

Charity Registration Number: 508877

**Teesdale and Weardale Search and Mountain Rescue
Team**

Accounts

For the Year Ending

31 July 2025

Teesdale and Weardale Search and Mountain Rescue Team

Accounts

Year Ended 31 July 2025

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Teesdale and Weardale Search and Mountain Rescue Team

Trustees' Annual Report

Year Ended 31 July 2025

The trustees present their report and the unaudited accounts of the charity for the year ended 31 July 2025.

Objectives and Activities

The charity's objects are to provide a mountain search and rescue service for the whole of County Durham, from the highest fells in the West to the Coastal Communities of the North Sea. The policies adopted in furtherance of these objects are to respond to requests by the police to a range of incident types, from injured or lost people in the hills to vulnerable missing people in urban settings, and there has been no change in these during the year.

The charity operates 24 hours per day, 365 days per year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and Performance

A detailed review of the activities, achievements & performance is filed with the financial statements and is available from www.charitycommission.gov.uk.

Financial Review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least three months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Reference and Administrative Details

Registered charity name	Teesdale and Weardale Search and Mountain Rescue Team
Charity registration number	508877
Principal office	The Chris Scott Mountain Search & Rescue Centre Lanchester Road Durham County Durham DH1 5RA

Teesdale and Weardale Search and Mountain Rescue Team

Trustees' Annual Report *(continued)*

Year Ended 31 July 2025

The Trustees

Mr J S Owers	(Resigned 8 November 2024)
Mr D W Toward	
Dr J Little	
Mr P Bell	
Mr E Gilhooley	
Mr D Wigham	
Mr J Chilcott	
Mr R Warne	
Mr C Roberts	(Resigned 8 November 2024)
Mr D Taylor	(Appointed 8 November 2024)
Mr M Needham	(Appointed 8 November 2024)
Mrs J Ascroft	
Mr P Aitken Fell	(Appointed 8 November 2024)
Mr M Sauer	
Ms S Hall	(Resigned 30 June 2025)
Mr P Renwick	

Independent Examiner

Lisa Hutchinson FMAAT
5 Coronation Terrace
Fir Tree
Crook
County Durham
DL15 8BP

The trustees' annual report was approved on 5 November 2025 and signed on behalf of the board of trustees by:



Dr J Little
Trustee

Teesdale and Weardale Search and Mountain Rescue Team

Independent Examiner's Report to the Trustees of Teesdale and Weardale Search and Mountain Rescue Team

Year Ended 31 July 2025

I report to the trustees on my examination of the accounts of Teesdale and Weardale Search and Mountain Rescue Team ('the charity') for the year ended 31 July 2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 the charity 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 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.



Lisa Hutchinson FMAAT
Independent Examiner

5 Coronation Terrace
Fir Tree
Crook
County Durham
DL15 8BP

Teesdale and Weardale Search and Mountain Rescue Team

Statement of Financial Activities

Year Ended 31 July 2025

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	4	73,396	–	73,396	41,511
Charitable activities	5	2,128	–	2,128	2,503
Other trading activities	6	1,062	–	1,062	4,381
Investment income	7	7,121	–	7,121	4,914
Total income		<u>83,707</u>	<u>–</u>	<u>83,707</u>	<u>53,309</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	8	1,019	–	1,019	1,334
Expenditure on charitable activities	9,10	62,008	–	62,008	63,562
Total expenditure		<u>63,027</u>	<u>–</u>	<u>63,027</u>	<u>64,896</u>
Net income/(expenditure)		<u>20,680</u>	<u>–</u>	<u>20,680</u>	<u>(11,587)</u>
Transfers between funds		331	(331)	–	–
Net movement in funds		<u>21,011</u>	<u>(331)</u>	<u>20,680</u>	<u>(11,587)</u>
Reconciliation of funds					
Total funds brought forward		<u>281,060</u>	<u>331</u>	<u>281,391</u>	<u>292,978</u>
Total funds carried forward		<u>302,071</u>	<u>–</u>	<u>302,071</u>	<u>281,391</u>

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 6 to 13 form part of these accounts.

Teesdale and Weardale Search and Mountain Rescue Team

Statement of Financial Position

31 July 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	14	24,888	31,202
Current Assets			
Debtors	15	17,109	13,785
Cash at bank and in hand		<u>260,430</u>	<u>238,835</u>
		277,539	252,620
Creditors: amounts falling due within one year	16	<u>356</u>	<u>2,431</u>
Net Current Assets		<u>277,183</u>	<u>250,189</u>
Total Assets Less Current Liabilities		<u>302,071</u>	<u>281,391</u>
Funds of the Charity			
Restricted funds		–	331
Unrestricted funds		<u>302,071</u>	<u>281,060</u>
Total charity funds	17	<u>302,071</u>	<u>281,391</u>

These accounts were approved by the board of trustees and authorised for issue on 5 November 2025, and are signed on behalf of the board by:



Mr J Chilcott
Trustee

The notes on pages 6 to 13 form part of these accounts.

Teesdale and Weardale Search and Mountain Rescue Team

Notes to the Accounts

Year Ended 31 July 2025

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Chris Scott Mountain Search & Rescue Centre, Lanchester Road, Durham, County Durham, DH1 5RA.

2. Statement of Compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Teesdale and Weardale Search and Mountain Rescue Team

Notes to the Accounts *(continued)*

Year Ended 31 July 2025

3. Accounting Policies *(continued)*

Income

All incoming resources are 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 donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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 raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- 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.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on 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.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Teesdale and Weardale Search and Mountain Rescue Team

Notes to the Accounts *(continued)*

Year Ended 31 July 2025

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	15% reducing balance
Motor vehicles	-	12% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Teesdale and Weardale Search and Mountain Rescue Team

Notes to the Accounts (continued)

Year Ended 31 July 2025

3. Accounting Policies (continued)

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company 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 company 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.

4. Donations and Legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	59,737	59,737	33,872	33,872
Collection boxes	1,135	1,135	1,510	1,510
Street collections	2,265	2,265	2,155	2,155
Gift aid income	2,985	2,985	2,221	2,221
Vehicle fuel donation	1,500	1,500	1,500	1,500
Teesdale and Weardale Stones	144	144	253	253
Grants				
Durham County Council	5,630	5,630	–	–
	<u>73,396</u>	<u>73,396</u>	<u>41,511</u>	<u>41,511</u>

5. Charitable Activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Communications income	728	728	1,023	1,023
Income from medical cover	1,000	1,000	1,000	1,000
Training income	400	400	480	480
	<u>2,128</u>	<u>2,128</u>	<u>2,503</u>	<u>2,503</u>

Teesdale and Weardale Search and Mountain Rescue Team

Notes to the Accounts *(continued)*

Year Ended 31 July 2025

6. Other Trading Activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising income	<u>1,062</u>	<u>1,062</u>	<u>4,381</u>	<u>4,381</u>

7. Investment Income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>7,121</u>	<u>7,121</u>	<u>4,914</u>	<u>4,914</u>

8. Costs of Other Trading Activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising costs	<u>1,019</u>	<u>1,019</u>	<u>1,334</u>	<u>1,334</u>

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Costs of charitable activities	<u>62,008</u>	<u>—</u>	<u>62,008</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of charitable activities	<u>62,737</u>	<u>825</u>	<u>63,562</u>

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Costs of charitable activities	<u>62,008</u>	<u>62,008</u>	<u>63,562</u>

11. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>18,004</u>	<u>17,782</u>

Teesdale and Weardale Search and Mountain Rescue Team

Notes to the Accounts *(continued)*

Year Ended 31 July 2025

12. Staff Costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee Remuneration and Expenses

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or previous year.

14. Tangible Fixed Assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 August 2024	36,073	167,872	203,945
Additions	11,690	–	11,690
At 31 July 2025	<u>47,763</u>	<u>167,872</u>	<u>215,635</u>
Depreciation			
At 1 August 2024	23,462	149,281	172,743
Charge for the year	3,645	14,359	18,004
At 31 July 2025	<u>27,107</u>	<u>163,640</u>	<u>190,747</u>
Carrying amount			
At 31 July 2025	<u>20,656</u>	<u>4,232</u>	<u>24,888</u>
At 31 July 2024	<u>12,611</u>	<u>18,591</u>	<u>31,202</u>

15. Debtors

	2025 £	2024 £
Prepayments	3,683	3,323
Gift aid recoverable	1,915	2,184
VAT debtor	4,131	6,461
Other debtors	7,380	1,817
	<u>17,109</u>	<u>13,785</u>

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	356	2,431
	<u>356</u>	<u>2,431</u>

Teesdale and Weardale Search and Mountain Rescue Team

Notes to the Accounts (continued)

Year Ended 31 July 2025

17. Analysis of Charitable Funds

Unrestricted funds

	At 1 August 2024	Income	Expenditure	Transfers	At 31 July 2025
	£	£	£	£	£
General funds	68,415	41,975	(14,863)	(21,700)	73,827
Fixed assets	31,202	–	(18,004)	11,690	24,888
Vehicle replacement fund	66,676	7,899	–	15,000	89,575
Contingency fund	26,000	–	–	–	26,000
Specific team areas	39,117	7,801	(30,160)	44,991	61,749
Audrey Jones legacy	5,813	–	–	(5,813)	–
Pam Wright legacy	43,837	–	–	(43,837)	–
In Memorium funds	–	26,032	–	–	26,032
	<u>281,060</u>	<u>83,707</u>	<u>(63,027)</u>	<u>331</u>	<u>302,071</u>

	At 1 August 2023	Income	Expenditure	Transfers	At 31 July 2024
	£	£	£	£	£
General funds	54,535	49,968	(8,830)	(27,258)	68,415
Fixed assets	45,661	–	(17,782)	3,323	31,202
Vehicle replacement fund	61,176	500	–	5,000	66,676
Contingency fund	26,000	–	–	–	26,000
Specific team areas	53,304	2,841	(35,963)	18,935	39,117
Audrey Jones legacy	7,309	–	(1,496)	–	5,813
Pam Wright legacy	43,837	–	–	–	43,837
In Memorium funds	–	–	–	–	–
	<u>291,822</u>	<u>53,309</u>	<u>(64,071)</u>	<u>–</u>	<u>281,060</u>

Restricted funds

	At 1 August 2024	Income	Expenditure	Transfers	At 31 July 2025
	£	£	£	£	£
Scotto Trust	277	–	–	(277)	–
Search Computers	54	–	–	(54)	–
	<u>331</u>	<u>–</u>	<u>–</u>	<u>(331)</u>	<u>–</u>

	At 1 August 2023	Income	Expenditure	Transfers	At 31 July 2024
	£	£	£	£	£
Scotto Trust	833	–	(556)	–	277
Search Computers	323	–	(269)	–	54
	<u>1,156</u>	<u>–</u>	<u>(825)</u>	<u>–</u>	<u>331</u>

Teesdale and Weardale Search and Mountain Rescue Team

Notes to the Accounts *(continued)*

Year Ended 31 July 2025

17. Analysis of Charitable Funds *(continued)*

The Vehicle Replacement fund contains funds that have been earmarked for the purpose of replacing team vehicles as they age.

The Contingency fund is money that has been set aside to cover any working capital requirements in the event of a fall in income or unexpected expenditure, for example the loss of a vehicle through accident or theft or fire at one of our bases.

The Specific Team Areas funds include areas of team activities both operational and training e.g. Crag, Water, Comms, Dogs etc.

18. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	24,888	–	24,888
Current assets	277,539	–	277,539
Creditors less than 1 year	(356)	–	(356)
Net assets	<u>302,071</u>	<u>–</u>	<u>302,071</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	31,202	–	31,202
Current assets	252,289	331	252,620
Creditors less than 1 year	(2,431)	–	(2,431)
Net assets	<u>281,060</u>	<u>331</u>	<u>281,391</u>

19. Related Parties

There were no disclosable related party transactions during the current or previous year.

Teesdale and Weardale Search and Mountain Rescue Team

Management Information

Year Ended 31 July 2025

The Following Pages Do Not Form Part of the Accounts.

Teesdale and Weardale Search and Mountain Rescue Team

Detailed Statement of Financial Activities

Year Ended 31 July 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	59,737	33,872
Collection boxes	1,135	1,510
Street collections	2,265	2,155
Gift aid income	2,985	2,221
Vehicle fuel donation	1,500	1,500
Teesdale and Weardale Stones	144	253
Durham County Council	5,630	—
	<u>73,396</u>	<u>41,511</u>
Charitable activities		
Communications income	728	1,023
Income from medical cover	1,000	1,000
Training income	400	480
	<u>2,128</u>	<u>2,503</u>
Other trading activities		
Fundraising income	<u>1,062</u>	<u>4,381</u>
Investment income		
Bank interest receivable	<u>7,121</u>	<u>4,914</u>
Total income	<u>83,707</u>	<u>53,309</u>
Expenditure		
Costs of other trading activities		
Fundraising costs	<u>1,019</u>	<u>1,334</u>
Expenditure on charitable activities		
Insurance	3,134	2,756
Premises costs	1,654	683
Vehicle expenses	10,145	9,548
Bookkeeping fees	3,225	2,905
Communications	4,616	4,438
Depreciation	18,004	17,782
Equipment purchases	12,556	19,635
Training	5,153	4,422
Other costs	3,521	1,393
	<u>62,008</u>	<u>63,562</u>
Total expenditure	<u>63,027</u>	<u>64,896</u>
Net income/(expenditure)	<u>20,680</u>	<u>(11,587)</u>
