

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**

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 22 August 2024 were:

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

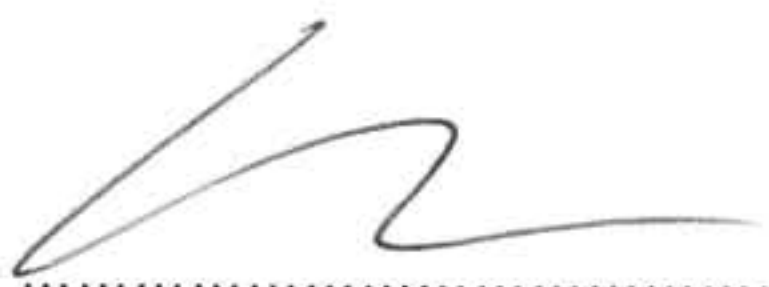


## West Mercia Search &amp; Rescue

## Balance Sheet - 31 March 2024

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

## Notes to the Accounts - 31 March 2024

## 2 Incoming Resources

	2024 £	2023 £
<b>Donations and legacies</b>		
Donations	47,542	55,703
Grants received	20,000	30,000
Amounts received under gift aid	1,000	1,330
<b>Investments</b>		
Bank interest received	999	276
	<hr/>	<hr/>
	69,541	87,309
	=====	=====

## 3 Resources Expended

	2024 £	2023 £
<b>Charitable activities</b>		
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)
<b>Other</b>		
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
	<hr/>	<hr/>
	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 &amp; Rescue

## Notes to the Accounts - 31 March 2024

## 5 Tangible assets

	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2023	76,236	141,774	218,010
Additions	15,435	-	15,435
Disposals	(15,262)	-	(15,262)
	<hr/>	<hr/>	<hr/>
At 31 March 2024	76,409	141,774	218,183
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
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)
	<hr/>	<hr/>	<hr/>
At 31 March 2024	54,920	93,193	148,113
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
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
	<hr/>	<hr/>
	22,291	33,875
	=====	=====

## 7 Creditors

	2024 £	2023 £
Trade creditors	6,115	2,263
Other creditors	1,850	1,750
	<hr/>	<hr/>
	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)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	16,870	20,000	(33,659)	-	3,211
	=====	=====	=====	=====	=====

#### **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.