

# **CAVE RESCUE ORGANISATION**

## **REPORT AND ACCOUNTS** ***31 OCTOBER 2022***

Registered charity number:  
241091

# CAVE RESCUE ORGANISATION

## FINANCIAL ACCOUNTS for the year ended 31 October 2022

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## CAVE RESCUE ORGANISATION

### TRUSTEES' ANNUAL REPORT for the year ended 31 October 2022

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	P T Allwright	-	-
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	-	-
Assistant controllers	M Holroyd	-	-
	A Wright	-	-
	J Rhodes	-	-
	A Reeves	-	-
	M Evans	16.3.22	-
Other members	S Gray	-	-
	S Holcroft	-	-
	P James	16.3.22	-
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 are: P R Maxwell and H E Eastwood.

#### Bankers

The charity's bankers are Barclays Bank plc, 18 Main Street, Bentham, Lancaster LA2 7HL 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. 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:

<b>Type of incident</b>	<b>Number of Incidents</b>
Cave/Disused Mine	6
Cave diving	0
Mountain including climbing	68
Animal	10
Search dogs assisting in other team areas	10
Other/Local/Urban/Tarmac	7

Since 1935 the Cave Rescue Organisation has attended 3,393 incidents involving some 4,763 people, the youngest aged 5 months and the oldest aged 87 years, and 640 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 £409,624. 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 2022 is approximately £318,000. 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.

## **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



23 March 2023

**CAVE RESCUE ORGANISATION**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**for the year ended 31 October 2022**

	2022	2021
	£	£
<b>UNRESTRICTED FUNDS</b>		
<b>Income receipts</b>		
<b>Donations and grants</b>		
Clubs and patron members	100	100
Collecting tins	3,614	2,376
Legacies and bequests	29,057	50,988
Other donations	47,562	140,055
Expenses recoveries	<u>1,253</u>	<u>1,668</u>
	81,586	195,187
<b>Sales</b>		
Advertising in incident report	1,000	-
Equipment	<u>1,304</u>	<u>134</u>
	2,304	134
<b>Investment income</b>		
Bank deposit interest	<u>278</u>	<u>45</u>
	<u>278</u>	<u>45</u>
	84,168	195,366
<b>Asset and investment sales</b>		
Sale of investments	-	-
Sale of ambulance	-	-
	=	=
<b>TOTAL RECEIPTS</b>	84,168	195,366
deduct: <b>TOTAL PAYMENTS</b>	122,364	<u>46,728</u>
<b>NET RECEIPTS/ (PAYMENTS) FOR THE YEAR</b>	(38,196)	148,638
<b>CASH FUNDS AT THE BEGINNING OF YEAR</b>	<u>447,820</u>	<u>299,182</u>
<b>CASH FUNDS AT THE END OF YEAR</b>	<u>409,624</u> =====	447,820 =====



**CAVE RESCUE ORGANISATION**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**for the year ended 31 October 2022**  
 (continued)

	2022	2021
	£	£
<b>Payments</b>		
<b>Direct expenditure</b>		
Equipment and team clothing	18,730	22,067
Motor expenses	8,566	2,105
Canteen	75	966
Training	598	2,049
Communication costs	<u>1,232</u>	<u>168</u>
	29,201	27,355
<b>Other operating expenditure</b>		
Rent	446	232
Rates and water	981	520
Lighting and heating	5,998	5,427
Cleaning expenses	1,668	2,538
Insurances	3,579	2,490
Expenditure on depot	17,949	1,233
Printing and stationery - incident report	1,944	1,596
Postage and stationery - general	459	297
Travelling costs	71	18
Subscriptions	344	100
Computer costs	713	-
Independent Examiner's fee	624	600
Legal costs	35	35
Fundraising expenditure	954	652
Trailer expenditure	194	58
Function costs	780	-
Sundry expenses	<u>780</u>	<u>396</u>
	<u>37,519</u>	<u>19,373</u>
	66,720	46,728
<b>Asset and investment purchases</b>		
Building costs of leasehold garage	55,644	3,181
Purchase of equipment trailers	:	-
	<u>55,644</u>	<u>3,181</u>
<b>TOTAL PAYMENTS</b>	<u>122,364</u> =====	<u>46,728</u> =====

**CAVE RESCUE ORGANISATION**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**at 31 October 2022**

	2022	2021
	£	£
<b>Monetary assets - Cash funds</b>		
Bank current accounts	232,280	280,625
Bank deposit accounts	90,875	90,847
Skipton Building Society account	86,412	76,159
Cash balances	<u>57</u>	<u>189</u>
<b>Total cash funds</b>	<b>409,624</b> =====	<b>447,820</b> =====
<b>Assets held for the Charity's own use</b>		
Land and buildings used by the charity -		
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 cost in 2021	3,181	3,181
Garage cost in 2022	55,644	-
insured value - £600,000)		
The deeds of the property are held by the Charity's Solicitors		
	<b>186,201</b>	<b>130,557</b>
<b>Motor vehicles -</b>		
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
<b>Other assets -</b>		
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>
	<b>136,458</b>	<b>136,458</b>

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 yearend	892	595
	=====	=====

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

Approved by the Council in 23/3/23 and signed on its behalf by

**P T Allwright**  
Chairman



**CAVE RESCUE ORGANISATION****NOTES TO THE ACCOUNTS****31 October 2022****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 2022, 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: 4 March 2023