

Penrith Mountain Rescue Team

Registration number: 505809

Annual Report and Financial Statements

31 December 2022



Penrith Mountain Rescue Team

Contents

Reference and Administrative Details	1
Trustees' report	2
Trustees' responsibilities	13
Independent examiner's report	14
Statement of financial activities	15
Balance sheet	16

Penrith Mountain Rescue Team
Reference and Administrative Details

Charity name	Penrith Mountain Rescue Team	
Charity registration number	505809	
Principal office	Isobella Carlton House Tynefield Drive PENRITH CA11 8JA	
Registered office	Isobella Carlton House Tynefield Drive PENRITH CA11 8JA	
Trustees	D Houldridge, Chair	
	R Hunter, Chair	(Resigned 8 March 2023)
	C Bicknell, Treasurer	
	R Holden	(Resigned 22 March 2022)
	L A Armitage	(Appointed 8 March 2023)
	P King	(Appointed 2 March 2022)
	R Salter	(Appointed 2 March 2022)
Bankers	Lloyds Bank 5-6 King Street PENRITH CA11 7AP	
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW	



Penrith Mountain Rescue Team – Trustees Annual Report 2022

Covers the Period from: 1 January 2022 to 31 December 2022

Charity name: Penrith Mountain Rescue Team

Charity registration number: 505809

Charity Registered address:

Penrith Mountain Rescue Team
Isobella Carlton House
Tynefield Drive
Penrith
CA11 8JA

The text attached below and the financial accounts comprise the whole report, and should be read together.

Whilst we have not used the Charity Commission template, we have followed the guidance on inclusions where they apply. For clarification the paragraphs included or not are shown in appendix 1.

Declarations

The Trustees regard the rescue of members of the public at the request of other Emergency Services from the mountains and other environments in which the team operates to be of benefit to individual members of the public, their families and friends, and the wider community.

The trustees declare that they have approved the trustees' report attached.

Signed on behalf of the charity's trustees/directors

David Houldridge
Chairperson

Ceri Bicknell
Treasurer

Date: 18 August 2023

1. Who we are

Penrith Mountain Rescue Team (<https://www.penrithmrt.org.uk/>) became a registered and organised charity in 1959 with the aim of supporting the emergency services to help people in difficulty in the local mountains. In 1990 the established team moved into a state of the art (at that time) base within Penrith, from a converted stable in the Old Town.

Penrith sits at the junction of the M6, the A6 and the main East West A66 trunk road. This is a key crossroads of Cumbria, linking the Northern Lakes, Scotland, the South and Midlands of England as well as the North and Eastern England. The Highways agency has started work to make the length of the A66, crossing the northern Pennines between Penrith and Scotch Corner a dual carriageway, increasing the importance of Penrith.

Penrith MRT is no different to any other mountain rescue team in the UK: we are a group of volunteers who aim to provide a professional service to people in difficulty. We try not to take ourselves too seriously and bring a mix of effective action and gentle humour that is aimed at reassuring the people who we help.

The team operates as a specialist support service that can be called upon by any of the main Emergency Services, 24 hours a day, 7 days a week, every week of the year, whatever the weather. All requests for our help originate in one of their call centres. The team are a full member of the Mountain Rescue England and Wales (MREW)¹ (<https://www.mountain.rescue.org.uk/>) – the governing Charitable Incorporated Organisation (CIO), and an active component team within LDSAMRA, the co-ordinating organisation of the Lake District based Mountain Rescue teams (<https://ldsamra.org.uk/>.) Our team is ready without hesitation to assist other teams within these Mountain Rescue associations when further resources or skills are required.

The team offers four specialist capabilities at the request of the Emergency Services:

1. Search, urban and rural environments, for missing people.
2. Access to and evacuation of casualties from typically inaccessible places, such as mountains, forests, hillsides and remote rural areas.
3. Search and rescue from water environments (rivers, lakes, urban floods etc).
4. Provision of first on scene casualty care, to protect life and to prevent any deterioration for the casualty, including the packaging and extraction of the casualty through to handover to further medical care.

To complete each rescue often requires a considerable array of technical skills to be performed safely and effectively, for the individuals, the team, the public and the casualty. To ensure the team members maintain a high level of competence and professionalism, we train regularly throughout the year, focusing on core skills and techniques, but with more specialist training being undertaken as well. This includes skills such as swift-water rescue, off-road driving and underground operations (in support of COMRU - <http://comru.org.uk/comru.org.uk/Home.html>).

Many of the team hold or undertake further qualifications increasing their expertise. These include:-

- Medical
- Water Rescue
- Rope Rescue
- Search & Incident Management
- Response Driving

The 39-person team are all volunteers, supported by a small group of Friends. Typically, each team member will commit to 15 to 20 hours a month training and attending meetings, fundraising, or maintaining readiness. The leadership team input substantially more time. All call-outs are additional to this and can vary in time usually

¹ MREW – are recognised by the government of England and Wales as the umbrella organisation for Mountain Rescue and Lowland Rescue organisations. MREW hold the licence for member teams to perform medical care, carry and administer controlled drugs. MREW also provide member teams insurance for their activities. They set national standards for activity, and occasionally disperse funds provided to them.

between 2 and 12 hours depending on the type and location of the incident. Occasionally, search incidents may continue for days.

The volunteers come from all over the team area and bring a wide range of additional skills and experience from their personal backgrounds. Over the years, the team has included teachers; police officers; clinicians, including optician, nurses and doctors; outdoor pursuits instructors, trainers and employees from a range of roles in corporate and government organisations, and a few self-employed. One key assessment, when new people apply to join the team, is their ability to be part of the team, work in the team and contribute to the team ethos.



With a 'patch' covering the north-eastern corner of Cumbria, Penrith MRT covers the largest area of any of the Lake District based teams, at over 2500sq km. Major road access is critical for deploying on emergency call-outs, as well as for team members getting to the base for said call outs.

The team area extends from the Scottish borders, down the North Pennines, and then across to the Eastern Lake District, including Haweswater. This area has a number of features, the complex of ridges, valleys and fells around Haweswater including the High Street range (named after the Roman road across the top,) Shap Fells, through which the very popular Coast to Coast footpath runs, Cross Fell (the highest point in England outside the Lake District and over which the Pennine Way runs), the lowlands between the Lake District and Scottish borders, and the Eden Valley, including the city of Carlisle and town of Penrith.

According to latest estimates there are around 150,000 people living in urban centres and a further 50,000 in the villages and rural areas that constitute our patch. When you add the visitors to the holiday homes and camp sites, the population can double or treble, and increase even further as a result of the day trippers arriving by car, coach or train.

Tourism agencies estimate 3,000 people walk the length of the Pennine Way every year with over 250,000 as day visitors. Similar numbers tackle the Coast-to-Coast path of Wainwright fame. The growing National Cycle Network also has a Coast to Coast route that crosses through the middle of this area.

The team exist as a registered charity (no 505809) - all personnel are volunteers, and all equipment is purchased, maintained and replaced by team fundraising activity, public donations and grants awarded. On average the team needs to secure around £40,000 each year for running costs alone.

<https://www.justgiving.com/penrith-mountainrescue>

2. Team Governance and Organisation

Penrith Mountain Rescue Team is governed by a ratified Constitution, last reviewed and amended in March 2023.

The main tenets of the constitution are as follows.

1. The Team will exist as a Not for Profit Organisation registered with the Charities Commission. The Team will generate sufficient funds to maintain its Purpose. Any excess income generated by the team will be retained in reserves to sustain The Team's assets and its capability.
2. The purpose of The Team is:
 - i) To relieve suffering and distress amongst persons endangered by accidents or natural hazards, by the provision and maintenance of a trained rescue team to operate throughout the operational area of the Team or any other place {if so requested by other agencies such as Police, Ambulance, Fire, DEFRA or Mountain/Lowland Rescue teams};
 - ii) To promote safety in the outdoors.
3. The Team may consist of Trustees, Life President(s), Vice President(s), Patron(s), Full Team Members, Probationary Members and Support Members.

Team Members shall be over the age of eighteen years and are placed in one of the following categories:

'Full Team Member': This category consists of team members who have completed a probationary period, have been voted in by the Team and who comply with the policies in force at the time.

'Probationary Member': This category consists of probationary members who comply with the policies in force at the time. They will be mentored during their probationary period, normally one year, at the discretion of the Committee.

'Support Member': This category consists of:

Support members may be called upon to provide local knowledge, assistance with training, welfare matters and fundraising activities or provide specialist skills such as search management, business management, technical outdoor skills. A list should be maintained for administrative and insurance purposes.

Only Full Team Members are eligible to vote on the constitution and team decisions.

COMMITTEE

The Committee consists of annually elected officers whose responsibility it is to ensure that the Team can carry out its aims and objectives, within the Powers, has sufficient funds and is run according to policies in force at the time.

Meetings of the Committee shall be held a minimum of six times per year and when further required at the discretion of the Chairperson and/or Team Leader.

The elected officers of the Committee shall be empowered to spend funds within annually agreed budgetary limits. Budgets will be annually set and agreed at the team meeting prior to the AGM and will cover planned expenditure as outlined in policy. Any proposed items of expenditure which fall outside the agreed annual budgets shall be discussed by the Committee and a recommendation presented to a meeting of the full team and the Team will be requested to vote on the proposal.

TRUSTEES

As the Committee consists of many elected officers, four of these are designated as trustee positions

listed with the Charities Commission:

- Team Leader
- Chairperson
- Secretary
- Treasurer

Two other trustees may be appointed who are not directly linked to the Team.

Their role is to provide overall assurance of the work of the Committee and assist in conflict resolution by acting as a group.

Except with the prior written approval of the Charity Commissioners no trustee may:

- receive any benefit in money or in kind from the charity; except as for the services referred to in the Purpose of The Team;
- have a financial interest in the supply of goods or services to the charity other than those permitted by law;
- acquire or hold any interest in property of the charity (except to hold it as trustee of the charity).

ANNUAL GENERAL MEETING (AGM)

The Annual General Meeting shall be held in March each year. It should involve the voting of committee members, any other motions and any other business.

TEAM MEETINGS

The purpose of the team meeting is to ensure that the Team can discuss any proposed items of business or matters of operational importance.

CHANGES IN CONSTITUTION

Any changes in the constitution of the Team shall be agreed at the Annual General Meeting or at such Extraordinary General Meeting especially convened for amending the constitution, and providing that no alteration shall be made to the constitution which would cause the charity to cease to be charitable at law. The proposed changes must be approved by a minimum of seventy-five percent of full team members.

FINANCE

The Team shall be financed by donations, grants and fundraising activities but not be in a position of financial deficit. The Treasurer shall maintain Bank Account(s) appropriate to the needs of the Team. The Committee shall comply with their obligations under the Charities Act 2011 (or any statutory re-enactment or modification of that Act) with regard to:

- Keeping of accounting records for the Team
- Preparation of annual statements of account for the Team
- Auditing or independent examination of the statements of account of the Team
- Transmission of the statements of account of the Team to the Charities Commission.

SUPPORTING DOCUMENTS & POLICIES:

The Committee will maintain and enforce policies necessary for the running of the Team. The Committee may introduce new policies or amend existing policies to aid in the management of the Team.

Summary of 2022 activities by the team and its volunteers

Operationally in 2022 the team responded to 39 callouts. There were 9 rescues from the mountains where the person had sustained an injury and was unable to continue on their own. There were 7 searches for people missing either lost or despondent. The Team assisted Keswick and Patterdale Rescue Teams on 9 occasions with various rescues, and assisted North West Ambulance Service (NWAS) on 4 occasions, mostly to carry a casualty from an inaccessible location to an ambulance. There were 10 other deployments, including investigations of calls heard by the public, deployments where Coastguard or Great North Air Ambulance Service had also deployed and extracted the casualty before the Team arrived.

In total there were a total of 319 people deployments. The total time the team spent on rescues was 939 people hours. January was the busiest month with 10 call outs, with at least 1 call out in each of the other months. The call outs were dispersed across the area we cover including Spadeadam in the North, and Haweswater in the South, Cross Fell and Nenthead in the East, and High Street in the West.

The team organised Training sessions on each of one Sunday (all day) and one Wednesday (evening) in every month. In addition, supplementary training was provided on different nights and days to cover Probationers and Inductees, Casualty Care, Swift Water, Helicopter use, Driving, Air Crash, Fatality. The team attended the Scottish Highlands in February 2022 for a weekend of training in snowy and icy conditions. Various members of the team met on other occasions as part of Task Groups to review policies, practices, equipment, maintain and repair equipment. There were 12 Team and 12 Committee meetings during the year and one AGM.

The Team continued its pursuit of land to site and build a new base. Numerous meetings were held and fruitless attempts to purchase available land. We were fortunate to be offered land from some generous landowners, but unfortunately were unable to obtain planning permission to build on these sites. In November 2022 the team secured 0.96 acres of land on Gilwilly Industrial Estate to the east of Penrith. Work will continue to develop a plan to build the new base on this site. The purchase was financed by existing cash reserves.

A cornerstone of the rescue team's ability are the two Landrover Defenders owned by the team, that have good off road capability, allowing further access to remote areas. In 2022 we completed the refurbishment of the second Landrover, prolonging its workable life. This was financed by a grant from LDSAMRA.

The Team and its Friends continued to strive to raise money to cover the running costs of the Team. Numerous events and activities were held throughout the year, including talks to community groups (such as WI), pop up cafes, attendance at shows, fetes and events, and street collections such as Penrith Mayday, Winter Droving, Penrith Christmas Lights Switch-on and Christmas Eve. These events are accentuated by a range of merchandise that have been designed by the team. We also manage over 130 collection tins in various commercial establishments, pubs, shops, around our area. Equipment purchases are delayed until we have applied for grants and donations from various avenues.

In summary in 2022 the team continued its normal activity serving the public, supporting other agencies and was able to progress its development with the acquisition of land for a new base.

3. Looking to the future – what we see will affect what we do

Over the next few years, we expect the demand and nature of our volunteer work to grow. We continue to work as a team to build our capability to meet these developments.

- 1) The continued growth of visitors to the area will increase the volume of typical incidents to which we will need to respond.
 - In 2023 we expect the continued popularity of the Lakes and surrounding areas, for cycling, walking, running to remain, with a combination of staycation holidays and weekends away.
 - Longer term the popularity will be driven by improved access. HS2, A66 trunk road dualling.
 - The popularity will drive people to more remote areas of our patch which may be more hazardous or less waymarked.
- 2) The continued media and organisational drive to promote a more active, healthier population with a longer life expectancy and ability to pursue more vigorous activity longer into their life span will further encourage participation in activities that result in Team call outs.
 - 'Weekend warrior' activities will expand from the affluent early 40's to the late 50's, increasing the volume, the likelihood and severity of incidents.
 - Continued promotion of the outdoor to minority, and less experienced groups and with easier access to outdoor activities means more and more people feel able to tackle the physical challenges in the great outdoors, increasing the likelihood of incidents.
 - Changing working habits, including increasing work from home, will permit more weekday, quieter times activity, changing the scope of our call outs.
- 3) A changing climate will have a notable difference on the weather in mountainous areas.
 - The Met Office already predicts that the UK will see warmer and wetter winters and hotter and drier summers as well as more frequent and intense weather extremes. For mountain rescue, that's likely to mean more cases of heatstroke and heat exhaustion, more wildfires on our uplands and more frequent calls on our Swift Water Rescue technicians to assist the paid emergency services during flooding.
 - Warmer winters with less ice and snow means fewer opportunities to train in winter conditions meaning we may be less well prepared for the occasional extreme snowy or icy periods. Teams have struggled to find decent snow for effective training, even in Scotland in recent years and that's only going to get harder."
 - Pressures to improve energy efficiency and reduce carbon footprint will apply to mountain rescuers like everyone else. There will be a need for powerful 4x4 electric vehicles as diesel engines are replaced. Teams are likely to have a greater number of smaller, lighter vehicles rather than the traditional Land Rovers and other conventional off-road vehicles. Bases will need to be better insulated, ideally with renewable energy generation and more sustainable heating, lighting and recharging of equipment like lights and medical equipment.
- 4) Expectation and scrutiny of our work will continue to rise with more visitors and interest from the media.
 - The need for fundraising necessitates using social media to promote Mountain Rescue. With increased attention comes increased scrutiny and expectations for the volunteers to show the highest level of professionalism. The level of qualification will likely increase for the volunteers.
- 5) Increased participation of other voluntary groups
 - We have seen a small number of other voluntary groups promoting capability to provide rescue and support activities that the Team has provided in the past. This will require us as a Team to be clear on how we are differentiated, with the Public and the Emergency services who task the team. This applies to the work we do, and the ability to raise funds.
 - The Team has approached two of the groups and participated in joint training to build familiarity for the occasions when we are deployed together.

The Team has started to address these challenges, for example:

- A. EQUIPMENT – the Second Land Rover refurbishment, has been completed. We continually update and make sure the equipment we have is fit for purpose, and serviceable. We expect in 2023 the 4 x Vacuum mattresses to be replaced, and the adoption of new defibrillators, whilst looking to options for the Automatic cardiac compression device which expires early 2024.



- B. TRAINING and SKILLS - the team continually search for suitable training courses and venues to maintain skills, and add capability to meet future demands. In 2022 two team members became Water Rescue instructors to the benefit of both our own and other teams. The Team attends national, regional course provided by Mountain Rescue and other agencies, such as First aid, Search skills, and Swift Water.



- C. NEW BASE –We have completely outgrown the current base, not least due to our steadily expanding range of specialist equipment and vehicles. The acquisition of the land allows the planning of a new base, and development of a plan to raise the funds, and construct a building. Discussions continue with other teams and agencies as to joint participation in the building, increasing use and fundraising potential. We expect to begin the full programmes for fund raising and then building to start in 2024/5

4. Risks

The Trustees operate a Risk Register which is reviewed at a Trustee meeting at least once a year. The purpose of the Register is to monitor those key risks to the operation of the Charity. Actions are either managed directly by the Trustees or passed to the Operational Team. Operational risks are also reviewed by the Team Leadership and its Committee who then take appropriate action to mitigate key risks.

The Trustee Risks are shown below.

Risk #	Title	Description (if appropriate)	Likelihood	Impact	Overall	Mitigation in place	Action taken in last year
P1	Injury to Team Members	Team Member sustains a serious injury keeping out of action / work for >6 months	Possible	Low	Green	Training, Insurance from MREW	Ensure insurance in place for individuals
P2	Job Infections	Team member contracts a significant infection whilst in contact with casualty - HIV, Covid, Hepatitis B, Wiles, which have significant health impacts to member and possibly family	Possible	Painful	Amber	Training, Insurance, vaccinations required, PPE, protocols of working	Team advised on which vaccinations would help them remain infection free by Tea, Medical Officer (Tim Sanders Sept 2022)
P3	Mental health	Team member suffers deterioration in mental health following an event during a call out such as fatality	Possible	Low	Amber	Trim members, Mental Health first Aiders. Team Leadership protocols, Pastoral Care, Independentnet Counselling	Added independent counselling for all Team Members if needed, through Team Rep and Independent Trustee
P4	Team member accident/fatality	Team member injury or death during team operations	Unlikely	Significant	Red	Continued emphasis on training and protocols Team member training monitored	Review of Crag Manual and other protocols
B1	Vehicles	One or more vehicles is involved in an accident that takes it out of action for more than 4 weeks	Possible	Painful	Amber	Two landrovers, and could borrow if needed, two transport vans.	Landrovers Refurbished
B2	Base destruction	Base suffers part or whole destruction (fire, wind, accident) and significant portion of kit / vehicles are out of action	Unlikely	Significant	Red	Fire alarms, extinguishers, insurance, relations with other teams. Ensure all assets are documented with costs for insurance.	Asset Register in place. Insurance renewed
B3	Equipment not useable	Key kit: rope, stretchers, crag kit, PPE suffer wear and tear, and so could be found to be not useable	Unlikely	Painful	Amber	Equipment checks, expiry/retest dated, kit records stored centrally and monitored 6 monthly	List of equipment expiry created
F1	Illegal Activity	Accounts hacked, team member theft, or Fraud	Possible	Significant	Red	Dual signatures, account details and access limited. Crypto passwords. Money is spread across multiple accounts	Added further account. Land purchased reducing reserves available
F2	Overstretch of Charity	Team commits to project that cannot be financed	Possible	Painful	Amber	Reserves policy, fundraising plans, project approvals by whole team	Land purchase has reduced reserves
O1	Loss of Charity Status	Do not fill the criteria for registering as a charity	Unlikely	Significant	Red	Trustee review, complete requirements, independent auditor	Appointment of Independent Trustee. Filed CC required documents
O2	Loss of MREW membership	MREW no longer recognise team as a MR team	Unlikely	Significant	Red	MREW attendance and compliance	Attendance at AGM and Conference

5. Finance

The Financial report is supplied separately as part of this record. This includes the review of the independent examiner. Notes to the accounts should be read in conjunction with the various financial statements.

Terminology

The Trustees have over the past few years worked to clarify the terminology within the accounts to reflect how the organisation uses and sees the financial position, with the intention of making them easier for the public to follow. For example, breaking out the types of income and expenditure in more detail.

Reserves

In 2022 the Charity purchased a piece of land in preparation to build a new base. The land was acquired using existing reserves. Within the balance sheet there is now a new reserve showing the Land acquisition, which is an asset, that will be shown at purchase cost for the foreseeable future.

As a risk management approach, the Team have designated reserves in the accounts to cover the replacement of a team vehicle should that be needed (outside of any insurance claim). The Team holds reserves of approximately two years running costs, allowing the team to purchase consumables to continue operations should fund raising be stretched or limited.

As part of the “New Base” project the Team holds on deposit a ring fenced sum of £28,500 from Cumbria Ore Mines Rescue Unit (COMRU). This deposit was made in 2016 towards the building of a new base, as

an indication of the COMRU team intent to be part of the New Base. Until planning approval is received in full for the new building no further commitment is expected from COMRU. If COMRU decide not to be part of the New Base the £28,500 will be returned to them.

As at 31 December 2022 free reserves were £180,941.

6. Assets held in individual names

The Deeds for the Team Property at Isobella Carlton House, Tynefield Drive, Penrith are held in the names of

- Ceri Bicknell (Trustee, Treasurer, Committee Member and Operational Team Member)
- John Carlin (Deputy Team Leader, Committee Member and Operational Team Member)
- Kevin Dowding (Fundraising Officer, Committee Member, former Chairperson, former Team member)
- Robert Holden (former Team Leader, former Trustee, former Team member)

The Deeds for the Team Property on Gilwilly Industrial Estate, Penrith (New Base) are held in the names of

- Ceri Bicknell (Trustee, Treasurer, Committee Member and Operational Team Member)
- Peter King (Trustee, Team Leader, Committee Member, and Operational Team Member)
- Rick Salter (Trustee, Secretary, Committee Member, and Operational Team Member)
- Rob Hunter (former Trustee, former Chairperson, and Operational Team Member).

7. Contact details

If you would like to know more about what us, we have a website and a Facebook page

<https://www.penrithmrt.org.uk/>

<https://www.facebook.com/PenrithMRT/>

If you would like to help raise money for us or donate we have a JustGiving page which can be accessed through the website, or via

<https://www.justgiving.com/penrith-mountainrescue>

If you prefer to donate directly this can be done to the following bank details.

Acct Name: Penrith Mountain Rescue Team. Sort Code: 30-16-28. Acct No: 00714730

If you have further questions or specific queries please email the Team Secretary at secretary@penrithmrt.org.uk who will forward your email to the most appropriate team member.

Penrith Mountain Rescue
Isobella Carlton House
Tynefield Drive
Penrith
CA11 8JA

REMEMBER – IF IN DIFFICULTY– CALL THE POLICE ON 999 OR 112, AND EXPLAIN THE SITUATION.
THEY WILL TASK MOUNTAIN RESCUE IF NEEDED.

Penrith Mountain Rescue Team

Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Penrith Mountain Rescue Team**

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 15 to 24.

Your attention is to drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular 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 Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me 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, comply with the accounting requirements of the 2011 Acthave 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.



Joanne Thomlinson FCA
Dodd & Co Limited
Chartered Accountants

18 August 2023

FIFTEEN Rosehill
Montgomery Way
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CA1 2RW

Penrith Mountain Rescue Team

Statement of Financial Activities for the Year Ended 31 December 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	44,189	20,490	64,679	69,501
Investments	3	2,475	-	2,475	2,553
Total income		<u>46,664</u>	<u>20,490</u>	<u>67,154</u>	<u>72,054</u>
Expenditure on:					
Charitable activities		54,138	20,490	74,628	77,971
Total expenditure		<u>54,138</u>	<u>20,490</u>	<u>74,628</u>	<u>77,971</u>
Net outgoing resources before transfers		(7,474)	-	(7,474)	(5,917)
Transfers					
Gross transfers between funds		-	-	-	-
Net movements in funds		(7,474)	-	(7,474)	(5,917)
Reconciliation of funds					
Total funds brought forward		705,272	28,500	733,772	739,689
Total funds carried forward		<u>697,798</u>	<u>28,500</u>	<u>726,298</u>	<u>733,772</u>

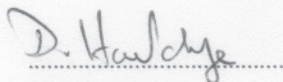
The notes on pages 17 to 24 form an integral part of these financial statements.

Penrith Mountain Rescue Team
Balance Sheet as at 31 December 2022

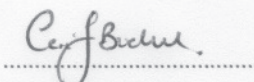
		2022	2021
	Note	£	£
Fixed assets			
Tangible assets	8	516,857	193,060
Current assets			
Stocks and work in progress		2,085	2,085
Debtors	9	9,932	10,223
Cash at bank and in hand		202,150	531,682
		<u>214,167</u>	<u>543,990</u>
Creditors: Amounts falling due within one year	10	<u>(4,726)</u>	<u>(3,278)</u>
Net current assets		<u>209,441</u>	<u>540,712</u>
Net assets		<u>726,298</u>	<u>733,772</u>
The funds of the charity:			
Restricted funds		28,500	28,500
Unrestricted funds			
Unrestricted income funds		<u>697,798</u>	<u>705,272</u>
Total charity funds		<u>726,298</u>	<u>733,772</u>

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 18 August 2023 and signed on its behalf by:



D Houldridge
Trustee



C Bicknell
Trustee

The notes on pages 17 to 24 form an integral part of these financial statements.

Penrith Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 12.

Income and endowments

Donations and legacies including donations, legacies and grants that provide core funding or are of a general nature is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Penrith Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 December 2022

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Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £200 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	15% reducing balance basis
Motor vehicles	15% reducing balance basis

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Penrith Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations and legacies				
Legacies and bequests	1,000	-	1,000	-
Appeals and donations	6,292	-	6,292	6,320
Collection boxes	1,857	-	1,857	1,919
Gift Aid tax reclaimed	878	-	878	-
Sundry fundraising	580	-	580	244
Website fundraising	7,169	-	7,169	12,493
Friends of Penrith MRT	1,502	-	1,502	679
Street collections	6,911	-	6,911	6,351
	<u>26,189</u>	<u>-</u>	<u>26,189</u>	<u>28,006</u>
Grants				
Grants - other agencies	-	-	-	1,005
The Lake District Search and Mountain Rescue Association	18,000	20,490	38,490	40,490
	<u>18,000</u>	<u>20,490</u>	<u>38,490</u>	<u>41,495</u>
	<u>44,189</u>	<u>20,490</u>	<u>64,679</u>	<u>69,501</u>

Of the donations and legacies income in 2021 £48,006 related to unrestricted funds and £21,495 related to restricted funds.

3 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Interest on cash deposits	<u>2,475</u>	<u>-</u>	<u>2,475</u>	<u>2,553</u>

Of the investment income in 2021, all related to unrestricted funds.

Penrith Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 December 2022

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4 Total expenditure

	Team and base costs	Total 2022	Total 2021
	£	£	£
Direct costs			
Opening stock	2,085	2,085	2,000
Closing stock	(2,085)	(2,085)	(2,085)
Training	5,296	5,296	6,122
Small equipment and clothing	9,573	9,573	7,436
Motor expenses	27,812	27,812	26,799
Medical costs	3,462	3,462	4,535
Motor insurance	662	662	646
Depreciation of plant and machinery	17,680	17,680	20,750
	<u>64,485</u>	<u>64,485</u>	<u>66,203</u>
Support costs			
Insurance (Base)	2,496	2,496	1,419
Base expenses	2,661	2,661	2,766
Telephone and fax	810	810	741
Office expenses	-	-	665
Computer and website costs	906	906	574
Printing, postage and stationery	53	53	314
Trade subscriptions	314	314	314
Friends of Penrith MRT	513	513	1,243
Sundry expenses	681	681	418
Accountancy fees	1,150	1,150	1,705
Independent examiner's fee	500	500	500
Legal and professional fees	59	59	1,109
	<u>10,143</u>	<u>10,143</u>	<u>11,768</u>
	<u>74,628</u>	<u>74,628</u>	<u>77,971</u>

Of the expenditure in 2021 £56,476 related to unrestricted funds and £21,495 related to restricted funds.

5 Governance costs

	2022	2021
	£	£
Accountancy fees	1,150	1,705
Independent examiner's fee	500	500
Legal and professional fees	59	1,109
	<u>1,709</u>	<u>3,314</u>

Penrith Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

6 Trustees' remuneration and expenses

During the year 4 (2021 - 2) trustees were reimbursed £587 (2021 - £155) for expenses. No trustees received any remuneration.

7 Taxation

The registered charity is exempt from taxation on income and gains.

8 Tangible fixed assets

	Land and buildings £	Plant and machinery including motor vehicles £	Total £
Cost			
As at 1 January 2022	75,193	162,189	237,382
Additions	341,477	-	341,477
As at 31 December 2022	<u>416,670</u>	<u>162,189</u>	<u>578,859</u>
Depreciation			
As at 1 January 2022	-	44,322	44,322
Charge for the year	-	17,680	17,680
As at 31 December 2022	<u>-</u>	<u>62,002</u>	<u>62,002</u>
Net book value			
As at 31 December 2022	<u>416,670</u>	<u>100,187</u>	<u>516,857</u>
As at 31 December 2021	<u>75,193</u>	<u>117,867</u>	<u>193,060</u>

9 Debtors

	2022 £	2021 £
Other debtors	<u>9,932</u>	<u>10,223</u>

10 Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,482	657
Accruals and deferred income	1,244	2,621
	<u>4,726</u>	<u>3,278</u>

Penrith Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

11 Related parties

Controlling entity

The charity is controlled by the trustees.

12 Analysis of funds

	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Designated Funds					
Vehicle reserve	40,000	-	-	-	40,000
Property reserve	75,193	-	-	-	75,193
New base reserve	300,000	-	-	(300,000)	-
Emergency reserve	75,000	-	-	-	75,000
Calendar sales	7,857	-	-	-	7,857
Fixed asset reserve	117,867	-	(17,680)	-	100,187
Land reserve	-	-	-	341,477	341,477
	<u>615,917</u>	<u>-</u>	<u>(17,680)</u>	<u>41,477</u>	<u>639,714</u>
General Funds					
Unrestricted income fund	<u>89,355</u>	<u>46,664</u>	<u>(36,458)</u>	<u>(41,477)</u>	<u>58,084</u>
Restricted Funds					
LDSAMRA - Landrover	-	20,490	(20,490)	-	-
COMRU new base	<u>28,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,500</u>
	<u>28,500</u>	<u>20,490</u>	<u>(20,490)</u>	<u>-</u>	<u>28,500</u>
	<u>733,772</u>	<u>67,154</u>	<u>(74,628)</u>	<u>-</u>	<u>726,298</u>

Penrith Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

Designated funds:

Vehicle reserve - money set aside to fund the purchase of replacement vehicles.

Property reserve - the value of buildings currently held, shown separately to general unrestricted reserves to allow the free reserves position to be more clear.

New base reserve - to pay towards the building or purchase of a new base to meet the increasing needs of the team.

Emergency reserve - to cover 2 years annual expenditure.

Calendar sales - Funds received from calendar sales are allocated to future vehicle purchases.

Fixed asset reserve - to reflect the amount of reserves that are currently held as fixed assets and not readily available for sale.

Land reserve - the value of land currently held, shown separately to general unrestricted reserves to allow the free reserves position to be more clear.

Restricted funds:

LDSAMRA - Landrover - Funding was received for the refurbishment of one of the Landrovers from central Lake District Search and Mountain Rescue Association.

COMRU new base - Funding received towards the building or purchase of a new team base.

Prior period

	At 1 January 2021	Incoming resources	Resources expended	Transfers	At 31 December 2021
	£	£	£	£	£
Designated Funds					
Vehicle reserve	40,000	-	-	-	40,000
Property reserve	75,193	-	-	-	75,193
New base reserve	300,000	-	-	-	300,000
Emergency reserve	60,000	-	-	15,000	75,000
Calendar sales	7,857	-	-	-	7,857
Fixed asset reserve	-	-	-	117,867	117,867
	<u>483,050</u>	<u>-</u>	<u>-</u>	<u>132,867</u>	<u>615,917</u>
General Funds					
Unrestricted income fund	<u>228,139</u>	<u>50,559</u>	<u>(56,476)</u>	<u>(132,867)</u>	<u>89,355</u>
Restricted Funds					
Department for Transport grant	-	1,005	(1,005)	-	-
LDSAMRA - Landrover	-	20,490	(20,490)	-	-
COMRU new base	<u>28,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,500</u>

Penrith Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 December 2022

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28,500	21,495	(21,495)	-	28,500
<u>739,689</u>	<u>72,054</u>	<u>(77,971)</u>	<u>-</u>	<u>733,772</u>

13 Transfers

Transfers are made up of £341,477 transferred to the designated property reserve fund, of which £300,000 was from the designated new base fund and £41,477 from unrestricted funds.

14 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible assets	516,857	-	516,857	193,060
Current assets	185,667	28,500	214,167	543,990
Creditors: Amounts falling due within one year	(4,726)	-	(4,726)	(3,278)
Net assets	<u>697,798</u>	<u>28,500</u>	<u>726,298</u>	<u>733,772</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020 as restated
	£	£	£	£
Tangible assets	193,060	-	193,060	213,530
Current assets	515,490	28,500	543,990	527,550
Creditors: Amounts falling due within one year	(3,278)	-	(3,278)	(1,391)
Net assets	<u>705,272</u>	<u>28,500</u>	<u>733,772</u>	<u>739,689</u>