

**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**

<b>Contents</b>	<b>Pages</b>
Chairman's Report	1
Trustees' Annual Report	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 11

## **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).

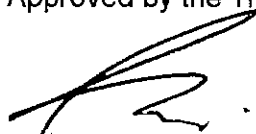
The law applicable to Charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing 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 £
<b>Incoming Resources</b>					
Donations and legacies		48,159	20,000	68,159	85,448
Investments		5	-	5	19
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Incoming Resources</b>	2	<u>48,164</u> =====	<u>20,000</u> =====	<u>68,164</u> =====	<u>85,467</u> =====
<b>Resources Expended</b>					
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>
<b>Total Resources Expended</b>	3	<u>38,035</u> =====	<u>29,100</u> =====	<u>67,135</u> =====	<u>82,661</u> =====
<b>Net incoming resources before transfers</b>		10,129	(9,100)	1,029	2,806
Prior year adjustments		(13,459)	-	(13,459)	-
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net movements in funds for the year</b>		<u>(3,330)</u> =====	<u>(9,100)</u> =====	<u>(12,430)</u> =====	<u>2,806</u> =====
Total funds brought forward		<u>160,867</u> =====	<u>28,652</u> =====	<u>189,519</u> =====	<u>186,713</u> =====
<b>Total funds carried forward</b>		<u>157,537</u> =====	<u>19,552</u> =====	<u>177,089</u> =====	<u>189,519</u> =====

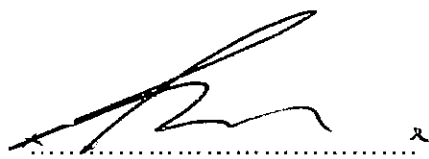


## West Mercia Search &amp; Rescue

## Balance Sheet - 31 March 2022

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

## Notes to the Accounts - 31 March 2022

## 2 Incoming Resources

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

## 3 Resources Expended

	2022 £	2021 £
<b>Charitable activities</b>		
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	-
<b>Other</b>		
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 &amp; Rescue

## Notes to the Accounts - 31 March 2022

## 5 Tangible assets

	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>			
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/>
<b>Depreciation</b>			
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/>
<b>Net book value</b>			
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.