

CAVE RESCUE ORGANISATION

REPORT AND ACCOUNTS ***31 OCTOBER 2021***

Registered charity number:
241091

CAVE RESCUE ORGANISATION
FINANCIAL ACCOUNTS
for the year ended 31 October 2021

CONTENTS

	Page
Trustees Annual report	1
Receipts and payments account	4
Statement of assets and liabilities	6
Notes to the accounts	7
Independent Examiner's report	8

CAVE RESCUE ORGANISATION

TRUSTEES' ANNUAL REPORT for the year ended 31 October 2021

The Cave Rescue Organisation, an unincorporated association, is a registered charity, No. 241091, 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	-	-
Chairman	S Whittle	-	14.7.21
	P T Allwright	6.10.21	
Secretary	B Cowie	-	-
Treasurer	A Haigh	-	-
Equipment officer	A Ive	-	-
Personnel officer	S Johnson	-	-
Training officer	A Plimmer	-	-
Medical officer	P Lethebee	-	-
Duty controllers	M Colledge	-	-
	J R Lonsdale	-	-
	G Hughes	-	-
	P Nicholls	-	-
	M Hale	-	-
	M Holroyd	-	-
Party Leaders	A Wright	-	-
	J Rhodes	14.7.21	-
	A Reeves	-	-
Other members	S Gray	-	-
	S Holcroft	-	-
	J Rhodes	-	14.7.21
1 Other member vacancy			

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.

Custodian trustees

The freehold property at The Depot, Clapham, is vested in the custodian trustees. These were:

J C Frankland, B Boardman, G I Hopley and J Pickup but were changed to P R Maxwell and H E Eastwood on 25th June 2018.

Bankers

The charity's bankers are Barclays Bank plc, 18 Main Street, Bentham, Lancaster LA2 7HL and Lloyds TSB Bank plc, Hargreaves Street, Burnley, Lancashire BB11 1EN.

Solicitors

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

CAVE RESCUE ORGANISATION

TRUSTEES' ANNUAL REPORT for the year ended 31 October 2021 (continued)

Independent Examiner

The charity has elected to dispense with an audit of the accounts. Richard Hall, a director in the firm of MHA Moore and Smalley, Chartered Accountants, of Priory Close, St Mary's Gate, Lancaster LA1 1XB, 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 during the year was 104 and these can be categorised as follows:

Type of incident	Number of Incidents
Cave/Disused Mine	3
Cave diving	0
Mountain including climbing	72
Animal	9
Search dogs assisting in other team areas	8
Other/Local/Urban/Tarmac	12

Since 1935 the Cave Rescue Organisation has attended 3,292 incidents involving some 4,645 people, the youngest aged 5 months and the oldest aged 87 years, and 630 animals.

The organisation has continued to develop and maintain its stock of advanced rescue equipment, including three ambulances and an off road vehicle. The premises greatly enhance operational control and educational and training areas as well as providing increased equipment storage and garaging space and administrative and meeting facilities.

Reserves

Cash reserves at the year end amounted to £447,820. The normal level of annual operating expenditure is in the region of £50,000, depending on the level of equipment renewal and maintenance costs, but this excludes the cost of replacement of capital assets such as ambulances and any major expenditure on operational equipment. The three ambulances are normally replaced on a twelve-year cycle.

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 2021 is approximately £331,000. In view of the reliance of the organisation on voluntary funding, it is considered that reserves of this level are essential in order 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.

At the year end, the free reserves are approximately the level of required reserves. In order 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.

CAVE RESCUE ORGANISATION**TRUSTEES' ANNUAL REPORT**
for the year ended 31 October 2021
(continued)**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.

P T Allwright

Chairman

For and on behalf of the Council



11 March 2022

CAVE RESCUE ORGANISATION
RECEIPTS AND PAYMENTS ACCOUNT
for the year ended 31 October 2021

	2021	2020
	£	£
UNRESTRICTED FUNDS		
Income receipts		
Donations and grants		
Clubs and patron members	100	100
Collecting tins	2,376	4,524
Legacies and bequests	50,988	7,537
Other donations	140,055	49,855
Gift Aid tax recoveries	-	3,439
Expenses recoveries	<u>1,668</u>	<u>1,015</u>
	195,187	66,470
Sales		
Equipment	<u>134</u>	<u>36</u>
	134	36
Investment income		
Bank deposit interest	<u>45</u>	<u>447</u>
	<u>45</u>	<u>447</u>
		66,953
Asset and investment sales		
Sale of investments	-	-
Sale of ambulance	-	-
	-	-
TOTAL RECEIPTS	195,366	66,953
deduct: TOTAL PAYMENTS	46,728	<u>70,930</u>
NET RECEIPTS/ (PAYMENTS) FOR THE YEAR	148,638	(3,977)
CASH FUNDS AT THE BEGINNING OF YEAR	<u>299,182</u>	<u>303,159</u>
CASH FUNDS AT THE END OF YEAR	<u>447,820</u>	<u>299,182</u>

CAVE RESCUE ORGANISATION
RECEIPTS AND PAYMENTS ACCOUNT
for the year ended 31 October 2021
(continued)

	2021		2020
	£	£	£
Payments			
Direct expenditure			
Equipment and team clothing	22,067		25,093
Motor expenses	2,105		4,664
Canteen	966		616
Training	2,049		2,268
Communication costs	<u>168</u>		<u>765</u>
	27,355		33,406
Other operating expenditure			
Rent	232		232
Rates and water	520		740
Lighting and heating	5,427		4,825
Cleaning expenses	2,538		1,691
Insurances	2,490		1,336
Expenditure on depot	1,233		902
Printing and stationery - general	-		43
Printing and stationery - incident report	1,596		1,905
Postage, telephone and secretarial	297		363
Bank charges	-		12
Travelling costs	18		214
Subscriptions	100		100
Computer costs	-		709
Independent Examiner's fee	600		594
Legal costs	35		95
Fundraising expenditure	652		1,754
Trailer expenditure	58		523
Sundry expenses	<u>396</u>		<u>558</u>
	<u>19,373</u>		<u>16,596</u>
	43,547		50,002
Asset and investment purchases			
Purchase of Off road vehicle	-		20,928
Legal costs re. garage	<u>3,181</u>		-
	<u>3,181</u>		<u>20,928</u>
TOTAL PAYMENTS	46,728		70,930
	=====		=====

CAVE RESCUE ORGANISATION
STATEMENT OF ASSETS AND LIABILITIES
at 31 October 2021

	2021	2020
	£	£
Monetary assets - Cash funds		
Bank current accounts	280,625	132,032
Bank deposit accounts	90,847	90,839
Skipton Building Society account	76,159	76,122
Cash balances	<u>189</u>	<u>189</u>
Total cash funds	447,820	299,182
	=====	=====
Assets held for the Charity's own use		
Land and buildings used by the charity (insured value - £600,000) -		
The Depot, Clapham		
Cost in 1976	22,843	22,843
Extension cost in 2009	100,097	100,097
Extension cost in 2010	4,436	4,436
Garage (under construction 2021)	3,181	-
The deeds of the property are held by the Charity's Solicitors		
	130,557	127,376
Motor vehicles -		
Ambulances -		
cost in 2010	20,000	20,000
cost in 2011	39,758	39,758
cost in 2014	500	500
cost in 2015	8,430	8,430
cost in 2016	35,914	35,914
Other assets -		
Display trailer - cost in 2008	7,050	7,050
Equipment trailers - cost in 2008	3,878	3,878
Off road vehicle cost in 2020	<u>20,928</u>	<u>20,928</u>
	136,458	136,458

The Trustees consider that the market value of the Ambulances, is not exceeding £90,000 in aggregate.

Current Liabilities (amounts payable within one year)

Suppliers' accounts not paid at the year end	595	1,634
	=====	=====

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

Approved by the Council in 11.3.2022 and signed on its behalf by

P T Allwright
Chairman



CAVE RESCUE ORGANISATION

NOTES TO THE ACCOUNTS 31 October 2021

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

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 2021, 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.



Richard Hall FCCA
Independent Examiner
Priory Close
St Mary's Gate
Lancaster
Lancashire
LA1 1XB

Date: 19.4.22