition is met and the amounts are then transferred to unrestricted funds.

The trust has not received government grants in the period.

# Bolton Mountain Rescue Team

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

### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefits committing the trust to pay out resources and the amount of the obligation can be measured.

Costs of raising funds comprise the costs in relation to generating income such as fundraising expenses.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Motor vehicles	-	25% reducing balance
Boats	-	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of an asset, and is recognised in net income/(expenditure) for the year.

### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss (if any).

# Bolton Mountain Rescue Team

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

### 2 Income from donations and legacies

	Unrestricted	Restricted	Total	
	£	£	2023	2022
	£	£	£	£
Donations and gifts	68,982	-	68,982	42,398
Gift Aid	2,728	-	2,728	3,226
Profit on disposal	-	-	-	12,813
Other	1,884	-	1,884	4,056
	<u>73,593</u>	<u>-</u>	<u>73,593</u>	<u>62,494</u>

### 3 Analysis of grants

	Unrestricted	Restricted	Total	
	£	£	2023	2022
	£	£	£	£
Department of Transport	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

### 4 Expenditure on charitable activities

	2023	2022
	£	£
Premises costs	16,507	12,615
Support costs	15,897	41,696
Management and administration	973	2,098
Accountancy fees	1,400	550
Depreciation and loss on disposal	19,748	11,156
	<u>54,525</u>	<u>68,116</u>

## Bolton Mountain Rescue Team

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

5 Tangible assets	Motor vehicles	Boats	Total
	£	£	£
<b>Cost</b>			
At 1 January 2023	89,890	11,259	101,149
Revaluation	-	-	-
Additions	-	-	-
Disposals	-	-	-
At 31 December 2023	89,890	11,259	101,149
<b>Depreciation</b>			
At 1 January 2023	15,263	3,977	19,240
Revaluation adjustment	-	-	-
Charge for the year	18,657	1,092	19,749
Disposals	-	-	-
At 31 December 2023	33,920	5,069	38,989
<b>Net book values</b>			
At 31 December 2023	55,970	6,190	62,160
At 31 December 2022	74,627	7,282	81,908
6 Debtors: Amounts falling due within one year		<b>2023</b>	<b>2022</b>
		£	£
VAT recoverable		2,245	2,245

# Bolton Mountain Rescue Team

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

### 7 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	800	800

### 8 Funds

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Restricted funds comprise those funds which the trustee must use in accordance with grant providers or benefactors stated requirements to achieve the charitable objects.

There were no restricted funds in the period.

## **Bolton Mountain Rescue Team**

**The following page does not form part of the statutory accounts**

## Bolton Mountain Rescue Team

### Detailed statement of financial activities

	Dec-23		Dec-22	
	£	£	£	£
<b>Income</b>		73,593		62,494
Fuel	4,098		3,938	
Vehicle maintenance	3,717		5,623	
Rent	4,500		4,525	
Insurance	4,170		2,180	
Utilities	2,585		2,252	
Base repairs & maintenance	5,252		3,658	
Clothing costs	1,017		18,601	
Water recovery	2,081		6,176	
Ropes	1,293		717	
Training costs	2,517		1,666	
Team dinner & socials	0		0	
Catering	473		800	
Medical expenses	700		3,792	
Admin costs	974		1,006	
Communications	30		1,121	
Foundations course costs	-		384	
Accountancy fees	1,400		550	
Bank charges	10		-	
Depreciation on motor vehicles	19,749		11,157	
		<u>54,567</u>		<u>68,144</u>
Net (outgoing)/incoming resources		<u><u>19,027</u></u>		<u><u>(5,650)</u></u>

**BOLTON MOUNTAIN RESCUE TEAM**

England & Wales - Charity number 1190423

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# Accounts

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**Charity no: 1190423**

**Bolton Mountain Rescue Team**

**Trustees Report and Financial Statements**

**For the year ended 31 December 2022**

# **Bolton Mountain Rescue Team**

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# **Bolton Mountain Rescue Team**

## **Legal and Administrative Information**

### **Trustees**

G. Leigh to March 2022 Chair

C. Lomas from March 2022 Chair

M. Banks Treasurer

All trustees for the Charity are listed on the Charity Commission records.

### **Postal address**

Bolton Mountain Rescue Team  
Ladybridge Hall  
399 Chorley New Road  
Bolton. BL1 5DD

### **Principle location**

North West Ambulance Service HQ  
Ladybridge Hall  
399 Chorley New Road  
Bolton. BL1 5DD

### **Independent examiner**

HML Davies Limited  
Chartered Certified Accountants & Registered Auditors  
9 Riverside  
Waters Meeting Road  
Bolton.  
BL1 8TU

# **Bolton Mountain Rescue Team**

## **Report of the Trustees for the year ended 31 December 2022**

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 - 9 and comply with the charity's trust deed and applicable law.

Bolton Mountain Rescue Team is an incorporated charitable organisation (CIO), which was incorporated on 16<sup>th</sup> July 2020 (reg. 1190423) and is the legal entity for Bolton Mountain Rescue Team, established in 1968 and previously registered as charity 517454.

### **Constitution and objects**

Bolton Mountain Rescue Team was founded in 1968 and constituted under a trust deed and was a registered charity no 517454 and is now registered as 1190423.

The objects of the team are:

- to relieve suffering and distress among persons endangered by accident or natural hazards and to provide adequate arrangement for the secure and efficient search and rescue of any such person or persons so endangered.
- to educate and inform the public about the dangers of mountaineering and of other related outdoor pursuits and to undertake preventive publicity.

In furtherance of the above objects but not further or otherwise:-

- to raise funds and invite and receive contributions from any person or persons by way of subscription donations or otherwise.
- to do all things as are lawfully necessary for the attainment of the above objects.

### **Organisation**

The principle trustees who have served in the year are set out on page 1, with a full list of the trustees held by the Charity Commission records and available via the Charity Commissions website. The trustees are volunteers who offer a wide range of attributes to the charity and were appointed at the Annual General Meeting in March 2022. They had the power to make any major investment decisions. The trustees held virtual and in person meetings during the year, whereby decisions were voted upon. Each trustee has a role and reports at the meetings on their area of responsibility with the support of the elected officers of the former charity.

The conversion of Bolton Mountain Rescue Team (Bolton MRT) to a charitable incorporated organisation (CIO) creates a form of legal entity designed for non-profit organisations based in the United Kingdom. The main intended benefits to this new entity are that it has legal personality and the ability to conduct business in its own name.

## **2022 Overview**

In February 2022 the war in Ukraine started which has had tragic humanitarian consequences. The global economic impact of the war in Ukraine has been far reaching and has caused significant economic repercussions on the cost of living generally, which has also impacted on the costs for Bolton MRT.

The Team attended 70 calls for assistance during 2022, including searches, rescues and flood standbys; supporting the Emergency Services in our operating area.

Public fundraising continued during 2022, and donations to the team were higher than 2021. In 2022 we were offered the use, at no cost, of a SsangYong 4x4 vehicle by BT-HS resulting in the sale of our oldest Land Rover response vehicle. The Team had one key strategic purchasing priority in 2022, a review of our base locations.

During 2022 we developed a 5-year strategy *Bolton Mountain Rescue Team@60*. There are four pillars of the strategy covering, Governance, Capability, Education and Perception.

*By 2028 we will provide public education and emergency response through a well-organised, highly trained, inclusive team of expert volunteers. This will be underpinned by sound governance, a structure which supports our operations and a strong public profile which promotes our objectives.*

We began to deliver against the strategic aims in 2022. At the 2023 AGM a new Management and Governance structure will be presented which will separate the management of the Teams operations and activities and provide clearer governance structure.

At the 31<sup>st</sup> December 2022 there were 44 operational members, 8 trainee operational members and 15 support group/non-operational members.

## **Financial and investment review**

There are no restrictions on the trust's power to invest. The investment strategy is set by the trustees and is to invest any funds of the trust in any investment authorised by law for the investment of trust property or any investments which may be deemed advisable. The income of the trust is all generated by various events and subscriptions, but mainly by donations, bequests/legacies and grants. The funds raised are spent on maintaining and upgrading premises, vehicles and equipment necessary for the trust to carry out its objectives and also the management and administrative costs incurred. The Team operates a Financial Reserves policy, reviewed bi-annually in April and October, which increased from £40,000 to £50,000 during 2022 in response to the tougher economic situation and escalating costs.

## **Trustees' responsibilities in relation to the financial statements**

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 28 February 2023 and signed on their behalf by:

**M. Banks**  
**Treasurer**

## **Bolton Mountain Rescue Team**

### **Independent Examiner's Report to the Trustees of Bolton Mountain Rescue Team**

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 5 to 9.

#### **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 examination is needed.

The charity's gross income is less than £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act); and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiners report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Andrew Davies**

**HML Davies Limited**

**Chartered Certified Accountants & Registered Auditors**

**9 Riverside**

**Waters Meeting Road**

**Bolton BL1 8TU**

**Date: 28 February 2023**

## Bolton Mountain Rescue Team

### Statement of Financial Activities for the year ended 31 December 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total 2021 £
	Note				
<b>Income from:</b>					
Donations and legacies	2&3	62,494	-	62,494	111,897
		<u>62,494</u>	<u>-</u>	<u>62,494</u>	<u>111,897</u>
<b>Expenditure on:</b>					
Raising funds		28	-	28	9
Charitable activities	4	68,116	-	68,116	62,969
		<u>68,144</u>	<u>-</u>	<u>68,144</u>	<u>62,978</u>
<b>Net income/(expenditure)</b>		(5,650)	-	(5,650)	48,919
<b>Transfers between funds</b>			-	-	-
<b>Net movement in funds</b>		(5,650)	-	(5,650)	48,919
<b>Reconciliation of funds:</b>					
Total funds brought forward		175,107	-	175,107	126,188
Transfer of realised revaluation profits		5,000	-	5,000	-
<b>Total funds carried forward</b>		<u><u>174,457</u></u>	<u><u>-</u></u>	<u><u>174,457</u></u>	<u><u>175,107</u></u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

# Bolton Mountain Rescue Team

## BALANCE SHEET

as at 31 DECEMBER 2022

	Notes	31-Dec-22		31-Dec-21	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		81,909		47,445
<b>Current assets</b>					
Cash at bank and in hand		143,910		136,053	
Debtors	6	<u>2,245</u>		<u>3,409</u>	
			146,155		139,462
<b>Creditors: Amounts falling due within one year</b>	7	<u>800</u>		<u>800</u>	
<b>Net current assets</b>			<u>145,355</u>		<u>138,662</u>
<b>Total assets less current liabilities</b>			<u>227,264</u>		<u>186,107</u>
<b>Funds of the Charity</b>					
Unrestricted funds			174,457		175,107
Restricted funds			-		-
Revaluation reserve			<u>52,807</u>		<u>11,000</u>
<b>Total charity funds</b>	8		<u>227,264</u>		<u>186,107</u>

Approved by the trustees on 28 February 2023 and signed on its behalf by:

**M. Banks**  
Treasurer

# **Bolton Mountain Rescue Team**

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

### **1 Accounting policies**

#### **Charity information**

Bolton Mountain Rescue Team is a charitable Incorporated Organisation registered on 16th July 2019. The principal office is noted within the reference and administrative details in the trustees report.

#### **1.1 Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Bolton Mountain Rescue Team constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis.

#### **1.3 Incoming Resources**

All income is recognised once the trust has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised on receipt.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Capital grants are released to the Statement of Financial Activities in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against grant income, in a restricted fund until grant condition is met and the amounts are then transferred to unrestricted funds.

The trust has not received government grants in the period.

# Bolton Mountain Rescue Team

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

### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefits committing the trust to pay out resources and the amount of the obligation can be measured.

Costs of raising funds comprise the costs in relation to generating income such as fundraising expenses.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Motor vehicles	-	25% reducing balance
Boats	-	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of an asset, and is recognised in net income/(expenditure) for the year.

### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss (if any).

## Bolton Mountain Rescue Team

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

#### 2 Income from donations and legacies

	Unrestricted	Restricted	Total	
	£	£	2022	2021
	£	£	£	£
Donations and gifts	42,398	-	42,398	106,769
Gift Aid	3,226	-	3,226	1,984
Grants	-	-	-	-
Membership subscriptions	-	-	-	-
Profit on disposal	12,813	-	12,813	-
Other	4,056	-	4,056	3,144
	62,494	-	62,494	111,897
	62,494	-	62,494	111,897

#### 3 Analysis of grants

	Unrestricted	Restricted	Total	
	£	£	2022	2021
	£	£	£	£
Department of Transport	-	-	-	-
	-	-	-	-
	-	-	-	-

#### 4 Expenditure on charitable activities

	2022	2021
	£	£
Premises costs	12,615	18,132
Support costs	41,696	24,947
Management and administration	2,098	3,731
Accountancy fees	550	1,150
Depreciation and loss on disposal	11,156	15,009
	68,116	62,969
	68,116	62,969

## Bolton Mountain Rescue Team

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

5 Tangible assets	Motor vehicles	Boats	Total
	£	£	£
<b>Cost</b>			
At 1 January 2022	52,385	11,259	63,644
Revaluation	39,219	-	39,219
Additions	-	-	-
Disposals	(1,714)	-	(1,714)
At 31 December 2022	89,890	11,259	101,149
<b>Depreciation</b>			
At 1 January 2022	14,105	2,093	16,198
Revaluation adjustment	(7,588)	509	(7,079)
Charge for the year	9,273	1,375	10,648
Disposals	(527)	-	(527)
At 31 December 2022	15,263	3,977	19,240
<b>Net book values</b>			
At 31 December 2022	74,627	7,282	81,909
At 31 December 2021	38,280	9,166	47,445
6 Debtors: Amounts falling due within one year		2022	2021
		£	£
VAT recoverable		2,245	3,409

# Bolton Mountain Rescue Team

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

### 7 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	800	800

### 8 Funds

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Restricted funds comprise those funds which the trustee must use in accordance with grant providers or benefactors stated requirements to achieve the charitable objects.

There were no restricted funds in the period.

## **Bolton Mountain Rescue Team**

**The following page does not form part of the statutory accounts**

## Bolton Mountain Rescue Team

### Detailed statement of financial activities

	Dec-22		Dec-21	
	£	£	£	£
<b>Income</b>		62,494		111,897
Fuel	3,938		2,810	
Vehicle maintenance	5,623		8,287	
Rent	4,525		4,500	
Insurance	2,180		3,263	
Utilities	2,252		2,325	
Base repairs & maintenance	3,658		8,043	
Clothing costs	18,601		405	
Water recovery	6,176		6,174	
Ropes	717		591	
Training costs	1,666		559	
Team dinner & socials	0		(26)	
Catering	800		411	
Medical expenses	3,792		5,547	
Search dog	-		-	
Admin costs	1,006		3,470	
Communications	1,121		282	
Foundations course costs	384		-	
Accountancy fees	550		1,150	
Legal fees	-		9	
Other expenses	-		164	
Bank charges	-		5	
Depreciation on motor vehicles	11,157		14,376	
Loss on disposal of vehicle	-		634	
		<u>68,144</u>		<u>62,978</u>
Net (outgoing)/incoming resources		<u><u>(5,650)</u></u>		<u><u>48,919</u></u>

**BOLTON MOUNTAIN RESCUE TEAM**

England & Wales - Charity number 1190423

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# Accounts

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**Charity no: 1190423**

**Bolton Mountain Rescue Team**

**Trustees Report and Financial Statements**

**For the year ended 31 December 2021**

# **Bolton Mountain Rescue Team**

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## **Bolton Mountain Rescue Team**

### **Legal and Administrative Information**

<b>Trustees</b>	G. Leigh	Chair
	M. Banks	Treasurer
	All trustees for the Charity are listed on the Charity Commission records.	
<b>Postal address</b>	Bolton Mountain Rescue Team Ladybridge Hall 399 Chorley New Road Bolton. BL1 5DD	
<b>Principle location</b>	North West Ambulance Service HQ Ladybridge Hall 399 Chorley New Road Bolton. BL1 5DD	
<b>Independent examiner</b>	HML Davies Limited Chartered Certified Accountants & Registered Auditors 9 Riverside Waters Meeting Road Bolton. BL1 8TU	

# **Bolton Mountain Rescue Team**

## **Report of the Trustees for the year ended 31 December 2021**

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 - 9 and comply with the charity's trust deed and applicable law.

This is a newly incorporated charitable organisation, Bolton Mountain Rescue Team, which was incorporated on 16<sup>th</sup> July 2020 and is the new legal entity for Bolton Mountain Rescue Team, established in 1968 and previously registered as charity 517454.

Bolton Mountain Rescue Team's charitable purpose and aims continued throughout the transition of legal status to the new charity 1190423 whose charitable objects and purpose has not changed.

### **Constitution and objects**

Bolton Mountain Rescue Team was founded in 1968 and constituted under a trust deed and was a registered charity no 517454 and is now registered as 1190423.

The objects of the team were :-

- to relieve suffering and distress among persons endangered by accident or natural hazards and to provide adequate arrangement for the secure and efficient search and rescue of any such person or persons so endangered.
- to educate and inform the public about the dangers of mountaineering and of other related outdoor pursuits and to undertake preventive publicity.

In furtherance of the above objects but not further or otherwise:-

- to raise funds and invite and receive contributions from any person or persons by way of subscription donations or otherwise.
- to do all things as are lawfully necessary for the attainment of the above objects.

### **Organisation**

The principle trustees who have served in the year are set out on page 1, with a full list of the trustees available on the Charity Commission records. The trustees are volunteers who offer a wide range of attributes to the charity and were appointed as the charity was registered. They had the power to make any major investment decisions. The trustees held virtual and in person meetings during the year, whereby decisions were voted upon. Each trustee has a role and reports at the meetings on their area of responsibility with the support of the elected officers of the former charity.

The conversion of Bolton Mountain Rescue Team (BMRT) to a charitable incorporated organisation (CIO) creates a form of legal entity designed for non-profit organisations based in the United Kingdom. The main intended benefits to this new entity are that it has legal personality and the ability to conduct business in its own name.

The assets of the former charity were transferred to this entity from 1<sup>st</sup> October 2020. A residual balance was maintained by the existing charity, to cover any liabilities due, until the 30<sup>th</sup> of December 2020 with all assets transferred to this charity on the 31<sup>st</sup> December 2020.

## **2021 Overview**

2021 was still impacted and overshadowed by a global pandemic. In early 2021 the country went into further lockdown, this and other public health recommendations and requirements placed restrictions on our community and how we operated. The Team responded and adapted its ways of working and ensured that Team members' wellbeing was at the forefront and primary consideration, whilst ensuring the maintenance of operational readiness through adapted policies and training.

The Team attended 80 calls for assistance during 2021, including searches, rescues and flood standbys; supporting the Emergency Services in our operating area.

Public fundraising recommenced during the summer of 2021, although some activities were still restricted. Income did not diminish significantly. We brought in to service a new vehicle purchased with the support of a Department for Transport grant and the Team had one key strategic purchasing priority in 2021, a review of our base locations.

At the 31<sup>st</sup> December 2021 there were 52 operational members and 16 support group/non-operational members.

## **Financial and investment review**

There are no restrictions on the trust's power to invest. The investment strategy is set by the trustees and is to invest any funds of the trust in any investment authorised by law for the investment of trust property or any investments which may be deemed advisable. The income of the trust is all generated by various events and subscriptions, but mainly by donations, bequests/legacies and grants. The funds raised are spent on maintaining and upgrading premises, vehicles and equipment necessary for the trust to carry out its objectives and also the management and administrative costs incurred. The Team operates a Financial Reserves policy, reviewed bi-annually in April and October, of £40,000.

## **Trustees' responsibilities in relation to the financial statements**

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 28 February 2022 and signed on their behalf by:

**M. Banks**

**Treasurer**

## **Bolton Mountain Rescue Team**

### **Independent Examiner's Report to the Trustees of Bolton Mountain Rescue Team**

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 5 to 9.

#### **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 examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act); and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiners report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Andrew Davies**

**HML Davies Limited**  
**Chartered Certified Accountants & Registered Auditors**  
**9 Riverside**  
**Waters Meeting Road**  
**Bolton BL1 8TU**

**Date: 23 February 2022**

## Bolton Mountain Rescue Team

### Statement of Financial Activities for the year ended 31 December 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total 2020 £
<b>Note</b>				
<b>Income from:</b>				
Donations and legacies	2&3 <u>111,897</u>	<u>-</u>	<u>111,897</u>	<u>10,989</u>
	<u>111,897</u>	<u>-</u>	<u>111,897</u>	<u>10,989</u>
<b>Expenditure on:</b>				
Raising funds	9	-	9	-
Charitable activities	4 <u>33,203</u>	<u>29,766</u>	<u>62,969</u>	<u>17,149</u>
	<u>33,212</u>	<u>29,766</u>	<u>62,978</u>	<u>17,149</u>
<b>Net income/(expenditure)</b>	78,685	(29,766)	48,919	(6,160.00)
<b>Transfers between funds</b>		-	-	-
<b>Net movement in funds</b>	78,685	(29,766)	48,919	(6,160.00)
<b>Reconciliation of funds:</b>				
Total funds brought forward	96,422	29,766	126,188	-
Funds transferred into charity	-	-	-	132,348
<b>Total funds carried forward</b>	<u><u>175,107</u></u>	<u><u>-</u></u>	<u><u>175,107</u></u>	<u><u>126,188</u></u>

# Bolton Mountain Rescue Team

## BALANCE SHEET

as at 31 DECEMBER 2021

	Notes	31-Dec-21		31-Dec-20	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	5		47,445		27,565
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		136,053		108,252	
Debtors	6	<u>3,409</u>		<u>2,171</u>	
			139,462		110,423
<b>CREDITORS: Amounts falling due within one year</b>	7				
		<u>800</u>		<u>800</u>	
<b>NET CURRENT ASSETS</b>			<u>138,662</u>		<u>109,623</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>186,107</u>		<u>137,188</u>
<b>Funds of the Charity</b>					
Unrestricted funds			175,107		96,422
Restricted funds			0		29,766
Revaluation reserve			<u>11,000</u>		<u>11,000</u>
<b>Total charity funds</b>	8		<u>186,107</u>		<u>137,188</u>

Approved by the trustees on 28 February 2022 and signed on its behalf by:

**M. Banks**  
Treasurer

# **Bolton Mountain Rescue Team**

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

### **1 Principal accounting policies**

#### **1.1 Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Bolton Mountain Rescue Team constitutes a public benefit entity as defined by FRS 102.

#### **1.2 Incoming Resources**

All income is recognised once the trust has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

The trust has not received government grants in the period.

#### **1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefits committing the trust to pay out resources and the amount of the obligation can be measured.

#### **1.4 Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Motor vehicles	-	25% reducing balance
Boats	-	15% reducing balance

## Bolton Mountain Rescue Team

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

#### 2 Income from donations and legacies

	Unrestricted	Restricted	Total	
	£	£	2021	2020
	£	£	£	£
Donations and gifts	106,769	-	106,769	9,563
Gift Aid	1,984	-	1,984	1,293
Grants	-	-	-	-
Membership subscriptions	-	-	-	80
Other	3,144	-	3,144	52
	111,897	-	111,897	10,988
	111,897	-	111,897	10,988

#### 3 Analysis of grants

	Unrestricted	Restricted	Total	
	£	£	2021	2020
	£	£	£	£
Department of Transport	-	-	-	-
	-	-	-	-
	-	-	-	-

#### 4 Expenditure on charitable activities

	2021	2020
	£	£
Premises costs	18,132	2,772
Support costs	24,947	11,740
Management and administration	3,731	(37)
Accountancy fees	1,150	500
Depreciation and loss on disposal	15,009	1,874
	62,969	16,849
	62,969	16,849

## Bolton Mountain Rescue Team

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

5 Tangible assets	Motor vehicles	Boats	Total
	£	£	£
<b>Cost</b>			
At 1 January 2021	18,180	11,259	29,439
Additions	34,890	-	34,890
Disposals	(686)	-	(686)
At 31 December 2021	52,384	11,259	63,643
<b>Depreciation</b>			
At 1 January 2021	1,398	476	1,874
Charge for the year	12,760	1,617	14,377
Disposals	(52)	-	(52)
At 31 December 2021	14,106	2,093	16,199
<b>Net book values</b>			
At 31 December 2021	38,278	9,166	47,445
At 31 December 2020	16,782	10,783	27,565
6 Debtors: Amounts falling due within one year	2021	2020	
	£	£	
VAT recoverable	3,409	2,171	

## Bolton Mountain Rescue Team

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

<b>7</b>	<b>Creditors: Amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Accruals and deferred income	<u>800</u>	<u>800</u>

#### **8 Funds**

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Restricted funds comprise those funds which the trustee must use in accordance with grant providers or benefactors stated requirements to achieve the charitable objects.

#### **Restricted funds**

	<b>Balance at start of year</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance at end of year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
LRF Grant	-		-	-	-
DFT Grant	29,766	-	29,766	-	-
<b>Total</b>	<u>29,766</u>	<u>-</u>	<u>29,766</u>	<u>-</u>	<u>-</u>

## **Bolton Mountain Rescue Team**

**The following page does not form part of the statutory accounts**

## Bolton Mountain Rescue Team

### Detailed statement of financial activities

	Dec-21		Dec-20	
	£	£	£	£
<b>Income</b>		111,897		10,989
Fuel	2,810		614	
Vehicle maintenance	8,287		1,206	
Rent	4,500		-	
Insurance	3,263		187	
Utilities	2,325		406	
Base repairs & maintenance	8,043		2,180	
Clothing costs	405		8,645	
Water recovery	6,174		77	
Ropes	591		179	
Training costs	559		440	
Team dinner & socials	(26)		0	
Catering	411		411	
Medical expenses	5,547		375	
Admin costs	3,470		462	
Communications	282		(524)	
Donations	-		(500)	
Accountancy fees	1,150		500	
Legal fees	9		525	
Other expenses	164		(206)	
Bank charges	5		-	
Depreciation on motor vehicles	14,376		1,874	
Loss on disposal of vehicle	634		-	
		<u>62,978</u>		<u>16,849</u>
<b>Net (outgoing)/incoming resources</b>		<u><u>48,919</u></u>		<u><u>(5,861)</u></u>

**Charity no: 1190423**

**Bolton Mountain Rescue Team**

**Trustees Report and Financial Statements  
For the year ended 31 December 2020**

# **Bolton Mountain Rescue Team**

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## **Bolton Mountain Rescue Team**

### **Legal and Administrative Information**

<b>Trustees</b>	G. Leigh	Chair
	M. Banks	Treasurer
	P. Brain	Secretary
	S. Fletcher	Team Leader
	C. Greenhalgh	Deputy Team Leader
<b>Postal address</b>	Bolton Mountain Rescue Team Ladybridge Hall 399 Chorley New Road Bolton. BL1 5DD	
<b>Principle location</b>	North West Ambulance Service HQ Ladybridge Hall 399 Chorley New Road Bolton. BL1 5DD	
<b>Independent examiner</b>	HML Davies Limited Chartered Certified Accountants & Registered Auditors 9 Riverside Waters Meeting Road Bolton. BL1 8TU	

## **Bolton Mountain Rescue Team**

### **Report of the Trustees for the year ended 31 December 2020**

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 - 9 and comply with the charity's trust deed and applicable law.

This is a newly incorporated charitable organisation, Bolton Mountain Rescue Team, which was incorporated on 16<sup>th</sup> July 2020 and is the new legal entity for Bolton Mountain Rescue Team, established in 1968 and previously registered as charity 517454. It has been established with the assets of the former Bolton Mountain Rescue Team charity and this is reflected in the accounts.

Bolton Mountain Rescue Team's charitable purpose and aims continued throughout the transition of legal status to the new charity 1190423 whose charitable objects and purpose has not changed.

#### **Constitution and objects**

Bolton Mountain Rescue Team was founded in 1968 and constituted under a trust deed and was a registered charity no 517454 and is now registered as 1190423.

The objects of the team were :-

- to relieve suffering and distress among persons endangered by accident or natural hazards and to provide adequate arrangement for the secure and efficient search and rescue of any such person or persons so endangered.
- to educate and inform the public about the dangers of mountaineering and of other related outdoor pursuits and to undertake preventive publicity.

In furtherance of the above objects but not further or otherwise:-

- to raise funds and invite and receive contributions from any person or persons by way of subscription donations or otherwise.
- to do all things as are lawfully necessary for the attainment of the above objects.

#### **Organisation**

The trustees who have served in the year are set out on page 1. The trustees are volunteers who offer a wide range of attributes to the charity and were appointed as the charity was registered. They had the power to make any major investment decisions. The trustees held virtual meetings during the year, whereby decisions were voted upon. Each trustee has a role and reports at the meetings on their area of responsibility with the support of the elected officers of the former charity.

The conversion of Bolton Mountain Rescue Team (BMRT) to a charitable incorporated organisation (CIO) creates a form of legal entity designed for non-profit organisations based in the United Kingdom. The main intended benefits to this new entity are that it has legal personality and the ability to conduct business in its own name.

The assets of the former charity were transferred to this entity from 1<sup>st</sup> October 2020. A residual balance was maintained by the existing charity, to cover any liabilities due, until the 30<sup>th</sup> of December 2020 with all assets transferred to this charity on the 31<sup>st</sup> December 2020.

## **2020 Overview**

2020 has been overshadowed by a global pandemic. In March 2020 the country went into lockdown, which placed significant restrictions on our community and continues to date. The Team responded and adapted to meet the new challenges with new ways of working and restrictions placed on those at more risk. Team members' wellbeing has been at the forefront and primary consideration, whilst ensuring the maintenance of operational readiness through adapted policies and training.

Despite two full lockdowns and significant restrictions, the Team attended 99 calls for assistance during 2020, including searches, rescues and flood standbys; supporting the Emergency Services in our operating area.

Most fundraising stopped abruptly, but income did not diminish significantly. The Team had three strategic purchasing priorities for 2020/21: new Team-issue mid layer clothing for all members, a new crew vehicle(s) replacing BM4 and BM5 and a review of our base locations. We secured the funding for and purchased the mid-layer clothing. The funding for a new vehicle was secured through a Department for Transport grant and the vehicle has been purchased. Albeit delayed, it is currently being fitted out. We expect it to be operational in the late summer 2021. During 2021/22 we will be focusing on our future accommodation and base requirements, working with our current landlords, the North West Ambulance Service and Greater Manchester Fire and Rescue Service.

At the 31<sup>st</sup> December 2020 there were 56 operational members and 18 support group/non-operational members.

## **Financial and investment review**

There are no restrictions on the trust's power to invest. The investment strategy is set by the trustees and is to invest any funds of the trust in any investment authorised by law for the investment of trust property or any investments which may be deemed advisable. The income of the trust is all generated by various events and subscriptions, but mainly by donations, bequests/legacies and grants. The funds raised are spent on maintaining and upgrading premises, vehicles and equipment necessary for the trust to carry out its objectives and also the management and administrative costs incurred. The Team operates a Financial Reserves policy, reviewed bi-annually in April and October, of £40,000.

## **Trustees' responsibilities in relation to the financial statements**

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 5<sup>th</sup> March 2021 and signed on their behalf by:

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the right.

**M. Banks**

**Treasurer**

## **Bolton Mountain Rescue Team**

### **Independent Examiner's Report to the Trustees of Bolton Mountain Rescue Team**

I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 5 to 9.

#### **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 examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiners report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Andrew Davies**

**HML Davies Limited**  
**Chartered Certified Accountants & Registered Auditors**  
**9 Riverside**  
**Waters Meeting Road**  
**Bolton BL1 8TU**

**Date: 5<sup>th</sup> March 2021**

## Bolton Mountain Rescue Team

### Statement of Financial Activities for the year ended 31 December 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total 2019 £
	<b>Note</b>			
<b>Income from:</b>				
Donations and legacies	2&3	10,989	-	10,989
		<u>10,989</u>	<u>-</u>	<u>10,989</u>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	4	16,849	-	16,849
		<u>16,849</u>	<u>-</u>	<u>16,849</u>
<b>Net income/(expenditure)</b>		(5,860)	-	(5,860)
<b>Transfers between funds</b>		-	-	-
<b>Net movement in funds</b>		(5,860)	-	(5,860)
<b>Reconciliation of funds:</b>				
Total funds brought forward		-	-	-
Funds transferred into charity		102,582	29,766	132,348
<b>Total funds carried forward</b>		<u>96,722</u>	<u>29,766</u>	<u>126,488</u>

## Bolton Mountain Rescue Team

### BALANCE SHEET

as at 31 DECEMBER 2020

	Notes	31-Dec-20		31-Dec-19	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	5		27,565		-
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		108,252		-	
Debtors	6	<u>2,171</u>		<u>-</u>	
			110,423		-
<b>CREDITORS: Amounts falling due within one year</b>	7				
		<u>800</u>		<u>-</u>	
<b>NET CURRENT ASSETS</b>			<u>109,623</u>		<u>-</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>137,188</u>		<u>-</u>
<b>Funds of the Charity</b>					
Unrestricted funds			96,722		-
Restricted funds			29,766		-
Revaluation reserve			11,000		-
<b>Total charity funds</b>	8		<u>137,488</u>		<u>-</u>

Approved by the trustees on 5th March 2021 and signed on its behalf by:



**M. Banks**  
Treasurer

# **Bolton Mountain Rescue Team**

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

### **1 Principal accounting policies**

#### **1.1 Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Bolton Mountain Rescue Team constitutes a public benefit entity as defined by FRS 102.

#### **1.2 Incoming Resources**

All income is recognised once the trust has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

The trust has received government grants in the period.

#### **1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefits committing the trust to pay out resources and the amount of the obligation can be measured.

#### **1.4 Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Motor vehicles	-	25% reducing balance
Boats	-	15% reducing balance

## Bolton Mountain Rescue Team

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

#### 2 Income from donations and legacies

	Unrestricted	Restricted	Total	2019
	£	£	2020	£
	£	£	£	£
Donations and gifts	9,563	-	9,563	-
Gift Aid	1,293	-	1,293	-
Grants	-	-	-	-
Membership subscriptions	80	-	80	-
Other	52	-	52	-
	10,989	-	10,989	-
	10,989	-	10,989	-

#### 3 Analysis of grants

	Unrestricted	Restricted	Total	2019
	£	£	2020	£
	£	£	£	£
Department of Transport	-	-	-	-
	-	-	-	-
	-	-	-	-

#### 4 Expenditure on charitable activities

	2020	2019
	£	£
Premises costs	2,772	-
Support costs	11,740	-
Management and administration	(37)	-
Accountancy fees	500	-
Depreciation	1,874	-
	16,849	-
	16,849	-

## Bolton Mountain Rescue Team

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

5 Tangible assets	Motor vehicles	Boats	Total
	£	£	£
<b>Cost</b>			
At 1 January 2020	-	-	-
Transfer into charity	18,180	11,259	29,439
Revaluations	-		-
At 31 December 2020	18,180	11,259	29,439
<b>Depreciation</b>			
At 1 January 2020	-	-	-
Charge for the year	1,398	476	1,874
At 31 December 2020	1,398	476	1,874
<b>Net book values</b>			
At 31 December 2020	16,782	10,783	27,565
At 31 December 2019	-	-	-
<b>6 Debtors: Amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>	
	£	£	
VAT recoverable	2,171	-	

## Bolton Mountain Rescue Team

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

<b>7</b>	<b>Creditors: Amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	Accruals and deferred income	800	0

#### **8 Funds**

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Restricted funds comprise those funds which the trustee must use in accordance with grant providers or benefactors stated requirements to achieve the charitable objects.

#### **Restricted funds**

	Balance at start of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
LRF Grant	-		-	-	-
DFT Grant	-	-	-	29,766	29,766
<b>Total</b>	-	-	-	29,766	29,766

**Bolton Mountain Rescue Team**

**The following page does not form part of the statutory accounts**

## Bolton Mountain Rescue Team

### Detailed statement of financial activities

	Dec-20	
	£	£
<b>Income</b>		10,989
Fuel	614	
Vehicle maintenance	1,206	
Rent	-	
Insurance	187	
Utilities	406	
Base repairs & maintenance	2,180	
Clothing costs	8,645	
Water recovery	77	
Ropes	179	
Training costs	440	
Team dinner & socials	0	
Catering	411	
Medical expenses	375	
Admin costs	462	
Communications	(524)	
Donations	(500)	
Accountancy fees	500	
Legal fees	525	
Other expenses	(206)	
Depreciation on motor vehicles	<u>1,874</u>	
		<u>16,849</u>
Net (outgoing)/incoming resources		<u><u>(5,861)</u></u>