

CAVE RESCUE ORGANISATION

REPORT AND ACCOUNTS ***31 OCTOBER 2023***

Registered charity number:
241091

CAVE RESCUE ORGANISATION
FINANCIAL ACCOUNTS
for the year ended 31 October 2023

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CAVE RESCUE ORGANISATION

TRUSTEES' ANNUAL REPORT for the year ended 31 October 2023

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	-	22.3.23
	D Gregory	22.3.23	-
Personnel officer	S Johnson	-	22.3.23
	J M Wulf	22.3.23	-
Training officer	A Plimmer	-	-
Medical officer	P Lethebee	-	-
Duty controllers	M Colledge	-	22.3.23
	J R Lonsdale	-	-
	G Hughes	-	22.3.23
	P Nicholls	-	-
	M Hale	-	-
	M Holroyd	-	-
	S Johnson	22.3.23	-
	R A Scurr	22.3.23	-
Party Leaders	A Wright	-	-
	J Rhodes	-	-
	A Reeves	-	-
	M Evans	-	-
Other members	S Gray	-	-
	S Holcroft	-	22.3.23
	P James	-	-
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 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. Jack Steer, a director in the firm of MHA Moore and Smalley, 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 during the year was 104 and these can be categorised as follows:

Type of incident	Number of Incidents
Cave/Disused Mine	6
Cave diving	0
Mountain including climbing	68
Animal	10
Search dogs assisting in other team areas	6
Other/Local/Urban/Tarmac	12

Since 1935 the Cave Rescue Organisation has attended 3,495 incidents involving some 4,880 people, the youngest aged 5 months, and the oldest aged 87 years, and 652 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 £499,231. The normal level of annual operating expenditure is in the region of £65,000, 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 2023 is approximately £403,000. 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.

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.

P T Allwright

Chairman

For and on behalf of the Council



March 2024

CAVE RESCUE ORGANISATION
RECEIPTS AND PAYMENTS ACCOUNT
for the year ended 31 October 2023

	2023	2022
	£	£
UNRESTRICTED FUNDS		
Income receipts		
Donations and grants		
Clubs and patron members	100	100
Collecting tins	4,374	3,614
Legacies and bequests	85,727	29,057
Other donations	56,693	47,562
Gift Aid receipts	2,155	-
Expenses recoveries	<u>446</u>	<u>1,253</u>
	149,495	81,586
Sales		
Advertising in incident report	975	1,000
Equipment	<u>528</u>	<u>1,304</u>
	1,503	2,304
Investment income		
Bank deposit interest	<u>2,629</u>	<u>278</u>
	<u>2,629</u>	<u>278</u>
	153,627	84,168
Asset and investment sales		
Sale of investments	-	-
Sale of ambulance	-	-
	-	-
TOTAL RECEIPTS	153,627	84,168
deduct: TOTAL PAYMENTS	64,020	<u>122,364</u>
NET RECEIPTS/ (PAYMENTS) FOR THE YEAR	89,607	(38,196)
CASH FUNDS AT THE BEGINNING OF YEAR	<u>409,624</u>	<u>477,820</u>
CASH FUNDS AT THE END OF YEAR	<u>499,231</u>	<u>409,624</u>

CAVE RESCUE ORGANISATION
RECEIPTS AND PAYMENTS ACCOUNT
for the year ended 31 October 2023
(continued)

	2023	2022
	£	£
Payments		
Direct expenditure		
Equipment and team clothing	25,351	18,730
Motor expenses	7,437	8,566
Canteen	617	75
Training	3,681	598
Communication costs	<u>1,083</u>	<u>1,232</u>
	38,169	29,201
Other operating expenditure		
Rent	330	446
Rates and water	1,185	981
Lighting and heating	4,566	5,998
Cleaning expenses	2,492	1,668
Insurances	5,017	3,579
Expenditure on depot	4,924	17,949
Printing and stationery - incident report	2,445	1,944
Postage and stationery - general	406	459
Travelling costs	310	71
Subscriptions	100	344
Computer costs	689	713
Independent Examiner's fee	660	624
Legal costs	35	35
Fundraising expenditure	2,210	954
Trailer expenditure	157	194
Function costs	-	780
Sundry expenses	<u>325</u>	<u>780</u>
	<u>25,851</u>	<u>37,519</u>
	64,020	66,720
Asset and investment purchases		
Building costs of leasehold garage	-	55,644
Purchase of equipment trailers	=	=
	=====	<u>55,644</u>
TOTAL PAYMENTS	<u>64,020</u>	<u>122,364</u>
	=====	=====

CAVE RESCUE ORGANISATION
STATEMENT OF ASSETS AND LIABILITIES
at 31 October 2023

	2023	2022
	£	£
Monetary assets - Cash funds		
Bank current accounts	319,205	232,280
Bank deposit accounts	91,490	90,875
Skipton Building Society account	88,426	86,412
Cash balances	<u>110</u>	<u>57</u>
Total cash funds	<u><u>499,231</u></u>	<u><u>409,624</u></u>
 Assets held for the Charity's own use		
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	55,644
insured value - £600,000)		
The deeds of the property are held by the Charity's Solicitors		
	186,201	186,201
 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.

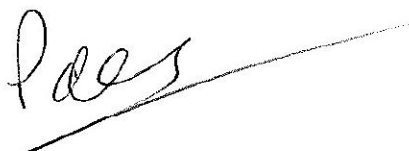
Current Liabilities (amounts payable within one year)

Suppliers' accounts not paid at the year end	952	892
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The net assets and liabilities are held as unrestricted funds of the charity.

Approved by the Council in and signed on its behalf by

P T Allwright
Chairman



CAVE RESCUE ORGANISATION

NOTES TO THE ACCOUNTS 31 October 2023

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.

The Trustees have taken steps to transfer the charity's assets to a new CIO which has been registered under the same name with charity number reference 1201338. At the year end the legal process was ongoing but is expected to complete in the next financial period. Because these accounts are prepared on a receipts and payments basis, there is no adjustment to the financial statements in respect of this fact.

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 2023, 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.



Jack Steer ACA
Independent Examiner
14 Mannin Way
Lancaster Business Park
Lancaster
Lancashire
LA1 3SW

Date: 25 March 2024