

WEST MERCIA SEARCH & RESCUE

England & Wales · Charity number 1122651

Details

Other names	WEST MIDLANDS SEARCH AND RESCUE, CENTRAL RESCUE, WEST MIDS RESCUE
Status	Registered
Legal form	Other
Registered	2008-02-06
Register	View on the Charity Commission register

Contact

Address	11 Lutwyche Close Church Stretton Shropshire SY6 6BB
Phone	07970875606
Email	enquiry@westmerciasar.org.uk
Website	www.westmerciasar.org.uk

Activities

Objects: 1 THE PROTECTION AND PRESERVATION OF LIFE AND PROPERTY BY THE PROVISION AND MAINTENANCE OF A TEAM OF VOLUNTEERS, WITH THE SKILLS OF SPECIALIST LAND, WATER AND 'AT HEIGHT' SEARCH AND RESCUE TECHNIQUE TO ASSIST MEMBERS OF THE PUBLIC, STATUTORY AGENCIES AND OTHER LIKE ORGANISATIONS.2 THE PROVISION OF TRAINING AND EDUCATION TO FURTHER THESE AIMS ABOVE.3 THE FURTHERANCE OF SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: Provision of a team of trained volunteers qualified in Land and Water Search and Rescue working in partnership with the Emergency Services, Statutory Agencies, and other voluntary organisations.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL.
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£112,283	£119,106	-	-
2024-03-31	£49,541	£67,481	-	-
2023-03-31	£87,309	£83,275	-	-
2022-03-31	£68,164	£67,135	-	-
2021-03-31	£85,467	£82,661	-	-

Trustees

Name	Role	Appointed
Marcel LeCocq	Chair	2023-09-02
Alexis Bodza		2014-08-13
David Brown		2021-10-01
STEPHEN ARNOLD		2023-09-02
Stuart Ellen		2025-09-08

WEST MERCIA SEARCH & RESCUE

England & Wales - Charity number 1122651

Accounts

REGISTERED CHARITY NUMBER: 1122651 (England and Wales)

West Mercia Search & Rescue
Trustees' Report and Financial Statements
30 June 2025

West Mercia Search & Rescue

30 June 2025

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West Mercia Search & Rescue

Chairman's Report for the period ended 30 June 2025

This will be my final Chairman's report for West Mercia Search and Rescue in its old guise as the charity moved to Charity Incorporated Organisation status. My thanks to the exceptional efforts of the Trustees, Steve, Dave, Alex and Sam.

The fundraising team is continuing to develop annual big hitter events that raise several thousand pounds per day, with minimal impact on the team. The Tom Jones Festival of Sport continued into its second year, with lessons learned from last year's event to be more focused around a football tournament. The event delivered circa £5k on its second year, with more plans to evolve. We are proud of facilitating this event, in support of Ian and Vikki in creating a long-lasting legacy for Tom.

In addition to the above, the team has successfully organised a number of sponsored walks both for the team on the Yorkshire Three Peaks and walks over the Long Mynd as part of a corporate fundraiser.

Further work with corporate sponsorships and events through the Chamber of Commerce continues to raise many thousands for the charity and my thanks to Steve, Andy and Rick for driving this for the team. The reputation of the team is increasing with business, and this has led to more enquiries from organisations looking to sponsor or raise funds for the charity.

The charity has taken steps to cut costs and drive efficiencies. We have successfully exited our base at Stanmore and moved to a new unit at Tweeddale fire station. This new unit is rented from Shropshire Fire and Rescue Service (SFRS) for a peppercorn rental agreement and has massively helped reduce the charity overheads. My thanks to Simon Hardiman, Chief Fire Officer at SFRS for his support in making this happen.

I would like to thank West Pennine Trucks for their generosity and support. West Pennine has agreed to service and MOT all of our vehicle assets, which has enabled charity financial resources to be used elsewhere. West Pennine has also agreed to make an annual financial donation, and their work vehicles carry our logo to increase team recognition. Absolutely fantastic support, and we are honored to have that support.

This year we are steadfastly working on enhancing the team's Mental Health support and giving our TRIM processes further rigour. Our volunteers can, during the course of their SAR duties, come across challenging sights, and we will be investing time and money in ensuring that our volunteers get the best support we can offer.

This year we have avoided large capital expenditure beyond a new sonar costing circa £8k. The charity has focused on building back its strategic reserve whilst acutely aware of the cost of living could have on public donations and our volunteers.

The Police and Crime Commissioner grant continues to offer a lifeline that covers our costs of rent and some of our insurance, and whilst this is not guaranteed to be sustainable income, it has provided the Charity with enough time to build our membership, our reputation, and impact on the community.

West Mercia Search & Rescue

Chairman's Report for the period ended 30 June 2025 (Continued)

The Police and Crime Commissioner grant continues to offer a lifeline that covers our costs of rent and some of our insurance, and whilst this is not guaranteed to be sustainable income, it has provided the Charity with enough time to build our membership, our reputation, and impact on the community.

Social media donations remain steady, and a relatively easy source of income, but at the cost of a number of hours to our dedicated social media team of Nick, Claire and Aly. The charity continues to be the most followed team in Lowland Rescue and the team are very proud of this.

The Operational Management Team is working well at running the Charity day-to-day, and have been empowered with a running budget. Trustees retain oversight of unplanned spend and operational costs in excess of £1000, but the delegation of spending authority has provided a smoother running of the Charity's operations. My thanks to the Operational Management Team for the professionalism and dedication they consistently show.

As I write this report from my position as chair, I am constantly amazed by the hard work of everyone in the charity, who give some much and this is often unrecognised. I would like to personally thank Dave for his steadfast work with the charity accounts and for keeping us on track with all things financial, along with Kim Kelly and the team at Wilkes Tranter.

I will sign out by thanking the members of the charity, who continue to perform incredible acts as volunteers, the operational and charity leads, training officer and training team. With every passing year, the charity grows, not just in numbers, but in reputation and professionalism. This would not be possible without the team ethos and dedication displayed. I feel that the charity will continue to serve the communities of Herefordshire, Shropshire and Worcestershire for many more years.

M LeCocq
Chair of Trustees

10 December 2025

West Mercia Search & Rescue

Trustees' Annual Report for the period ended 30 June 2025

The Trustees present their report with the financial statements of the Charity for the period ended 30 June 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Reference and Administrative Information

The Charity is registered with the Charity Commissioners No 1122651.

The main address for contact is:

c/o 11 Lutwyche Close
Church Stretton
Shropshire
SY6 6BB

The Trustees at 8 September 2025 were:

A Bodza	
S Bennett	(Resigned 8 September 2025)
S Arnold	
D Brown	
S Ellen	(Appointed 8 September 2025)
M LeCocq	

Structure, Governance and Management

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

The Trustees are elected at the AGM by other members after going through an induction and training process. Their appointment is recorded in the minutes of the meeting and no signatures of acceptance are required. The Committee has the power to co-opt other members.

Objectives and Activities

The objectives of the Charity are to provide training, insurance and equipment for its own operational members who operate as voluntary search and rescue personnel. These operational members work in agreement with the emergency services and local council resiliency teams to provide life-saving search, rescue and first-aid services.

Achievements and Performance

During the period, the Charity has continued to achieve its objectives providing significant benefits.

West Mercia Search & Rescue

Trustees' Annual Report for the period ended 30 June 2025 (Continued)

Financial Review

Having been appointed at the AGM in September 2021, as per the constitution I was re-elected to continue in the position of Treasurer at the 2023 and 2025 AGM. Following on from a period of consolidation driven by the Covid pandemic the Trustees have actively designed and put in place a strategy to consolidate our relations with the Emergency Services and move the operations to the next level. The charity's objective remains to provide funds to allow the team to go out and provide an exceptional service to our partners. We have continued to exert close control of our budgeting and therefore our expenditure with improved focus, recording and management of both our costs and our fundraising activities; such that we are now able to predict cashflow and use our bank account to maximise interest earned. We have altered our strategy to adapt to the fundraising landscape and continue to see results from this work.

We are indebted to the services of Kim Kelly, acting as Charity Bookkeeper and her professionalism in ensuring that our records are accurate and consistent.

We also extend our thanks to Dan Hotchkiss and Dylan Evans at Wilkes Tranter for their diligence and support in our accounts and VAT returns.

The Police & Crime Commissioner of West Mercia continues to give a grant payment of £18,000 towards the specific operational costs and insurance in lieu of being able to provide these directly. The Trustees thank John Paul Campion and his office for this continued recognition of the charity's work.

Assets

At the beginning of the year, we recognised a change in both our income and the way in which the charity needed to be managed which resulted in a review of the operations and our assets. As a result, we developed a plan to move our bases, resulting in an audit of equipment which meant we were subsequently able to dispose of some underutilised items and prepare a plan to upgrade some equipment. We are currently preparing a plan for asset spend going forward.

Reserves Policy

Following on from the successful completion of initiatives relating to management structure and increasing the team membership, the Trustees considered that the reserve funds within the charity should revert to a level to cover operational costs for at least 9 months. The increase in membership allows us to manage other fundraising opportunities, providing more regular income. The Treasurer reports this target to the Trustees on a regular basis.

As a result of the decision to change storage depots for our equipment, the costs associated with the rental, up to 20% of our expenditure, have decreased significantly. As such, the Trustees now regularly monitor our reserve and are more confident to move it towards 6 months of operating costs when required.



D Brown
Trustee and Treasurer

10 December 2025

West Mercia Search & Rescue
Trustees' Annual Report
for the period ended 30 June 2025
(Continued)

Trustees' Responsibilities

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

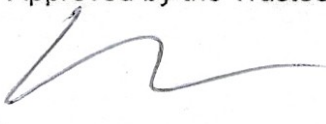
The law applicable to Charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity Accounts and Reports Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Trustees on 10 December 2025 and signed on their behalf by:



M LeCocq
Chairman

Independent Examiner's Report to the Trustees of West Mercia Search & Rescue

I report on the accounts of West Mercia Search & Rescue for the period ended 30 June 2025 which are set out on pages 7 to 12.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners under (under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to the those matters set out in the statement below.

Independent Examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr D I Hotchkiss
Chartered Accountant
Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

10 December 2025

West Mercia Search & Rescue
Statement of Financial Activities
For the period ended 30 June 2025

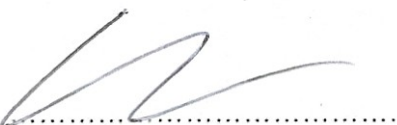
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources					
Donations and legacies		110,781	-	110,781	68,542
Investments		1,502	-	1,502	999
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Incoming Resources	2	<u>112,283</u> =====	<u>-</u> =====	<u>112,283</u> =====	<u>69,541</u> =====
Resources Expended					
Charitable activities		86,077	3,211	89,288	80,671
Other		29,818	-	29,818	20,469
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Resources Expended	3	<u>115,895</u> =====	<u>3,211</u> =====	<u>119,106</u> =====	<u>101,140</u> =====
Net incoming resources before transfers		<u>(3,612)</u> =====	<u>(3,211)</u> =====	<u>(6,823)</u> =====	<u>(31,599)</u> =====
Net movements in funds for the year		<u>(3,612)</u> =====	<u>(3,211)</u> =====	<u>(6,823)</u> =====	<u>(31,599)</u> =====
Total funds brought forward		<u>146,313</u> =====	<u>3,211</u> =====	<u>149,524</u> =====	<u>181,123</u> =====
Total funds carried forward		<u>142,701</u> =====	<u>-</u> =====	<u>142,701</u> =====	<u>149,524</u> =====

West Mercia Search & Rescue

Balance Sheet - 30 June 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible assets	5		45,184		70,070
Current Assets					
Debtors	6	57,179		22,291	
Cash at bank		59,243		65,128	
			116,422		87,419
Liabilities: (amounts falling due within one year)					
	7	(18,905)		(7,965)	
Net current assets					
			97,517		79,454
Net Assets					
			142,701		149,524
Funds of the Charity:					
Unrestricted Funds			142,701		146,313
Restricted Funds	8		-		3,211
Total Funds					
			142,701		149,524

The financial statements on pages 7 to 12 were approved by the Trustees on 10 December 2025 and signed on their behalf by:



M LeCocq
Chairman

West Mercia Search & Rescue

Notes to the Accounts - 30 June 2025

1 Accounting Policies

- (a) The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015 (FRS 102)) and comply with these Charities (Accounts and Reports) Regulation 2005 issued under the Charities Act 2011.
- (b) Voluntary income received by way of donations and gifts to the Charity is included in full in the Statement of Financial Activities when received.
- (c) Charitable grants are accounted for in the year in which they are paid. All other expenses are accounted for under the accruals basis. Support costs represent the cost of the general administration functions of the Charity. Expenditure includes any VAT which cannot be recovered, which is reported as part of the expenditure to which it relates.
- (d) Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects of the Charity. The Restricted Funds represent those assets which must be held permanently by the Charity, principally investments. Income arising from the Restricted Funds can be used in accordance with the objects of the Charity and is included in unrestricted fund income.
- (e) Interest on bank deposits is accounted for in the year which it is received.
- (f) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
- | | |
|-------------------------|-------------------------------|
| Fixtures and fittings - | Reducing balance over 3 years |
| Motor vehicles - | Reducing balance over 3 years |
- (g) As a Registered Charity, no liability to taxation arises.

West Mercia Search & Rescue

Notes to the Accounts - 30 June 2025

2	Incoming Resources	2025 £	2024 £
	Donations and legacies		
	Donations	87,781	47,542
	Grants received	23,000	20,000
	Amounts received under gift aid	-	1,000
	Investments		
	Bank interest received	1,502	999
		112,283	69,541
		112,283	69,541
3	Resources Expended	2025 £	2024 £
	Charitable activities		
	Repairs and maintenance	257	1,034
	Motor and travel expenses	20,191	18,077
	Insurance	11,620	7,694
	Telecoms	1,290	1,189
	Computer costs	334	1,593
	Staff training	15,520	14,211
	Kit purchases	9,834	8,514
	Depreciation on fixtures and fittings	10,068	7,922
	Depreciation on motor vehicles	20,243	24,291
	Profit made on sale on tangible assets	(69)	(3,854)
	Other		
	Rent	14,777	12,719
	Postage and stationery	4,451	708
	Professional costs	76	146
	Sundries	8,271	4,857
	Bank charges	103	89
	Accountancy	2,140	1,950
		119,106	101,140
		119,106	101,140

4 Trustees

None of the Trustees were reimbursed for expenses throughout the current and previous year.

No remuneration was paid or payable in respect of the year out of the funds of the Trust either directly or indirectly to any Trustee or to any person known to be connected with them.

West Mercia Search & Rescue

Notes to the Accounts - 30 June 2025

5	Tangible assets	Fixtures and fittings £	Motor vehicles £	Total £
	Cost			
	At 1 April 2024	76,409	141,774	218,183
	Additions	6,536	-	6,536
	Disposals	(12,376)	-	(12,376)
		<hr/>	<hr/>	<hr/>
	At 30 June 2025	70,569	141,774	212,343
		<hr/>	<hr/>	<hr/>
	Depreciation			
	At 1 April 2024	54,920	93,193	148,113
	Charge for the period	10,068	20,243	30,311
	Eliminate on disposal	(11,265)	-	(11,265)
		<hr/>	<hr/>	<hr/>
	At 30 June 2025	53,723	113,436	167,159
		<hr/>	<hr/>	<hr/>
	Net book value			
	At 30 June 2025	16,846	28,338	45,184
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	At 31 March 2024	21,489	48,581	70,070
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
6	Debtors		2025 £	2024 £
	Prepayments		17,376	7,425
	VAT refund		15,803	12,866
	Funds in advance to CIO		22,000	-
	Gift Aid		2,000	2,000
			<hr/>	<hr/>
			57,179	22,291
			<hr/> <hr/>	<hr/> <hr/>
7	Creditors		2025 £	2024 £
	Trade creditors		1,855	6,115
	Accruals and Deferred income		17,050	1,850
			<hr/>	<hr/>
			18,905	7,965
			<hr/> <hr/>	<hr/> <hr/>

West Mercia Search & Rescue

Notes to the Accounts - 30 June 2025

8 Restricted Funds

	Balance brought forward	Income Received	Costs Incurred to date	Transfer between funds	Balance carried forward
	£	£	£	£	£
Welfare & Crew Transport	1,108	-	(1,108)	-	-
Command Unit	926	-	(926)	-	-
House Evacuation Kit	1,177	-	(1,177)	-	-
	<u>3,211</u>	<u>-</u>	<u>(3,211)</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====	=====

Welfare and Crew Transport Fund

The purchase and refit of a 'Welfare and Crew Transport' van for the boat/kayak team. This was a staged project to purchase a van and refit it with specialist carrying equipment.

Command Unit Fund

The purchase and refit of a larger, newer van to replace our mobile incident command van, and upgrade the VHF telecommunications equipment therein.

House Evacuation Kit Fund

As part of our mandate to provide standardised Flood Rescue response for DEFRA, the charity was required to update its equipment to make possible the rescue of persons trapped in housing. This project was completed, and the team trained in the new equipment's use swiftly.

9 Related Party Transactions

During the year, the charity provided funds in advance to West Mercia Search & Rescue CIO (Charity number 1211785). The balance at 30 June 2025 amounted to £22,000.

10 Control

The Charity was under the control of the Trustees throughout the current and previous year.

11 Other

At 1 July 2025 all the assets and liabilities were transferred to West Mercia Search & Rescue CIO (Charity number 1211785).

WEST MERCIA SEARCH & RESCUE

England & Wales - Charity number 1122651

Accounts

REGISTERED CHARITY NUMBER: 1122651 (England and Wales)

West Mercia Search & Rescue
Trustees' Report and Financial Statements
31 March 2024

West Mercia Search & Rescue

31 March 2024

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West Mercia Search & Rescue

Chairman's Report for the year ended 31 March 2024

The Charity has worked cohesively to steer through the cost of living crisis and has looked very closely at how it can maximise its fundraising efforts whilst minimising costs and impact on its members.

Post-covid impact is still felt as the amount of people carrying cash has fallen, with many people preferring to use contactless methods. The Charity has purchased two card readers and is encouraging people to donate using online channels to minimise that impact.

The Fundraising Team is continuing to develop annual big hitter events that raise several thousand pounds per day, with minimal impact on the team. A notable example being the Tom Jones Festival of Sport, which raised £5,000 on its launch with further plans to improve the event following a lessons learned exercise. My thanks to John, Rick, Andy, Stu, Dave for their steadfast determination and Ian and Vikki, Tom's parents and our ambassadors for being such incredible supporters of the team.

Further work with corporate sponsorships and events through the Chamber of Commerce continues to raise many thousands for the Charity and my thanks to Steve and Andy for driving this for the team. The reputation of the team is increasing with businesses, and this has led to more enquiries from organisations looking to sponsor or raise funds for the Charity.

Besides the financial benefits to the team, the larger events give the team the opportunity to socialise and bond outside of the demands of training and callouts.

Last year's expenditure on 2 quad bikes and a new 4x4 was wise, increasing the team's capabilities. The Trustees continue to keep a high reserve in the accounts, predicting the challenges of the last few years of income to last several years, although sanctioned the purchase of a new drone, which was in the region of £10,000, with the funding coming from external grants. This has expanded our capabilities and we have trained a number of pilots and observers.

The Police and Crime Commissioner grant continues to offer a lifeline that covers our costs of rent and some of our insurance, and whilst this is not guaranteed to be sustainable income, it has provided the Charity with enough time to build our membership, our reputation, and impact on the community.

Social media donations remain steady, and a relatively easy source of income, but at the cost of a number of hours to our dedicated Social Media Team of Nick, Claire and Aly.

The Operational Management Team is working well at running the Charity day-to-day, and have been empowered with a running budget. Trustees retain oversight of unplanned spend and operational costs in excess of £1,000, but the delegation of spending authority has provided a smoother running of the Charity's operations. My thanks to the Operational Management Team for the professionalism and dedication they consistently show.

West Mercia Search & Rescue**Chairman's Report
for the year ended 31 March 2024
(Continued)**

This is my first year as Chair, taking over from Andy after eight years as Chair. My thanks to Andy for leading the Charity so effectively and Steve, Alex, Sam and Dave for their incredible work as Trustees of the Charity. I would like to personally thank Dave for his steadfast work with the Charity accounts and for keeping us on track with all things financial, along with Kim Kelly and the team at Wilkes Tranter. I would also thank Spence, who has stood down as a Trustee, for his support and input into the Charity.

I will sign out by thanking the members of the Charity, who continue to perform incredible acts as volunteers, the operational leads, training officer and training team. With every passing year, the Charity grows, not just in numbers, but in reputation and professionalism. This would not be possible without the team ethos and dedication displayed. I feel that the Charity will continue to serve the communities of Herefordshire, Shropshire and Worcestershire for many more years.

M LeCocq
Chair of Trustees

22 August 2024

West Mercia Search & Rescue

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their report with the financial statements of the Charity for the year ended 31 March 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Reference and Administrative Information

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The main address for contact is:

c/o 11 Lutwyche Close
Church Stretton
Shropshire
SY6 6BB

The Trustees at 22 August 2024 were:

A Bodza
S Bennett
S Arnold
D Brown
M LeCocq

Structure, Governance and Management

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Achievements and Performance

During the year, the Charity has continued to achieve its objectives providing significant benefits.

West Mercia Search & Rescue

Trustees' Annual Report for the year ended 31 March 2024 (Continued)

Financial Review

Having been appointed at the AGM in September 2021, as per the constitution I was re-elected to continue in the position of Treasurer at the 2023 AGM. The Charity's objective is to provide funds to allow the team to go out and do what they do so well. We have continued to exert close control of our expenditure with improved focus, recording and management of both our costs and our fundraising activities. Authority to commit the Charity to expenditure is now restricted giving a higher degree of protection to our funds. The fundraising landscape continues to adapt, with mounting competing demands, and, unfortunately, our costs continue to rise.

We continue to be indebted to the voluntary services of Kim Kelly, acting as Charity Bookkeeper and her professionalism in ensuring that our records are accurate and consistent.

We also extend our thanks to Dan Hotchkiss and Dylan Evans at Wilkes Tranter for their diligence and support in our accounts and VAT returns.

The Police & Crime Commissioner of West Mercia continues to give a grant payment of £20,000 towards the Charity's rent and insurance in lieu of being able to provide secure premises on Police or Fire & Rescue premises. The Trustees thank John Paul Campion and his office for this continued recognition of the Charity's work.

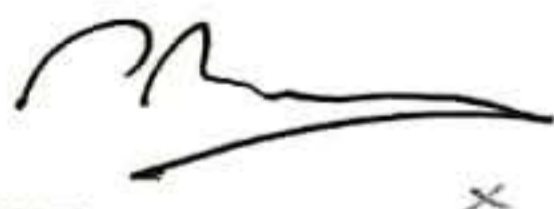
Assets

The previous year saw a significant investment, led by the Trustees, to purchase a new specialist vehicle and provide other technology to improve the resources available to the team. In this year, we have upgraded our aerial search capabilities and replaced some other ageing items. However, the main focus this year was on recruitment and training, resulting in a reduced equipment spend.

Reserves Policy

Following on from the successful completion of initiatives relating to management structure and increasing the team membership, the Trustees considered that the reserve funds within the Charity should revert to a level to cover operational costs for at least 9 months. The increase in membership allows us to manage other fundraising opportunities, providing more regular income. The Treasurer reports this target to the Trustees on a regular basis.

The Trustees pay particular attention to the cost of rental for our operating depots and adjust the reserve to suit based on the risk of being required to relocated. Suitable premises are at a premium in the area.



D Brown
Trustee and Treasurer

22 August 2024

West Mercia Search & Rescue**Trustees' Annual Report
for the year ended 31 March 2024
(Continued)****Trustees' Responsibilities**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity Accounts and Reports Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Trustees on 22 August 2024 and signed on their behalf by:



M LeCocq ×
Chairman

Independent Examiner's Report to the Trustees of West Mercia Search & Rescue

I report on the accounts of West Mercia Search & Rescue for the year ended 31 March 2024 which are set out on pages 7 to 12.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners under (under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to the those matters set out in the statement below.

Independent Examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr D I Hotchkiss
Chartered Accountant
Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

22 August 2024

West Mercia Search & Rescue
Statement of Financial Activities
For the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources					
Donations and legacies		48,542	20,000	68,542	87,033
Investments		999	-	999	276
		-----	-----	-----	-----
Total Incoming Resources	2	49,541 =====	20,000 =====	69,541 =====	87,309 =====
Resources Expended					
Charitable activities		59,731	20,940	80,671	63,814
Other		7,750	12,719	20,469	19,461
		-----	-----	-----	-----
Total Resources Expended	3	67,481 -----	33,659 -----	101,140 -----	83,275 -----
Net incoming resources before transfers		(17,940) -----	(13,659) -----	(31,599) -----	4,034 -----
Net movements in funds for the year		(17,940)	(13,659)	(31,599)	4,034
Total funds brought forward		164,253 -----	16,870 -----	181,123 -----	177,089 -----
Total funds carried forward		146,313 =====	3,211 =====	149,524 =====	181,123 =====

West Mercia Search & Rescue

Balance Sheet - 31 March 2024

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible assets	5		70,070		92,744
Current Assets					
Debtors	6	22,291		33,875	
Cash at bank		65,128		58,517	
		<u> </u>		<u> </u>	
		87,419		92,392	
Liabilities: (amounts falling due within one year)	7	(7,965)		(4,013)	
		<u> </u>		<u> </u>	
Net current assets			79,454		88,379
			<u> </u>		<u> </u>
Net Assets			149,524		181,123
			<u> </u>		<u> </u>
			=====		=====
Funds of the Charity:					
Unrestricted Funds			146,313		164,253
Restricted Funds	8		3,211		16,870
			<u> </u>		<u> </u>
Total Funds			149,524		181,123
			<u> </u>		<u> </u>
			=====		=====

The financial statements on pages 7 to 12 were approved by the Trustees on 22 August 2024 and signed on their behalf by:



M LeCocq
Chairman

West Mercia Search & Rescue

Notes to the Accounts - 31 March 2024

1 Accounting Policies

- (a) The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015 (FRS 102)) and comply with these Charities (Accounts and Reports) Regulation 2005 issued under the Charities Act 2011.
- (b) Voluntary income received by way of donations and gifts to the Charity is included in full in the Statement of Financial Activities when received.
- (c) Charitable grants are accounted for in the year in which they are paid. All other expenses are accounted for under the accruals basis. Support costs represent the cost of the general administration functions of the Charity. Expenditure includes any VAT which cannot be recovered, which is reported as part of the expenditure to which it relates.
- (d) Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects of the Charity. The Restricted Funds represent those assets which must be held permanently by the Charity, principally investments. Income arising from the Restricted Funds can be used in accordance with the objects of the Charity and is included in unrestricted fund income.
- (e) Interest on bank deposits is accounted for in the year which it is received.
- (f) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
- | | |
|-------------------------|-------------------------------|
| Fixtures and fittings - | Reducing balance over 3 years |
| Motor vehicles - | Reducing balance over 3 years |
- (g) As a Registered Charity, no liability to taxation arises.

West Mercia Search & Rescue

Notes to the Accounts - 31 March 2024

2	Incoming Resources	2024 £	2023 £
	Donations and legacies		
	Donations	47,542	55,703
	Grants received	20,000	30,000
	Amounts received under gift aid	1,000	1,330
	Investments		
	Bank interest received	999	276
		-----	-----
		69,541	87,309
		=====	=====
3	Resources Expended	2024 £	2023 £
	Charitable activities		
	Repairs and maintenance	1,034	155
	Motor and travel expenses	18,077	15,417
	Insurance	7,694	6,573
	Telecoms	1,189	1,368
	Computer costs	1,593	1,593
	Staff training	14,211	8,210
	Kit purchases	8,514	9,565
	Depreciation on fixtures and fittings	7,922	8,366
	Depreciation on motor vehicles	24,291	12,802
	Profit made on sale on tangible assets	(3,854)	(235)
	Other		
	Rent	12,719	12,544
	Postage and stationery	708	1,252
	Professional costs	146	90
	Sundries	4,857	3,498
	Bank charges	89	127
	Accountancy	1,950	1,950
		-----	-----
		101,140	83,275
		=====	=====
4	Trustees		

None of the Trustees were reimbursed for expenses throughout the current and previous year.

No remuneration was paid or payable in respect of the year out of the funds of the Trust either directly or indirectly to any Trustee or to any person known to be connected with them.

West Mercia Search & Rescue

Notes to the Accounts - 31 March 2024

5	Tangible assets	Fixtures and fittings	Motor vehicles	Total
		£	£	£
	Cost			
	At 1 April 2023	76,236	141,774	218,010
	Additions	15,435	-	15,435
	Disposals	(15,262)	-	(15,262)
		-----	-----	-----
	At 31 March 2024	76,409	141,774	218,183
		-----	-----	-----
	Depreciation			
	At 1 April 2023	56,364	68,902	125,266
	Charge for the year	7,922	24,291	32,213
	Eliminate on disposal	(9,366)	-	(9,366)
		-----	-----	-----
	At 31 March 2024	54,920	93,193	148,113
		-----	-----	-----
	Net book value			
	At 31 March 2024	21,489	48,581	70,070
		=====	=====	=====
	At 31 March 2023	19,872	72,872	92,744
		=====	=====	=====
6	Debtors		2024	2023
			£	£
	Prepayments		7,425	8,690
	VAT refund		12,866	24,185
	Gift Aid		2,000	1,000
			-----	-----
			22,291	33,875
			=====	=====
7	Creditors		2024	2023
			£	£
	Trade creditors		6,115	2,263
	Other creditors		1,850	1,750
			-----	-----
			7,965	4,013
			=====	=====

West Mercia Search & Rescue

Notes to the Accounts - 31 March 2024

8 Restricted Funds

	Balance brought forward	Income Received	Costs Incurred to date	Transfer between funds	Balance carried forward
	£	£	£	£	£
Welfare & Crew Transport	1,663	-	(555)	-	1,108
Command Unit	1,388	-	(462)	-	926
House Evacuation Kit	1,765	-	(588)	-	1,177
Sonar Boat	5,888	-	(5,888)	-	-
National Lottery Community Fund	6,166	-	(6,166)	-	-
Infrastructure	-	20,000	(20,000)	-	-
	<u>16,870</u>	<u>20,000</u>	<u>(33,659)</u>	<u>-</u>	<u>3,211</u>
	=====	=====	=====	=====	=====

Welfare and Crew Transport Fund

The purchase and refit of a 'Welfare and Crew Transport' van for the boat/kayak team. This was a staged project to purchase a van and refit it with specialist carrying equipment.

Command Unit Fund

The purchase and refit of a larger, newer van to replace our mobile incident command van, and upgrade the VHF telecommunications equipment therein.

House Evacuation Kit Fund

As part of our mandate to provide standardised Flood Rescue response for DEFRA, the Charity was required to update its equipment to make possible the rescue of persons trapped in housing. This project was completed, and the team trained in the new equipment's use swiftly.

Sonar Boat Fund

As part of our mandate to provide standardised Flood Rescue, the purchase of the sonar boat was essential to help the Charity complete calls and respond anywhere in the country where flooding occurs.

National Lottery Community Fund

This was funding received for a new vehicle to carry modern technology for the Water Team.

Infrastructure Fund

This is funding received from The Police & Crime Commissioner of West Mercia towards the Charity's premises rent and insurance.

9 Related Party Transactions

There were no related party transactions throughout the current and previous year.

10 Control

The Charity was under the control of the Trustees throughout the current and previous year.

WEST MERCIA SEARCH & RESCUE

England & Wales - Charity number 1122651

Accounts

REGISTERED CHARITY NUMBER: 1122651 (England and Wales)

West Mercia Search & Rescue
Trustees' Report and Financial Statements
31 March 2023

West Mercia Search & Rescue

31 March 2023

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West Mercia Search & Rescue

Chairman's Report for the year ended 31 March 2023

The post-COVID era continues to present a fundraising challenge for many charities, and has been compounded by the cost of living crisis. A fall in the availability of in-person fundraising opportunities has reduced exposure and income from that stream, but the events we have been able to attend have acted as valuable bonding time for a team which felt less cohesive working remotely through the pandemic. My thanks to all of the members who have attended or organised events in this period.

The Trustees continue to keep a high reserve in the accounts, predicting the challenges of income to last several years, but this year sanctioned the purchase of a replacement 4x4 vehicle, and two replacement quad bikes and this will see a large portion of our non-reserved funds converted to assets in 2023. At the time of writing, all three are now in service and already proving their worth on operations. My thanks to the Operations team of Sam, James, David and their support from all of our dedicated logistics members and maintenance stalwarts.

The Police and Crime Commissioner grant continues to offer a lifeline that covers our costs of rent and some of our insurance, and whilst this is not guaranteed to be sustainable income, it has provided the Charity with enough time to build our membership, our reputation, and our links with corporate sponsors that we predict may be the future of our fundraising approach. My thanks to Andy N, Steve A and Dave B for their work on integrating us into so many network events.

Social media donations remain steady, and a relatively easy source of income, but cost a number of man-hours to our dedicated social media team of Marcel and Nick.

The Operational Management Team is working well at running the Charity day-to-day, and have been empowered with a running budget. Trustees retain oversight of unplanned spend and operational costs in excess of £1000, but the delegation of spending authority has provided a smoother running of the Charity's operations.

I will be retiring from the Charity at our AGM after nine years as a Trustee - eight as Chair - and feel like I am handing over the reins to a very steady, methodical and safe group of Trustees. My enduring thanks and admiration for their efforts go to our Trustees: Dave B, Marcel, Alex, Sam and Spence for the pleasure which they have made my volunteering efforts in the last few years. Although, I must mention in particular regard Dave B, who has dedicated more time and attention to the Charity's accounting, asset lists and processes than anyone would realise, and who in turn would probably scoff and deflect his praise to Kim Kelly and the team at Wilkes Tranter for their assistance in his efforts. A tremendous team effort.

I wish the Charity and its members every success for future fundraising, and for wise spending which allows the team to continue saving lives across Shropshire, Herefordshire and Worcestershire.

**A MacAuley
Chairman**

1 September 2023

West Mercia Search & Rescue
Trustees' Annual Report
for the year ended 31 March 2023

The Trustees present their report with the financial statements of the Charity for the year ended 31 March 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Reference and Administrative Information

The Charity is registered with the Charity Commissioners No 1122651.

The main address for contact is:

c/o Wicken
Back Lane
Shustoke
Warwickshire
B46 2AW

The Trustees at 1 September 2023 were:

A Bodza
S Bennett
S Bradley
D Brown
M Lecocq
A MacAuley

Structure, Governance and Management

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

The Trustees are elected at the AGM by other members after going through an induction and training process. Their appointment is recorded in the minutes of the meeting and no signatures of acceptance are required. The Committee has the power to co-opt other members.

Objectives and Activities

The objectives of the Charity are to provide training, insurance and equipment for its own operational members who operate as voluntary search and rescue personnel. These operational members work in agreement with the emergency services and local council resiliency teams to provide life-saving search, rescue and first-aid services.

Achievements and Performance

During the year, the Charity has continued to achieve its objectives providing significant benefits.

West Mercia Search & Rescue

Trustees' Annual Report for the year ended 31 March 2023 (Continued)

Financial Review

Having been appointed at the AGM in September 2021 this is my first full year of accounts to be reported. We are, first and foremost, a charity whose main aim is to fundraise to allow the team to go out and do what they do so well. We need close control of our expenditure and have improved focus, recording and management of both our costs and our fundraising activities accordingly. There is no doubt that the fundraising landscape is getting rougher, and our costs continue to rise.

We continue to be indebted to the voluntary services of Kim Kelly, acting as Charity Bookkeeper and her professionalism in ensuring that our records are accurate and consistent.

We also extend our thanks to Dan Hotchkiss and Dylan Evans at Wilkes Tranter for their diligence and support in our accounts and VAT returns.

The Police & Crime Commissioner of West Mercia continues to give a grant payment of £20,000 towards the charity's rent and insurance in lieu of being able to provide secure premises on Police or Fire & Rescue premises. The Trustees thank John Paul Campion and his office for this continued recognition of the charity's work.

Assets

In the previous year the Trustees took the decision to retain the increased level of our reserve fund as the pandemic severely restricted our ability to fundraise. However, following on from the 2022 AGM it was agreed that this reserve could be adjusted and that the Charity should focus on a targeted increase to our assets; as a result, the Management Team were authorised £83,000 to purchase a range of new equipment to improve operational efficiency and keep pace with technology.

Reserves Policy

Following on from the successful completion of the projects relating to asset purchases the Trustees considered that the funds within the Charity should revert to a level to cover operational costs for at least 6 months. The reserves are needed to bridge the trading gap between spending on the Charity's overheads and the receipt of new funds. The reserves include cash at bank. The Treasurer reports this target to the Trustees on a regular basis.

The Trustees pay particular attention to the cost of rental for our operating depots and adjust the reserve to suit based on the risk of being required to relocated. Suitable premises are at a premium in the area.



D Brown
Trustee and Treasurer

West Mercia Search & Rescue

Trustees' Annual Report for the year ended 31 March 2023 (Continued)

Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity Accounts and Reports Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Trustees on 1 September 2023 and signed on their behalf by:



A MacAuley
Chairman

Independent Examiner's Report to the Trustees of West Mercia Search & Rescue

I report on the accounts of West Mercia Search & Rescue for the year ended 31 March 2023 which are set out on pages 6 to 11.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners under (under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to the those matters set out in the statement below.

Independent Examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr D I Hotchkiss
Chartered Accountant
Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

1 September 2023

West Mercia Search & Rescue
Statement of Financial Activities
For the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources					
Donations and legacies		57,033	30,000	87,033	68,159
Investments		276	-	276	5
		-----	-----	-----	-----
Total Incoming Resources	2	<u>57,309</u>	<u>30,000</u>	<u>87,309</u>	<u>68,164</u>
		=====	=====	=====	=====
Resources Expended					
Charitable activities		43,676	20,138	63,814	51,597
Other		6,917	12,544	19,461	15,538
		-----	-----	-----	-----
Total Resources Expended	3	<u>50,593</u>	<u>32,682</u>	<u>83,275</u>	<u>67,135</u>
		-----	-----	-----	-----
Net incoming resources before transfers		6,716	(2,682)	4,034	1,029
Prior year adjustments		-	-	-	(13,459)
		-----	-----	-----	-----
Net movements in funds for the year		6,716	(2,682)	4,034	(12,430)
Total funds brought forward		157,537	19,552	177,089	189,519
		-----	-----	-----	-----
Total funds carried forward		<u>164,253</u>	<u>16,870</u>	<u>181,123</u>	<u>177,089</u>
		=====	=====	=====	=====

West Mercia Search & Rescue

Balance Sheet - 31 March 2023

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible assets	5		92,744		40,166
Current Assets					
Debtors	6	33,875		37,138	
Cash at bank		58,517		103,319	
			92,392		140,457
Liabilities: (amounts falling due within one year)					
	7	(4,013)		(3,534)	
Net current assets					
			88,379		136,923
Net Assets					
			181,123		177,089
Funds of the Charity:					
Unrestricted Funds			164,253		157,537
Restricted Funds	8		16,870		19,552
Total Funds					
			181,123		177,089

The financial statements on pages 6 to 11 were approved by the Trustees on 1 September 2023 and signed on their behalf by:



.....
A MacAuley
 Chairman

West Mercia Search & Rescue**Notes to the Accounts - 31 March 2023****1 Accounting Policies**

- (a) The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015 (FRS 102)) and comply with these Charities (Accounts and Reports) Regulation 2005 issued under the Charities Act 2011.
- (b) Voluntary income received by way of donations and gifts to the Charity is included in full in the Statement of Financial Activities when received.
- (c) Charitable grants are accounted for in the year in which they are paid. All other expenses are accounted for under the accruals basis. Support costs represent the cost of the general administration functions of the Charity. Expenditure includes any VAT which cannot be recovered, which is reported as part of the expenditure to which it relates.
- (d) Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects of the Charity. The Restricted Funds represent those assets which must be held permanently by the Charity, principally investments. Income arising from the Restricted Funds can be used in accordance with the objects of the Charity and is included in unrestricted fund income.
- (e) Interest on bank deposits is accounted for in the year which it is received.
- (f) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
- | | |
|-------------------------|-------------------------------|
| Fixtures and fittings - | Reducing balance over 3 years |
| Motor vehicles - | Reducing balance over 3 years |
- (g) As a Registered Charity, no liability to taxation arises.

West Mercia Search & Rescue

Notes to the Accounts - 31 March 2023

2 Incoming Resources		
	2023	2022
	£	£
Donations and legacies		
Donations	55,703	45,418
Grants received	30,000	20,000
Amounts received under gift aid	1,330	2,741
Investments		
Bank interest received	276	5
	-----	-----
	87,309	68,164
	=====	=====
3 Resources Expended		
	2023	2022
	£	£
Charitable activities		
Repairs and maintenance	155	203
Motor and travel expenses	15,417	11,604
Insurance	6,573	5,658
Telecoms	1,368	924
Computer costs	1,593	2,175
Staff training	8,210	5,638
Kit purchases	9,565	5,109
Depreciation on fixtures and fittings	8,366	10,050
Depreciation on motor vehicles	12,802	9,720
Loss made on sale on tangible assets	(235)	516
Other		
Rent	12,544	10,449
Postage and stationery	1,252	427
Professional costs	90	242
Sundries	3,498	2,870
Bank charges	127	50
Accountancy	1,950	1,500
	-----	-----
	83,275	67,135
	=====	=====
4 Trustees		

None of the Trustees were reimbursed for expenses throughout the current and previous year.

No remuneration was paid or payable in respect of the year out of the funds of the Trust either directly or indirectly to any Trustee or to any person known to be connected with them.

West Mercia Search & Rescue

Notes to the Accounts - 31 March 2023

5 Tangible assets

	Fixtures and fittings	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2022	70,420	82,279	152,699
Additions	7,616	67,895	75,511
Disposals	(1,800)	(8,400)	(10,200)
	-----	-----	-----
At 31 March 2023	76,236	141,774	218,010
	-----	-----	-----
Depreciation			
At 1 April 2022	49,693	62,840	112,533
Charge for the year	8,366	12,802	21,168
Eliminate on disposal	(1,695)	(6,740)	(8,435)
	-----	-----	-----
At 31 March 2023	56,364	68,902	125,266
	-----	-----	-----
Net book value			
At 31 March 2023	19,872	72,872	92,744
	=====	=====	=====
At 31 March 2022	20,727	19,439	40,166
	=====	=====	=====

6 Debtors

	2023	2022
	£	£
Prepayments	8,690	14,235
VAT refund	24,185	20,162
Gift Aid	1,000	2,741
	-----	-----
	33,875	37,138
	=====	=====

7 Creditors

	2023	2022
	£	£
Trade creditors	2,263	1,984
Other creditors	1,750	1,550
	-----	-----
	4,013	3,534
	=====	=====

West Mercia Search & Rescue

Notes to the Accounts - 31 March 2023

8 Restricted Funds

	Balance brought forward	Income Received	Costs Incurred to date	Transfer between funds	Balance carried forward
	£	£	£	£	£
Welfare & Crew Transport	2,495	-	(832)	-	1,663
Command Unit	2,081	-	(693)	-	1,388
House Evacuation Kit	2,647	-	(882)	-	1,765
Sonar Boat	8,831	-	(2,943)	-	5,888
National Lottery Community Fund	-	10,000	(3,834)	-	6,166
Infrastructure	3,498	20,000	(23,498)	-	-
	-----	-----	-----	-----	-----
	19,552	30,000	(32,682)	-	16,870
	=====	=====	=====	=====	=====

Welfare and Crew Transport Fund

The purchase and refit of a 'Welfare and Crew Transport' van for the boat/kayak team. This was a staged project to purchase a van and refit it with specialist carrying equipment.

Command Unit Fund

The purchase and refit of a larger, newer van to replace our mobile incident command van, and upgrade the VHF telecommunications equipment therein.

House Evacuation Kit Fund

As part of our mandate to provide standardised Flood Rescue response for DEFRA, the Charity was required to update its equipment to make possible the rescue of persons trapped in housing. This project was completed, and the team trained in the new equipment's use swiftly.

Sonar Boat Fund

As part of our mandate to provide standardised Flood Rescue, the purchase of the sonar boat was essential to help the Charity complete calls and respond anywhere in the country where flooding occurs.

Infrastructure Fund

This is funding received from The Police and & Crime Commissioner of West Mercia towards the Charity's premises rent and insurance.

National Lottery Community Fund

This was funding received for a new vehicle to carry modern technology for the Water Team.

9 Related Party Transactions

There were no related party transactions throughout the current and previous year.

10 Control

The Charity was under the control of the Trustees throughout the current and previous year.

WEST MERCIA SEARCH & RESCUE

England & Wales - Charity number 1122651

Accounts

REGISTERED CHARITY NUMBER: 1122651 (England and Wales)

West Mercia Search & Rescue
Trustees' Report and Financial Statements
31 March 2022

West Mercla Search & Rescue

31 March 2022

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West Mercia Search & Rescue

Chairman's Report for the year ended 31 March 2022

Another year spent under the restrictions and limitations of the COVID pandemic, where fundraising was a challenge, and operations were adapted to mitigate risk for team members. As in the previous year, we saw a drop in attendance due to isolation, illness and financial considerations of team members, and a natural attrition of membership was a little larger than in previous years. But we managed to take on a group of new members and train them up to the national standards, which is a testament to the adaptive nature of our training team in overcoming hurdles. This new batch of members is now operational and brings a sense of excitement and drive back to the team.

The Trustees continued to pursue a policy of caution in spending, with fundraising being a significant challenge across the third sector. We have good cash reserves at the end of the year as we managed to remain frugal, but we possess an ageing fleet of vehicles, and rise in rent and insurance costs which we are starting plans on how best to allocate funds. 2022-23 is likely to be a great challenge in terms of fundraising, but with diligent spending on the necessary assets, and continued lean-costs of individual members' equipment we are in a position where we can concentrate spending on those key areas mentioned above.

We plan to take on more members at the end of 2022 to bolster numbers across the region. This is usually a cost-neutral exercise for the Charity as new members pay their own way, but will have some cost burden on existing members to deliver training and support sessions. With a predicted cost-of-living increase we are starting to investigate ways to reduce personal costs, and considering local sub-teams for training, a set of satellite bases, and a change in deployment to allow for car-sharing.

My thanks as ever to the Membership, Supporters, Trustees and the Families of our members for their support., and to Wilkes Tranter for their patience in preparing these accounts.

A MacAuley
Chairman

20 September 2022

West Mercia Search & Rescue
Trustees' Annual Report
for the year ended 31 March 2022

The Trustees present their report with the financial statements of the Charity for the year ended 31 March 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Reference and Administrative Information

The Charity is registered with the Charity Commissioners No 1122651.

The main address for contact is:

c/o Forge Cottage
Angel Bank
Bitterley
Shropshire
SY8 3HT

The Trustees at 20 September 2022 were:

A Bodza
S Bennett
S Bradley
D Brown
M Lecocq
A MacAuley

Structure, Governance and Management

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

The Trustees are elected at the AGM by other members after going through an induction and training process. Their appointment is recorded in the minutes of the meeting and no signatures of acceptance are required. The Committee has the power to co-opt other members.

Objectives and Activities

The objectives of the Charity are to provide training, insurance and equipment for its own operational members who operate as voluntary search and rescue personnel. These operational members work in agreement with the emergency services and local council resiliency teams to provide life-saving search, rescue and first-aid services. The Charity also provides this skilled membership as safety marshalls and first-aiders as a form of income.

Achievements and Performance

During the year, the Charity has continued to achieve its objectives providing significant benefits.

West Mercia Search & Rescue
Trustees' Annual Report
for the year ended 31 March 2022
(Continued)

Financial Review

We would like to thank Adrian Garrett for undertaking the role of Treasurer, appointed in June 2019, he felt unable to continue the role due to family and business commitments. David Brown was appointed at the AGM in September 2021. We continue to be indebted to the voluntary services of Kim Kelly, acting as Charity Bookkeeper and her professionalism in ensuring that our records are accurate and consistent.

We also extend our thanks to Dan Hotchkiss and Dylan Evans at Wilkes Tranter for their diligence and support in our accounts and VAT returns.

The Police & Crime Commissioner of West Mercia continued to give a grant payment of £20,000 towards the Charity's rent and insurance in lieu of being able to provide secure premises on Police or Fire & Rescue premises. The Trustees thank John Paul Campion and his office for this continued recognition of the Charity's work. Following on from a 3-year commitment to the grant funding, and a number of audits the Charity's application for funds, submitted in 2021, was successful to allow continuation of this valuable contribution.

Our policy, over the difficult last year has been to maintain and build reserves for what we perceive will be a difficult few years following on from COVID. In directing our strategy and efforts into on-line funding, we have been able to maintain a strong income stream in order to cover our operating costs. Given the strength of our current fundraising routes, we aim to construct a plan to replace some of our ageing assets; although it is recognised that this is dependent on the resources available to manage these projects.

Reserves Policy

The Trustees consider that the funds within the Charity should be at a level to cover operational costs for at least 6 months. The reserves are needed to bridge the trading gap between spending on the Charity's overheads and the receipt of new funds. The reserves include cash at bank. The Trustees monitor the cash levels on a regular basis.



D Brown
Trustee and Treasurer

West Mercia Search & Rescue**Trustees' Annual Report
for the year ended 31 March 2022
(Continued)****Trustees' Responsibilities**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity Accounts and Reports Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Trustees on 20 September 2022 and signed on their behalf by:



A MacAuley x
Chairman

**Independent Examiner's Report to the Trustees of
West Mercia Search & Rescue**

I report on the accounts of West Mercia Search & Rescue for the year ended 31 March 2022 which are set out on pages 6 to 11.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners under (under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to the those matters set out in the statement below.

Independent Examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr D I Hotchkiss
Chartered Accountant
Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

20 September 2022

West Mercia Search & Rescue

**Statement of Financial Activities
For the year ended 31 March 2022**

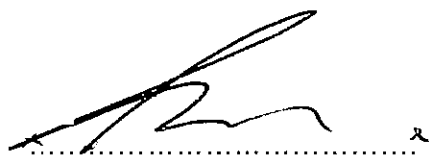
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources					
Donations and legacies		48,159	20,000	68,159	85,448
Investments		5	-	5	19
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Incoming Resources	2	<u>48,164</u> =====	<u>20,000</u> =====	<u>68,164</u> =====	<u>85,467</u> =====
Resources Expended					
Charitable activities		32,946	18,651	51,597	67,124
Other		5,089	10,449	15,538	15,537
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Resources Expended	3	<u>38,035</u>	<u>29,100</u>	<u>67,135</u>	<u>82,661</u>
Net incoming resources before transfers		10,129	(9,100)	1,029	2,806
Prior year adjustments		(13,459)	-	(13,459)	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movements in funds for the year		(3,330)	(9,100)	(12,430)	2,806
Total funds brought forward		160,867	28,652	189,519	186,713
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward		<u>157,537</u> =====	<u>19,552</u> =====	<u>177,089</u> =====	<u>189,519</u> =====

West Mercia Search & Rescue

Balance Sheet - 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	5		40,166		59,153
Current Assets					
Debtors	6	37,138		31,681	
Cash at bank		103,319		101,765	
			140,457		133,446
Liabilities: (amounts falling due within one year)					
	7	(3,534)		(3,080)	
Net current assets					
			136,923		130,366
Net Assets					
			177,089		189,519
Funds of the Charity:					
Unrestricted Funds			157,537		160,867
Restricted Funds	8		19,552		28,652
Total Funds					
			177,089		189,519

The financial statements on pages 6 to 11 were approved by the Trustees on 20 September 2022 and signed on their behalf by:



.....
A MacAuley
 Chairman

West Mercia Search & Rescue**Notes to the Accounts - 31 March 2022****1 Accounting Policies**

- (a) The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015 (FRS 102)) and comply with these Charities (Accounts and Reports) Regulation 2005 issued under the Charities Act 2011.
- (b) Voluntary income received by way of donations and gifts to the Charity is included in full in the Statement of Financial Activities when received.
- (c) Charitable grants are accounted for in the year in which they are paid. All other expenses are accounted for under the accruals basis. Support costs represent the cost of the general administration functions of the Charity. Expenditure includes any VAT which cannot be recovered, which is reported as part of the expenditure to which it relates.
- (d) Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects of the Charity. The Restricted Funds represent those assets which must be held permanently by the Charity, principally investments. Income arising from the Restricted Funds can be used in accordance with the objects of the Charity and is included in unrestricted fund income.
- (e) Interest on bank deposits is accounted for in the year which it is received.
- (f) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
- | | |
|-------------------------|-------------------------------|
| Fixtures and fittings - | Reducing balance over 3 years |
| Motor vehicles - | Reducing balance over 3 years |
- (g) As a Registered Charity, no liability to taxation arises.

West Mercia Search & Rescue

Notes to the Accounts - 31 March 2022

2 Incoming Resources

	2022	2021
	£	£
Donations and legacies		
Donations	45,418	62,878
Grants received	20,000	20,000
Amounts received under gift aid	2,741	2,570
Investments		
Bank interest received	5	19
	<hr/>	<hr/>
	68,164	85,467
	=====	=====

3 Resources Expended

	2022	2021
	£	£
Charitable activities		
Repairs and maintenance	203	138
Motor and travel expenses	11,604	12,322
Insurance	5,658	5,387
Telecoms	924	477
Computer costs	2,175	-
Staff training	5,638	8,650
Kit purchases	5,109	19,883
Depreciation on fixtures and fittings	10,050	8,000
Depreciation on motor vehicles	9,720	12,267
Loss made on sale on tangible assets	516	-
Other		
Rent	10,449	10,041
Postage and stationery	427	702
Professional costs	242	-
Sundries	2,870	3,294
Bank charges	50	-
Accountancy	1,500	1,500
	<hr/>	<hr/>
	67,135	82,661
	=====	=====

4 Trustees

None of the Trustees were reimbursed for expenses throughout the current and previous year.

No remuneration was paid or payable in respect of the year out of the funds of the Trust either directly or indirectly to any Trustee or to any person known to be connected with them.

West Mercia Search & Rescue

Notes to the Accounts - 31 March 2022

5 Tangible assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 April 2021	71,428	82,279	153,707
Additions	1,299	-	1,299
Disposals	(2,307)	-	(2,307)
	<hr/>	<hr/>	<hr/>
At 31 March 2022	70,420	82,279	152,699
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2021	41,434	53,120	94,554
Charge for the year	10,050	9,720	19,770
Eliminate on disposal	(1,791)	-	(1,791)
	<hr/>	<hr/>	<hr/>
At 31 March 2022	49,693	62,840	112,533
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2022	20,727	19,439	40,166
	=====	=====	=====
At 31 March 2021	29,994	29,159	59,153
	=====	=====	=====

6 Debtors

	2022 £	2021 £
Other debtors	37,138	31,681
	<hr/>	<hr/>
	37,138	31,681
	=====	=====

7 Creditors

	2022 £	2021 £
Trade creditors	1,984	1,530
Other creditors	1,550	1,550
	<hr/>	<hr/>
	3,534	3,080
	=====	=====

West Mercia Search & Rescue

Notes to the Accounts - 31 March 2022

8 Restricted Funds

	Balance brought forward £	Income Received £	Costs Incurred to date £	Transfer between funds £	Balance carried forward £
Welfare & Crew Transport	3,743	-	(1,248)	-	2,495
Command Unit	3,121	-	(1,040)	-	2,081
House Evacuation Kit	3,970	-	(1,323)	-	2,647
Sonar Boat	13,246	-	(4,415)	-	8,831
Infrastructure	4,572	20,000	(21,074)	-	3,498
	<u>28,652</u>	<u>20,000</u>	<u>(29,100)</u>	<u>-</u>	<u>19,552</u>
	=====	=====	=====	=====	=====

Welfare and Crew Transport Fund

The purchase and refit of a 'Welfare and Crew Transport' van for the boat/kayak team. This was a staged project to purchase a van and refit it with specialist carrying equipment. We were pleased to receive generous donations of time from team members and colleagues for the conversion work.

Command Unit Fund

The purchase and refit of a larger, newer van to replace our mobile incident command van, and upgrade the VHF telecommunications equipment therein. We were again pleased to receive generous donations of time from team members and colleagues.

House Evacuation Kit Fund

As part of our mandate to provide standardised Flood Rescue response for DEFRA, the Charity was required to update its equipment to make possible the rescue of persons trapped in housing. This project was completed, and the team trained in the new equipment's use swiftly.

Sonar Boat Fund

As part of our mandate to provide standardised Flood Rescue, the purchase of the sonar boat was essential to help the Charity complete calls and respond anywhere in the country where flooding occurs. We were again pleased to receive generous donations of time from team members and colleagues.

Infrastructure Fund

This is funding received from The Police and & Crime Commissioner of West Mercia towards the Charity's premises costs and general management of the Charity.

9 Related Party Transactions

There were no related party transactions throughout the current and previous year.

10 Control

The Charity was under the control of the Trustees throughout the current and previous year.

WEST MERCIA SEARCH & RESCUE

England & Wales - Charity number 1122651

Accounts

REGISTERED CHARITY NUMBER: 1122651 (England and Wales)

West Mercia Search & Rescue
Trustees' Report and Financial Statements
31 March 2021

West Mercia Search & Rescue

31 March 2021

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West Mercia Search & Rescue

Chairman's Report for the year ended 31 March 2021

Covid and its ramifications on fundraising, training and events dominated the year, with our charitable operations scaled back to the bare minimum for the whole year.

The Trustees made a decision to batten down the hatches on everything but incident attendances, with a strict Covid policy aimed to safeguard members' health, albeit at the expense of short-term development. We felt the impact of the pandemic at a personal level, with many of the team classed as key workers, some suffering the loss of close family and friends, and one long-serving member who was in hospital for many months and still feels the effects of infection. Our cash reserves were healthy from 2020 and, unlike many small charities, we were able to operate in a very lean fashion with minimal overheads to make the most of this pot.

We noticed an effect on the membership due to extended lockdowns, distancing and fewer events in the team diary. Some long-committed members took the time to focus more on family and new work endeavours, and many felt that the "team spirit" ebbed as we stayed apart. The Trustees are acutely aware that, as a wholly voluntary entity, it is this spirit of camaraderie and beneficence which keeps the team going, and we put in place training team members to try to get minds and bodies back into the spirit as social distancing has eased.

We have recruited directly for drivers/logistics members to help ease the burden of mileage and personal cost on the search team who would otherwise be expected to travel for maintenance and vehicle logistics at their own cost. On that note, we expect 2021-22 and the effects of Brexit on personal costs of living to have a tangible effect on the ability of members to afford attendance. With this in mind, the Trustees plan to monitor how best we can support the sustainability of such a widely-spaced team.

My thanks to the membership, Trustees and our supporters for their commitment during what has been quite an extraordinary period.

A MacAuley
Chairman

4 February 2022

West Mercia Search & Rescue

Trustees' Annual Report for the year ended 31 March 2020

The Trustees present their report with the financial statements of the Charity for the year ended 31 March 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Reference and Administrative Information

The Charity is registered with the Charity Commissioners No 1122651.

The main address for contact is:

c/o Forge Cottage
Angel Bank
Bitterley
Shropshire
SY8 3HT

The Trustees at 04 February 2022 were:

A Bodza	
S Bennett	appointed 01 October 2021
S Bradley	appointed 01 October 2021
D Brown	appointed 01 October 2021
M Lecocq	
A MacAuley	

Structure, Governance and Management

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

The Trustees are elected at the AGM by other members after going through an induction and training process. Their appointment is recorded in the minutes of the meeting and no signatures of acceptance are required. The Committee has the power to co-opt other members.

Objectives and Activities

The objectives of the Charity are to provide training, insurance and equipment for its own operational members who operate as voluntary search and rescue personnel. These operational members work in agreement with the emergency services and local council resiliency teams to provide life-saving search, rescue and first-aid services. The Charity also provides this skilled membership as safety marshalls and first-aiders as a form of income.

Achievements and Performance

During the year, the Charity has continued to achieve its objectives providing significant benefits.

West Mercia Search & Rescue

Trustees' Annual Report for the year ended 31 March 2021 (Continued)

Financial Review

We remain indebted to the voluntary services of Kim Kelly as our Bookkeeper, and for the huge support we receive from Wilkes Tranter for their patience and expertise with our accounts. This year saw the end of tenure for Adrian Garrett, who stepped down as Treasurer at the 2021 AGM, and to whom we are enormously grateful for his efforts.

1. The Police & Crime Commissioner of West Mercia authorised a one-off grant payment of £20,000 towards the charity's rent and insurance due to the pressures of COVID and fundraising. The Trustees thank John Paul Campion and his office for this continued recognition of the charity's work.
2. The charity maintains a no-investment strategy due to lack of full-time staff and oversight.
3. A year of reduced income was met by a strategy of reduced spending, and so we managed to keep the total funds level from 2020-21. This was felt to be a necessary move to safeguard charity reserves for a post-covid, post-Brexit fundraising landscape, which we foresee to be challenging. We are conscious that our fleet of vehicles is going to require higher maintenance costs as it ages, and our rent/insurance burden is likely to increase as energy and tax costs rise. Our official reserves policy remains to cover 6-months of operational costs, but we felt that a more healthy reserve would be beneficial for uncertain times.
4. As mentioned in last year's accounts, our kit purchase costs were higher than in previous years as we committed to purchasing jackets for the operational team, and needed to replace some aging water-safety kits.
5. We purchased a dedicated Kayak Team van in June 2020 which allows safe transport for our kayakers, team members, and now our SONAR capabilities. This has proven valuable to extend our logistics as the Kayak Team often deploy several miles upstream from where the rest of the operational team are based on searches. This was funded from general funds.

Reserves Policy

The Trustees consider that the funds within the Charity should be at a level to cover operational costs for at least 6 months. The reserves are needed to bridge the trading gap between spending on the Charity's overheads and the receipt of new funds. The reserves include cash at bank. The Trustees monitor the cash levels on a regular basis.

West Mercia Search & Rescue

Trustees' Annual Report for the year ended 31 March 2021 (Continued)

Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity Accounts and Reports Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Trustees on 4 February 2022 and signed on their behalf by:

A MacAuley
Chairman

Independent Examiner's Report to the Trustees of West Mercia Search & Rescue

I report on the accounts of West Mercia Search & Rescue for the year ended 31 March 2021 which are set out on pages 6 to 11.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners under (under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to the those matters set out in the statement below.

Independent Examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr D I Hotchkiss
Chartered Accountant
Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

4 February 2022

West Mercia Search & Rescue

Statement of Financial Activities
For the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources					
Donations and legacies		65,448	20,000	85,448	107,151
Investments		19	-	19	72
		_____	_____	_____	_____
Total Incoming Resources	2	<u>65,467</u>	<u>20,000</u>	<u>85,467</u>	<u>107,223</u>
		=====	=====	=====	=====
Resources Expended					
Charitable activities		56,288	10,836	67,124	49,088
Other		5,496	10,041	15,537	15,529
		_____	_____	_____	_____
Total Resources Expended	3	<u>61,784</u>	<u>20,877</u>	<u>82,661</u>	<u>64,617</u>
		_____	_____	_____	_____
Net incoming resources before transfers		3,683	(877)	2,806	42,606
		_____	_____	_____	_____
Net movements in funds for the year		3,683	(877)	2,806	42,606
		_____	_____	_____	_____
Total funds brought forward		157,184	29,529	186,713	144,107
		_____	_____	_____	_____
Total funds carried forward		<u>160,867</u>	<u>28,652</u>	<u>189,519</u>	<u>186,713</u>
		=====	=====	=====	=====

West Mercia Search & Rescue

Balance Sheet - 31 March 2021

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible assets	5		59,153		55,613
Current Assets					
Debtors	6	31,681		32,188	
Cash at bank		101,765		101,162	
		133,446		133,350	
Liabilities: (amounts falling due within one year)					
	7	(3,080)		(2,250)	
Net current assets					
			130,366		131,100
Net Assets					
			189,519		186,713
Funds of the Charity:					
Unrestricted Funds			160,867		157,184
Restricted Funds	8		28,652		29,529
Total Funds					
			189,519		186,713

The financial statements on pages 6 to 11 were approved by the Trustees on 4 February 2022 and signed on their behalf by:

.....
A MacAuley
 Chairman

West Mercia Search & Rescue

Notes to the Accounts - 31 March 2021

1 Accounting Policies

- (a) The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015 (FRS 102)) and comply with these Charities (Accounts and Reports) Regulation 2005 issued under the Charities Act 2011.
- (b) Voluntary income received by way of donations and gifts to the Charity is included in full in the Statement of Financial Activities when received.
- (c) Charitable grants are accounted for in the year in which they are paid. All other expenses are accounted for under the accruals basis. Support costs represent the cost of the general administration functions of the Charity. Expenditure includes any VAT which cannot be recovered, which is reported as part of the expenditure to which it relates.
- (d) Unrestricted Funds compromise those funds which the Trustees are free to use in accordance with the charitable objects of the Charity. The Restricted Funds represent those assets which must be held permanently by the Charity, principally investments. Income arising from the Restricted Funds can be used in accordance with the objects of the Charity and is included in unrestricted fund income.
- (e) Interest on bank deposits is accounted for in the year which it is received.
- (f) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
- | | |
|-------------------------|-------------------------------|
| Fixtures and fittings - | Reducing balance over 3 years |
| Motor vehicles - | Reducing balance over 3 years |
- (g) As a Registered Charity, no liability to taxation arises.

West Mercia Search & Rescue

Notes to the Accounts - 31 March 2021

2 Incoming Resources

	2021	2020
	£	£
Donations and legacies		
Donations	62,878	76,692
Grants received	20,000	30,459
Amounts received under gift aid	2,570	-
Investments		
Bank interest received	19	72
	-----	-----
	85,467	107,223
	=====	=====

3 Resources Expended

	2021	2020
	£	£
Charitable activities		
Repairs and maintenance	138	543
Motor and travel expenses	12,322	10,606
Insurance	5,387	4,947
Telecoms	477	417
Staff training	8,650	6,187
Kit purchases	19,883	7,577
Depreciation on fixtures and fittings	8,000	9,594
Depreciation on motor vehicles	12,267	9,217
Other		
Rent	10,041	10,000
Postage and stationery	702	958
Sundries	3,294	2,781
Accountancy	1,500	1,790
	-----	-----
	82,661	64,617
	=====	=====

4 Trustees

None of the Trustees were reimbursed for expenses throughout the current and previous year.

No remuneration was paid or payable in respect of the year out of the funds of the Trust either directly or indirectly to any Trustee or to any person known to be connected with them.

West Mercia Search & Rescue

Notes to the Accounts - 31 March 2021

5 Tangible assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 April 2020	70,615	59,285	129,900
Additions	813	22,994	23,807
	-----	-----	-----
At 31 March 2021	71,428	82,279	153,707
	-----	-----	-----
Depreciation			
At 1 April 2020	33,434	40,853	74,287
Charge for the year	8,000	12,267	20,267
	-----	-----	-----
At 31 March 2021	41,434	53,120	94,554
	-----	-----	-----
Net book value			
At 31 March 2021	29,994	29,159	59,153
	=====	=====	=====
At 31 March 2020	37,181	18,432	55,613
	=====	=====	=====

6 Debtors

	2021 £	2020 £
Other debtors	31,681	32,188
	-----	-----
	31,681	32,188
	=====	=====

7 Creditors

	2021 £	2020 £
Trade creditors	1,530	700
Other creditors	1,550	1,550
	-----	-----
	3,080	2,250
	=====	=====

West Mercia Search & Rescue

Notes to the Accounts - 31 March 2021

8 Restricted Funds

	Balance brought forward £	Income Received £	Costs Incurred to date £	Transfer between funds £	Balance carried forward £
Welfare & Crew Transport	5,615	-	(1,872)	-	3,743
Command Unit	4,682	-	(1,561)	-	3,121
House Evacuation Kit	4,515	-	(545)	-	3,970
Sonar Boat	14,717	-	(1,471)	-	13,246
Infrastructure	-	20,000	(15,428)	-	4,572
	29,529	20,000	(20,877)	-	28,652
	=====	=====	=====	=====	=====

Welfare and Crew Transport Fund

The purchase and refit of a 'Welfare and Crew Transport' van for the boat/kayak team. This was a staged project to purchase a van and refit it with specialist carrying equipment. We were pleased to receive generous donations of time from team members and colleagues for the conversion work.

Command Unit Fund

The purchase and refit of a larger, newer van to replace our mobile incident command van, and upgrade the VHF telecommunications equipment therein. We were again pleased to receive generous donations of time from team members and colleagues.

House Evacuation Kit Fund

As part of our mandate to provide standardised Flood Rescue response for DEFRA, the Charity was required to update its equipment to make possible the rescue of persons trapped in housing. This project was completed, and the team trained in the new equipment's use swiftly.

Sonar Boat Fund

As part of our mandate to provide standardised Flood Rescue, the purchase of the sonar boat was essential to help the Charity complete calls and respond anywhere in the country where flooding occurs. We were again pleased to receive generous donations of time from team members and colleagues.

Infrastructure Fund

This is funding received from The Police and & Crime Commissioner of West Mercia towards the Charity's premises costs and general management of the Charity.

9 Related Party Transactions

There were no related party transactions throughout the current and previous year.

10 Control

The Charity was under the control of the Trustees throughout the current and previous year.