

Rossendale and Pendle Mountain Rescue Team

Report and Financial Statements

Year ending 31st 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 31st 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 1st January 2024 – 31st 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 (NWS) 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:

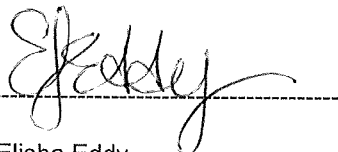
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the 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 31st 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

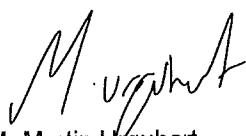
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 Funds £	Restricted Funds £	2024 Total £	2023 Total £
<u>Income and endowments from:</u>					
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
Total		<u>202,811</u>	<u>20,000</u>	<u>222,811</u>	<u>227,132</u>
<u>Expenditure on:</u>					
Direct charitable activities	3	55,157	-	55,157	81,341
Cost of generated funds		-	-	-	-
Governance costs	4	598		598	610
Total		<u>55,755</u>	<u>-</u>	<u>55,755</u>	<u>81,951</u>
<u>Net income / (expenditure)</u>		<u>147,056</u>	<u>20,000</u>	<u>167,056</u>	<u>145,181</u>
<u>Transfers between funds</u>		<u>8,242</u>	<u>- 8,242</u>	<u>-</u>	<u>-</u>
		155,298	11,758	167,056	145,181
<u>Other recognised gains / (losses):</u>					
Unrealised (losses)/gains on investments					
<u>Net movement on funds</u>		<u>155,298</u>	<u>11,758</u>	<u>167,056</u>	<u>145,181</u>
<u>Reconciliation of funds:</u>					
Total funds brought forward		<u>483,058</u>	<u>20,115</u>	<u>503,173</u>	<u>357,992</u>
<u>Total funds carried forward</u>		<u>638,356</u>	<u>31,873</u>	<u>670,229</u>	<u>503,173</u>

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

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.....1/10/2025..... 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 £	2023 £
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 Funds £	Restricted Funds £	2024 Total £	2023 Total £
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 £	2023 £
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 £	2023 £
<u>167,056</u>	<u>145,181</u>

ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM CIO
CHARITY NUMBER 1195415

6 TANGIBLE FIXED ASSETS

	Freehold land & buildings £	Motor vehicles £	Equipment £	Total £
<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
As at 31 December 2024	<u>119,016</u>	<u>171,826</u>	<u>18,940</u>	<u>309,782</u>
<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
As at 31 December 2024	<u>-</u>	<u>68,003</u>	<u>8,555</u>	<u>76,558</u>
<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 £	2023 £
Prepaid Insurance	520	
Other - Building Management Fees	341	864
	<u>861</u>	<u>864</u>

8 CASH AT BANK AND IN HAND

	2024 £	2023 £
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	-
	<u>439,211</u>	<u>337,308</u>

9 CREDITORS DUE WITHIN ONE YEAR

	2024 £	2023 £
Insurance Invoice	-	1,335
Loan Repayments	2,585	6,180
Professional fees	480	480
	<u>3,065</u>	<u>7,995</u>

10 CREDITORS DUE AFTER ONE YEAR

	2024 £	2023 £
Loan Repayments	-	2,585
	<u>-</u>	<u>2,585</u>

ROSSENDALE & PENDLE MOUNTAIN RESCUE TEAM CIO
CHARITY NUMBER 1195415

11 FUNDS SUMMARY

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

