

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).

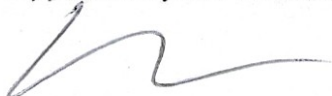
The law applicable to Charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing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

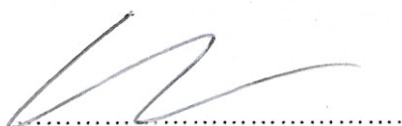
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources					
Donations and legacies		110,781	-	110,781	68,542
Investments		1,502	-	1,502	999
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Incoming Resources	2	112,283 =====	- =====	112,283 =====	69,541 =====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

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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	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
	=====	=====	=====
At 31 March 2024	21,489	48,581	70,070
	=====	=====	=====

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
	=====	=====

7 Creditors

	2025 £	2024 £
Trade creditors	1,855	6,115
Accruals and Deferred income	17,050	1,850
	<hr/>	<hr/>
	18,905	7,965
	=====	=====

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).