

KENT SEARCH AND RESCUE (LOWLAND)

England & Wales · Charity number 1091181

Details

Other names	EAST KENT SEARCH AND RESCUE (LOWLAND), KENT SEARCH AND RESCUE
Status	Registered
Legal form	Other
Registered	2002-03-18
Register	View on the Charity Commission register

Contact

Address	KENT SEARCH & RESCUE c/o Kent Police Marine & Search Div Coldharbour Outstation London Road Aylesford ME20 7SL
Phone	01233800165
Email	secretary@ksar.co.uk
Website	www.ksar.co.uk

Activities

Objects: 3.1. The charity's objects (the objects?) are to:- 3.1.1. protect and preserve life and good health by the provision of qualified volunteer Search and Rescue personnel, teams and equipment to assist organisations involved in the search and / or rescue of missing, vulnerable, in need and high risk persons in the county of Kent including neighbouring Emergency Services, Crown and other Lowland Rescue Units to assist them in search and rescue operations within their respective regions. ; 3.1.2. the provision of programs and material to help prevent the need for Search and Rescue activity by means of education of the general public.

Activities: To assist in the relief of suffering and distress among persons endangered by accidents or natural hazards in the lowland areas of Kent, particularly by providing adequate arrangements for the secure and efficient search and rescue of any person or persons so endangered.

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** KENT
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£76,979	£90,496	-	-
2023-12-31	£80,229	£87,588	-	-
2022-12-31	£103,434	£83,021	-	-
2021-12-31	£116,321	£98,713	-	-
2020-12-31	£95,505	£95,113	-	-

Trustees

Name	Role	Appointed
Andrew Heselwood		2023-08-10
Barry Doggett		2023-01-23
Brian Tinhaam		2022-01-24
Carl Hynes		2024-01-22
David Paul		2025-02-17
Jane Linda Haselden		2026-01-26
Mark Rist		2021-01-25
Matthew Deadman		2025-02-17
Peter Ayling		2019-01-21
Rebecca Jarvis		2026-01-26

KENT SEARCH AND RESCUE (LOWLAND)

England & Wales - Charity number 1091181

Accounts

KENT SEARCH AND RESCUE (LOWLAND)

ANNUAL REPORT AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2024

Charity Number 1091181



KENT SEARCH AND RESCUE

2024 IN NUMBERS

Serving Kent For 25 Years

	1	72 MEMBERS 17 MEDICS 6 SEARCH DOGS 14 FLOOD RESPONDERS ALL UNPAID VOLUNTEERS
	2	128 DAYS DEPLOYED 301 SEPARATE INCIDENTS 7,561 HRS DEPLOYED 12,000 HRS TRAINING 3,750 HRS FUNDRAISING
	3	68% MISSING = MALES 19% MENTAL HEALTH 11% DEMENTIA 38% DESPONDENT/RISK OF SUICIDE 3 MEDICAL INCIDENTS
	4	3 X INCIDENT VANS 3 X RESPONSE CARS 3 X POWER BOATS 4 X KAYAKS, 2 X CANOES 8 X BIKES 2 X DRONES
	5	c.£90,000 ANNUAL EXPENDITURE TO PROVIDE 24/7/365 SERVICE ACROSS KENT ALL FUNDED BY YOU!
	6	AMAZING SUPPORTERS 11,922 FACEBOOK FOLLOWERS 6,281 X/TWITTER FOLLOWERS 1,677 INSTAGRAM FRIENDS

KENT SEARCH AND RESCUE (LOWLAND)

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2024**

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KENT SEARCH AND RESCUE (LOWLAND)

TRUSTEES' ANNUAL REPORT

The trustees are pleased to present their annual report for the year ended 31st December 2024 together with the financial statements for that period.

REFERENCE AND ADMINISTRATION DETAILS

Charity's principal address:

Kent Search and Rescue
Kent Police Marine and Search Division
Coldharbour Outstation
London Road
Aylesford
Kent
ME20 7SL

Trustees

Lord Jonathan Evans (Chairman) – resigned 22nd Jan 2024
Mr John Weir (Chairman) – appointed 22nd Jan 2024 resigned 21st Oct 2024
Mr Andrew Heselwood (Chairman)
Mr Martin Kingman
Mr Brian Tinhaam
Mr Barry Doggett
Mr Peter Ayling
Mr Mark Rist
Mr Carl Hynes – appointed 22nd Jan 2024
Mr David Paul – appointed 20th Jan 2025
Mr Matthew Deadman – appointed 20th Jan 2025
Mrs Ann Spickett – appointed 20th Jan 2025
Mr David Schooledge – resigned 22nd Jan 2024
Mr Stewart Baird – resigned 25th July 2024
Mr Adrian Harper – resigned 7th Oct 2024
Mr Andrew Whitehouse – resigned 20th Jan 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a Constitution adopted by the members, the latest version of which was adopted on 25th January 2021. The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

KENT SEARCH AND RESCUE (LOWLAND)

TRUSTEES' ANNUAL REPORT - continued

OBJECTIVES AND ACTIVITIES

The primary objective of the charity is to protect and preserve good health and life by the provision of volunteer search and rescue teams to assist organisations involved in the search and/or rescue of missing or vulnerable persons. The secondary objective is the provision of programs to help prevent the need of search and rescue teams by means of education of the general public. The charity activities assist in the relief of suffering and distress amongst persons endangered by accidents or natural hazards in the lowland areas of Kent, particularly by providing adequate arrangements for the secure and efficient search and rescue of any person or persons so endangered. The trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE - OPERATIONAL UPDATE

2024 has been a busier year than 2023, with almost 1,000 hours more on active deployments (7,561 hours) with a number of multi-day deployments, where the team was out searching for multiple operational periods spanning more than one day. The team continued to be available 24/7 throughout the year, deploying on 128 days, including both Christmas Day and Boxing Day.

The number of despondent, suicidal and mental health cases continues to be high compared to historical times. This does seem to reflect wider society where external issues such as peer pressure, social media, high interest rates and inflation and the cost-of-living problems may all play their part.

The links with partners, including Kent Police, Kent Fire & Rescue and HM Coastguard remains very strong, as does the association with the Kent and Medway Resilience Forum. The Head of Unit remains the chair of the Kent Voluntary Sector Emergency Group linking us closely with other volunteer organisations supporting blue light and resilience operations.

Fundraising is increasingly becoming a challenge, which is in line with wider reports from the whole of the third sector post-covid. Cost of living pressures and the higher interest rates have had a bearing on both organisational and individual donations.

The year also saw the launch of the Kent Charity Trek, which is designed to be an annual fundraising event to raise money, not just for KSAR, but also for other Kent based charities. The event was a success with 2 distances, 25km and 50km. The event raised a total of £14,000 for the charities involved. The event is being run again in May 2025, hopefully building on the success of the first year.

KENT SEARCH AND RESCUE (LOWLAND)

TRUSTEES' ANNUAL REPORT - continued

Team training has been to a high standard, with the aim for the year for members to go back to basics of search, which has been achieved. The specialist teams continue to amass experience. The underwater search team has been working with external agencies to be able to use our Remote Operated Underwater Vehicle to recover bodies. This is an area in which our practices are leading the way. The specialist teams, including both the underwater search and the aerial search teams, have been deployed as stand-alone assets to support the crown agencies

A major project for 2023 and 2024 was the acquisition and fit-out of a replacement Incident Support Vehicle. The vehicle was commissioned in July and as well as holding the majority of our search kit, it has a secondary role as a back-up Incident Control Vehicle, with a computer and power supply. The previous Incident Support Vehicle is being repurposed as a dedicated transport vehicle for underwater search equipment.

Our pro-active work with Kent Police, under Operation Concern, where small teams identified and attended calls of concern that would have otherwise required action by a police patrol continues to be a success. In addition, the Safe and Dry campaign was run again for the 7th year, both for the summer football and at Christmas/New Year. There were a number of interventions, keeping the public safe and away from the river.

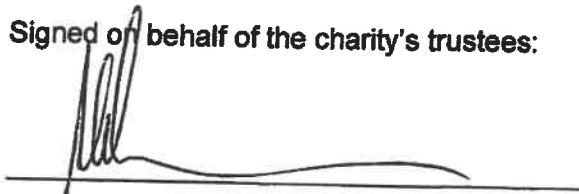
FINANCIAL REVIEW

For the year ended 31st December 2024 the trustees consider the financial position of the charity to be in line with expectations. The reserves at the end of the year were £251,846 (2022: £265,363). Reserves are held to fulfil the charities aims and objectives in the future and to be sufficient to cover expenditures for a twelve-month period.

DECLARATION

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

Signed on behalf of the charity's trustees:

A handwritten signature in dark ink, appearing to be 'Martin Kingman', is written over a horizontal line.

Martin Kingman - Trustee
26th February 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KENT SEARCH AND RESCUE (LOWLAND)

I report to the trustees on my examination of the accounts of the charity (charity number 1091181) for the year ended 31st December 2024.

RESPONSIBILITIES AND BASIS OF REPORT

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2024.

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

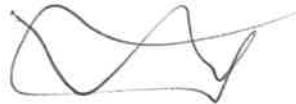
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

BASIS OF THE 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Roger P B Storey – Chartered Management Accountant
26 Cherry Orchard Road,
Bromley, Kent, BR2 8NE

Date: 26th February 2025

KENT SEARCH AND RESCUE (LOWLAND)

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31st DECEMBER 2024

				2024	2023	
	Notes	Unrestricted Funds £	Restricted Funds £	Reserves £	Total Funds £	Total Funds £
Income from:						
Fundraising events		26,345	0	0	26,345	27,285
Donations and Grants		38,984	7,000	0	45,984	47,465
Member subscriptions		2,340	0	0	2,340	2,640
Training services		120	0	0	120	1,250
Interest received		2,189	0	0	2,189	1,590
Total income		69,979	7,000	0	76,979	80,229
Expenditure on:						
Charitable activities	2	70,455	20,041	0	90,496	87,588
Net movement in funds		-476	-13,041	0	-13,517	-7,359
Total funds brought forward		40,935	94,600	129,828	265,363	272,722
		40,459	81,559	129,828	251,846	265,363
Movement in Sinking Fund Asset Reserve		9,585	0	-9,585	0	0
Total funds carried forward		50,044	81,559	120,243	251,846	265,363

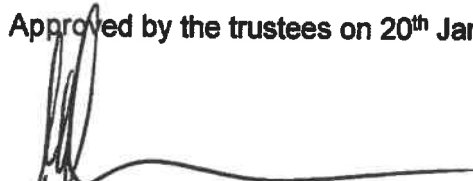
The notes to the accounts form part of these financial statements.

KENT SEARCH AND RESCUE (LOWLAND)

BALANCE SHEET AT 31st DECEMBER 2024

	Notes	<u>31/12/2024</u>	<u>31/12/2023</u>
		£	£
Fixed assets	3	156,051	152,801
Current assets			
Prepayments and accrued income		1,442	3,625
Cash at bank and in hand		98,358	113,999
		<u>99,800</u>	<u>117,624</u>
Current liabilities			
Accruals & Deferred Income		1,855	2,912
Kit deposits		2,150	2,150
		<u>4,005</u>	<u>5,062</u>
Net current assets		<u>95,795</u>	<u>112,562</u>
Total Assets less current liabilities		<u>251,846</u>	<u>265,363</u>
Funds			
Restricted funds		81,559	94,600
Unrestricted funds		50,044	40,935
Sinking Fund Asset Reserve		85,243	94,828
Operational Costs Reserve		35,000	35,000
		<u>251,846</u>	<u>265,363</u>

Approved by the trustees on 20th January 2025.


Martin Kingman - Trustee

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st DECEMBER 2024

1 Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charity Commission's 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) (SORP FRS 102) as updated by the Charities SORP (FRS 102) update bulletin. The charity is a public benefit entity as defined by FRS102

1.2 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.4 Unrestricted funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. The trustees have established two Reserve Accounts, namely the Sinking Fund Reserve Account and the Operational Costs Reserve Account. The former will provide funds to replace the charity's motor vehicles, boats, drones and other large items of equipment as they come to the end of their useful lives. The latter Reserve is to ensure there are sufficient funds to cover at least 12 months of ongoing non-discretionary expenditure in the event that income levels decrease substantially due to unforeseen events.

1.5 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation over their expected useful lives on the following basis:

Motor vehicles 10 years; Other search equipment 5 to 10 years; IT and radio equipment 5 years.

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2024 - continued1.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised or set aside for particular restricted purposes.

2 **Expenditure on charitable activities**

	2024	2023
	£	£
Equipment and clothing	2,766	13,810
Depreciation	42,479	38,584
Training	1,355	428
Fuel and other vehicle costs	17,246	11,744
Insurances	14,940	13,410
IT and communications	9,522	10,098
Charitable donations	-	200
Member welfare and event costs	1,675	1,528
Finance & Carriage charges	92	170
Memberships and affiliations	145	155
Independent examiner's fees	275	157
Loss/(Gain) on disposal of assets	-	-2,696
	<u>90,496</u>	<u>87,588</u>

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st DECEMBER 2024 - continued

3 Tangible fixed assets

	Motor vehicles £	IT and radio equipment £	Other search equipment £	Total £
COST				
At 1 st January 2024	172,601	49,760	126,649	349,010
Additions	40,746	-	4,982	45,728
Disposals & adjustments	-	-	-5,660	-5,660
At 31 st December 2024	213,347	49,760	125,971	389,078
DEPRECIATION				
At 1 st January 2024	78,822	48,087	69,300	196,209
Charge for year	22,178	1,035	19,265	42,478
Disposals & adjustments	0	0	-5,660	-5,660
At 31 st December 2024	101,000	49,122	82,905	233,027
NET BOOK VALUE				
At 31 st December 2024	112,347	638	43,066	156,051
At 31 st December 2023	93,779	1,673	57,349	152,801

4 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5 Analysis of net assets between funds

	Unrestricted funds £	Reserves £	Restricted funds £	Total funds £
Tangible fixed assets	52,606	22,382	81,063	156,051
Current assets	1,443	97,861	496	99,800
Current liabilities	-4,005	0	0	-4,005
	50,044	120,243	81,559	251,846

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2024 – continued

6 Movement in funds	At 1 st January 2024	Receipts	Payments	Transfers	At 31 st December 2024
	£	£	£	£	£
Restricted funds	94,600	7,000	-20,041	0	81,559
Unrestricted funds	40,935	69,979	-70,455	-9,585	50,044
Sinking fund					
asset reserve	94,828	0	0	-9,585	85,243
Operational					
costs reserve	35,000	0	0	0	35,000
	265,363	76,979	-90,496	0	251,846

7 Trustees' Remuneration and Transactions with related parties

No trustee received any remuneration during the year or had any personal interest in any contract or transaction entered into by the charity during the year (December 2023, £0).

One member of the Management team controls a company that provides Information Technology Services to the charity. These services, which are all provided on an arm's length basis, resulted in costs to the charity totalling £395 during the year (2023, £1,190). This Management team member also has an interest in a separate Community Interest Company, which licences dedicated search specific software to the charity for use during operational search activity. During the financial year the charity was charged licence fees for this software totalling £6,000 by this Community Interest Company (2023, £6,000).

8 Operating profit

This is stated after charging:	2024	2023
	£	£
Depreciation of owned assets	42,478	38,584

Accounts

KENT SEARCH AND RESCUE (LOWLAND)

ANNUAL REPORT AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2023

Charity Number 1091181



KENT SEARCH AND RESCUE

2023 IN NUMBERS

Serving Kent For 24 Years

	1	84 MEMBERS 21 MEDICS 5 SEARCH DOGS 22 FLOOD RESPONDERS ALL UNPAID VOLUNTEERS
	2	118 DAYS DEPLOYED 288 SEPARATE INCIDENTS 8,359 HRS DEPLOYED 12,000 HRS TRAINING 3,500 HRS FUNDRAISING
	3	71% MISSING = MALES 8% MENTAL HEALTH 23% DEMENTIA 51% DESPONDENT/RISK OF SUICIDE 2 MEDICAL INCIDENTS
	4	3 X INCIDENT VANS 3 X RESPONSE CARS 3 X POWER BOATS 4 X KAYAKS, 2 X CANOES 8 X BIKES 2 X DRONES
	5	c.£80,000 ANNUAL EXPENDITURE TO PROVIDE 24/7/365 SERVICE ACROSS KENT ALL FUNDED BY YOU!
	6	AMAZING SUPPORTERS 10,800 FACEBOOK FOLLOWERS 6,250 X/TWITTER FOLLOWERS 1,600 INSTAGRAM FRIENDS

KENT SEARCH AND RESCUE (LOWLAND)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2023

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KENT SEARCH AND RESCUE (LOWLAND)

TRUSTEES' ANNUAL REPORT

The trustees are pleased to present their annual report for the year ended 31st December 2023 together with the financial statements for that period.

REFERENCE AND ADMINISTRATION DETAILS

Charity's principal address:

Kent Search and Rescue
Kent Police Marine and Search Division
Coldharbour Outstation
London Road
Aylesford
Kent
ME20 7SL

Trustees

Lord Jonathan Evans (Chairman) – resigned 22nd January 2024
Mr John Weir (Chairman) – appointed 22nd January 2024
Mr Martin Kingman
Mr Brian Tinham
Mr Andrew Turnbull – resigned 23rd January 2023
Mr David Schooledge – resigned 22nd January 2024
Mr Barry Doggett – appointed 23rd January 2023
Mr Carl Hynes – appointed 22nd January 2024
Mr Andrew Whitehouse
Mr Adrian Harper
Mr Peter Ayling
Mr Mark Rist
Mr Stewart Baird
Mr Andrew Heselwood – appointed 10 August 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a Constitution adopted by the members, the latest version of which was adopted on 25th January 2021. The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

KENT SEARCH AND RESCUE (LOWLAND)

TRUSTEES' ANNUAL REPORT - continued

OBJECTIVES AND ACTIVITIES

The primary objective of the charity is to protect and preserve good health and life by the provision of volunteer search and rescue teams to assist organisations involved in the search and/or rescue of missing or vulnerable persons. The secondary objective is the provision of programs to help prevent the need of search and rescue teams by means of education of the general public. The charity activities assist in the relief of suffering and distress amongst persons endangered by accidents or natural hazards in the lowland areas of Kent, particularly by providing adequate arrangements for the secure and efficient search and rescue of any person or persons so endangered. The trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE - OPERATIONAL UPDATE

Purely based on the statistics, 2023 showed a very similar number of incidents compared to 2022. This remains somewhat below our pre-pandemic activity, although there continues to be a larger percentage of despondent, suicidal and mental health cases that may be a result of cost-of-living problems.

The team continued to be available throughout the year, although there continues to be a number, albeit small, of cases of COVID.

The Fundraising team continued to do a remarkable job of raising finance from a variety of grants and donations to provide a high level of funds, despite concerns that the cost-of-living crisis and removal of COVID funding might have a negative impact. This allowed the team to continue to offer a high standard of operational readiness.

Extensive training continued both to develop skills and to bring all members back to full effectiveness following the impact of COVID restrictions.

On a more positive note, 2023 saw callout attendance numbers maintained and the successful operation of our drone offering all weather capability and optical and thermal imaging cameras extended our aerial search capability. In a similar vein, our sonar capability has continued to improve with a growing team of operators and reviewers, along with the acquisition of an underwater remotely operated vehicle that, when fully operational with its own sonar unit, will further enhance our underwater search capability.

KENT SEARCH AND RESCUE (LOWLAND)

TRUSTEES' ANNUAL REPORT - continued

The major project for 2023 was the acquisition and fit-out of a replacement Incident Support Vehicle. There were some issues finding a company to carry out the installation of the required kit, but this vehicle should be fully operational by Summer 2024 and will also provide a secondary role as a reserve Incident Control Vehicle. This will then allow us to re-purpose the existing Incident Support Vehicle to be configured as a dedicated Sonar/Drone Support Vehicle.

We continued to extend our pro-active work with Kent Police, principally with Operation Concern, where small teams identified and attended calls of concern that would have otherwise required action by a police patrol, and Safe and Dry, where members of the team provide safety cover on the River Medway and surrounding area during periods of concern, such as the King's Coronation and Christmas, as a response to some high-profile drowning incidents.

FINANCIAL REVIEW

For the year ended 31st December 2023 the trustees consider the financial position of the charity to be in line with expectations. The reserves at the end of the year were £265,363 (2022: £272,722). Reserves are held in order to fulfil the charities aims and objectives in the future and to be sufficient to cover expenditures for a twelve-month period.

DECLARATION

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

Signed on behalf of the charity's trustees:

Andrew Whitehouse

Andrew Whitehouse - Trustee
10th October 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KENT SEARCH AND RESCUE (LOWLAND)

I report to the trustees on my examination of the accounts of the charity (charity number 1091181) for the year ended 31st December 2023.

RESPONSIBILITIES AND BASIS OF REPORT

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2023.

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

I report in respect of my examination of the Trust'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.

BASIS OF THE 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Roger Storey

Roger P B Storey – Chartered Management Accountant
26 Cherry Orchard Road,
Bromley, Kent, BR2 8NE

Date: 10th October 2024

KENT SEARCH AND RESCUE (LOWLAND)

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31st DECEMBER 2023

				<u>2023</u>	<u>2022</u>	
	Notes	Unrestricted Funds £	Restricted Funds £	Reserves £	Total Funds £	Total Funds £
Income from:						
Fundraising events		27,285	0	0	27,285	21,109
Donations and Grants		15,465	32,000	0	47,465	77,897
Member subscriptions		2,640	0	0	2,640	2,700
Training services		1,250	0	0	1,250	1,400
Interest received		1,590	0	0	1,590	328
Total income		48,229	32,000	0	80,229	103,434
Expenditure on:						
Charitable activities	2	77,486	10,102	0	87,588	83,021
Net movement in funds		-29,257	21,898	0	-7,359	20,413
Total funds brought forward		70,392	72,702	129,628	272,722	252,309
		41,135	94,600	129,628	265,363	272,722
Transfer to Sinking Fund Asset Reserve		-200	0	200	0	0
Total funds carried forward		40,935	94,600	129,828	265,363	272,722

The notes to the accounts form part of these financial statements.

KENT SEARCH AND RESCUE (LOWLAND)

BALANCE SHEET AT 31st DECEMBER 2023

		<u>31/12/2022</u>	<u>31/12/2021</u>
	Notes	£	£
Fixed assets	3	152,801	150,831
Current assets			
Prepayments and accrued income		3,625	7,727
Cash at bank and in hand		113,999	122,346
		<u>117,624</u>	<u>126,706</u>
Current liabilities			
Accruals & Deferred Income		2,912	3,065
Kit deposits		2,150	1,750
		<u>5,062</u>	<u>4,815</u>
Net current assets		<u>112,562</u>	<u>121,891</u>
Total Assets less current liabilities		<u><u>265,363</u></u>	<u><u>252,390</u></u>
Funds			
Restricted funds		94,600	72,702
Unrestricted funds		40,935	70,392
Sinking Fund Asset Reserve		94,828	92,213
Operational Costs Reserve		35,000	35,000
		<u>265,363</u>	<u>252,309</u>

Approved by the trustees on 10th October 2024.

Andrew Whitehouse

Andrew Whitehouse - Trustee

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st DECEMBER 2023

1 Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charity Commission's 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) (SORP FRS 102) as updated by the Charities SORP (FRS 102) update bulletin. The charity is a public benefit entity as defined by FRS102

1.2 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.4 Unrestricted funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. The trustees have established two Reserve Accounts, namely the Sinking Fund Reserve Account and the Operational Costs Reserve Account. The former will provide funds to replace the charity's motor vehicles, boats, drones and other large items of equipment as they come to the end of their useful lives. The latter Reserve is to ensure there are sufficient funds to cover at least 12 months of ongoing non-discretionary expenditure in the event that income levels decrease substantially due to unforeseen events.

1.5 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation over their expected useful lives on the following basis:

Motor vehicles 10 years; Other search equipment 5 to 10 years; IT and radio equipment 5 years.

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st DECEMBER 2023 - continued

1.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised or set aside for particular restricted purposes.

2 Expenditure on charitable activities

	2023	2022
	£	£
Equipment and clothing	13,810	6,914
Depreciation	38,584	35,026
Training	428	7,818
Fuel and other vehicle costs	11,744	15,730
Insurances	13,410	9,335
IT and communications	10,098	10,598
Charitable donations	200	0
Member welfare and event costs	1,528	1,795
Finance & Carriage charges	170	186
Memberships and affiliations	155	193
Independent examiner's fees	157	280
Loss/(Gain) on disposal of assets	-2,696	-4,854
	<u>87,588</u>	<u>83,021</u>

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st DECEMBER 2023 - continued

3 Tangible fixed assets

	Motor vehicles £	IT and radio equipment £	Other search equipment £	Total £
COST				
At 1 st January 2023	138,600	49,761	123,741	312,102
Additions	34,000	0	15,408	49,408
Disposals & adjustments	1	-1	-12,500	-12,500
At 31 st December 2023	172,601	49,760	126,649	349,010
DEPRECIATION				
At 1 st January 2023	59,757	46,083	55,431	161,271
Charge for year	19,065	2,004	17,515	38,584
Disposals & adjustments	0	0	-3,646	-3,646
At 31 st December 2023	78,822	48,087	69,300	196,209
NET BOOK VALUE				
At 31 st December 2023	93,779	1,673	57,349	152,801
At 31 st December 2022	78,843	3,678	68,310	150,831

4 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5 Analysis of net assets between funds

	Unrestricted funds £	Reserves £	Restricted funds £	Total funds £
Tangible fixed assets	42,372	16,533	93,896	152,801
Current assets	3,625	113,295	704	117,624
Current liabilities	-5,062	0	0	-5,062
	40,935	129,828	94,600	265,363

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2023 – continued

6 Movement in funds	At 1 st January 2023	Receipts	Payments	Transfers	At 31 st December 2023
	£	£	£	£	£
Restricted funds	72,702	32,000	-10,102	0	94,600
Unrestricted funds	70,392	48,229	-77,486	-200	40,935
Sinking fund asset reserve	94,628	0	0	200	94,828
Operational costs reserve	35,000	0	0	0	35,000
	272,722	80,229	-87,588	0	265,363

7 Trustees' Remuneration and Transactions with related parties

No trustee received any remuneration during the year or had any personal interest in any contract or transaction entered into by the charity during the year, (December 2022, £0).

One member of the Management team controls a company that provides Information Technology Services to the charity. These services, which are all provided on an arm's length basis, resulted in costs to the charity totalling £1,190 during the year (2022, £2,360). This Management team member also has an interest in a separate Community Interest Company, which licences dedicated search specific software to the charity for use during operational search activity. During the financial year the charity was charged licence fees for this software totalling £6,000 by this Community Interest Company (2022, £6,000).

8 Operating profit

This is stated after charging:	2023	2022
	£	£
Depreciation of owned assets	38,584	35,026

KENT SEARCH AND RESCUE (LOWLAND)

England & Wales - Charity number 1091181

Accounts

KENT SEARCH AND RESCUE (LOWLAND)

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2022

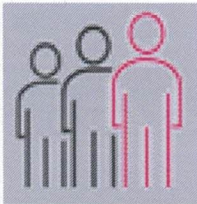
Charity Number 1091181



KENT SEARCH & RESCUE

2022 IN NUMBERS

Serving Kent For 23 Years

	1	83 MEMBERS 24 MEDICS 4 SEARCH DOGS 21 FLOOD RESPONDERS ALL UNPAID VOLUNTEERS
	2	118 DAYS DEPLOYED 391 SEPARATE INCIDENTS 8339 HRS DEPLOYED 11900 HRS TRAINING 3300 HRS FUNDRAISING
	3	90% MISSING = MALES 8% MENTAL HEALTH 13% DEMENTIA 55% DESPONDENT / RISK OF SUICIDE 22 MEDICAL INCIDENTS
	4	2 X INCIDENT VANS 3 X RESPONSE CARS 3 X POWER BOATS 4 X KAYAKS, 2 X CANOES 8 X BIKES 2 X DRONES
	5	£100,000 ANNUAL COST TO PROVIDE 24/7 SERVICE ACROSS KENT ALL FUNDED BY YOU!
	6	AMAZING SUPPORTERS 10526 FACEBOOK FOLLOWERS 6442 TWITTER FOLLOWERS 1626 INSTAGRAM FRIENDS

KENT SEARCH AND RESCUE (LOWLAND)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2022

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KENT SEARCH AND RESCUE (LOWLAND)

TRUSTEES' ANNUAL REPORT

The trustees are pleased to present their annual report for the year ended 31st December 2022 together with the financial statements for that period.

REFERENCE AND ADMINISTRATION DETAILS

Charity's principal address:

Kent Search and Rescue
Kent Police Marine and Search Division
Coldharbour Outstation
London Road
Aylesford
Kent
ME20 7SL

Trustees

Lord Jonathan Evans (Chairman)
Mr Adrian Harper
Mr Peter Ayling
Mr Andrew Whitehouse
Mr Mark Rist
Mr Stewart Baird
Mr Martin Kingman
Mr Andrew Turnbull – resigned 23rd January 2023
Mr Stuart Kenny – resigned 24th January 2022
Mr David Schooledge
Mr Brian Tinhaam – appointed 24th January 2022
Mr Barry Doggett – appointed 23rd January 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a Constitution adopted by the members, the latest version of which was adopted on 25th January 2021. The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

KENT SEARCH AND RESCUE (LOWLAND)

TRUSTEES' ANNUAL REPORT - continued

OBJECTIVES AND ACTIVITIES

The primary objective of the charity is to protect and preserve good health and life by the provision of volunteer search and rescue teams to assist organisations involved in the search and/or rescue of missing or vulnerable persons. The secondary objective is the provision of programs to help prevent the need of search and rescue teams by means of education of the general public. The charity activities assist in the relief of suffering and distress amongst persons endangered by accidents or natural hazards in the lowland areas of Kent, particularly by providing adequate arrangements for the secure and efficient search and rescue of any person or persons so endangered. The trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE - OPERATIONAL UPDATE

Purely based on the statistics, 2022 showed a 10% increase in incidents compared to 2021. This is still somewhat below our pre-pandemic activity, but may be a continued result of the pandemic and revised procedures within Kent Police.

The team continued to be available throughout the year, although the continued presence of COVID remained the cause of a number of operational issues to do with the safety of the members, external contacts and, of course, the missing persons.

Fortunately, the Fundraising team did a remarkable job of raising finance from a variety of grants and donations to provide a high level of funds, allowing us to maintain our operational effectiveness.

After the problems caused by the pandemic, we were able fully re-instate face-to-face training for the members and this allowed the team to maintain the necessary core skills.

On a more positive note, 2022 saw callout attendance numbers maintained and the introduction of a new drone offering all weather capability and optical and thermal imaging cameras extended our aerial search capability. In a similar vein, our sonar capability has continued to improve with a growing team of operators and reviewers, along with the acquisition of an underwater remotely operated vehicle that, when fully operational, will further enhance our underwater search capability.

KENT SEARCH AND RESCUE (LOWLAND)

TRUSTEES' ANNUAL REPORT - continued

We continued to extend our pro-active work with Kent Police, principally with Operation Concern, where small teams identified and attended calls for concern that would have required action by a police patrol, and Safe and Dry, where members of the team provide safety cover on the River Medway and surrounding area during periods of concern, such as the World Cup and Christmas, as a response to some high-profile drowning incidents.

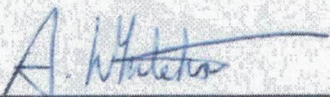
FINANCIAL REVIEW

For the year ended 31st December 2022 the trustees consider the financial position of the charity to be in line with expectations. The reserves at the end of the year were £272,722 (2021: £252,309). Reserves are held in order to fulfil the charities aims and objectives in the future and to be sufficient to cover expenditures for a twelve-month period.

DECLARATION

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

Signed on behalf of the charity's trustees:



Andrew Whitehouse - Trustee
10th August 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KENT SEARCH AND RESCUE (LOWLAND)

I report to the trustees on my examination of the accounts of the charity (charity number 1091181) for the year ended 31st December 2022.

RESPONSIBILITIES AND BASIS OF REPORT

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2022.

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

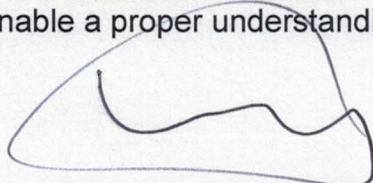
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

BASIS OF THE 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Roger P B Storey – Chartered Management Accountant
26 Cherry Orchard Road,
Bromley, Kent, BR2 8NE

Date: 10/08/2023

KENT SEARCH AND RESCUE (LOWLAND)

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31st DECEMBER 2022

				<u>2022</u>	<u>2021</u>	
	Notes	Unrestricted Funds £	Restricted Funds £	Reserves £	Total Funds £	Total Funds £
Income from:						
Fundraising events		21,109	0	0	21,109	36,731
Donations and Grants		41,728	36,169	0	77,897	76,624
Member subscriptions		2,700	0	0	2,700	2,785
Training services		1,400	0	0	1,400	175
Interest received		328	0	0	328	6
Total income		67,265	36,169	0	103,434	116,321
Expenditure on:						
Charitable activities	2	47,381	35,640	0	83,021	98,713
Net income and net movement in funds		19,884	529	0	20,413	17,609
Total funds brought forward		52,923	72,173	127,213	252,309	234,700
		72,807	72,702	127,213	272,722	252,309
Transfer to Sinking Fund Asset Reserve		-2,415	0	2,415	0	0
Total funds carried forward		70,392	72,702	129,628	272,722	252,309

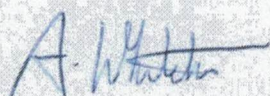
The notes to the accounts form part of these financial statements.

KENT SEARCH AND RESCUE (LOWLAND)

BALANCE SHEET AT 31st DECEMBER 2022

	Notes	<u>31/12/2022</u>	<u>31/12/2021</u>
		£	£
Fixed assets	3	150,831	154,783
Current assets			
Prepayments and accrued income		4,360	7,727
Cash at bank and in hand		122,346	93,243
		<u>126,706</u>	<u>100,970</u>
Current liabilities			
Accruals		3,065	1,544
Kit deposits		1,750	1,900
		<u>4,815</u>	<u>3,444</u>
Net current assets		<u>121,891</u>	<u>97,526</u>
Total Assets less current liabilities		<u>272,722</u>	<u>252,390</u>
Funds			
Restricted funds		72,702	72,173
Unrestricted funds		70,392	52,923
Sinking Fund Asset Reserve		94,628	92,213
Operational Costs Reserve		35,000	35,000
		<u>272,722</u>	<u>252,309</u>

Approved by the trustees on 10th August 2023.



Andrew Whitehouse - Trustee

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st DECEMBER 2022

1 Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charity Commission's 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) (SORP FRS 102) as updated by the Charities SORP (FRS 102) update bulletin. The charity is a public benefit entity as defined by FRS102

1.2 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.4 Unrestricted funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. The trustees have established two Reserve Accounts, namely the Sinking Fund Reserve Account and the Operational Costs Reserve Account. The former will provide funds to replace the charity's motor vehicles, boats, drones and other large items of equipment as they come to the end of their useful lives. The latter Reserve is to ensure there are sufficient funds to cover at least 12 months of ongoing non-discretionary expenditure in the event that income levels decrease substantially due to unforeseen events.

1.5 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation over their expected useful lives on the following basis:

Motor vehicles 10 years; Other search equipment 5 to 10 years; IT and radio equipment 5 years.

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2022 - continued1.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised or set aside for particular restricted purposes.

2 Expenditure on charitable activities

	2022	2021
	£	£
Equipment and clothing	6,914	18,520
Depreciation	35,026	36,170
Training	7,818	5,317
Fuel and other vehicle costs	15,730	20,666
Insurances	9,335	11,091
IT and communications	10,598	8,525
Member welfare and event costs	1,795	475
Finance & Carriage charges	186	135
Memberships and affiliations	193	192
Independent examiner's fees	280	275
Loss/(Gain) on disposal of assets	-4,854	-2,653
	<u>83,021</u>	<u>98,713</u>

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st DECEMBER 2022 - continued**3 Tangible fixed assets**

	Motor vehicles £	IT and radio equipment £	Other search equipment £	Total £
COST				
At 1 st January 2022	158,360	48,804	101,217	308,381
Additions	15,500	957	51,444	67,901
Disposals & adjustments	-35,260	0	-28,920	-64,180
At 31 st December 2022	138,600	49,761	123,741	312,102
DEPRECIATION				
At 1 st January 2022	60,372	43,765	49,461	153,598
Charge for year	16,134	2,318	16,574	35,026
Disposals & adjustments	-16,749	0	-10,604	-27,353
At 31 st December 2022	59,757	46,083	55,431	161,271
NET BOOK VALUE				
At 31 st December 2022	78,843	3,678	68,310	150,831
At 31 st December 2021	97,988	5,039	51,756	154,783

4 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5 Analysis of net assets between funds

	Unrestricted funds £	Reserves £	Restricted funds £	Total funds £
Tangible fixed assets	70,847	13,218	66,766	150,831
Current assets	4,360	116,410	5,936	126,706
Current liabilities	-4,815	0	0	-4,815
	70,392	129,628	72,702	272,722

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2022 – continued

6 Movement in funds	At 1 st January 2022 £	Receipts £	Payments £	Transfers £	At 31 st December 2022 £
Restricted funds	72,173	36,169	-35,640	0	72,702
Unrestricted funds	52,923	67,265	-47,381	-2,415	70,392
Sinking fund asset reserve	92,213	0	0	2,415	94,628
Operational costs reserve	35,000	0	0	0	35,000
	252,309	103,434	-83,021	0	272,722

7 Trustees' Remuneration and Transactions with related parties

No trustee received any remuneration during the year or had any personal interest in any contract or transaction entered into by the charity during the year (December 2021, £0).

One member of the Management team controls a company that provides Information Technology Services to the charity. These services, which are all provided on an arm's length basis, resulted in costs to the charity totalling £2,360 during the year (2021, £380). This Management team member also has an interest in a separate Community Interest Company, which licences dedicated search specific software to the charity for use during operational search activity. During the financial year the charity was charged licence fees for this software totalling £6,000 by this Community Interest Company (2021, £6,000).

KENT SEARCH AND RESCUE (LOWLAND)

England & Wales - Charity number 1091181

Accounts

KENT SEARCH AND RESCUE (LOWLAND)

ANNUAL REPORT AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2021

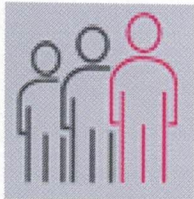
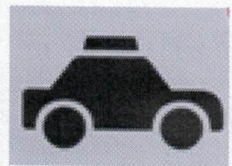
Charity Number 1091181



KENT SEARCH & RESCUE

2021 IN NUMBERS

Serving Kent For 22 Years

	1	77 MEMBERS 21 MEDICS 3 SEARCH DOGS 21 FLOOD RESPONDERS ALL UNPAID VOLUNTEERS
	2	121 DAYS DEPLOYED 401 SEPARATE INCIDENTS 8271 HRS DEPLOYED 11800 HRS TRAINING 3200 HRS FUNDRAISING
	3	61% MISSING = MALES 5% MENTAL HEALTH 13% DEMENTIA 64% DESPONDENT / RISK OF SUICIDE 8 MEDICAL INCIDENTS
	4	2 X INCIDENT VANS 4 X RESPONSE CARS 3 X POWER BOATS 4 X KAYAKS, 2 X CANOES 8 X BIKES 2 X DRONES
	5	£100,000 ANNUAL COST TO PROVIDE 24/7 SERVICE ACROSS KENT ALL FUNDED BY YOU!
	6	AMAZING SUPPORTERS 10265 FACEBOOK FOLLOWERS 6420 TWITTER FOLLOWERS 1576 INSTAGRAM FRIENDS

KENT SEARCH AND RESCUE (LOWLAND)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2021

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KENT SEARCH AND RESCUE (LOWLAND)

TRUSTEES' ANNUAL REPORT

The trustees are pleased to present their annual report for the year ended 31st December 2021 together with the financial statements for that period.

REFERENCE AND ADMINISTRATION DETAILS

Charity's principal address:

Kent Search and Rescue
Kent Police Marine and Search Division
Coldharbour Outstation
London Road
Aylesford
Kent
ME20 7SL

Trustees

Lord Jonathan Evans (Chairman)
Mr Adrian Harper
Mr Peter Ayling
Mr Andrew Whitehouse
Mr Mark Rist – appointed 25th January 2021
Mr Stewart Baird
Mr Martin Kingman
Mr Andrew Turnbull
Mr Stuart Kenny – resigned 24th January 2022
Mr David Schooledge
Mr Brian Tinhaam – appointed 24th January 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a Constitution adopted by the members, the latest version of which was adopted on 25th January 2021. The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

KENT SEARCH AND RESCUE (LOWLAND)

TRUSTEES' ANNUAL REPORT - continued

OBJECTIVES AND ACTIVITIES

The primary objective of the charity is to protect and preserve good health and life by the provision of volunteer search and rescue teams to assist organisations involved in the search and/or rescue of missing or vulnerable persons. The secondary objective is the provision of programs to help prevent the need of search and rescue teams by means of education of the general public. The charity activities assist in the relief of suffering and distress amongst persons endangered by accidents or natural hazards in the lowland areas of Kent, particularly by providing adequate arrangements for the secure and efficient search and rescue of any person or persons so endangered. The trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE - OPERATIONAL UPDATE

Purely based on the statistics, 2021 showed a 25% decrease in incidents compared to 2020. There is no obvious cause for this decrease, although COVID restrictions may be a factor. One theory is that Kent Police have improved their internal policies, resulting in more missing people being located before KSAR were involved.

The team continued to be available throughout the pandemic, although it did cause a number of operational issues to do with the safety of the members, external contacts and, of course, the missing persons, particularly in the first six months of 2021. Fortunately, we did see the return of our single main fundraising event, the BHF London to Brighton Off-Road Bike Ride, and the Fundraising team did a remarkable job of raising finance from a variety of grants and donations to provide a high level of funds, allowing us to maintain our operational effectiveness.

The management team developed a series of ever evolving procedures trying to minimise the risks and, as far as we are aware, no-one contracted COVID as a result of any searches, although, unfortunately, some members did contract the virus.

As the year progressed, we were able to re-start face-to-face training for the majority of the members and, along with a continuing program of online training, this allowed the team to maintain the necessary core skills.

KENT SEARCH AND RESCUE (LOWLAND)

TRUSTEES' ANNUAL REPORT - continued

On a more positive note, 2021 saw callout attendance numbers maintained despite the risk of the virus and the introduction of a drone offering all weather capability and optical and thermal imaging cameras extended our aerial search capability. In similar vein, our sonar capability has improved with a growing team of operators and reviewers, along with the kayak team members achieving the new British Canoeing PTSA award specially designed for canoe/kayak search and two members qualified as Assessors for the award.

We continued to extend our pro-active work with Kent Police, principally with Operation Concern, where small teams identified and attended calls for concern that would have required action by a police patrol, and Safe and Dry, where members of the team provide safety cover on the River Medway and surrounding area during periods of concern, such as Christmas, as a response to some high-profile drowning incidents.

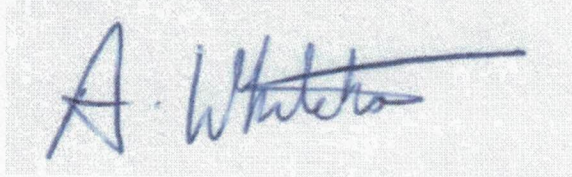
FINANCIAL REVIEW

For the year ended 31st December 2021 the trustees consider the financial position of the charity to be in line with expectations. The reserves at the end of the year were £252,309 (2020: £234,700). Reserves are held in order to fulfil the charities aims and objectives in the future and to be sufficient to cover expenditures for a twelve-month period.

DECLARATION

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

Signed on behalf of the charity's trustees:

A handwritten signature in blue ink, appearing to read 'A. Whitehouse', is written over a light grey rectangular background.

Andrew Whitehouse - Trustee
21st April 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KENT SEARCH AND RESCUE (LOWLAND)

I report to the trustees on my examination of the accounts of the charity (charity number 1091181) for the year ended 31st December 2021 which are set out on pages 5 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act") and that an Independent Examination is needed.

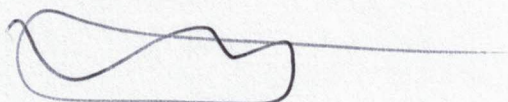
It is my responsibility to examine the accounts under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

BASIS OF THE 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

In connection with my examination I have no concerns and have come across no 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.



Roger P B Storey – Chartered Management Accountant
26 Cherry Orchard Road,
Bromley, Kent, BR2 8NE

Date: 21/04/2022

KENT SEARCH AND RESCUE (LOWLAND)

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31st DECEMBER 2021

				<u>2021</u>	<u>2020</u>	
	Notes	Unrestricted Funds £	Restricted Funds £	Reserves £	Total Funds £	Total Funds £
Income from:						
Fundraising events		36,731	0	0	36,731	23,951
Donations and Grants		22,906	53,718	0	76,624	66,679
Member subscriptions		2,785	0	0	2,785	3,095
Training services		175	0	0	175	1,750
Interest received		6	0	0	6	29
Total income		62,603	53,718	0	116,321	95,505
Expenditure on:						
Charitable activities	2	61,273	37,440	0	98,713	95,113
Net income and net movement in funds		1,331	16,278	0	17,609	392
Total funds brought forward		69,698	55,895	109,107	234,700	234,308
		71,029	72,173	109,107	252,309	234,700
Transfer to Sinking Fund Asset Reserve		-18,106	0	18,106	0	0
Total funds carried forward		52,923	72,173	127,213	252,309	234,700

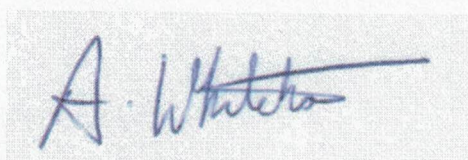
The notes to the accounts form part of these financial statements.

KENT SEARCH AND RESCUE (LOWLAND)

BALANCE SHEET AT 31st DECEMBER 2021

	Notes	<u>31/12/2021</u> £	<u>31/12/2020</u> £
Fixed assets	3	154,783	160,529
Current assets			
Prepayments and accrued income		7,727	10,886
Cash at bank and in hand		93,243	68,881
		100,970	79,767
Current liabilities			
Accruals		1,544	3,895
Kit deposits		1,900	1,700
		3,444	5,595
Net current assets		97,526	74,171
Total Assets less current liabilities		252,309	234,700
Funds			
Restricted funds		72,173	55,895
Unrestricted funds		52,923	69,698
Sinking Fund Asset Reserve		92,213	74,107
Operational Costs Reserve		35,000	35,000
		252,309	234,700

Approved by the trustees on 21st April 2022.



Andrew Whitehouse - Trustee

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st DECEMBER 2021

1 Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charity Commission's 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) (SORP FRS 102) as updated by the Charities SORP (FRS 102) update bulletin. The charity is a public benefit entity as defined by FRS102

1.2 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.4 Unrestricted funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. The trustees have established two Reserve Accounts, namely the Sinking Fund Reserve Account and the Operational Costs Reserve Account. The former will provide funds to replace the charity's motor vehicles, boats, drones and other large items of equipment as they come to the end of their useful lives. The latter Reserve is to ensure there are sufficient funds to cover at least 12 months of ongoing non-discretionary expenditure in the event that income levels decrease substantially due to unforeseen events.

1.5 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation over their expected useful lives on the following basis:

Motor vehicles 10 years; Other search equipment 10 years; IT and radio equipment 5 years

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2021 - continued1.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised or set aside for particular restricted purposes.

2 Expenditure on charitable activities

	2021	2020
	£	£
Equipment and clothing	18,520	21,041
Depreciation	36,170	33,157
Training	5,317	5,011
Fuel and other vehicle costs	20,666	13,473
Insurances	11,091	7,987
IT and communications	8,525	10,914
Member welfare and event costs	475	2,570
Finance & Carriage charges	135	105
Memberships and affiliations	192	154
Independent examiner's fees	275	260
Loss/(Gain) on disposal of assets	-2,653	441
	<u>98,713</u>	<u>95,113</u>

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2021 - continued**3 Tangible fixed assets**

	Motor vehicles £	IT and radio equipment £	Other search equipment £	Total £
COST				
At 1 st January 2021	135,779	48,804	95,527	280,110
Additions	22,581	0	8,190	30,771
Disposals & adjustments	0	0	-2,500	-2,500
At 31 st December 2021	158,360	48,804	101,217	308,381
DEPRECIATION				
At 1 st January 2021	44,771	38,121	36,689	119,581
Charge for year	15,601	5,644	14,925	36,170
Disposals & adjustments	0	0	-2,153	-2,153
At 31 st December 2021	60,372	43,765	49,461	153,598
NET BOOK VALUE				
At 31 st December 2021	97,988	5,039	51,756	154,783
At 31 st December 2020	91,008	10,683	58,838	160,529

4 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5 Analysis of net assets between funds

	Unrestricted funds £	Reserves £	Restricted funds £	Total funds £
Tangible fixed assets	48,640	47,142	59,001	154,783
Current assets	7,727	80,071	13,172	100,970
Current liabilities	-3,444	0	0	-3,444
	52,923	127,213	72,173	252,309

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2021 – continued

6	Movement in funds	At 1 st January 2021 £	Receipts £	Payments £	Transfers £	At 31 st December 2021 £
	Restricted funds	55,895	53,718	-37,440	0	72,173
	Unrestricted funds	69,698	62,603	-61,273	-18,106	52,923
	Sinking fund asset reserve	74,107	0	0	18,106	92,213
	Operational costs reserve	35,000	0	0	0	35,000
		234,700	116,321	-98,713	0	252,309

7 Trustees' Remuneration and Transactions with related parties

No trustee received any remuneration during the year or had any personal interest in any contract or transaction entered into by the charity during the year (December 2020, £0).

One trustee controls a company that provides Information Technology Services to the charity. These services, which are all provided on an arm's length basis, resulted in costs to the charity totalling £380 during the year (2020, £455). This trustee also has an interest in a separate Community Interest Company, which licences dedicated search specific software to the charity for use during operational search activity. During the financial year the charity was charged licence fees for this software totalling £6,000 by this Community Interest Company (2020, £2,100).

8 Operating profit

This is stated after charging:	2021	2020
	£	£
Depreciation of owned assets	36,170	33,157

KENT SEARCH AND RESCUE (LOWLAND)

England & Wales - Charity number 1091181

Accounts

KENT SEARCH AND RESCUE (LOWLAND)

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2020

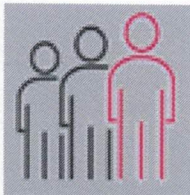
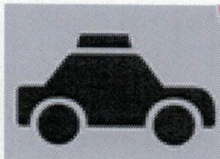
Charity Number 1091181



KENT SEARCH & RESCUE

2020 IN NUMBERS

Serving Kent For 22 Years

	1	92 MEMBERS 23 MEDICS 4 SEARCH DOGS 33 FLOOD RESPONDERS ALL UNPAID VOLUNTEERS
	2	122 DAYS DEPLOYED 502 SEPARATE INCIDENTS 11,264 HRS DEPLOYED 12,700 HRS TRAINING 3,500 HRS FUNDRAISING
	3	71% MISSING = MALES 6% MENTAL HEALTH 6% DEMENTIA RELATED 67% DESPONDENT/RISK OF SUICIDE 7 MEDICAL INCIDENTS
	4	2 X INCIDENT VANS 4 X RESPONSE CARS 3 X POWER BOATS 4 X KAYAKS, 2 X CANOES 8 X BIKES 2 X DRONES
	5	£100,000 ANNUAL COST TO PROVIDE 24/7 SERVICE ACROSS KENT ALL FUNDED BY YOU!
	6	AMAZING SUPPORTERS 8,400 FACEBOOK FANS 5,800 TWITTER FOLLOWERS 1,100 INSTAGRAM FRIENDS

KENT SEARCH AND RESCUE (LOWLAND)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2020

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Statement of Financial Activities	5
Balance sheet	6
Notes to the financial statements	7-10

KENT SEARCH AND RESCUE (LOWLAND)

TRUSTEES' ANNUAL REPORT

The trustees are pleased to present their annual report for the year ended 31st December 2020 together with the financial statements for that period.

REFERENCE AND ADMINISTRATION DETAILS

Charity's principal address:

Kent Search and Rescue
Kent Police Marine and Search Division
Coldharbour Outstation
London Road
Aylesford
Kent
ME20 7SL

Trustees

Lord Jonathan Evans (Chairman)
Mr Adrian Harper
Mr Peter Ayling
Mr Andrew Whitehouse
Mr Christopher Colgan – resigned 23rd April 2020
Mr Mark Rist – appointed 25th January 2021
Mr Stewart Baird
Mr Martin Kingman
Mr Andrew Turnbull
Mr Stuart Kenny – appointed 27th January 2020
Mr David Schooledge – appointed 27th January 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a Constitution adopted by the members, the latest version of which was adopted on 25th January 2021. The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

KENT SEARCH AND RESCUE (LOWLAND)

TRUSTEES' ANNUAL REPORT - continued

OBJECTIVES AND ACTIVITIES

The primary objective of the charity is to protect and preserve good health and life by the provision of volunteer search and rescue teams to assist organisations involved in the search and/or rescue of missing or vulnerable persons. The secondary objective is the provision of programs to help prevent the need of search and rescue teams by means of education of the general public. The charity activities assist in the relief of suffering and distress amongst persons endangered by accidents or natural hazards in the lowland areas of Kent, particularly by providing adequate arrangements for the secure and efficient search and rescue of any person or persons so endangered. The trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE - OPERATIONAL UPDATE

Purely based on the statistics, 2020 showed a 25% increase in incidents compared to 2019. This, however, misses the important fact that, for the last nine months of the year, the Coronavirus pandemic caused major issues in the management and deployment of the team. While the team continued to be available throughout the pandemic, it did cause several operational issues to do with the safety of the members, external contacts and, of course, the missing persons. This led to unplanned expenditure to acquire the necessary PPE and, in addition to the cancellation of our more traditional fundraising events. The Fundraising team did a remarkable job of raising finance from a variety of grants and donations to ensure that the team had sufficient funds to maintain our operational readiness.

The management team developed a series of ever evolving procedures trying to minimise risks and, as far as we are aware, no-one contracted COVID as a result of any searches. Another major impact was that no face-to-face training took place for most of the members and a comprehensive program of online training was initiated and continued throughout most of the year.

On a more positive note, 2020 saw callout attendance numbers maintained, despite the risk of the virus, and the introduction of a replacement drone offering all weather capability and optical and thermal imaging cameras, which has extended our aerial search capability.

In addition to our normal search operations, the team assisted the NHS with both medicine deliveries to vulnerable patients and the delivery of COVID test kits to NHS staff.

KENT SEARCH AND RESCUE (LOWLAND)

TRUSTEES' ANNUAL REPORT - continued

We continued to extend our pro-active work with Kent Police, principally with "Operation Concern", where small teams identified and attended calls for concern that would have otherwise required action by a police patrol, and "Safe and Dry", where members of the team provide safety cover on the River Medway and surrounding areas during periods of concern, such as Christmas, as a response to some high-profile drowning incidents. Although disrupted by the pandemic, Operation Concern is being further developed to provide a more local response provision (Operation Concern Local) and this will be continued as we move out of the pandemic.

In recognition of the service provided to the people of Kent, we were proud to receive a Chief Constable's Commendation.

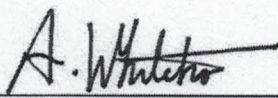
FINANCIAL REVIEW

For the year ended 31st December 2020 the trustees consider the financial position of the charity to be in line with expectations. The reserves at the end of the year were £234,700 (2019: £234,308). Reserves are held in order to fulfil the charities aims and objectives in the future and to be sufficient to cover expenditures for a twelve-month period.

DECLARATION

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

Signed on behalf of the charity's trustees:



Andrew Whitehouse - Trustee
8th July 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KENT SEARCH AND RESCUE (LOWLAND)

I report to the trustees on my examination of the accounts of the charity (charity number 1091181) for the year ended 31st December 2020.

RESPONSIBILITIES AND BASIS OF REPORT

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2020.

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

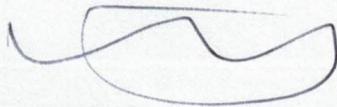
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

BASIS OF THE 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Roger P B Storey – Chartered Management Accountant
26 Cherry Orchard Road,
Bromley, Kent, BR2 8NE

Date: 8/7/2021

KENT SEARCH AND RESCUE (LOWLAND)

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31st DECEMBER 2020

				<u>2020</u>	<u>2019</u>	
	Notes	Unrestricted Funds £	Restricted Funds £	Reserves £	Total Funds £	Total Funds £
Income from:						
Fundraising events		23,951	0	0	34,893	34,893
Donations and Grants		47,426	19,252	0	66,679	56,981
Member subscriptions		3,095	0	0	3,095	2,945
Training services		1,750	0	0	1,750	500
Interest received		29	0	0	29	75
Total income		76,253	19,252	0	95,505	95,394
Expenditure on:						
Charitable activities	2	82,131	12,982	0	95,113	80,562
Net income and net movement in funds		-5,878	6,270	0	392	14,832
Total funds brought forward		118,815	49,625	65,868	234,308	219,476
		112,937	55,895	65,868	234,700	234,308
Transfer to Sinking Fund Asset Reserve		43,239	0	43,239	0	0
Total funds carried forward		69,698	55,895	109,107	234,700	234,308

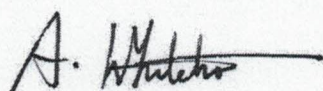
The notes to the accounts form part of these financial statements.

KENT SEARCH AND RESCUE (LOWLAND)

BALANCE SHEET AT 31st DECEMBER 2020

	Notes	<u>31/12/2020</u> £	<u>31/12/2019</u> £
Fixed assets	3	160,529	186,702
Current assets			
Prepayments and accrued income		10,886	8,523
Cash at bank and in hand		68,881	70,857
		<u>79,767</u>	<u>79,380</u>
Current liabilities			
Accruals		3,895	30,873
Kit deposits		1,700	900
		<u>5,595</u>	<u>31,773</u>
Net current assets		<u>74,171</u>	<u>47,607</u>
Total Assets less current liabilities		<u>234,700</u>	<u>234,308</u>
Funds			
Restricted funds		55,895	49,625
Unrestricted funds		69,698	118,815
Sinking Fund Asset Reserve		74,107	30,868
Operational Costs Reserve		35,000	35,000
		<u>234,700</u>	<u>234,308</u>

Approved by the trustees on 8th July 2021.



Andrew Whitehouse - Trustee

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st DECEMBER 2020

1 Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charity Commission's 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) (SORP FRS 102) as updated by the Charities SORP (FRS 102) update bulletin. The charity is a public benefit entity as defined by FRS102

1.2 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.4 Unrestricted funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. The trustees have established two Reserve Accounts, namely the Sinking Fund Reserve Account and the Operational Costs Reserve Account. The former will provide funds to replace the charity's motor vehicles, boats, drones and other large items of equipment as they come to the end of their useful lives. The latter Reserve is to ensure there are sufficient funds to cover at least 12 months of ongoing non-discretionary expenditure in the event that income levels decrease substantially due to unforeseen events.

1.5 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation over their expected useful lives on the following basis:

Motor vehicles 10 years; Other search equipment 10 years; IT and radio equipment 5 years

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st DECEMBER 2020 - continued

1.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised or set aside for particular restricted purposes.

2 Expenditure on charitable activities

	2020	2019
	£	£
Equipment and clothing	21,041	10,292
Depreciation	33,157	27,844
Training	5,011	5,917
Fuel and other vehicle costs	13,473	13,889
Insurances	7,987	7,005
IT and communications	10,914	14,285
Charitable donations	0	538
Member welfare and event costs	2,570	975
Finance & Carriage charges	105	322
Memberships and affiliations	154	255
Independent examiner's fees	260	240
Loss/(Gain) on disposal of assets	441	-1,000
	<u>95,113</u>	<u>80,562</u>

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st DECEMBER 2019 - continued**3 Tangible fixed assets**

	Motor vehicles £	IT and radio equipment £	Other search equipment £	Total £
COST				
At 1 st January 2020	135,779	45,954	93,117	274,850
Additions	0	2,850	6,858	9,708
Disposals & adjustments	0	0	-4,448	-4,448
At 31 st December 2020	135,779	48,804	95,527	280,110
DEPRECIATION				
At 1 st January 2020	30,868	29,948	27,332	88,148
Charge for year	13,903	8,173	11,081	33,157
Disposals & adjustments	0	0	-1,724	-1,724
At 31 st December 2020	44,771	38,121	36,689	119,581
NET BOOK VALUE				
At 31 st December 2020	91,008	10,683	58,838	160,529
At 31 st December 2019	104,911	16,006	65,785	186,702

4 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5 Analysis of net assets between funds

	Unrestricted funds £	Reserves £	Restricted funds £	Total funds £
Tangible fixed assets	44,618	74,107	41,804	160,529
Current assets	30,676	35,000	14,091	79,767
Current liabilities	-5,595	0	0	-5,595
	69,698	109,107	55,895	234,700

KENT SEARCH AND RESCUE (LOWLAND)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2020 – continued

6 Movement in funds	At 1 st January 2020	Receipts	Payments	Transfers	At 31 st December 2020
	£	£	£	£	£
Restricted funds	49,625	19,252	-12,982	0	55,895
Unrestricted funds	118,815	76,253	-82,131	-43,239	69,698
Sinking fund asset reserve	30,868	0	0	43,239	74,107
Operational costs reserve	35,000	0	0	0	35,000
	69,698	109,107	-95,113	55,895	234,700

7 Trustees' Remuneration and Transactions with related parties

No trustee received any remuneration during the year or had any personal interest in any contract or transaction entered into by the charity during the year (December 2019, £0).

One trustee controls a company that provides Information Technology Services to the charity. These services, which are all provided on an arm's length basis, resulted in costs to the charity totalling £455 during the year (2019, £4,036). This trustee also has an interest in a separate Community Interest Company, which licences dedicated search specific software to the charity for use during operational search activity. During the financial year the charity was charged licence fees for this software totalling £2,100 by this Community Interest Company (2019, £9,500).

8 Operating profit

This is stated after charging:	2020	2019
	£	£
Depreciation of owned assets	33,157	27,844