

# ROSSENDALE AND PENDLE MOUNTAIN RESCUE TEAM

England & Wales · Charity number 1195415

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2021-08-05

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

## Contact

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**Address** Rossendale and Pendle MRT  
Units 6-8 FARRINGTON COURT  
Farrington Industrial Estate  
Burnley  
BB11 5SS

**Phone** 01282451138

**Email** [treasurer@rpmrt.org.uk](mailto:treasurer@rpmrt.org.uk)

**Website** [www.rpmrt.co.uk](http://www.rpmrt.co.uk)

## Activities

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**Objects:** TO ASSIST IN THE RELIEVING OF SUFFERING AND DISTRESS AMONGST PERSONS ENDANGERED BY ACCIDENTS OR NATURAL HAZARDS PRINCIPALLY IN EAST LANCASHIRE AND PARTS OF GREATER MANCHESTER BUT WITHOUT GEOGRAPHICAL LIMITATION, AND TO SUPPORT ANY OTHER RESCUE ORGANISATION AND TO PROVIDE ADEQUATE ARRANGEMENTS FOR THE SECURE AND EFFICIENT SEARCH AND RESCUE OF ANY PERSONS SO ENDANGERED.

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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

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- Blackburn With Darwen
- Bury
- Lancashire
- Rochdale

## Finances

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| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £222,811 | £55,755     | -      | -         |
| 2023-12-31 | £227,132 | £81,951     | -      | -         |
| 2022-12-31 | £69,880  | £42,423     | -      | -         |

## Trustees

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| Name              | Role  | Appointed  |
|-------------------|-------|------------|
| Andrew Simpson    | Chair | 1993-04-01 |
| Elisha Eddy       |       | 2016-07-01 |
| Gail Todd         |       | 2022-01-01 |
| Malcolm Armstrong |       | 2020-08-01 |
| Maurice Robinson  |       | 2020-08-01 |
| Paul Harris       |       | 2007-04-01 |
| Peter Goble       |       | 2001-01-01 |
| Samuel Wells      |       | 2025-03-05 |

**ROSSENDALE AND PENDLE MOUNTAIN RESCUE TEAM**

England & Wales - Charity number 1195415

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# Accounts

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**Rossendale and Pendle Mountain Rescue Team**

**Report and Financial Statements**

**Year ending 31<sup>st</sup> December 2024**

**Charity Number: 1195415**

## **Rossendale and Pendle Mountain Rescue Team Trustees Annual Report For the Year ending 31 December 2024**

The Trustees of Rossendale and Pendle Mountain Rescue Team present their report together with the financial statements of the Charity for the year ending 31<sup>st</sup> December 2024.

### **Section 1 – Reference and Administrative Information**

#### **Charity Name and Registration Number**

Rossendale and Pendle Mountain Rescue Team, formally known as Rossendale Search and Rescue Team, is registered with the Charity Commission under Registration No 1195415

#### **Executive Council as of 1<sup>st</sup> January 2024 – 31<sup>st</sup> December 2024.**

Mr Andrew Simpson, **Chairman**  
Mr Peter Goble, **Team Leader**  
Ms Gail Todd, **Secretary**  
Mrs Elisha Eddy, **Treasurer**  
Mr Maurice Robinson  
Mr Paul Harris  
Mr Malcolm Armstrong  
Mr Graham Dalley

#### **Main Operational and Correspondence Address**

Units 6-8 Farrington Court, Farrington Industrial Estate, Burnley, BB11 5SS

#### **Independent Examiner**

Martin Urquhart FCCA, Lumb Accountancy Services Limited. Charter Certified Accountants,  
Suite 1, Second Floor, New Hall Hay Business Centre, New Hall Hey Road,  
Rawtenstall, BB4 6HL

#### **Bank**

HSBC Bank Plc, 12 Manchester Road, Burnley, Lancashire, BB11 1JH

## **Section 2 – Structure, Governance and Management**

### **Governing Document**

Deed of Trust dated 4 December 1978 constitutes Rossendale and Pendle Mountain Rescue Team. The Charity is under administration and management in accordance with its constitution by members of its Executive Council (hereafter referred to as 'Council'). Following the Charity's conversion to a Charity Incorporated Organisation (CIO) the Constitution was reviewed and submitted to the Charity Commission in Aug 2021 when the approval was granted to convert to the CIO, no changes to the running of the charity was to happen.

### **Appointment of Trustees**

Under the constitution, the members of the Council are elected at the Annual General Meeting, by the Charity membership, to serve a minimum period of one year. After which time they retire from office together, but they may put themselves forward for re-election or re-appointment. The Council consists of the following executive officers: Chairman, Secretary, Treasurer and Team Leader, in addition to four other Council members. These eight are elected from amongst the Charity membership. As such, all potential Trustees have a working knowledge of the Team and its structure. The Council remains unchanged for 2024.

### **Organisation**

The Team Leader is wholly responsible for the operational rescue team, whilst Council administer and manage the Charity.

### **Related Parties**

The Team is a member of the Mid Pennine Search and Rescue Organisation which is affiliated to the Mountain Rescue of England and Wales and benefits from free advice on legislation from that source.

### **Risk Management**

Council has established systems to mitigate risks associated with the generation of unrestricted funds. The Charity's income comes from a wide range of wholly voluntary sources and a regular review of income generation and expenditure is made.

In addition, internal risks are minimised by planning annual operating budgets.

### **Section 3 – Objectives and Activities**

The Charity exists to provide a Mountain Rescue Team (hereafter referred to as 'Team'), which is an integral part of the regional and national search and rescue service. The Team is called out through the 999 system and provides primary mountain rescue cover in an area of approximately 350 square miles across East Lancashire and parts of Greater Manchester. The Charity is made up entirely of volunteers, who are trained, by the Charity, to be Mountain Rescue Team members.

The objectives of the Charity, as stated in the constitution are:

To provide and maintain a Mountain Rescue Team that can proficiently fulfil the roles expected of such a Team, which include:

- Moorland search and rescue
- Steep or vertical ground rescue
- Appropriate casualty care
- Rural and urban searches
- General support of the statutory services to help in the relief of suffering
- Education of the general public in the above

The operational organisation and activities of the Team are in turn supported by the Charity, and particularly the Council, whose responsibilities lie in providing a stable management and financial structure for the Team. The Council's financial aims are as follows: raise sufficient funds to provide operating budgets for the following year; to raise additional funds that support specific charitable projects; and to set and work within operating budgets for the financial year.

In order to effectively maintain its objectives, the key objective of the Charity in 2024 was to concentrate on generating public awareness by attending fundraising events as safely as possible and providing talks about the Team within the local communities.

### **Section 4 – Achievements and Performance**

As always one of the Team's main objectives is to raise awareness to the community of our presence and to raise funds for Operational needs. Fundraising events generated almost a little over £16,000 in 2024, the Team have been fortunate enough to be invited to help out at local Ski Club events, park fundraisers and also holding talks for the local Police Cadets and Scout Clubs. The Dark Dash Fell Race, in collaboration with the Fell Running Association, is also a popular event that hugely benefits the team, not just financially but raises the invaluable publicity. The event is held on the much-loved Pendle Hill. These events require volunteers to be available for the duration should there be any incidents that require rescue assistance; especially the fell races and Ski Centres. Volunteers are also there to show off their skills in demonstrating rescue stimulations for example how they use certain equipment such as ropes and stretchers, and the vehicles used. Relationships between the Team and our local Tesco supermarkets has grown from strength to strength, we had regular Tin Shakes and community donation events, which has been really important to us.

In addition to the fundraising events, The Team operate 24hrs a day, 7 days a week, 365 days a year and are on hand to assist the Northwest Ambulance Service (NWAS) when they need assistance on getting to a casualty in tough rural areas or in adverse weather conditions. The Team responded to 49 incidents in 2024, whilst this was a reduction in call outs this year, commitment from the Team remains high; logistical planning is always of the highest level from the Leadership and of our Operational Team members. Wednesdays are training days, and this allows the Team to have time to check over vehicles and take on organised outdoor exercises to ensure their equipment is in excellent condition and to maintain their skill sets. The Team regularly receive praise from the Police Service and Ambulance service for their professionalism and enthusiasm, and the way they conduct themselves when on call outs, this shows what a difference the Team make.

## **Section 5 – Financial Review**

These financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS102 applicable in the UK and Republic of Ireland (Charities SORP (FRS102)) issued in 2014 as amended by Update Bulletins 1 and 2.

### **Unrestricted Funds**

The Charity operates two unrestricted reserves, the Operational Reserve and the General Reserve. The **Operational Reserve** holds funds equivalent to two years' running costs. All unrestricted receipts are placed into the Operational Reserve with any excess over and above the Operational Reserve level, currently £60,000, being transferred to the General Reserve at year end, or at any other time as determined by the Trustees. The Trustees will review the Operational Reserve level in 2025.

The **General Reserve** holds all other unrestricted funds. This reserve is maintained for significant projects, including premises, vehicle and equipment renewals. Any transfer out of the General Reserve needs to be approved by the Trustees.

This year council approved the purchase of a new Toyota Hilux to replace one of the older vehicles currently in use. The older Hilux was then sold to another Mountain Rescue team for them to utilise the benefit of the vehicle already being fitted out for operational use.

### **Restricted Funds**

The Charity manages Restricted Funds, for the purposes of administering donations that were made for a specific purpose, as follows:

#### ***Water Team Resource and Equipment***

A small balance is still held for the Water team, the future of the Water Team is currently under review.

#### ***New Vehicle Fund***

There are still funds available to ensure our Operational vehicles are kept in the best condition and capability to support the Teams needs. This year the team spent funds on the roof of the new ambulance to ensure it meant the required specifications. As always, Council discuss any expenditure requirements and are happy to hold this fund open going forward.

#### ***Equipment***

Following a restricted donation received this year, there are funds available specifically to be used on Equipment. This will be used as and when it is deemed necessary, however Council have already discussed the possibility of upgrading the Radio Communications Equipment in 2025.

### **Investment Selection Policy**

The Charity has chosen to adopt a low risk approach to investment policy. Cash funds are retained in bank accounts with varying interest rates. 2023 and 2024 the Team received two large unrestricted donations, which put the Team in a very secure financial position. Council agreed it was in the best interest of the Team to hold this money in higher interest charity bank accounts. Two 12 month Fixed Accounts were opened with the United Trust Bank, along with a 40-Day Easy access account. This is to preserve the future of the Team and to ensure funds are available to assist with possible future plans, for example, investing in a new premise.

## **Section 6 – Plans for Future Periods**

Something that is always on the agenda for discussion is the possibility of having a smaller premise in the Rossendale Area, no decision has been made but if the right premise was to become available Council would take a more serious approach to moving forward with this plan, this is still very much the case going into 2025.

Council are committed to ensure that the Team are around for the future and that our equipment and vehicles are fit for use. Weekly training sessions highlight specific areas that need to be looked at more closely. We look at the 'must haves' and prioritise spending accordingly. Communications equipment will be something that will possibly require a little more attention going into 2025 along with safety equipment such as Ropes.

## **Section 7 – Statement of Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

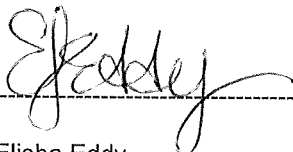
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration:

We declare, in our capacity of Charity Trustees, that:

- The Trustees have approved the report above; and
- Have authorised me to sign it on their behalf



Mrs Elisha Eddy  
Treasurer

Date:

## Independent Examiner's Report on the Accounts

Independent Examiner's Report to the Trustees of Rossendale and Pendle Mountain Rescue Team on the Accounts for the year ending 31<sup>st</sup> December 2024.

### Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of accounts. The Charity's Trustees consider that an audit is not required for this year (under section 145(1) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 154(d) of the Act)
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 154(e) of the Act); and
- State whether matters have come to my attention.

### Basis of Independent Examiner's Report

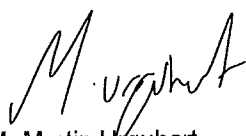
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 I do not express an audit opinion on the view given by the accounts.

### Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention:

- (1) Which gives reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 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.

Signed:



Name: Mr Martin Urquhart

Relevant professional qualification (if any):

Fellow of the Association of Chartered Certified Accountants

Address: Lumb Accountancy Services Limited. Charter Certified Accountants,  
Suite 1, Second Floor, New Hall Hay Business Centre, New Hall Hey Road,  
Rawtenstall, BB4 6HL

Date: 13 October 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

|  | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2024 Total<br>£ | 2023 Total<br>£ |
|--|-------|----------------------------|--------------------------|-----------------|-----------------|
| <b><u>Income and endowments from:</u></b>        |       |                            |                          |                 |                 |
| Voluntary income                                 |       |                            |                          |                 |                 |
| Donations  |       | 21,119                     |                          | 21,119          | 21,895          |
| Grants   |       | -                          | -                        | -               | 22,500          |
| Patrons Scheme                                   |       | 521                        |                          | 521             | 631             |
| In memoriam                                      |       | 150,010                    | 20,000                   | 170,010         | 150,189         |
| Legacy Fund                                      |       | -                          |                          | -               | -               |
| Activities for generating funds                  |       |                            |                          |                 |                 |
| Other Fundraising Events                         |       | 16,191                     |                          | 16,191          | 17,997          |
| Online Fundraising Activities                    |       | 8,694                      |                          | 8,694           | 11,026          |
| Sales of merchandise                             |       | 113                        |                          | 113             | 125             |
| Investment income                                |       |                            |                          |                 |                 |
| Interest on savings                              | 2     | 6,163                      |                          | 6,163           | 2,613           |
| Other receipts                                   |       | -                          |                          | -               | 155             |
| <b>Total</b>                                     |       | <b>202,811</b>             | <b>20,000</b>            | <b>222,811</b>  | <b>227,132</b>  |
| <b><u>Expenditure on:</u></b>                    |       |                            |                          |                 |                 |
| Direct charitable activities                     | 3     | 55,157                     | -                        | 55,157          | 81,341          |
| Cost of generated funds                          |       | -                          | -                        | -               | -               |
| Governance costs                                 | 4     | 598                        |                          | 598             | 610             |
| <b>Total</b>                                     |       | <b>55,755</b>              | <b>-</b>                 | <b>55,755</b>   | <b>81,951</b>   |
| <b><u>Net income / (expenditure)</u></b>         |       | <b>147,056</b>             | <b>20,000</b>            | <b>167,056</b>  | <b>145,181</b>  |
| <b><u>Transfers between funds</u></b>            |       | <b>8,242</b>               | <b>- 8,242</b>           | <b>-</b>        | <b>-</b>        |
| <b><u>Other recognised gains / (losses):</u></b> |       | <b>155,298</b>             | <b>11,758</b>            | <b>167,056</b>  | <b>145,181</b>  |
| Unrealised (losses)/gains on investments         |       |                            |                          |                 |                 |
| <b><u>Net movement on funds</u></b>              |       | <b>155,298</b>             | <b>11,758</b>            | <b>167,056</b>  | <b>145,181</b>  |
| <b><u>Reconciliation of funds:</u></b>           |       |                            |                          |                 |                 |
| Total funds brought forward                      |       | <b>483,058</b>             | <b>20,115</b>            | <b>503,173</b>  | <b>357,992</b>  |
| <b><u>Total funds carried forward</u></b>        |       | <b>638,356</b>             | <b>31,873</b>            | <b>670,229</b>  | <b>503,173</b>  |

The notes on pages 10 to 13 form part of these accounts

ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM CIO  
CHARITY NUMBER 1195415

BALANCE SHEET AS AT 31 DECEMBER 2024

|   |    | 2024 Total<br>£       | 2023 Total<br>£       |
|---|----|-----------------------|-----------------------|
| <b>Fixed Assets</b>                                   |    |                       |                       |
| Tangible fixed assets                                 | 6  | 233,224               | 175,580               |
| <b>Current assets:</b>                                |    |                       |                       |
| Stock   |    | -                     | -                     |
| Debtors and prepayments                               | 7  | 861                   | 864                   |
| Cash at bank and in hand                              | 8  | 439,211               | 337,308               |
| <b>Total current assets</b>                           |    | <u>440,072</u>        | <u>338,172</u>        |
| <b>Liabilities:</b>                                   |    |                       |                       |
| Creditors: amounts falling due within 1 year          | 9  | 3,065                 | 7,995                 |
| <b>Net current assets</b>                             |    | <u>437,007</u>        | <u>330,177</u>        |
| <b>Total assets less current liabilities</b>          |    | <u>670,230</u>        | <u>505,758</u>        |
| Creditors: amounts falling due after more than 1 year | 10 | -                     | 2,585                 |
| <b>Total net assets</b>                               |    | <u><u>670,230</u></u> | <u><u>503,173</u></u> |
| <b>The funds of the charity:</b>                      |    |                       |                       |
| <b>Restricted funds</b>                               |    |                       |                       |
| Equipment   |    | 20,000                | -                     |
| New Vehicle   |    | 11,758                | 20,000                |
| Water Fund  |    | 115                   | 115                   |
|   |    | <u>31,873</u>         | <u>20,115</u>         |
| <b>Unrestricted funds</b>                             |    |                       |                       |
| Fixed Asset Reserve                                   |    | 233,224               | 175,580               |
| Operating Reserve                                     |    | 60,000                | 60,000                |
| General Reserve                                       |    | 345,133               | 247,478               |
|   |    | <u>638,357</u>        | <u>483,058</u>        |
|   |    | <u><u>670,230</u></u> | <u><u>503,173</u></u> |

The Charity is exempt from audit under the provisions of The Charities Act 2011 (Accounts and Audit) Order 2015.

The financial statements were approved by the Trustees on.....11/10/2025..... and were signed on their behalf by:

..........  
Mrs Elisha Eddy (Treasurer)

The notes on pages 10 to 13 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

These financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS102 applicable in the UK and Republic of Ireland (Charities SORP (FRS102)) issued in 2014.

1.2 Income and endowments

Voluntary income and donations are included in incoming resources when they are received. Legacies are shown in Incoming Reserves when received. The income from fund raising activities is shown gross, with the associated costs included in fund raising costs.

1.3 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities are included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

1.4 Governance costs

Governance costs includes all expenditure not directly related to the charitable activity or fund raising activities.

1.5 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation, with the exception of Land and Buildings which are not depreciated.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

|                |                   |
|----------------|-------------------|
| Equipment      | 20% straight line |
| Motor vehicles | 20% straight line |

Equipment which is over 5 years old is deemed to be disposed.

1.6 Stocks

Stocks, when held, are stated at cost.

1.7 Debtors

Debtors are stated at the settlement amount after any trade discounts, and prepayments are stated at the amount advanced by the charity

1.8 Bank deposits and investment accounts

Bank deposits and investment accounts are stated at the cash amount of the deposit

1.9 Creditors

Creditors are stated at the settlement amount after any trade discounts, or at the amount advanced to the charity

ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM CIO  
CHARITY NUMBER 1195415

2 INVESTMENT INCOME

|                                      | 2024<br>£    | 2023<br>£    |
|--------------------------------------|--------------|--------------|
| Interest receivable on cash deposits |              |              |
| HSBC                                 | 5,269        | 2,255        |
| Scottish Widows                      | 232          | 358          |
| United Trust                         | 663          | -            |
|                                      | <u>6,163</u> | <u>2,613</u> |

All investment income arose on UK assets

3 DIRECT CHARITABLE ACTIVITIES

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2024 Total<br>£ | 2023 Total<br>£ |
|------------------------------------|----------------------------|--------------------------|-----------------|-----------------|
| Vehicles                           |                            |                          |                 |                 |
| Repairs and maintenance            | 5,970                      | -                        | 5,970           | 3,169           |
| Fuel                               | 4,356                      | -                        | 4,356           | 3,970           |
| Telephone                          | -                          | -                        | -               | 765             |
| Equipment repairs and replacements | 2,415                      | -                        | 2,415           | 301             |
| Training                           | 2,831                      | -                        | 2,831           | 6,278           |
| HQ costs                           |                            |                          |                 |                 |
| Rent/Management Fees               | 3,796                      | -                        | 3,796           | 7,167           |
| Maintenance                        | 910                        | -                        | 910             | -               |
| Insurance                          | 4,719                      | -                        | 4,719           | 4,093           |
| Water                              | 1,071                      | -                        | 1,071           | 1,641           |
| Telephone                          | 1,913                      | -                        | 1,913           | 951             |
| Electricity/Gas                    | 7,032                      | -                        | 7,032           | 28,443          |
| Other operating costs              | 6,328                      | -                        | 6,328           | 6,791           |
| Depreciation of motor vehicles     | 34,529                     | -                        | 34,529          | 14,577          |
| Depreciation of equipment          | 3,788                      | -                        | 3,788           | 3,195           |
| Gain on disposal of assets         | - 24,500                   | -                        | - 24,500        | -               |
|                                    | <u>55,157</u>              | <u>-</u>                 | <u>55,157</u>   | <u>81,341</u>   |
| Payments for generating funds      | <u>-</u>                   | <u>-</u>                 | <u>-</u>        | <u>-</u>        |
|                                    | <u>-</u>                   | <u>-</u>                 | <u>-</u>        | <u>-</u>        |

4 GOVERNANCE COSTS

|                              | 2024<br>£  | 2023<br>£  |
|------------------------------|------------|------------|
| Bank interest and commission | 118        | 130        |
| Independent examiner         | 480        | 480        |
|                              | <u>598</u> | <u>610</u> |

5 NET MOVEMENT IN FUNDS FOR THE PERIOD

Net movement in funds for the period is stated after charging depreciation

|  | 2024<br>£      | 2023<br>£      |
|--|----------------|----------------|
|  | <u>167,056</u> | <u>145,181</u> |

ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM CIO  
CHARITY NUMBER 1195415

| 6  | TANGIBLE FIXED ASSETS            | Freehold land<br>& buildings<br>£ | Motor<br>vehicles<br>£ | Equipment<br>£ | Total<br>£     |
|----|----------------------------------|-----------------------------------|------------------------|----------------|----------------|
|    | <u>Cost/valuation</u>            |                                   |                        |                |                |
|    | At 1 January 2024                | 119,016                           | 79,651                 | 15,974         | 214,641        |
|    | Additions                        |                                   | 92,994                 | 2,966          | 95,960         |
|    | Disposals                        |                                   | - 819                  |                | - 819          |
|    | <b>As at 31 December 2024</b>    | <b>119,016</b>                    | <b>171,826</b>         | <b>18,940</b>  | <b>309,782</b> |
|    | <u>Accumulated depreciation</u>  |                                   |                        |                |                |
|    | At 1 January 2024                | -                                 | 34,294                 | 4,767          | 39,061         |
|    | Charge for the year              | -                                 | 34,529                 | 3,788          | 38,317         |
|    | Eliminated on disposals          | -                                 | - 819                  |                | - 819          |
|    | <b>As at 31 December 2024</b>    | <b>-</b>                          | <b>68,003</b>          | <b>8,555</b>   | <b>76,558</b>  |
|    | <u>Net book value</u>            |                                   |                        |                |                |
|    | At 31 December 2024              | 119,016                           | 103,822                | 10,386         | 233,224        |
|    | At 31 December 2023              | 119,016                           | 45,357                 | 11,207         | 175,580        |
| 7  | DEBTORS AND PREPAYMENTS          |                                   |                        | 2024<br>£      | 2023<br>£      |
|    | Prepaid Insurance                |                                   |                        | 520            |                |
|    | Other - Building Management Fees |                                   |                        | 341            | 864            |
|    |                                  |                                   |                        | <b>861</b>     | <b>864</b>     |
| 8  | CASH AT BANK AND IN HAND         |                                   |                        | 2024<br>£      | 2023<br>£      |
|    | HSBC current account             |                                   |                        | 5,879          | 1,729          |
|    | HSBC deposit account             |                                   |                        | 111,683        | 298,875        |
|    | Scottish Widows 7-day account    |                                   |                        | 936            | 36,704         |
|    | United Trust Accounts            |                                   |                        | 320,663        | -              |
|    | PayPal                           |                                   |                        | 50             | -              |
|    |                                  |                                   |                        | <b>439,211</b> | <b>337,308</b> |
| 9  | CREDITORS DUE WITHIN ONE YEAR    |                                   |                        | 2024<br>£      | 2023<br>£      |
|    | Insurance Invoice                |                                   |                        | -              | 1,335          |
|    | Loan Repayments                  |                                   |                        | 2,585          | 6,180          |
|    | Professional fees                |                                   |                        | 480            | 480            |
|    |                                  |                                   |                        | <b>3,065</b>   | <b>7,995</b>   |
| 10 | CREDITORS DUE AFTER ONE YEAR     |                                   |                        | 2024<br>£      | 2023<br>£      |
|    | Loan Repayments                  |                                   |                        | -              | 2,585          |
|    |                                  |                                   |                        | <b>-</b>       | <b>2,585</b>   |

11 FUNDS SUMMARY

|                           | Brought forward<br>£  | Net incoming resources/<br>unrealised gains<br>£ | Transfers<br>£  | Carried forward<br>£  |
|---------------------------|-----------------------|--|-----------------|-----------------------|
| <u>Restricted funds</u>   |                       |  |                 |                       |
| Equipment                 | -                     | 20,000   |                 | 20,000                |
| Water Fund                | 115                   |  |                 | 115                   |
| New Vehicle Fund          | 20,000                |  | - 8,242         | 11,758                |
|                           | <u>20,115</u>         | <u>20,000</u>                                    | <u>- 8,242</u>  | <u>31,873</u>         |
| <u>Unrestricted funds</u> |                       |  |                 |                       |
| Fixed asset reserve       | 175,580               | - 38,317   | 95,960          | 233,224               |
| Operational reserve       | 60,000                |  |                 | 60,000                |
| General reserve           | 247,478               | 185,372  | - 87,718        | 345,133               |
|                           | <u>483,059</u>        | <u>147,056</u>                                   | <u>8,242</u>    | <u>638,357</u>        |
| <b>Total funds</b>        | <u><u>503,174</u></u> | <u><u>167,056</u></u>                            | <u><u>-</u></u> | <u><u>670,230</u></u> |

12 CONTRIBUTION BY VOLUNTEERS

The Charity is made up entirely of volunteers who are trained by the Charity to be Mountain Rescue Team members.

13 RELATED PARTY TRANSACTIONS

Donations received into the Patrons Scheme include £60 (2023 - £65) donated by trustees of the Charity and related parties.

During the year - the charity made the following transactions with Trustees:

|             |         |
|-------------|---------|
| Paul Harris | £ 1,145 |
| Gail Todd   | £ 924   |
| Peter Goble | £ 190   |

No Trustees, nor any persons connected with them, have received any remuneration from The Charity.

No Trustees have received any other benefits from The Charity during the year.

14 EVENTS AFTER THE END OF THE REPORTING PERIOD

None to report



**ROSSENDALE AND PENDLE MOUNTAIN RESCUE TEAM**

England & Wales - Charity number 1195415

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# Accounts

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**Rossendale and Pendle Mountain Rescue Team**

**Report and Financial Statements**

**Year ending 31<sup>st</sup> December 2023**

**Charity Number: 1195415**

# **Rossendale and Pendle Mountain Rescue Team Trustees Annual Report For the Year ending 31 December 2023**

The Trustees of Rossendale and Pendle Mountain Rescue Team present their report together with the financial statements of the Charity for the year ending 31<sup>st</sup> December 2023.

## **Section 1 – Reference and Administrative Information**

### **Charity Name and Registration Number**

Rossendale and Pendle Mountain Rescue Team, formally known as Rossendale Search and Rescue Team, is registered with the Charity Commission under Registration No 1195415

### **Executive Council as of 1<sup>st</sup> January 2023**

Mr Andrew Simpson, **Chairman**  
Mr Peter Goble, **Team Leader**  
Ms Gail Todd, **Secretary**  
Mrs Elisha Eddy, **Treasurer**  
Mr Maurice Robinson  
Mr Paul Harris  
Mr Malcolm Armstrong  
Mr Graham Dalley

### **Main Operational and Correspondence Address**

Units 6-8 Farrington Court, Farrington Industrial, Burnley, BB11 5SS

### **Independent Examiner**

Martin Urquhart FCCA, Lumb Accountancy Services Limited. Charter Certified Accountants,  
Suite 1, Second Floor, New Hall Hay Business Centre, New Hall Hey Road,  
Rawtenstall, BB4 6HL

### **Bank**

HSBC Bank plc, 12 Manchester Road, Burnley, BB11 1JH.

## **Section 2 – Structure, Governance and Management**

### **Governing Document**

Deed of Trust dated 4 December 1978 constitutes Rossendale and Pendle Mountain Rescue Team. The Charity is under administration and management in accordance with its constitution by members of its Executive Council (hereafter referred to as 'Council'). Following the Charity's conversion to a Charity Incorporated Organisation (CIO) the Constitution was reviewed and submitted to the Charity Commission in Aug 2021 when the approval was granted to convert to the CIO, no changes to the running of the charity was to happen.

### **Appointment of Trustees**

Under the constitution, the members of the Council are elected at the Annual General Meeting, by the Charity membership, to serve a minimum period of one year, after which time they retire from office together, but they may put themselves forward for re-election or re-appointment. The Council consists of the following executive officers: Chairman, Secretary, Treasurer and Team Leader, in addition to four other Council members. These eight are elected from amongst the Charity membership. As such, all potential Trustees have a working knowledge of the Team and its structure. The Council remains unchanged for 2023.

### **Organisation**

The Team Leader is wholly responsible for the operational rescue team, whilst Council administer and manage the Charity.

### **Related Parties**

The Team is a member of the Mid Pennine Search and Rescue Organisation which is affiliated to the Mountain Rescue of England and Wales and benefits from free advice on legislation from that source.

### **Risk Management**

Council has established systems to mitigate risks associated with the generation of unrestricted funds. The Charity's income comes from a wide range of wholly voluntary sources and a regular review of income generation and expenditure is made.

In addition, internal risks are minimised by planning annual operating budgets.

### **Section 3 – Objectives and Activities**

The Charity exists to provide a Mountain Rescue Team (hereafter referred to as 'Team'), which is an integral part of the regional and national search and rescue service. The Team is called out through the 999 system and provides primary mountain rescue cover in an area of approximately 350 square miles across East Lancashire and parts of Greater Manchester. The Charity is made up entirely of volunteers, who are trained, by the Charity, to be Mountain Rescue Team members.

The objectives of the Charity, as stated in the constitution are:

To provide and maintain a Mountain Rescue Team that can proficiently fulfil the roles expected of such a Team, which include:

- Moorland search and rescue
- Steep or vertical ground rescue
- Appropriate casualty care
- Rural and urban searches
- General support of the statutory services to help in the relief of suffering
- Education of the general public in the above

The operational organisation and activities of the Team are in turn supported by the Charity, and particularly the Council, whose responsibilities lie in providing a stable management and financial structure for the Team. The Council's financial aims are as follows: raise sufficient funds to provide operating budgets for the following year; to raise additional funds that support specific charitable projects; and to set and work within operating budgets for the financial year.

In order to effectively maintain its objectives, the key objective of the Charity in 2023 was to concentrate on generating public awareness by attending fundraising events as safely as possible and providing talks about the Team within the local communities.

### **Section 4 – Achievements and Performance**

2023 was a successful year for the Team, there were 40 events that the Team attended. Part of our objective is to raise awareness to the community of our presence and to raise funds for Operational needs. Fundraising events generated almost £18,000 in 2023, which is proof that doing these events is getting the recognition we need. These events require volunteers to be on standby should there be any incidents that require Mountain Rescue assistance especially the fell races and Ski Centres. Volunteers are also there to show off their skills in demonstrating rescue stimulations for example how they use certain equipment such as ropes, stretchers, and the vehicles used.

In addition to the fundraising events, The Team operate 24hrs a day, 7 days a week, 365 days a year. They are on hand to assist the Northwest Ambulance Service (NWAS) when they need assistance with getting to a casualty in tough rural areas or in adverse weather conditions. The Team responded to 57 jobs in 2023, and whilst we saw a reduction in call outs this year, commitment from the Team remains high; logistical planning is always of the highest level from the Leadership and of our Operational Team members. The Team regularly receive praise from the Police Service and Ambulance service for their professionalism, enthusiasm, and the way they conduct themselves when on call outs, this shows what a difference the Team make.

In 2023 the Team received a large donation of £150,000 in Memoriam, receiving such a donation was very humbling and will go along way to ensure we remain operational for the foreseeable future.

## **Section 5 – Financial Review**

These financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS102 applicable in the UK and Republic of Ireland (Charities SORP (FRS102)) issued in 2014 as amended by Update Bulletins 1 and 2.

### **Unrestricted Funds**

The Charity operates two unrestricted reserves, the Operational Reserve and the General Reserve. The **Operational Reserve** holds funds equivalent to two years' running costs. All unrestricted receipts are placed into the Operational Reserve with any excess over and above the Reserve level, currently £60,000, being transferred to the General Reserve at year end, or at any other time as determined by the Trustees. The Trustees will review the Operational Reserve level in 2024.

The **General Reserve** holds all other unrestricted funds. This reserve is maintained for significant projects, including premises, vehicle and equipment renewals. Any transfer out of the General Reserve needs to be approved by the Trustees.

Following a discussion around the use of the current 4 seater buggy, it has come light that the changes in the terrain was making the use of the buggy more difficult. It was agreed that a new 6 Seater Polaris would be more beneficial to the team and would be more fit for purpose. Following a deposit payment the balance was added to an interest free loan and will be fully paid for by June 2025. Council will look to sell the 4 seater buggy in 2024.

### **Restricted Funds**

The Charity manages Restricted Funds, for the purposes of administering donations that were made for a specific purpose, as follows:

#### ***Water Team Resouce and Equipment***

A small balance is still held for the Water team for when they require it. Plans to fundraise for further equipment have been discussed.

#### ***New Vehicle Fund***

With the purchase of the New Vehicle in 2020, there are still essential works that need to be done to make this into the operational vehicle required by the team. It has been agreed that the project and fund be kept open to be completed in the future. This year the team received a donation of £20,000 from the Mayoress' Charity and is to be used towards the final fit-out, the work is hopefully due to be completed early 2024.

#### ***New Jackets***

The Team received sponsorship to purchase replacement Jackets in 2023, the purchase was made in August and are now in use by the Team.

### **Investment Selection Policy**

The Charity has chosen to adopt a low risk approach to investment. Cash funds are retained in bank accounts with varying interest rates. In 2023 saw a large increase in Income, mainly due to Memoriam Donations. Council have agreed to explore the options around opening a high interest account, fixed for a 12month period along side an account that offers a high interest but with flexible access options. This is to preserve the future of the Team.

## **Section 6 – Plans for Future Periods**

Something that is always on the agenda for discussion is the possibility of having a smaller premise in the Rossendale Area, no decision has been made but if the right premise was to become available Council would take a more serious approach to moving forward with this plan.

As always, Council are committed to ensure that the Team are around for the future and regular reviews of [ operational needs are discussed and forward planning. The introduction of new members is something that we hope to achieve in the future, the trainee interviews will start in 2024 and hopefully invigorate the team further.

## **Section 7 – Statement of Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

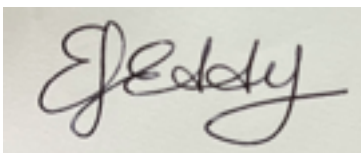
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration:

We declare, in our capacity of Charity Trustees, that:

- The Trustees have approved the report above; and
- Have authorised me to sign it on their behalf



Signed by Mrs Elisha Eddy (Treasurer), on behalf of the Trustees of Rossendale and Pendle Mountain Rescue Team

Date: 14th October 2024

## Independent Examiner's Report on the Accounts

Independent Examiner's Report to the Trustees of Rossendale and Pendle Mountain Rescue Team on the Accounts for the year ending 31<sup>st</sup> December 2023.

### Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of accounts. The Charity's Trustees consider that an audit is not required for this year (under section 145(1) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 154(d) of the Act)
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 154(e) of the Act); and
- State whether matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

### Independent Examiner's Statement

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

- (1) Which gives reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 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.

Signed: 

Name: Mr Martin Urquhart

Relevant professional qualification (if any): Fellow of the Association of Chartered Certified Accountants

Address: Lumb Accountancy Services Limited. Chartered Certified Accountants,  
New Hall Hay Business Centre, New Hall Hey Road,  
Rawtenstall, BB4 6HL

Date: 9 October 2024

**ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM CIO**  
**CHARITY NUMBER 1195415**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023**

|  | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2023 Total<br>£       | 2022 Total<br>£       |
|--|-------|----------------------------|--------------------------|-----------------------|-----------------------|
| <b><u>Income and endowments from:</u></b>        |       |                            |                          |                       |                       |
| Voluntary income                                 |       |                            |                          |                       |                       |
| Donations  |       | 21,895                     |                          | 21,895                | 12,910                |
| Grants   |       | -                          | 22,500                   | 22,500                | -                     |
| Patrons Scheme                                   |       | 631                        |                          | 631                   | 610                   |
| In memoriam                                      |       | 150,189                    |                          | 150,189               | 25,215                |
| Legacy Fund                                      |       | -                          |                          | -                     | -                     |
| Activities for generating funds                  |       |                            |                          |                       |                       |
| Other Fundraising Events                         |       | 17,997                     |                          | 17,997                | 20,824                |
| Online Fundraising Activities                    |       | 11,026                     |                          | 11,026                | 10,030                |
| Sales of merchandise                             |       | 125                        |                          | 125                   | 10                    |
| Investment income                                |       |                            |                          |                       |                       |
| Interest on savings                              | 2     | 2,613                      |                          | 2,613                 | 281                   |
| Other receipts                                   |       | 155                        |                          | 155                   | -                     |
| Total  |       | <u>204,632</u>             | <u>22,500</u>            | <u>227,132</u>        | <u>69,880</u>         |
| <b><u>Expenditure on:</u></b>                    |       |                            |                          |                       |                       |
| Direct charitable activities                     | 3     | 78,545                     | 2,796                    | 81,341                | 41,770                |
| Cost of generated funds                          |       | -                          | -                        | -                     | 30                    |
| Governance costs                                 | 4     | 610                        |                          | 610                   | 623                   |
| Total  |       | <u>79,155</u>              | <u>2,796</u>             | <u>81,951</u>         | <u>42,423</u>         |
| <b><u>Net income / (expenditure)</u></b>         |       | <b><u>125,477</u></b>      | <b><u>19,704</u></b>     | <b><u>145,181</u></b> | <b><u>27,457</u></b>  |
| <b><u>Transfers between funds</u></b>            |       | 1,882                      | - 1,882                  | -                     | -                     |
|  |       | <u>127,359</u>             | <u>17,822</u>            | <u>145,181</u>        | <u>27,457</u>         |
| <b><u>Other recognised gains / (losses):</u></b> |       |                            |                          |                       |                       |
| Unrealised (losses)/gains on investments         |       |                            |                          |                       |                       |
| <b><u>Net movement on funds</u></b>              |       | <u>127,359</u>             | <u>17,822</u>            | <u>145,181</u>        | <u>27,457</u>         |
| <b><u>Reconciliation of funds:</u></b>           |       |                            |                          |                       |                       |
| Total funds brought forward                      |       | <u>355,699</u>             | <u>2,293</u>             | <u>357,992</u>        | <u>330,535</u>        |
| <b><u>Total funds carried forward</u></b>        |       | <b><u>483,058</u></b>      | <b><u>20,115</u></b>     | <b><u>503,173</u></b> | <b><u>357,992</u></b> |

The notes on pages 10 to 13 form part of these accounts

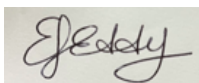
**ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM CIO  
CHARITY NUMBER 1195415**

**BALANCE SHEET AS AT 31 DECEMBER 2023**

|   |    | 2023 Total<br>£       | 2022 Total<br>£       |
|---|----|-----------------------|-----------------------|
| <b>Fixed Assets</b>                                   |    |                       |                       |
| Tangible fixed assets                                 | 6  | 175,580               | 150,591               |
| <b>Current assets:</b>                                |    |                       |                       |
| Stock   |    | -                     | -                     |
| Debtors and prepayments                               | 7  | 864                   | 1,538                 |
| Cash at bank and in hand                              | 8  | 337,308               | 206,343               |
| Total current assets                                  |    | <u>338,172</u>        | <u>207,881</u>        |
| <b>Liabilities:</b>                                   |    |                       |                       |
| Creditors: amounts falling due within 1 year          | 9  | 7,995                 | 480                   |
| <b>Net current assets</b>                             |    | <u>330,177</u>        | <u>207,401</u>        |
| <b>Total assets less current liabilities</b>          |    | <u>505,757</u>        | <u>357,992</u>        |
| Creditors: amounts falling due after more than 1 year | 10 | 2,585                 | -                     |
| <b>Total net assets</b>                               |    | <u><u>503,173</u></u> | <u><u>357,992</u></u> |
| <b>The funds of the charity:</b>                      |    |                       |                       |
| <b>Restricted funds</b>                               |    |                       |                       |
| Screwfix Base Maintenance Grant                       |    | -                     | 2,178                 |
| New Vehicle   |    | 20,000                | -                     |
| Water Fund  |    | 115                   | 115                   |
| Jackets   |    | -                     | -                     |
|   |    | <u>20,115</u>         | <u>2,293</u>          |
| <b>Unrestricted funds</b>                             |    |                       |                       |
| Fixed Asset Reserve                                   |    | 175,580               | 150,591               |
| Operating Reserve                                     |    | 60,000                | 60,000                |
| General Reserve                                       |    | 247,478               | 145,108               |
|   |    | <u>483,058</u>        | <u>355,699</u>        |
|   |    | <u><u>503,173</u></u> | <u><u>357,992</u></u> |

The Charity is exempt from audit under the provisions of The Charities Act 2011 (Accounts and Audit) Order 2015.

The financial statements were approved by the Trustees on.....14th October 2024..... and were signed on their behalf by:



Mrs Elisha Eddy (Treasurer)

The notes on pages 10 to 13 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

**1 ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

These financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS102 applicable in the UK and Republic of Ireland (Charities SORP (FRS102)) issued in 2014.

**1.2 Income and endowments**

Voluntary income and donations are included in incoming resources when they are received. Legacies are shown in Incoming Reserves when received. The income from fund raising activities is shown gross, with the associated costs included in fund raising costs.

**1.3 Expenditure**

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities are included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

**1.4 Governance costs**

Governance costs includes all expenditure not directly related to the charitable activity or fund raising activities.

**1.5 Tangible fixed assets for use by the charity and depreciation**

Tangible fixed assets for use by the charity are stated at cost less depreciation, with the exception of Land and Buildings which are not depreciated.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

|                |                          |
|----------------|--------------------------|
| Equipment      | <b>20% straight line</b> |
| Motor vehicles | <b>20% straight line</b> |

Equipment which is over 5 years old is deemed to be disposed.

**1.6 Stocks**

Stocks, when held, are stated at cost.

**1.7 Debtors**

Debtors are stated at the settlement amount after any trade discounts, and prepayments are stated at the amount advanced by the charity

**1.8 Bank deposits and investment accounts**

Bank deposits and investment accounts are stated at the cash amount of the deposit

**1.9 Creditors**

Creditors are stated at the settlement amount after any trade discounts, or at the amount advanced to the charity

**ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM CIO**  
**CHARITY NUMBER 1195415**

**2 INVESTMENT INCOME**

|                                      | <b>2023</b>         | <b>2022</b>       |
|--------------------------------------|---------------------|-------------------|
|                                      | £                   | £                 |
| Interest receivable on cash deposits |                     |                   |
| HSBC                                 | 2,255               | 204               |
| Scottish Widows                      | 358                 | 76                |
|                                      | <u><b>2,613</b></u> | <u><b>280</b></u> |

All investment income arose on UK assets

**3 DIRECT CHARITABLE ACTIVITIES**

|                                    | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>2023 Total</b>    | <b>2022 Total</b>    |
|------------------------------------|-------------------------------|-----------------------------|----------------------|----------------------|
|                                    | £                             | £                           | £                    | £                    |
| Vehicles                           |                               |                             |                      |                      |
| Repairs and maintenance            | 3,169                         |                             | 3,169                | 5,043                |
| Fuel                               | 3,970                         |                             | 3,970                | 4,498                |
| Vodapager                          | 765                           |                             | 765                  | -                    |
| Equipment repairs and replacements | 301                           |                             | 301                  | 1,199                |
| Training                           | 6,278                         |                             | 6,278                | 610                  |
| HQ costs                           |                               |                             |                      |                      |
| Rent/Management Fees               | 7,167                         |                             | 7,167                | 2,959                |
| Maintenance                        | -                             |                             | -                    | -                    |
| Insurance                          | 4,093                         |                             | 4,093                | 4,093                |
| Water                              | 1,641                         |                             | 1,641                | 1,571                |
| Telephone                          | 951                           |                             | 951                  | 1,478                |
| Electricity/Gas                    | 28,443                        |                             | 28,443               | 7,320                |
| Other operating costs              | 3,995                         | 2,796                       | 6,791                | 4,505                |
| Depreciation of motor vehicles     | 14,577                        |                             | 14,577               | 10,452               |
| Depreciation of equipment          | 3,195                         |                             | 3,195                | 3,009                |
| Gain on disposals                  | -                             | -                           | -                    | 4,967                |
|                                    | <u><b>78,545</b></u>          | <u><b>2,796</b></u>         | <u><b>81,341</b></u> | <u><b>41,770</b></u> |
| Payments for generating funds      | -                             | -                           | -                    | 30                   |
|                                    | <u><b>-</b></u>               | <u><b>-</b></u>             | <u><b>-</b></u>      | <u><b>30</b></u>     |

**4 GOVERNANCE COSTS**

|                              | <b>2023</b>       | <b>2022</b>       |
|------------------------------|-------------------|-------------------|
|                              | £                 | £                 |
| Bank interest and commission | 130               | 143               |
| Independent examiner         | 480               | 480               |
|                              | <u><b>610</b></u> | <u><b>623</b></u> |

**5 NET MOVEMENT IN FUNDS FOR THE PERIOD**

Net movement in funds for the period is stated after charging depreciation

|  | <b>2023</b>           | <b>2022</b>          |
|--|-----------------------|----------------------|
|  | £                     | £                    |
|  | <u><b>145,181</b></u> | <u><b>27,457</b></u> |

ROSENDALE & PENDLE MOUNTAIN RESCUE TEAM CIO  
CHARITY NUMBER 1195415

| <b>6 TANGIBLE FIXED ASSETS</b>  |                                   |                        |                |                |
|---------------------------------|-----------------------------------|------------------------|----------------|----------------|
|                                 | Freehold land<br>& buildings<br>£ | Motor<br>vehicles<br>£ | Equipment<br>£ | Total<br>£     |
| <b>Cost/valuation</b>           |                                   |                        |                |                |
| At 1 January 2023               | 119,016                           | 52,260                 | 15,047         | 186,323        |
| Additions                       |                                   | 33,168                 | 9,593          | 42,761         |
| Disposals                       |                                   | - 5,777                | - 8,666        | - 14,443       |
| <b>As at 31 December 2023</b>   | <b>119,016</b>                    | <b>79,651</b>          | <b>15,974</b>  | <b>214,641</b> |
| <b>Accumulated depreciation</b> |                                   |                        |                |                |
| At 1 January 2023               | -                                 | 25,494                 | 10,238         | 35,732         |
| Charge for the year             | -                                 | 14,577                 | 3,195          | 17,772         |
| Eliminated on disposals         | -                                 | - 5,777                | - 8,666        | - 14,443       |
| <b>As at 31 December 2023</b>   | <b>-</b>                          | <b>34,294</b>          | <b>4,767</b>   | <b>39,061</b>  |
| <b>Net book value</b>           |                                   |                        |                |                |
| <b>At 31 December 2023</b>      | <b>119,016</b>                    | <b>45,357</b>          | <b>11,207</b>  | <b>175,580</b> |
| <b>At 31 December 2022</b>      | <b>119,016</b>                    | <b>26,766</b>          | <b>4,809</b>   | <b>150,591</b> |

| <b>7 DEBTORS AND PREPAYMENTS</b> |  |                  |                  |
|----------------------------------|--|------------------|------------------|
|                                  |  | <b>2023</b><br>£ | <b>2022</b><br>£ |
| Prepaid Insurance                |  |                  | 1,197            |
| Other - Building Management Fees |  | 864              | 341              |
|                                  |  | <b>864</b>       | <b>1,538</b>     |

| <b>8 CASH AT BANK AND IN HAND</b> |  |                  |                  |
|-----------------------------------|--|------------------|------------------|
|                                   |  | <b>2023</b><br>£ | <b>2022</b><br>£ |
| HSBC current account              |  | 1,729            | 11,697           |
| HSBC deposit account              |  | 298,875          | 158,178          |
| Scottish Widows 7-day account     |  | 36,704           | 36,346           |
| PayPal                            |  | -                | 122              |
|                                   |  | <b>337,308</b>   | <b>206,343</b>   |

| <b>9 CREDITORS DUE WITHIN ONE YEAR</b> |  |                  |                  |
|--|--|------------------|------------------|
|  |  | <b>2023</b><br>£ | <b>2022</b><br>£ |
| 2023 Insurance Invoice                 |  | 1,335            |                  |
| Loan Repayments                        |  | 6,180            | -                |
| Professional fees                      |  | 480              | 480              |
|  |  | <b>7,995</b>     | <b>480</b>       |

| <b>10 CREDITORS DUE AFTER ONE YEAR</b> |  |                  |                  |
|--|--|------------------|------------------|
|  |  | <b>2023</b><br>£ | <b>2022</b><br>£ |
| Loan Repayments                        |  | 2,585            | -                |
|  |  | <b>2,585</b>     | <b>-</b>         |

**ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM CIO**  
**CHARITY NUMBER 1195415**

**11 FUNDS SUMMARY**

|                                 | Brought forward<br>£ | Net incoming resources/<br>unrealised gains<br>£ | Transfers<br>£ | Carried forward<br>£ |
|---------------------------------|----------------------|--|----------------|----------------------|
| <u>Restricted funds</u>         |                      |  |                |                      |
| Screwfix Base Maintenance Grant | 2,178                |  | - 2,178        | -                    |
| Water Fund                      | 115                  |  | -              | 115                  |
| New Vehicle Fund                | -                    | 20,000   | -              | 20,000               |
| Jackets (Equipment)             | -                    | - 296  | 296            | -                    |
|                                 | <u>2,293</u>         | <u>19,704</u>                                    | <u>- 1,882</u> | <u>20,115</u>        |
| <u>Unrestricted funds</u>       |                      |  |                |                      |
| Fixed asset reserve             | 150,591              | - 17,772   | 42,761         | 175,580              |
| Operational reserve             | 60,000               |  |                | 60,000               |
| General reserve                 | 145,108              | 143,249  | - 40,879       | 247,478              |
|                                 | <u>355,699</u>       | <u>125,477</u>                                   | <u>1,882</u>   | <u>483,058</u>       |
| <b>Total funds</b>              | <u>357,992</u>       | <u>145,181</u>                                   | <u>-</u>       | <u>503,173</u>       |

**12 CONTRIBUTION BY VOLUNTEERS**

The Charity is made up entirely of volunteers who are trained by the Charity to be Mountain Rescue Team members.

**13 RELATED PARTY TRANSACTIONS**

Donations received into the Patrons Scheme include £65 (2022 - £60) donated by trustees of the Charity and related parties.

During the year - the charity made the following transactions with Trustees:

|             |       |
|-------------|-------|
| Paul Harris | £ 589 |
| Gail Todd   | £ 92  |
| Peter Goble | £ 353 |

No Trustees, nor any persons connected with them, have received any remuneration from The Charity.

No Trustees have received any other benefits from The Charity during the year.

**14 EVENTS AFTER THE END OF THE REPORTING PERIOD**

None to report

**ROSSENDALE AND PENDLE MOUNTAIN RESCUE TEAM**

England & Wales - Charity number 1195415

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# Accounts

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**Rossendale and Pendle Mountain Rescue Team**

**Report and Financial Statements**

**Year ending 31<sup>st</sup> December 2022**

**Charity Number: 1195415**

## **Rossendale and Pendle Mountain Rescue Team Trustees Annual Report For the Year ending 31 December 2022**

The Trustees of Rossendale and Pendle Mountain Rescue Team present their report together with the financial statements of the Charity for the year ending 31<sup>st</sup> December 2022.

### **Section 1 – Reference and Administrative Information**

#### **Charity Name and Registration Number**

Rossendale and Pendle Mountain Rescue Team, formally known as Rossendale Search and Rescue Team, is registered with the Charity Commission under Registration No 1195415

#### **Executive Council as of 1<sup>st</sup> January 2022**

Mr Andrew Simpson, **Chairman**

Mr Peter Goble, **Team Leader**

Ms Gail Todd, **Secretary**

Mrs Elisha Eddy, **Treasurer**

Mr Maurice Robinson

Mr Paul Harris

Mr Malcolm Armstrong

Mr Graham Dalley

#### **Main Operational and Correspondence Address**

Units 6-8 Farrington Court, Farrington Industrial, Burnley, BB11 5SS

#### **Independent Examiner**

Martin Urquhart FCCA, Lumb Accountancy Services Limited. Charter Certified Accountants, Suite 1, Second Floor, New Hall Hay Business Centre, New Hall Hey Road, Rawtenstall, BB4 6HL

#### **Bank**

HSBC Bank plc, 17 Bank Street, Rawtenstall, Rossendale, Lancashire, BB4 6QS

## **Section 2 – Structure, Governance and Management**

### **Governing Document**

Deed of Trust dated 4 December 1978 constitutes Rossendale and Pendle Mountain Rescue Team. The Charity is under administration and management in accordance with its constitution by members of its Executive Council (hereafter referred to as 'Council'). Following the Charity's conversion to a Charity Incorporated Organisation (CIO) the Constitution was reviewed and submitted to the Charity Commission in Aug 2021 when the approval was granted to convert to the CIO, no changes to the running of the charity was to happen.

### **Appointment of Trustees**

Under the constitution, the members of the Council are elected at the Annual General Meeting, by the Charity membership, to serve a minimum period of one year, after which time they retire from office together, but they may put themselves forward for re-election or re-appointment. The Council consists of the following executive officers: chairman, secretary, treasurer and team leader, in addition to four other Council members. These eight are elected from amongst the Charity membership. As such, all potential Trustees have a working knowledge of the Team and its structure.

### **Organisation**

The team leader is wholly responsible for the operational rescue team, whilst Council administer and manage the Charity.

### **Related Parties**

The Team is a member of the Mid Pennine Search and Rescue Organisation which is affiliated to the Mountain Rescue of England and Wales and benefits from free advice on legislation from that source.

### **Risk Management**

Council has established systems to mitigate risks associated with the generation of unrestricted funds. The Charity's income comes from a wide range of wholly voluntary sources and a regular review of income generation and expenditure is made.

In addition, internal risks are minimised by planning annual operating budgets.

### **Section 3 – Objectives and Activities**

The Charity exists to provide a Mountain Rescue Team (hereafter referred to as 'Team'), which is an integral part of the regional and national search and rescue service. The Team is called out through the 999 system and provides primary mountain rescue cover in an area of approximately 350 square miles across East Lancashire and parts of Greater Manchester. The Charity is made up entirely of volunteers, who are trained, by the Charity, to be Mountain Rescue Team members.

The objectives of the Charity, as stated in the constitution are:

To provide and maintain a Mountain Rescue Team that can proficiently fulfil the roles expected of such a Team, which include:

- Moorland search and rescue
- Steep or vertical ground rescue
- Appropriate casualty care
- Rural and urban searches
- General support of the statutory services to help in the relief of suffering
- Education of the general public in the above

The operational organisation and activities of the Team are in turn supported by the Charity and in particular the Council, whose responsibilities lie in providing a stable management and financial structure for the Team. The Council's financial aims are as follows: raise sufficient funds to provide operating budgets for the following year; to raise additional funds that support specific charitable projects; and to set and work within operating budgets for the financial year.

In order to effectively maintain its objectives, the key objective of the Charity in 2022 was to concentrate on generating public awareness by attending fundraising events as safely as possible and providing talks about the Team within the local communities.

### **Section 4 – Achievements and Performance**

2022 proved to be a very good year for the Team – events such as Round the Hills and other fundraising events were well and truly back on the agenda. Not only do these events generate an income for the Team, it gets our faces out into the countryside and gives us the opportunity to meet the people who very much support us year in, year out.

The Team attended 154 organised Events in 2022 compared to the 96 in 2021. This proved great for the teams moral and in addition, income was up by over 15% on the previous year. Again proving how worthwhile and appreciated the Team are by the general public. Income was largely made up of fundraising events and donations (both online and offline). The Team received a couple of large donations in Memory of individuals who thought very highly of the team.

The Team as always operate 24hrs a day, 7 days a week, 365 days a year and are still on hand to assist the North West Ambulance Service (NWAS) when they need assistance on getting to a casualty in tough rural areas or in adverse weather conditions. Whilst we saw a reduction in call outs this year, commitment from the Team remains high; logistical planning is always of the highest level from the Leadership and of our Operational Team members.

In 2022, we held a Platinum Jubilee Medal Ceremony, 15 members qualified for this award and were presented with a medal by the Deputy Lord Lieutenant.

## **Section 5 – Financial Review**

These financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS102 applicable in the UK and Republic of Ireland (Charities SORP (FRS102)) issued in 2014 as amended by Update Bulletins 1 and 2.

### **Unrestricted Funds**

The Charity operates two unrestricted reserves, the Operational Reserve and the General Reserve. The **Operational Reserve** holds funds equivalent to two years' running costs. All unrestricted receipts are placed into the Operational Reserve with any excess over and above the Operational Reserve level, currently £60,000, being transferred to the General Reserve at year end, or at any other time as determined by the Trustees. The Trustees will review the Operational Reserve level annually, based on the past years' net movement on funds.

The **General Reserve** holds all other unrestricted funds. This reserve is maintained for significant projects, including premises, vehicle and equipment renewals. Any transfer out of the General Reserve needs to be approved by the Trustees.

### **Restricted Funds**

The Charity manages Restricted Funds, for the purposes of administering donations that were made for a specific purpose, as follows:

#### ***Screwfix Base Maintenance Fund***

There are still some funds available for any maintenance needed on the base, We aim to fully utilise this in 2023.

#### ***Water Team Resouce and Equipment***

A small balance is still held for the Water team, hopefully the team come back into Full Operation, plans to fundraise for further equipment have been discussed.

#### ***New Vehicle Fund***

With the purchase of the New Vehicle in 2020, there are still essential works that need to be done to make this into the Operational vehicle required by the team. It has been agreed that the project and fund be kept open to be completed in the future. There have been small purchases made that will assist in making the vehicle fully operational such as the additon of a new Stretcher, however the fund has been left and will be used against the final bill for the operational fit out carried out by the manufacturer. This should be fully utilised in 2023.

### **Investment Selection Policy**

The Charity has chosen to adopt a low risk approach to investment policy. Cash funds are retained in bank accounts with varying interest rates. In 2011 a new account with Scottish Widows was opened which offers higher interest rates and quicker access to funds. Due to the reduction of Income from much needed fundraising events, Trustees agreed that a withdrawal from the Scottish widows account was needed to ensure that operational costs could be met. £25,000 was taken from the account in Jan 2021 with a view to repay this back in the future.

These accounts were reviewed in 2021 and no changes were deemed necessary in 2022.

## **Section 6 – Plans for Future Periods**

Something that has been discussed a lot over over last few years was the possibiliyy of selling the Haslingden base at Clegg Steet. In August 2022 the sale was finally complete and reflected in the 2022 Annual Accounts. It is still the opinion that a presence in the Rossendale Valley would be useful for the Team so this will remain in our future plans; whether that be a smaller property for training/meetings or a storage unit for equipment.

## **Section 7 – Statement of Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

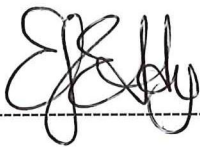
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration:

We declare, in our capacity of Charity Trustees, that:

- The Trustees have approved the report above; and
- Have authorised me to sign it on their behalf



Mrs Elisha Eddy  
Treasuer

Date: 12<sup>th</sup> / October 2023

## Independent Examiner's Report on the Accounts

Independent Examiner's Report to the Trustees of Rossendale and Pendle Mountain Rescue Team on the Accounts for the year ending 31<sup>st</sup> December 2022.

### Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of accounts. The Charity's Trustees consider that an audit is not required for this year (under section 145(1) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 154(d) of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 154(e) of the Act); and
- State whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

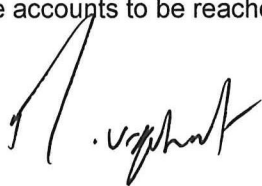
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 I do not express an audit opinion on the view given by the accounts.

### Independent Examiner's Statement

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

- (1) Which gives reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Acthave 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.

Signed:



Name: Mr Martin Urquhart

Relevant professional qualification (if any): Fellow of the Chartered Association of Certified Accountants

Address: Lumb Accountancy Services Limited. Charter Certified Accountants, Suite 1, Second Floor, New Hall Hay Business Centre, New Hall Hey Road, Rawtenstall, BB4 6HL

Date: 12 October 2023

ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM  
CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2022 Total<br>£ | 2021 Total<br>£ |
|--|----------------------------|--------------------------|-----------------|-----------------|
| <b><u>Income and endowments from:</u></b>        |                            |                          |                 |                 |
| Voluntary income                                 |                            |                          |                 |                 |
| Donations  | 12,910                     |                          | 12,910          | 20,452          |
| Grants   |                            |                          | -               | 16,670          |
| Patrons Scheme                                   | 610                        |                          | 610             | 551             |
| In memoriam                                      | 25,215                     |                          | 25,215          | 2,065           |
| Legacy Fund                                      |                            |                          | -               | -               |
| Activities for generating funds                  |                            |                          |                 |                 |
| Other Fundraising Events                         | 20,824                     |                          | 20,824          | 4,681           |
| Online Fundraising Activities                    | 10,030                     |                          | 10,030          | 15,463          |
| Sales of merchandise                             | 10                         |                          | 10              | 459             |
| Investment income                                |                            |                          |                 |                 |
| Interest on savings                              | 281                        |                          | 281             | 41              |
| Other receipts                                   |                            |                          | -               | -               |
| <b>Total</b>                                     | <b>69,880</b>              | <b>-</b>                 | <b>69,880</b>   | <b>60,382</b>   |
| <b><u>Expenditure on:</u></b>                    |                            |                          |                 |                 |
| Direct charitable activities                     | 41,770                     | -                        | 41,770          | 49,583          |
| Cost of generated funds                          | 30                         | -                        | 30              | -               |
| Governance costs                                 | 623                        |                          | 623             | 615             |
| <b>Total</b>                                     | <b>42,423</b>              | <b>-</b>                 | <b>42,423</b>   | <b>50,198</b>   |
| <b>Net income / (expenditure)</b>                | <b>27,457</b>              | <b>-</b>                 | <b>27,457</b>   | <b>10,184</b>   |
| <b>Transfers between funds</b>                   | <b>-</b>                   | <b>-</b>                 | <b>-</b>        | <b>-</b>        |
|  | 27,457                     | -                        | 27,457          | 10,184          |
| <b><u>Other recognised gains / (losses):</u></b> |                            |                          |                 |                 |
| Unrealised (losses)/gains on investments         |                            |                          |                 |                 |
| <b>Net movement on funds</b>                     | <b>27,457</b>              | <b>-</b>                 | <b>27,457</b>   | <b>10,184</b>   |
| <b><u>Reconciliation of funds:</u></b>           |                            |                          |                 |                 |
| Total funds brought forward                      | 328,242                    | 2,293                    | 330,535         | 320,351         |
| <b>Total funds carried forward</b>               | <b>355,699</b>             | <b>2,293</b>             | <b>357,992</b>  | <b>330,535</b>  |

The notes on pages 10 to 13 form part of these accounts

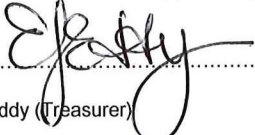
ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM  
CIO

BALANCE SHEET AS AT 31 DECEMBER 2022

|   | 2022 Total<br>£ | 2021 Total<br>£ |
|---|-----------------|-----------------|
| <b>Fixed Assets</b>                                   |                 |                 |
| Tangible fixed assets                                 | 150,591         | 231,560         |
| <b>Current assets:</b>                                |                 |                 |
| Stock   | -               | -               |
| Debtors and prepayments                               | 1,538           | 1,188           |
| Cash at bank and in hand                              | 206,343         | 98,402          |
| Total current assets                                  | 207,881         | 99,590          |
| <b>Liabilities:</b>                                   |                 |                 |
| Creditors: amounts falling due within 1 year          | 480             | 615             |
| Net current assets                                    | 207,401         | 98,975          |
| Total assets less current liabilities                 | 357,992         | 330,535         |
| Creditors: amounts falling due after more than 1 year | -               | -               |
| <b>Total net assets</b>                               | <b>357,992</b>  | <b>330,535</b>  |
| <b>The funds of the charity:</b>                      |                 |                 |
| Restricted funds                                      |                 |                 |
| Screwfix Base Maintenance Grant                       | 2,178           | 2,178           |
| New Vehicle   | -               | -               |
| Water Fund  | 115             | 115             |
|   | 2,293           | 2,293           |
| Unrestricted funds                                    |                 |                 |
| Fixed Asset Reserve                                   | 150,591         | 231,560         |
| Operating Reserve                                     | 60,000          | 60,000          |
| General Reserve                                       | 145,108         | 36,682          |
|   | 355,699         | 328,242         |
|   | 357,992         | 330,535         |

The Charity is exempt from audit under the provisions of The Charities Act 2011 (Accounts and Audit) Order 2015.

The financial statements were approved by the Trustees on 12/10/2023 and were signed on their behalf by:

.....  
  
 Mrs Elisha Eddy (Treasurer)

The notes on pages 10 to 13 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

**1 ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

These financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS102 applicable in the UK and Republic of Ireland (Charities SORP (FRS102)) issued in 2014.

**1.2 Income and endowments**

Voluntary income and donations are included in incoming resources when they are received. Legacies are shown in Incoming Reserves when received. The income from fund raising activities is shown gross, with the associated costs included in fund raising costs.

**1.3 Expenditure**

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities are included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

**1.4 Governance costs**

Governance costs includes all expenditure not directly related to the charitable activity or fund raising activities.

**1.5 Tangible fixed assets for use by the charity and depreciation**

Tangible fixed assets for use by the charity are stated at cost less depreciation, with the exception of Land and Buildings which are not depreciated.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

|                |                   |
|----------------|-------------------|
| Equipment      | 20% straight line |
| Motor vehicles | 20% straight line |

Equipment which is over 5 years old is deemed to be disposed.

**1.6 Stocks**

Stocks, when held, are stated at cost.

**1.7 Debtors**

Debtors are stated at the settlement amount after any trade discounts, and prepayments are stated at the amount advanced by the charity

**1.8 Bank deposits and investment accounts**

Bank deposits and investment accounts are stated at the cash amount of the deposit

**1.9 Creditors**

Creditors are stated at the settlement amount after any trade discounts, or at the amount advanced to the charity

**ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM  
CIO**

**2 INVESTMENT INCOME**

|                                      | 2022<br>£  | 2021<br>£ |
|--------------------------------------|------------|-----------|
| Interest receivable on cash deposits |            |           |
| HSBC                                 | 204        | 2         |
| Scottish Widows                      | 76         | 39        |
|                                      | <u>280</u> | <u>41</u> |

All investment income arose on UK assets

**3 DIRECT CHARITABLE ACTIVITIES**

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2022 Total<br>£ | 2021 Total<br>£ |
|------------------------------------|----------------------------|--------------------------|-----------------|-----------------|
| Vehicles                           |                            |                          |                 |                 |
| Repairs and maintenance            | 5,043                      |                          | 5,043           | 3,082           |
| Fuel                               | 4,498                      |                          | 4,498           | 3,740           |
| Vodapager                          |                            |                          | -               | 134             |
| Equipment repairs and replacements | 1,199                      |                          | 1,199           | 247             |
| Training                           | 610                        |                          | 610             | 1,518           |
| HQ costs                           |                            |                          |                 |                 |
| Rent/Management Fees               | 2,959                      |                          | 2,959           | 3,718           |
| Maintenance                        |                            |                          | -               | 5,559           |
| Insurance                          | 4,093                      |                          | 4,093           | 5,169           |
| Water                              | 1,571                      |                          | 1,571           | 790             |
| Telephone                          | 1,478                      |                          | 1,478           | 1,375           |
| Electricity/Gas                    | 7,320                      |                          | 7,320           | 5,991           |
| Other operating costs              | 4,505                      |                          | 4,505           | 3,358           |
| Depreciation of motor vehicles     | 10,452                     |                          | 10,452          | 10,192          |
| Depreciation of equipment          | 3,009                      |                          | 3,009           | 4,710           |
| Gain on disposals                  | (4,967)                    | -                        | (4,967)         | -               |
|                                    | <u>41,770</u>              | <u>-</u>                 | <u>41,770</u>   | <u>49,583</u>   |
| Payments for generating funds      | 30                         |                          | 30              | -               |
|                                    | <u>30</u>                  | <u>-</u>                 | <u>30</u>       | <u>-</u>        |

**4 GOVERNANCE COSTS**

|                              | 2022<br>£  | 2021<br>£  |
|------------------------------|------------|------------|
| Bank interest and commission | 143        |            |
| Professional fees            |            |            |
| Independent examiner         | 480        | 615        |
|                              | <u>623</u> | <u>615</u> |

**5 NET MOVEMENT IN FUNDS FOR THE PERIOD**

Net movement in funds for the period is stated after charging depreciation

|  | 2022<br>£ | 2021<br>£ |
|--|-----------|-----------|
|  | 27,457    | 10,184    |

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6 TANGIBLE FIXED ASSETS

|                                 | Freehold land<br>& buildings<br>£ | Motor<br>vehicles<br>£ | Equipment<br>£ | Total<br>£     |
|---------------------------------|-----------------------------------|------------------------|----------------|----------------|
| <u>Cost/valuation</u>           |                                   |                        |                |                |
| At 1 January 2022               | 191,516                           | 50,959                 | 23,548         | 266,023        |
| Additions                       |                                   | 1,301                  | 3,691          | 4,992          |
| Disposals                       | (72,500)                          |                        | (12,192)       | (84,692)       |
| As at 31 December 2022          | <u>119,016</u>                    | <u>52,260</u>          | <u>15,047</u>  | <u>186,323</u> |
| <u>Accumulated depreciation</u> |                                   |                        |                |                |
| At 1 January 2022               | -                                 | 15,042                 | 19,421         | 34,463         |
| Charge for the year             | -                                 | 10,452                 | 3,009          | 13,461         |
| Eliminated on disposals         | -                                 |                        | (12,192)       | (12,192)       |
| As at 31 December 2022          | <u>-</u>                          | <u>25,494</u>          | <u>10,238</u>  | <u>35,732</u>  |
| <u>Net book value</u>           |                                   |                        |                |                |
| At 31 December 2022             | 119,016                           | 26,766                 | 4,809          | 150,591        |
| At 31 December 2021             | 191,516                           | 35,917                 | 4,127          | 231,560        |

7 DEBTORS AND PREPAYMENTS

|                                  | 2022         | 2021         |
|----------------------------------|--------------|--------------|
| HMRC - Gift aid                  |              |              |
| Prepaid Insurance                | 1,076        | 847          |
| Other - Building Management Fees | 341          | 341          |
|                                  | <u>1,417</u> | <u>1,188</u> |

8 CASH AT BANK AND IN HAND

|                               | 2022<br>£      | 2021<br>£     |
|-------------------------------|----------------|---------------|
| HSBC current account          | 11,697         | 30,533        |
| HSBC deposit account          | 158,178        | 30,849        |
| Scottish Widows 7-day account | 36,346         | 36,269        |
| PayPal                        | 122            | 751           |
|                               | <u>206,343</u> | <u>98,402</u> |

9 CREDITORS DUE WITHIN ONE YEAR

|                                      | 2022<br>£  | 2021<br>£  |
|--------------------------------------|------------|------------|
| Event entry fees received in advance | -          | -          |
| Professional fees                    | 480        | 615        |
|                                      | <u>480</u> | <u>615</u> |

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10 FUNDS SUMMARY

|                                 | Brought forward<br>£ | Net incoming resources/<br>unrealised gains<br>£ | Transfers<br>£ | Carried forward<br>£ |
|---------------------------------|----------------------|--|----------------|----------------------|
| <u>Restricted funds</u>         |                      |  |                |                      |
| Screwfix Base Maintenance Grant | 2,178                |  |                | 2,178                |
| Water Fund                      | 115                  |  | -              | 115                  |
| New Vehicle Fund                | -                    | -  |                | -                    |
|                                 | <u>2,293</u>         | <u>-</u>   | <u>-</u>       | <u>2,293</u>         |
| <u>Unrestricted funds</u>       |                      |  |                |                      |
| Fixed asset reserve             | 231,560              | (80,969)   |                | 150,591              |
| Operational reserve             | 60,000               |  |                | 60,000               |
| General reserve                 | 36,682               | 108,426  |                | 145,108              |
|                                 | <u>328,242</u>       | <u>27,457</u>                                    | <u>-</u>       | <u>355,699</u>       |
| <b>Total funds</b>              | <u>330,535</u>       | <u>27,457</u>                                    | <u>-</u>       | <u>357,992</u>       |

11 CONTRIBUTION BY VOLUNTEERS

The Charity is made up entirely of volunteers who are trained by the Charity to be Mountain Rescue Team members.

12 RELATED PARTY TRANSACTIONS

Donations received into the Patrons Scheme include £60 (2021 - £60) donated by trustees of the Charity and related parties.

During the year - the charity made the following transactions with Trustees:

|             |         |
|-------------|---------|
| Paul Harris | £ 1,710 |
| Gail Todd   | £ 166   |
| Peter Goble | £ 700   |

No Trustees, nor any persons connected with them, have received any remuneration from The Charity.

No Trustees have received any other benefits from The Charity during the year.

13 EVENTS AFTER THE END OF THE REPORTING PERIOD

None to report