CHARITY REGISTRATION NUMBER: 1166883

United Kingdom Rescue Organisation

Unaudited financial statements

31 December 2025

United Kingdom Rescue Organisation

Financial statements

Year ended 31 December 2025

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United Kingdom Rescue Organisation

Trustees' annual report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	United Kingdom Rescue Organisation
Charity registration number	1166883
Principal office	Surrey Fire and Rescue Service Headquarters 11 Woodhatch Road Cockshot Hill Reigate Surrey RH2 8EF

The trustees

The trustees who served during the year and at the date of approval were as follows:

Dan Quin (Chair)
Mark Baxter
Cameron Black
Samantha Burton
Andrew Dixon
Karl Edwards (appointed 1 September 2025)
Ian Greenman
Ian Marritt
Sarah Mason (appointed 18 March 2025)
Neil Odin (resigned March 2025)

Independent examiner	Mark Proctor FCA, DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB

Objectives and activities

The principal objectives of the CIO are to:

(a) Support the advancement of professional rescue in UK fire and rescue services and other rescue services through a range of activities and products, all of which serve the need of the rescue community in its widest sense, from service providers, suppliers, researchers and training organisations.

(b) Promote the protection and preservation of human life by developing and promoting best practice in rescue extraction and recovery techniques.

(c) Advance the education of the rescue services in the UK and overseas by providing training and experience in rescue extraction and recovery techniques.

(d) Advance the education of the public in rescue extraction and recovery techniques.

(e) Advance the education of the public in road and community safety matters.

Public benefit

Our main activities are described within this report. All our charitable activities focus on the activities described within our Objects. These activities are undertaken to further our charitable purposes for the public benefit through the provision of specialist education and training for UK fire and rescue services and other rescue services.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the CIO's aims and objectives, in planning future activities.

Achievements and performance

The reduced level of activity during 2025 is in line with our expectations and reflects a period of strategic transition for the charity.

During the year, the charity undertook a review of its operating model and longer-term business strategy in response to feedback from UK fire and rescue services. Historically, our principal source of income has been the annual national challenge event, which incorporated all challenge disciplines and the delivery of Professional Development Sessions if they formed part of the accounts for the period. However, feedback from participating services indicated that large-scale national events were becoming increasingly difficult and expensive to support, both financially and operationally.

As a result, the charity has been moving towards a revised model that places greater emphasis on regional events, supplemented by smaller-scale national competitions where appropriate. This transition meant that no major national challenge event generating the usual level of entry fee income took place during 2025, resulting in significantly lower income and expenditure than in previous years.

The income received during the year therefore comprises the VAT refund from HMRC and the payment from Technical Rescue, with only limited expenditure incurred while the charity progressed its strategic changes.

We expect activity levels to increase as the revised operating model is implemented and the programme of regional and smaller national events becomes established.

Financial review

Our main source of income is the entry fees from the National Challenge supplemented by income from the provision of services and sponsorship.

UKRO makes a contribution to the Host for each National Challenge to stage the event. Volunteers are paid expenses when not provided by their Fire and Rescue Service or come from outside the fire sector to undertake assessing and global work; and for visiting the Host to discuss and develop the National Challenge.

We have a policy of maintaining a working balance of £30,000 and living within our means each year unless the trustees positively decide to spend from reserves. At the year ended 31 December 2025 our free reserves amounted to £76,285. The trustees acknowledge the level of reserves at the year end is in excess of the current policy and are reviewing the situation. In addition the charity had restricted funds of £3,630.

Structure, governance and management

Governing document

United Kingdom Rescue Organisation is registered with the Charity Commission, constituted as a Charitable Incorporated Organisation and governed by its Foundation document.

Recruitment, appointment and training of Trustees

Trustees are appointed in accordance with the Foundation document.

UKRO has 9 trustees - a Chair, 2 Vice Chairs, 1 Director without portfolio and 5 Directors who head up each of our directorates:

1. Corporate Services;
2. Education & Development;
3. Global;
4. Operations; and
5. Organisational Development, Marketing & Communications.

Training resources are provided to Trustees.

Organisational structure

The Trustees are responsible for the management of the affairs of the charity.

UKRO is a member of the World Rescue Organisation and Fire Aid; and has a partnership with the Institute of Fire Engineers.

Risk management

The Trustees acknowledges the Charity Commission's recommendation for them to undertake a review of the major risks to which the charity is exposed. UKRO has a risk register which is reviewed 4 times a year.

Structure, governance and management ***(continued)***

Independent examiner

Mark Proctor FCA DChA of Lovewell Blake LLP was appointed as independent examiner in July 2026 and has confirmed is content to continue in this role.

True and Fair override

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. The departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees' annual report was approved on 29 October 2026 and signed on behalf of the board of trustees by:

Dan Quin (Chair)
Trustee

United Kingdom Rescue Organisation

Independent examiner's report to the trustees of United Kingdom Rescue Organisation

Year ended 31 December 2025

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 December 2025 which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 financial statements do not accord with those records; or

3. the financial statements 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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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.

I 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 2015.

Mark Proctor FCA, DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

30 October 2026

United Kingdom Rescue Organisation

Statement of financial activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 **Total funds £**	2024 Total funds £
Income and endowments					
Charitable activities	**4**	9,450	–	9,450	69,037
Total income		9,450	–	9,450	69,037
Expenditure					
Charitable activities	**5**	18,983	–	18,983	55,148
Total expenditure		18,983	–	18,983	55,148
Net (expenditure)/income and net movement in funds		(9,533)	–	(9,533)	13,889
Reconciliation of funds					
Total funds brought forward		85,818	3,630	89,448	75,559
Total funds carried forward		76,285	3,630	79,915	89,448

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

United Kingdom Rescue Organisation

Balance sheet

31 December 2025

	Note	2025 £	£	2024 £	£
Current assets					
Debtors	**9**	–		7,649	
Cash at bank and in hand		83,573		81,799	
		83,573		89,448	
Creditors: amounts falling due within one year	**10**	(3,658)		–	
Net current assets			79,915		89,448
Total assets less current liabilities			79,915		89,448
Net assets			79,915		89,448
Funds of the charity					
Restricted funds			3,630		3,630
Unrestricted funds			76,285		85,818
Total charity funds	**11**		79,915		89,448

These financial statements were approved by the board of trustees and authorised for issue on 29 October 2026 and are signed on behalf of the board by:

Dan Quin
Trustee

Karl Edwards
Trustee

The notes on pages 8 to 12 form part of these financial statements.

United Kingdom Rescue Organisation

Notes to the financial statements

Year ended 31 December 2025

1. General information

The charity The charity is a public benefit entity and a registered charity in England and Wales and a Charitable Incorporated Organisation. The Charity's registered address is Surrey Fire and Rescue Service Headquarters, 11 Woodhatch Road, Cockshot Hill, Reigate, Surrey, RH2 8EF.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The 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 the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from charitable activities included in full when receivable and deferred where received in advance.

3. Accounting policies *(continued)*

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Entry Fees	–	–	–
Approved Training Provider	9,450	–	9,450
IDP Fund	–	–	–
International Events	–	–	–
Miscellaneous Income	–	–	–
Sponsorship	–	–	–
	9,450	–	9,450

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Entry Fees	58,710	–	58,710
Approved Training Provider	2,260	–	2,260
IDP Fund	–	6,280	6,280
International Events	547	–	547
Miscellaneous Income	240	–	240
Sponsorship	1,000	–	1,000
	62,757	6,280	69,037

5. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Hosting Fee	–	–	–
Expenses	8,653	–	8,653
Insurance	977	–	977
IT costs	789	–	789
Volunteer costs	–	–	–
International events	–	–	–
Equipment	–	–	–
IDP Programme	–	–	–
Other costs	6,164	–	6,164
Governance costs	2,400	–	2,400
	18,983	–	18,983

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Hosting Fee	38,435	–	38,435
Expenses	3,789	–	3,789
Insurance	1,824	–	1,824
IT costs	1,375	–	1,375
Volunteer costs	74	–	74
International events	5,971	–	5,971
Equipment	750	–	750
IDP Programme	–	2,650	2,650
Other costs	–	–	–
Governance costs	280	–	280
	52,498	2,650	55,148

6. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,400	280

7. Staff costs

The charity did not have any employees during the year or previous year and therefore no individual received employee benefits of more than £60,000.

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Two trustees received expenses totalling £378.

9. Debtors

	2025 £	2024 £
Other debtors	–	7,649

10. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,800	–
Social security and other taxes	1,858	–
	3,658	–

11. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	**At 31 December 2025**
	£	£	£	£
General funds	85,818	9,450	(18,983)	76,285

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	75,559	62,757	(52,498)	85,818

Restricted funds

	At 1 January 2025	Income	Expenditure	**At 31 December 2025**
	£	£	£	£
IDP Fund	3,630	–	–	3,630

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
IDP Fund	–	6,280	(2,650)	3,630

12. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Current assets	79,943	3,630	83,573
Creditors less than 1 year	(3,658)	–	(3,658)
Net assets	76,285	3,630	79,915

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	85,818	3,630	89,448
Creditors less than 1 year	–	–	–
Net assets	85,818	3,630	89,448

13. Related parties

No related party transactions occurred during this year or the prior year.