Charity registration number: 1154370

Devon & Cornwall 4x4 Response

Annual Report and Financial Statements

for the Year Ended 31 December 2025

WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Devon & Cornwall 4x4 Response

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16

Devon & Cornwall 4x4 Response

Reference and Administrative Details

Chairman	Mr R J Gowing, (resigned 16/04/2026)
Trustees	Mr S B Welch, (resigned 02/07/2025) Mr S J Hole, Control Manager Mr K J Seaward, Group Treasurer Mr R J Gowing, (resigned 16/04/2026) Miss R J Palmer, Group Secretary Mr J R Emery, (resigned 03/06/2026) Mr J L Clarke, (resigned 05/10/2025) Mr S Jones, (appointed 19/10/25) Mr P Sanders, (appointed 03/06/2026) Mr C Percival, (appointed 03/06/2026)
Charity Registration Number	1154370
Principal Office	Mor Workspace Treloggan Lane Newquay Cornwall TR7 2FP
Independent Examiner	Westcotts (SW) LLP Plym House 3 Longbridge Road Plymouth Devon PL6 8LT

Devon & Cornwall 4x4 Response

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Trustees

Mr S B Welch, (resigned 02/07/2025)

Mr S J Hole, Control Manager

Mr K J Seaward, Group Treasurer

Mr R J Gowing, (resigned 16/04/2026)

Miss R J Palmer, Group Secretary

Mr J R Emery, (resigned 03/06/2026)

Mr J L Clarke, (resigned 05/10/2025)

Mr S Jones, (appointed 19/10/25)

Mr P Sanders, (appointed 03/06/2026)

Mr C Percival, (appointed 03/06/2026)

Introduction

The Trustees present their annual report together with the examined financial statements of the Charity for the year 1st January 2025 to 31st December 2025.

The Trustees confirm that the Annual Report and financial statements of the Charitable Incorporated Organisation (CIO) comply with the current statutory requirements, the requirements of the CIO's constitution and the guidelines provided by the Charity Commission Objectives.

The principal objectives of the Charity are to preserve and protect human life and property by supplementing and supporting emergency services , statutory bodies and other organisations as deemed appropriate by the trustees, in particular but not exclusively by providing 4x4 vehicles and drivers.

The Board of Trustees has given regard to the legislative and regulatory requirements for disclosing how its charitable objectives have provided benefit to the public and confirms it has complied with the duties as set out.

This report outlines how our achievements during the period have benefited the public. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relation to public benefit, including the guidance 'Public benefit: running a charity: (PB2)'

Objectives and Activities

Over the period Devon and Cornwall 4x4 Response has been continuing to strengthen and develop relationships with vital services across the two counties and has cemented itself as a valued strategic partner for various organisations such as Devon and Cornwall Police, NHS Trust, British Armed Forces, hospitals, doctors, care homes, local authorities including county and town councils, and other charities. The charity achieved this by being available to provide logistical support both in a planned and ad hoc capacity.

Trustees' Report (continued)

Callouts

During 2025 responders attended 11 callouts with Dartmoor search and rescue, supporting their volunteers across Dartmoor to find and transport people who required help on the moor.

Devon and Cornwall was affected by snow in January 2025 and many responders aided in transporting essential staff including NHS staff members and carers to and from their place of work. As well as this responders were in place to keep major roads in Devon safe and support drivers where needed.

Professional partnerships

After careful planning and coordination with Devon and Cornwall Police we launched a pilot project in which of responders and support members were able to work towards becoming Accredited Police Volunteers. 20 members have been fully trained and certificated as APVs. In 2025, after certification, APV responders attended 6 call outs with Devon and Cornwall Police. Our Liaison Officer worked closely with members of the police force to ensure a smooth collaboration between the two organisations, as this is pilot project for police forces across the UK.

Events

The Charity once again supported The British Army in the running of The Ten Tors Challenge, a challenge attempted by 2,400 teenagers in 400 teams of six. The teams navigate routes of 35, 45 or 55 miles (depending on age) over the Northern half of Dartmoor, visiting ten nominated tors / check points in under two days. Teams must be self-sufficient, carrying all that they need to complete their route and stay out overnight safely. Responders also supported the Jubilee Challenge, for teens and young adults with a range of conditions and/or disabilities. 53 members supported the challenge across 3 days.

Devon and Cornwall 4x4 Response was once again chosen as Charity of the Year by the South West Classic Car Club and members attended events throughout the year, creating a lasting relationship between our two organisations. The South West Classic Car Club gave a generous donation at the end of the season.

The group supported 69 events throughout the year including Royal Cornwall Show, a range of carnivals and parades, cycle races, walks and runs.

Training

48 responders got a LANTRA off road driving qualification. The training took place across two venues in small groups and included both practical and classroom based exercises. 42 members also undertook DEFRA module 1 water awareness training, enabling them to safely respond to flood related incidents across Devon and Cornwall. Training including use of PPE, risks, zones and the use of throwlines.

Trustees' Report (continued)

Membership

Throughout 2025 membership remained fairly static with an average of 90 members, 60 of which were active responders. All members complete mandatory training and have the option to complete additional training where necessary for their role.

Finances

The balance of accounts on 1st January 2025 was £29,725.90 and the balance of accounts on 31st December 2025 was £20,194.01. The claim for Gift Aid will be applied for by the Group Treasurer after the end of the 2025/26 financial year. The group is continuing to work with other local charities and businesses to support local events which provide vital donations towards the Charity's running costs.

Reserves

The Trustees' policy is to maintain free reserves equivalent to three months of operating expenditure. This provides sufficient protection against fluctuations in income and ensures the Charity can continue to meet its obligations in the event of unforeseen financial challenges. At 31 December 2025, the Charity held free reserves of £20,194 against a target level of £11,500. The reserves policy is reviewed regularly by the Board to ensure it remains appropriate in light of the Charity's financial position and operating environment.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 27-09-2026... and signed on its behalf by:

Kevin Seaward
.....
Mr K J Seaward
Trustee/Group Treasurer

Peter Curtis
.....
Mr P J Curtis
Trustee/Group Secretary

Devon & Cornwall 4x4 Response

Independent Examiner's Report to the trustees of Devon & Cornwall 4x4 Response

I report to the trustees on my examination of the accounts of Devon & Cornwall 4x4 Response for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of Devon & Cornwall 4x4 Response 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 Devon & Cornwall 4x4 Response's accounts carried out under section 145 of the 2011 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 Devon & Cornwall 4x4 Response as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....

Matthew Keane FCCA
Westcotts (SW) LLP
Plym House
3 Longbridge Road
Plymouth
Devon
PL6 8LT

Date: 29/09/26

Devon & Cornwall 4x4 Response

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies		8,017	8,017	5,679
Charitable activities		23,145	23,145	23,594
Other trading activities		9,320	9,320	7,094
Investment income	5	238	238	224
Total income		40,720	40,720	36,591
Expenditure on:				
Charitable activities		(46,344)	(46,344)	(28,488)
Total expenditure		(46,344)	(46,344)	(28,488)
Net (expenditure)/income		(5,624)	(5,624)	8,103
Net movement in funds		(5,624)	(5,624)	8,103
Reconciliation of funds				
Total funds brought forward		28,746	28,746	20,643
Total funds carried forward	13	23,122	23,122	28,746

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 13.

Devon & Cornwall 4x4 Response

(Registration number: 1154370)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	4,062	-
Current assets			
Cash at bank and in hand		20,194	29,826
Creditors: Amounts falling due within one year	12	(1,134)	(1,080)
Net current assets		19,060	28,746
Net assets		23,122	28,746
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		23,122	28,746
Total funds	13	23,122	28,746

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 27/9/2026..... and signed on their behalf by:

Kevin Seaward
.....
Mr K J Seaward
Trustee/Group Secretary

Peter Curtis
.....
Mr P J Curtis
Trustee/Group Secretary

Devon & Cornwall 4x4 Response

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

Statement of compliance
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.

Basis of preparation
Devon & Cornwall 4x4 Response meets the definition of a public benefit entity under FRS 102. 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.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
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:

Asset class	Depreciation method and rate
Safety Equipment	5 year straight line

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.

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

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	7,709	7,709	5,116
Gift aid reclaimed	308	308	563
	8,017	8,017	5,679

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

3 Income from charitable activities

Charitable income represents the contributions made by the events we support to cover our mileage undertaken.

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Charitable Activities	23,145	23,145	23,594

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2024 £
Trading income;			
Sales of goods and services	6,932	6,932	2,120
Local fundraising and street collection income	148	148	2,169
Membership subscriptions	2,240	2,240	2,805
	9,320	9,320	7,094

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	238	238	224

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Charitable Activities		21,123	21,123	19,588
Allocated support costs		23,667	23,667	7,820
Governance costs	9	1,554	1,554	1,080
		46,344	46,344	28,488

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Total 2025 £	Total 2024 £
Telephone and communications	4,216	2,891
Staff training	13,298	540
Insurance	723	613
Computer software and maintenance costs	2,468	1,464
Trade subscriptions	121	50
Sundry expenses	1,903	1,435
Advertising and promotional activities	160	-
Legal and professional fees	602	316
Hire of plant and machinery	-	511
Depreciation of safety equipment	176	-
	23,667	7,820

8 Trustees remuneration and expenses

During the period 8 current and former trustees received a total of £2,801 (2024: £3,206) in reimbursed mileage costs whilst providing assistance in line with the charitable objectives of the entity.

No amounts were paid in respect of their role as trustees of the entity.

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	456	432
Other fees to examiners		
All other services	1,098	648

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

10 Taxation

As a registered charity the entity is exempt from taxation.

11 Tangible fixed assets

	Safety Equipment £	Total £
Cost		
Additions	4,238	4,238
At 31 December 2025	4,238	4,238
Depreciation		
Charge for the year	176	176
At 31 December 2025	176	176
Net book value		
At 31 December 2025	4,062	4,062

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	1,134	1,080

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

13 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General				
General Funds	28,746	40,720	(46,344)	23,122

All remaining funds held by the charity are unrestricted as they are expendable at the discretion of the trustees and are not subject to any restrictions imposed by donors, legacies or contracts. During the year one restricted grant was received and fully expended to cover the cost of emergency radio communication equipment.

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General				
General Funds	20,643	35,991	(27,888)	28,746
Restricted funds				
Restricted Funds - for radios	-	600	(600)	-
Total funds	20,643	36,591	(28,488)	28,746

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2025 £
Tangible fixed assets	4,062	4,062
Current assets	20,194	20,194
Current liabilities	(1,134)	(1,134)
Total net assets	23,122	23,122

	Unrestricted funds General £	Total funds at 31 December 2024 £
Current assets	29,826	29,826
Current liabilities	(1,080)	(1,080)
Total net assets	28,746	28,746

15 Related party transactions

There were no related party transactions in the year.