

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

Contents	Pages
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 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
		<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources	2	57,309	30,000	87,309	68,164
		<hr/>	<hr/>	<hr/>	<hr/>
Resources Expended					
Charitable activities		43,676	20,138	63,814	51,597
Other		6,917	12,544	19,461	15,538
		<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Expended	3	50,593	32,682	83,275	67,135
		<hr/>	<hr/>	<hr/>	<hr/>
Net incoming resources before transfers		6,716	(2,682)	4,034	1,029
Prior year adjustments		-	-	-	(13,459)
		<hr/>	<hr/>	<hr/>	<hr/>
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
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		164,253	16,870	181,123	177,089
		<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	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)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	76,236	141,774	218,010
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	56,364	68,902	125,266
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>
	33,875	37,138
	=====	=====

7 Creditors

	2023 £	2022 £
Trade creditors	2,263	1,984
Other creditors	1,750	1,550
	<hr/>	<hr/>
	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)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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.