

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 kayaks, 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
		<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources	2	65,467	20,000	85,467	107,223
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Resources Expended					
Charitable activities		56,288	10,836	67,124	49,088
Other		5,496	10,041	15,537	15,529
		<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Expended	3	61,784	20,877	82,661	64,617
		<hr/>	<hr/>	<hr/>	<hr/>
Net incoming resources before transfers		3,683	(877)	2,806	42,606
		<hr/>	<hr/>	<hr/>	<hr/>
Net movements in funds for the year		3,683	(877)	2,806	42,606
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds brought forward		157,184	29,529	186,713	144,107
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		160,867	28,652	189,519	186,713
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Balance Sheet - 31 March 2021

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

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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>	<hr/>
At 31 March 2021	71,428	82,279	153,707
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2020	33,434	40,853	74,287
Charge for the year	8,000	12,267	20,267
	<hr/>	<hr/>	<hr/>
At 31 March 2021	41,434	53,120	94,554
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>
	31,681	32,188
	=====	=====

7 Creditors

	2021 £	2020 £
Trade creditors	1,530	700
Other creditors	1,550	1,550
	<hr/>	<hr/>
	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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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.