

# **CAVE RESCUE ORGANISATION (CIO)**

## **REPORT AND ACCOUNTS** ***31 OCTOBER 2024***

**Registered charity number:**  
**1201338**

# **CAVE RESCUE ORGANISATION (CIO)**

## **FINANCIAL ACCOUNTS for the year ended 31 October 2024**

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# CAVE RESCUE ORGANISATION (CIO)

## TRUSTEES' ANNUAL REPORT for the year ended 31 October 2024

The Cave Rescue Organisation CIO, a charitable incorporated organisation, is a registered charity, No. 1201338, and it operates in accordance with its adopted constitution. Its address is The Depot, Clapham, Lancaster LA2 8HH.

### Trustees

The charity is administered by an elected Council. With the exception of the President, the members of the Council are also the Trustees of the charity. The members of the Council during the year and their respective dates of appointment and resignation during the year, where applicable, were as follows:

		Date of appointment during the year	Date of resignation during the year
President	M K Lyon	15.3.24	-
Chairman	P T Allwright	15.3.24	15.3.24
Chairman	M College	15.3.24	-
Secretary	B Cowie	20.3.24	-
Treasurer	A Haigh	20.3.24	-
Equipment officer	D Gregory	20.3.24	-
Personnel officer	J M Wulf	20.3.24	-
Training officer	A Plimmer	20.3.24	-
Medical officer	P Lethebee	20.3.24	-
Duty controllers	J R Lonsdale	20.3.24	-
	P Nicholls	20.3.24	-
	M Hale	20.3.24	-
	M Holroyd	20.3.24	-
	S Johnson	20.3.24	-
Assistant controllers	R A Scurr	20.3.24	-
	A Wright	20.3.24	-
	J Rhodes	20.3.24	-
	A Reeves	20.3.24	-
	M Evans	20.3.24	-
Other members	S Gray	20.3.24	-
	S Holcroft	20.3.24	-
	P James	15.3.24	15.3.24
	L Rennie	15.3.24	-

Other than the office of President, all members of the council are subject to annual re-election. They are elected by the membership at the Annual General Meeting, or by Special Resolution during the year, for the year ended 31 October 2024, in line with the constitution, the Trustees of the old Cave Rescue Organisation were transferred into that of the CIO on block.

### Custodian trustees

The freehold property at The Depot, Clapham, is vested in the custodian trustees. These were P R Maxwell and H E Eastwood..

### Bankers

The charity's bankers are Caf Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ and Lloyds TSB Bank plc, Manchester Road, Burnley, Lancashire BB11 1HT.

### Solicitors

The charity's Solicitors are Oglethorpe, Sturton and Gillibrand, 17 Main Street, Kirkby Lonsdale, Carnforth, LA6 2AQ.

## ***Independent Examiner***

The charity has elected to dispense with an audit of the accounts. Jack Steer, a director in the firm of MHA, Chartered Accountants, of 14 Mannin Way, Lancaster Business Park, Lancaster, LA1 3SW is appointed as Independent Examiner of the charity.

## ***Objectives and activities***

The object of the charity is to engage and improve in underground, fell and mountain search and rescue and in animal rescue; to support safety procedures in associated activities and to assist the police, ambulance and fire authorities in these and similar activities.

All the organisation's personnel are volunteers. Expenditure on the maintenance of the depot and equipment and operational costs are met by voluntary donations and the organisation's own fund-raising activities.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit. Various individuals have benefitted from the support of the Organisation in accordance with its objectives.

The total number of incidents attended (combining the CIO and the original charity) during the year was 102 and these can be categorised as follows:

<b>Type of incident</b>	<b>Number of Incidents</b>
Cave/Disused Mine	6
Cave diving	0
Mountain including climbing	75
Animal	0
Search dogs assisting in other team areas	17
Other/Local/Urban/Tarmac	4

Since 1935 the Cave Rescue Organisation (CIO and original charity) has attended 3,597 incidents involving some 4,909 people, the youngest aged 5 months, and the oldest aged 87 years, and 652 animals.

## ***Reserves***

Cash reserves at the year-end amounted to £140,051. The normal level of annual operating expenditure is in the region of £59,000, depending on the level of equipment renewal and maintenance costs when these are transferred from the original charity in due course. But this excludes the cost of replacement of capital assets such as ambulances and any major expenditure on operational equipment. The three ambulances (which will be transferred from the original charity) are normally replaced on a twelve-year cycle.

The charity is in the process of transferring all of the assets from the original charity Cave Rescue Organisation (241091) which will be completed in the current financial year.

The charity reviews the level of required reserves annually and has formulated and adopted a policy to be applied in calculating the required level of reserves. On the basis of this policy, it is considered that the required level of free reserves at 31 October 2024 is approximately £50,051. In view of the reliance of the organisation on voluntary funding, it is considered that reserves of this level are essential to ensure stability and to enable the continued development of equipment and facilities necessary to fulfil the objects of the charity to the high standards required.

The charity has assessed that there are reasons for holding the reserves we currently have:

- There is a risk that significant funds could be needed at short notice to replace items or facilities in order to continue our operation.
- To maintain the charities base, replace vehicles which are normally replaced on a 12 year cycle.

The Trustees have agreed that to cover these requirements from the annual income of donations would not be feasible.

At the year end, the free reserves are approximately the level of required reserves. To maintain operating standards and to ensure the anticipated renewal of vehicles and equipment it is essential that the charity increases its level of funding.

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. The Charity is entitled to prepare these statements on a receipts and payments account basis, together with a statement of assets and liabilities at the year end.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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.

*Martin Colledge*

**M Colledge**

Chairman

For and on behalf of the Council

March 2025

**CAVE RESCUE ORGANISATION (CIO)**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**for the year ended 31 October 2024**

	2024		2023
	£	£	£
<b>UNRESTRICTED FUNDS</b>			
<b>Income receipts</b>			
<b>Donations and grants</b>			
Collecting tins	1,711		-
Legacies and bequests	15,086		-
Other donations	8,325		-
Expenses recoveries	<u>1,671</u>		-
	26,793		-
<b>Sales</b>			
Advertising in incident report	1,295		-
Equipment	=		=
	1,295		-
<b>Investment income</b>			
Bank deposit interest	<u>1,126</u>		=
	<u>1,126</u>		=
<b>Transfer from Cave Rescue Organisation (Charity Reference 241091)</b>	<u>170,177</u>		=
	<u>170,177</u>		=
<b>TOTAL RECEIPTS</b>	199,391		-
deduct: <b>TOTAL PAYMENTS</b>	59,340		=
<b>NET RECEIPTS/ (PAYMENTS) FOR THE YEAR</b>	140,051		-
<b>CASH FUNDS AT THE BEGINNING OF YEAR</b>	=		=
<b>CASH FUNDS AT THE END OF YEAR</b>	<u>140,051</u> =====		- =====

**CAVE RESCUE ORGANISATION (CIO)**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**for the year ended 31 October 2024**  
(continued)

	2024		2023	
	£	£	£	£
<b>Payments</b>				
<b>Direct expenditure</b>				
Equipment - General	8,708		-	
Equipment – Member clothing/PPE	4,482		-	
Equipment – Medical	6,626			
Motor expenses	4,283		-	
Canteen	275		-	
Training	4,219		-	
Communication costs	=		=	
	<b>28,593</b>			-
<b>Other operating expenditure</b>				
Rent	330		-	
Rates and water	345		-	
Lighting and heating	4,913		-	
Cleaning expenses	2,357		-	
Insurances	4,001		-	
Expenditure on depot	8,935		-	
Printing and stationery - incident report	2,665		-	
Postage and stationery - general	98		-	
Travelling costs	126		-	
Subscriptions	200		-	
Computer costs	481		-	
Independent Examiner's fee	926		-	
Legal costs	-		-	
Fundraising expenditure	855		-	
Trailer expenditure	-		-	
Function costs	853		-	
Bank charges	45			
Sundry expenses	<u>3,617</u>		=	
	<b>30,747</b>			=
	<b>59,340</b>			-
<b>Asset and investment purchases</b>				
Purchase of equipment trailers	=		-	=
	=====			=
<b>TOTAL PAYMENTS</b>	<b>59,340</b>			- =====

# CAVE RESCUE ORGANISATION (CIO)

## STATEMENT OF ASSETS AND LIABILITIES at 31 October 2024

	2024		2023	
	£	£	£	£
<b>Monetary assets - Cash funds</b>				
Bank current accounts	93,061		-	
Bank deposit accounts	47,433		-	
Cash balance	103			=
<b>Total cash funds</b>		<b>140,597</b>		-
		=====		=====
<b>Trade creditors</b>		<b>546</b>		-
<b>Net Current Assets</b>		<b><u>140,051</u></b>		=

The net assets and liabilities are held as unrestricted funds of the charity.

Approved by the Council in 17 June 2025 and signed on its behalf by

**M Colledge**

Chairman

*Martin Colledge*



# CAVE RESCUE ORGANISATION (CIO)

## NOTES TO THE ACCOUNTS

31 October 2024

### 1 Accounting policies

#### **Basis of accounting**

The financial statements have been prepared on a receipts and payments basis under the provisions contained in section 133 of the Charities Act 2011 as amended and in accordance with the provisions contained in the guidance for smaller charities issued by the Charity Commission.

### 2 Trustee emoluments

No trustees received remuneration or expenses for their roles as Trustees during the current or prior period.

**CAVE RESCUE ORGANISATION (CIO)**  
**INDEPENDENT EXAMINER'S REPORT**

**Independent Examiner's Report to the Members of  
Cave Rescue Organisation**

I report on the accounts of the Charity for the year ended 31 October 2024, which are set out on pages 4 to 7.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*J Steer*

**Jack Steer BA(Hons) ACA**  
Independent Examiner  
14 Mannin Way  
Lancaster Business Park  
Lancaster  
Lancashire  
LA1 3SW

Date: June 17, 2025