

Rossendale and Pendle Mountain Rescue Team

Report and Financial Statements

Year ending 31st 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 31st 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 1st 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 simulations 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 (NWS) 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:

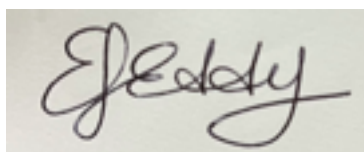
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the 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 31st 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 Funds £	Restricted Funds £	2023 Total £	2022 Total £
<u>Income and endowments from:</u>					
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		204,632	22,500	227,132	69,880
<u>Expenditure on:</u>					
Direct charitable activities	3	78,545	2,796	81,341	41,770
Cost of generated funds		-	-	-	30
Governance costs	4	610		610	623
Total		79,155	2,796	81,951	42,423
<u>Net income / (expenditure)</u>		125,477	19,704	145,181	27,457
<u>Transfers between funds</u>		1,882	- 1,882	-	-
		127,359	17,822	145,181	27,457
<u>Other recognised gains / (losses):</u>					
Unrealised (losses)/gains on investments					
<u>Net movement on funds</u>		127,359	17,822	145,181	27,457
<u>Reconciliation of funds:</u>					
Total funds brought forward		355,699	2,293	357,992	330,535
<u>Total funds carried forward</u>		483,058	20,115	503,173	357,992

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

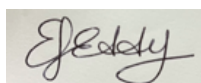
ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM CIO
CHARITY NUMBER 1195415

BALANCE SHEET AS AT 31 DECEMBER 2023

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

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	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

	2023 £	2022 £
Interest receivable on cash deposits		
HSBC	2,255	204
Scottish Widows	358	76
	2,613	280

All investment income arose on UK assets

3 DIRECT CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
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
	78,545	2,796	81,341	41,770
Payments for generating funds	-	-	-	30
	-	-	-	30

4 GOVERNANCE COSTS

	2023 £	2022 £
Bank interest and commission	130	143
Independent examiner	480	480
	610	623

5 NET MOVEMENT IN FUNDS FOR THE PERIOD

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

2023 £	2022 £
145,181	27,457

ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM CIO
CHARITY NUMBER 1195415

6 TANGIBLE FIXED ASSETS				
	Freehold land & buildings £	Motor vehicles £	Equipment £	Total £
Cost/valuation				
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
As at 31 December 2023	119,016	79,651	15,974	214,641
Accumulated depreciation				
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
As at 31 December 2023	-	34,294	4,767	39,061
Net book value				
At 31 December 2023	119,016	45,357	11,207	175,580
At 31 December 2022	119,016	26,766	4,809	150,591

7 DEBTORS AND PREPAYMENTS			
	2023 £	2022 £	
Prepaid Insurance		1,197	
Other - Building Management Fees	864	341	
	864	1,538	

8 CASH AT BANK AND IN HAND			
	2023 £	2022 £	
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	
	337,308	206,343	

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

10 CREDITORS DUE AFTER ONE YEAR			
	2023 £	2022 £	
Loan Repayments	2,585	-	
	2,585	-	

11 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	-	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>
Total funds	<u><u>357,992</u></u>	<u><u>145,181</u></u>	<u><u>-</u></u>	<u><u>503,173</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 £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