

Rossendale and Pendle Mountain Rescue Team

Report and Financial Statements

Year ending 31st 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 31st 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 1st 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 Resource 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 addition 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 the last few years was the possibility 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
Treasurer

Date: 12th / 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 31st 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

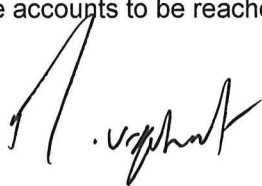
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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
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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<u>Income and endowments from:</u>				
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			-	-
Total	69,880	-	69,880	60,382
<u>Expenditure on:</u>				
Direct charitable activities	41,770	-	41,770	49,583
Cost of generated funds	30	-	30	-
Governance costs	623		623	615
Total	42,423	-	42,423	50,198
<u>Net income / (expenditure)</u>	27,457	-	27,457	10,184
<u>Transfers between funds</u>	-	-	-	-
	27,457	-	27,457	10,184
<u>Other recognised gains / (losses):</u>				
Unrealised (losses)/gains on investments				
<u>Net movement on funds</u>	27,457	-	27,457	10,184
<u>Reconciliation of funds:</u>				
Total funds brought forward	328,242	2,293	330,535	320,351
<u>Total funds carried forward</u>	355,699	2,293	357,992	330,535

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

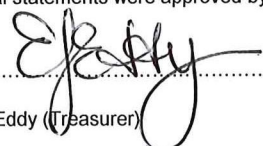
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BALANCE SHEET AS AT 31 DECEMBER 2022

	2022 Total £	2021 Total £
<u>Fixed Assets</u>		
Tangible fixed assets	150,591	231,560
<u>Current assets:</u>		
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
<u>Liabilities:</u>		
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	-	-
<u>Total net assets</u>	357,992	330,535
<u>The funds of the charity:</u>		
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
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2 INVESTMENT INCOME

	2022 £	2021 £
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 Funds £	Restricted Funds £	2022 Total £	2021 Total £
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 £	2021 £
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 £	2021 £
27,457	10,184

ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM
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6 TANGIBLE FIXED ASSETS

	Freehold land & buildings £	Motor vehicles £	Equipment £	Total £
<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 £	2021 £
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 £	2021 £
Event entry fees received in advance	-	-
Professional fees	480	615
	<u>480</u>	<u>615</u>

ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM
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10 FUNDS SUMMARY

	Brought forward £	Net incoming resources/ unrealised gains £	Transfers £	Carried forward £
<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>
Total funds	<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