

RAPID RELIEF TEAM

England & Wales · Charity number 1161586

Details

Other names	RRT
Status	Registered
Legal form	Charitable company
Company number	09288812
Registered	2015-05-08
Register	View on the Charity Commission register

Contact

Address	Rapid Relief Team 24 Little End Road Eaton Socon St. Neots Cambridgeshire PE19 8JH
Phone	02083917625
Email	action.uk@rrtglobal.org
Website	http://www.rapidreliefteam.org/

Activities

Objects: (1) THE RELIEF OF POVERTY, SICKNESS, SUFFERING, DISTRESS, DISABILITY OR DESTITUTION IN SUCH WAYS AS ARE EXCLUSIVELY CHARITABLE, IN PARTICULAR (BUT WITHOUT LIMITING THE GENERALITY OF THE FOREGOING) BY PROVIDING ASSISTANCE AND SUPPORT TO PEOPLE WHO ARE IN NEED AS A RESULT OF THE FOLLOWING:(A) NATURAL DISASTERS INCLUDING, BUT NOT LIMITED TO, FLOOD, DROUGHT, FIRE, HEATWAVE, LANDSLIDE, STORM, TORNADO AND EARTHQUAKE;(B) EMERGENCIES, INCLUDING EMERGENCIES OCCASIONED BY ACCIDENT;(C) ANY EFFECTS OF ADVERSE CLIMATE CHANGE; OR(D) ANY UNEXPECTED SITUATIONS OF A LIKE NATURE TO THOSE CONTEMPLATED BY PARAGRAPHS (A), (B) AND (C) OF THIS ARTICLE THAT ARISE AND WHICH THREATEN, OR COULD THREATEN, LIFE OR PROPERTY; AND (2) ANY OTHER CHARITABLE PURPOSE WHICH THE TRUSTEES MAY FROM TIME TO TIME SELECT.NOTHING IN THESE ARTICLES SHALL AUTHORISE AN APPLICATION OF THE CHARITY'S PROPERTY FOR PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 AND/OR SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.

Activities: THE MAIN ACTIVITY OF RRT IS PROVIDING WELFARE SUPPORT TO EMERGENCY SERVICES PERSONNEL ATTENDING MAJOR INCIDENTS, AS WELL AS PRACTICAL HELP TO THE COMMUNITIES AFFECTED BY SUCH EVENTS. RRT ALSO SUPPORTS OTHER CHARITIES WORKING WITH THE HOMELESS, YOUNG PEOPLE AND THE DISABLED.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Armed Forces/emergency Service Efficiency
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£3,516,913	£3,762,118	£4,818,789	6
2023-12-31	£5,262,064	£4,062,164	£5,063,996	6
2022-12-31	£5,911,203	£3,891,476	£3,864,096	5
2021-12-31	£1,634,938	£1,230,960	£1,844,359	3
2020-12-31	£1,564,901	£1,372,826	£1,440,381	4

Trustees

Name	Role	Appointed
ANDREW TURNER		2019-11-13
BENJAMIN ROSS NAPTHINE		2020-11-30
Daniel Reiner		2024-03-27
Edwin Soulsby		2024-03-27
James Russell Middleton		2024-06-30
RUSSELL JOHN LYNES		2020-11-30
SAM DAVID BLACKLEDGE		2019-02-27

RAPID RELIEF TEAM

England & Wales - Charity number 1161586

Accounts

Rapid Relief Team
(A company limited by guarantee)

Annual Report & Financial Statements

For the year ended 31 December 2024

Company Registration No. 09288812 (England and Wales)

Charity Registration No. 1161586



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Trustees	Sam Blackledge David Brown Roderick Buckley Russell Lynes James Middleton Benjamin Napthine Daniel Reiner Murray Robertson Ted Soulsby Andrew Turner	(resigned 27 March 2024) (resigned 30 June 2024) (appointed 30 June 2024) (appointed 27 March 2024) (resigned 27 March 2024) (appointed 27 March 2024)
Registered office	Pivot House 24 Little End Road Eaton Socon St Neots PE19 8JH	
Company Registration No.	09288812	
Charity Registration No.	1161586	
Bankers	National Westminster Bank Plc	
Independent Auditors	Saffery LLP 71 Queen Victoria Street London EC4V 4BE	

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31 December 2024.



Mission

To serve people with care and compassion in times of need.



Vision

For the Plymouth Brethren Christian Church to express Christian principles of care and compassion, by way of benevolent relief to people in need.



Values

Community,
Compassion and
Support.

Structure, Governance and Management

The Charity is a company limited by guarantee registered at Companies House on 30 October 2014 and with the Charity Commission in England and Wales on 8 May 2015. The Charity is governed by its Memorandum and Articles of Association dated 30 October 2014.

The trustees, as listed on page 3, fulfil the roles of both company directors in accordance with the Companies Act 2006 and charity trustees in accordance with the Charities Act 2011. They are referred to throughout this report as Trustees.

Following a recruitment process the first Trustees were appointed as the Founders of the charity based on their CVs, training, aptitude and prior experience in commerce and other charitable entities. An ongoing training program is in place, initially covering risk management, food hygiene, first aid and occupational health & safety. Further Trustees will be appointed by the existing Trustees when deemed necessary as the charity grows and the skill set of the existing trustees is assessed.

All key management decisions were made by the Trustees as a body. The trustees, as key management personnel, do not receive any remuneration. However, over the coming years a more formal system of delegation is expected to be implemented and additional paid staff employed.

Rapid Relief Team is currently managed by the Board of Directors and is supported by a devoted team of regional and local team leaders. In the UK there are nine Regional Team Leaders managing a total of eighty six local teams with a volunteer pool of in excess of 4,000 to draw on. Within each local team is a structure of core volunteer support personnel with dedicated responsibilities such as Facilities Coordinator, Labour Co-ordinator etc. Volunteers are largely drawn from members of the Plymouth Brethren Christian Community. Each region has an assigned chain of command each person in the team understand their responsibilities and who they report to.

Rapid Relief Team (RRT) is part of a global charitable organisation with teams in Australia, North and South America, the Caribbean, Canada, New Zealand and Europe. We have replicated our Organisational Chart in every region globally to ensure uniformity across our operations and our teams are generally of a similar size and work to a consistent standard with established protocols.





Relationship with Related Parties

Related party transactions are set out in note 17 of the financial statements.

Objectives and Activities

The objects of the charity are:

“(1) The relief of poverty, sickness, suffering, distress, disability or destitution in such ways as are exclusively charitable, in particular (but not without limiting the generality of the foregoing) by providing assistance and support to people who are in need as a result of the following circumstances;

- a) Natural disasters including, but not limited to, flood, drought, fire, heatwave, landslide, storm, tornado and earthquake;
- b) Emergencies, including emergencies occasioned by accident;
- c) Any effects of adverse climate change; or
- d) Any unexpected situations of a like nature to those contemplated by paragraphs (a), (b), and (c) of this article that arise and which threaten, or could threaten, life or property and

(2) Any other charitable purpose which the Trustees may from time to time select.”

In the furtherance of these objects the charity RRT uses its charitable resource to help those in need operating our services in two categories, **reactive** and **proactive**.

Reactive

RRT teams are at the ready for the unexpected, for when disaster strikes with floods, fires, storms and major incidents impacting the community. Rapid Relief Team can be rapidly deployed to assist government emergency services and works closely with them to provide catering for their teams and support for those directly affected by these events.

The focus of our service is, but is not limited to, catering and refreshments. Our labour forces are structured, trained and willing to give up time and energy to contribute to the common goal of reducing suffering and loss in times of need.

Our services are facilitated using custom-designed equipment such as rapid deployment equipment trailers, barbeque trailers, coffee trailers and marquees. Substantial investment in such equipment ensures the rapid and effective delivery of the services provided by the Rapid Relief Team.

All our major items of equipment undergo rigorous testing and evaluation in the field to ensure they suit their given purposes efficiently before replication.

Proactive

RRT offers quality and efficient catering and refreshment assistance to charitable and government organisations confronting some of humankind's greatest challenges, including heart disease, cancer research and the plight of the homeless.

Our catering assistance to these charities typically includes cooking and serving meals, often with the provision of barista coffee and the supply of bottled water.

We support the missions and government bodies who seek to aid these people by contributing to and supporting the many charitable organisations. Over the year we have donated numerous food packs, personal hygiene kits and baby care kits nationally.

Achievements and Performance

2024 was a defining year for RRT UK, marked by compassion in action. We have consistently demonstrated our core values of care, compassion, and community spirit through partnerships and dedicated initiatives.

A highlight is our support for those impacted by the ongoing crisis in Ukraine. SaveUA employ internally displaced Ukrainian refugees to pack and deliver our RRT Food Boxes to 11 different regions, helping to alleviate food insecurity issues many are experiencing.

Our partnership with SaveUA has provided a sustainable solution to our support, enabling us to make a tangible difference in the lives of countless individuals, offering hope and relief in this time of adversity. The RRT Food Boxes have been filled with products from national producers and suppliers, providing an avenue to sell their goods, thus supporting the Ukrainian economy with revenue and employment.

Closer to home, RRT extended its support to the Merseyside Police Service through various operations and initiatives. Significant events such as October's Labour Conference, attended by over 20,000 attendees, raised additional challenges to the policing and security operation. RRT provided meals and refreshments to the Force over the five days, ensuring quality sustenance for all police officers. Our catering also contributes to positive morale for those who worked tirelessly to ensure the event went smoothly for all attendees.



Similarly, our volunteers supported the Devon and Cornwall Police and specialist Forces during the safe disposal of an unexploded WWII bomb in Plymouth. Our volunteers received a Certificate of Appreciation from the Police Force following their efforts to ensure the well-being of police officers was taken care of during the operation. Feedback from the officers supports the notion that by providing a delicious and nourishing meal, the enthusiasm of those on duty is buoyed, enhancing their ability to effectively focus on the demands of their role.

Once again, RRT lent its support to the My Name's Doddie Charity supporting their bike ride from Land's End to John O'Groats to raise funds for Motor Neurone Disease (MND) research. This endeavour not only showcased our commitment to charitable causes but also highlighted the importance of solidarity in addressing pressing health challenges.

Throughout 2024, RRT remained committed to its mission to make a positive impact - one small act of kindness at a time. Whether it was the smiles on the faces of those we helped or the small successes we achieved along the way, every action is motivated by our desire to provide care and compassion. We are confident working collectively as a team, will continue to extend a helping hand to provide support to those during the greatest challenges.



2024 Highlights

Throughout 2024, RRT UK partnered with over 170 beneficiaries, including schools, charities, government bodies, and emergency services delivering over 480 events through the year.

Each of our beneficiaries has a unique focus, delivering a positive impact across diverse groups and people in need. For example, our collaboration with the Royal National Lifeboat Institution (RNLI) has supported this charitable entity and its volunteers to deliver on their efforts of saving lives at sea. Alternatively, supporting the YMCA with assistance and resources helps to achieve its goal of empowering young people to achieve a better quality of life within the community. Alder Hey Children's Charity aims to raise funds to provide medical equipment and facilities to enhance the healthcare and well-being of those hospitalised at the Alder Hey Children's Hospital. RRT continued our collaboration with CEO Sleepout UK, which raises funds to fight homelessness. Our volunteers attended 24 Sleepout events, cooking a hot breakfast for participants, who spent a cold winter's night sleeping rough.

Additionally, RRT worked with various police services, firefighters, coast guards, and emergency services crews across the UK to provide support during significant events such as the gorse fires in Northern Ireland, as well as various Open and Training Days.

Our Construction Community Connect campaign is designed to encourage construction workers to attend mental health stand-up talks on construction sites, aimed to dispel the stigma, and unlock access to support services. The Lighthouse Construction Industry Charity, is the only entity of its type that provides emotional, physical, and financial well-being support to construction workers and their families. We are privileged to have a partnership with them.

These partnerships have not only provided immediate relief but also fostered long-term resilience and community support, making a tangible difference in the lives of those we serve.



The year in numbers:

Total Events	484
Total Meals Served	126,009
Total Food Box Meals (# of Food Boxes x 12)	141,576
Total Volunteer Hours	19,234
Total Meals Served	5,899

Emergency Services:

Total Events	210
Volunteer Hours	8,348
Meals Served	54,710

Youth:

Total Events	56
Volunteer Hours	2,225
Meals Served	14,516

Health & Disability:

Total Events	118
Volunteer Hours	4,688
Meals Served	30,680

Homelessness, Poverty & Hardship:

Total Events	100
Volunteer Hours	3,973
Meals Served	26,103

Other Products Statistics:

Ukraine FFB's	211,909
Meals Served	5,085,816



Examples of some of the activities we have been involved in during the year

Collaborative Action Delivers Compassion to A&E Departments

On the 29th July 2024 the quiet seaside town of Southport was shocked by an horrific attack on innocent young girls, claiming the lives of 3 and shattering the community. Subsequently, there were riots in the community resulting in scores of injured police officers and members of the public descending on the hospital Accident and Emergency Departments, who just the day before had been dealing with the traumatic scenes of devastation caused by the incident itself.

On the 1st of July, the Head of Comms at Mersey and West Lancashire Teaching Hospitals trust reached out to Liverpool RRT to ask if there was anything we could offer to the staff on the A&E Departments at the Southport and Ormskirk Hospitals following the devastation they had witnessed so recently.

With a relatively short impending deadline, and very limited space available to use at the hospitals, RRT Liverpool mobilised to serve Coffee & Cakes to all the staff on each of the A&E Departments.

As the year progressed, the A&E Departments across the trust came under more extreme pressure, with waiting times extraordinarily protracted, and staff working under extreme pressure for long hard shifts to try and keep up with the intense demands. Thus came a further request to see if we could extend our coffee and cake mornings to the other hospitals. After working up a schedule, through December 2024 and January 2025 RRT held 'coffee and cake mornings' for all A&E Staff.

It was an absolute privilege to serve these doctors and nurses and to see the physical effort expended in to caring for the communities in such difficult conditions.

Financial Review

The charity raises funds from a variety of individual, foundation and corporate supporters.

During the year a total of £3,516,913 (2023: £5,262,064) was raised in order to support the charity's work. Of this £3,762,118 (2023: £4,062,164) was spent leaving a reserve to carry forward at the end of the year of £4,818,789 (2023: £5,063,994).

In addition, the charity benefits from a number of in-kind donations and relies on the generous support of its volunteers to carry out its work. The value included in the accounts for these in-kind donations is shown in note 2 of the accounts. Costs incurred on-site by volunteers, such as food handed out, are reimbursed once the claims have been approved through the designated channels. We have a database of over 4,000 volunteers, over half of whom have been actively involved in supporting the charity in this period. Our volunteers are offered training and support, and corporate workwear is provided.

At the date of signing this report the trustees do not consider there to be any material uncertainties over the charity's ability to continue as a going concern.





Reserves Policy

The charity has considered the need to form a reserves policy. The Trustees believe it is important to have a stable reserve that allows the charity to offer uninterrupted support to its beneficiaries. In considering the optimum level of reserves required consideration is also given to the reactive nature of some of the charity's work and the need to be able to react quickly in times of crises.

The free reserves target for the charity is £500,000 to £1m. Currently the charity has free reserves of £3,868,128 (2023: £3,940,144).

The increased free reserves figure above the policy target is earmarked for additional capital equipment planned to be purchased during 2025, new initiatives and a continuation of support for current causes, and large-scale disaster relief.

Risks and risk management

The Trustees confirm that they have considered the major risks facing the charity and procedures are being put in place to help mitigate those risks. For example, a comprehensive suite of insurance policies is in place and DBS checks are undertaken for all Trustees, the National Coordinators, Regional Team Leaders, Local Team Leaders and volunteers.

During their weekly teleconference the Trustees identify risks to the charity and agree on strategies to mitigate these. Principal risks identified follow:

- **Food hygiene, safety & training**
Food preparation and serving on site, strict processes and protocols are maintained and audited by Shield Safety.
We use a compliance program called Altor to onboard new volunteers, where they undergo food hygiene training. This training is renewed periodically for all volunteers.
- **Safeguarding of children and vulnerable adults at our events**
Our work includes services to children and vulnerable adults. It is important that we safeguard them all when we are working with them. To this end, enhanced DBS checks are carried out for all volunteers. Any that don't come back with a clear DBS are reviewed by our compliance team.
- **Complaints**
A documented complaints procedure is in place, and we constantly review feedback.



- **Illness**

Any volunteer who has had, or been in known, direct contact with an infectious illness is not permitted to be involved in the preparation of food for at least a fortnight after the illness has cleared or after the date of the last contact with an infected individual.

- **Injuries**

Any injuries or incidents at events are recorded and reviewed with corrective measures put in place.

- **Trailers and drivers**

To ensure that our trailers are kept in good repair, compliant and at the ready, Trailer Managers are in place. We have a towing policy in place to mitigate the risks associated with driver licensing, insurance and regulatory compliance.

- **Reputation management and social media**

Our PR & Communications team monitor online activity, and we have an active presence on social media platforms such as Facebook, LinkedIn, X and YouTube so that we are out there and can be seen.

Future plans

- The increase of equipment and resources to increase our reach and reactivity including MOU's with Fire, Police and Civil Contingency organisations.
- Increasing our outreach for the benefit of youth, both in the UK and the developing world.
- The development and introduction of new Initiatives.
- Strengthening partnerships with Local Resilience Forums throughout the UK to ensure our offering is in line with current need.

Fundraising

The Trustees take their responsibility under the Charities (Protection and Social Investment) Act 2016 seriously and have considered the implications on RRT's activities.

The majority of funds are raised from within the Brethren community and following a detailed budget creation an application for monthly grants is made to the Grace Trust.

However, RRT does have public pages on online fundraising platforms (eg Enthuse [was Charity Checkout]) and at events attended by RRT collection buckets are available for small cash donations. A low level of donations is received from the general public from these sources but RRT does not actively fundraise from the general public more widely.

Given the low level of donations from the general public, the Trustees do not consider it necessary to have a formal fundraising policy in place at this time but this is kept under regular review.

RRT does not use third party professional fundraisers.

The Trustees confirm that in the current financial year there have been no complaints in respect of fundraising.

Public Benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Rapid Relief Team for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the reparation and dissemination of financial statements may differ from legislation in other jurisdictions.

So far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all the necessary steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The annual report was approved by trustees of the charity on 22/09/2025 and signed on its behalf by:



Andrew Turner

Trustee



Opinion

We have audited the financial statements of Rapid Relief Team for the year ended 31 December 2024 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the charitable company's state of affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Practice; and
- Have been prepared in accordance with the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006.

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report which includes the Directors' report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' report have been prepared in accordance with applicable legal requirements.



Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Trustees' Annual Report and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 12, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a

high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006, and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.



During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our Report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

C Turington

Cara Turington (Senior Statutory Auditor)

For and on behalf of Saffery LLP

Statutory Auditors

71 Queen Victoria Street

London

EC4V 4BE

Date: 26 September 2025

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

		Unrestricted funds	Restricted funds	Total funds	Total and unrestricted funds
		2024	2024	2024	2023
		£	£	£	£
	Note				
Income and endowments from					
Donations and legacies	2	3,320,082	-	3,320,082	5,013,914
Other income	3	57,936	-	57,936	168,114
Investment income	4	138,895	-	138,895	80,036
Total income		3,516,913	-	3,516,913	5,262,064
Expenditure on					
Raising funds	5	205,956	-	205,956	150,284
Charitable activities	6	3,556,162	-	3,556,162	3,911,880
Total expenditure		3,762,118	-	3,762,118	4,062,164
Net income and net movement in funds for the year		(245,205)	-	(245,205)	1,199,900
Reconciliation of funds					
Total funds brought forward		5,063,994	-	5,063,994	3,864,094
Total funds carried forward		4,818,789	-	4,818,789	5,063,994

All of the charity's activities derive from continuing operations during the above two periods.

		2024	2023
	Note	£	£
Fixed assets			
Tangible assets	10	950,660	1,123,849
Investments	11	1	1
		950,661	1,123,850
Current assets			
Stocks	12	209,659	250,570
Debtors	13	181,818	189,950
Cash at bank and in hand		3,534,921	3,598,816
		3,926,398	4,039,336
Creditors: Amounts falling due within one year	14	(58,270)	(99,192)
Net current assets		3,868,128	3,940,144
Net assets		4,818,789	5,063,994
Funds of the charity:			
Unrestricted funds		4,818,789	5,063,994
Restricted funds		-	-
Total funds		4,818,789	5,063,994

These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

Approved by the Board of Trustees on 22 / 09 / 2025 and signed on its behalf by:



Andrew Turner

Trustee

Company number 09288812

The notes on pages 19 – 27 form part of these financial statements.

	2024	2023
	£	£
Cash flows from operating activities (see note A)	80,909	1,298,346
Cash flows from investing activities		
Purchase of tangible fixed assets	(147,513)	(824,670)
Proceeds from sale of tangible fixed assets	2,709	26,500
Net cash flows from investing activities	(144,804)	(798,170)
Net increase in cash and cash equivalents	(63,895)	500,176
Cash and cash equivalents at 1 January	3,598,816	3,098,640
Cash and cash equivalents at 31 December	3,534,921	3,598,816

Note A	2024	2023
Reconciliation of net income to cash flows from operating activities	£	£
Net income for the year	(245,205)	1,199,900
Add depreciation	318,492	291,401
Loss/(profit) on sale of fixed assets	(500)	(3,261)
(Increase)/decrease in stocks	40,911	(88,905)
(Increase)/decrease in debtors	8,130	(112,759)
Increase/(decrease) in creditors	(40,919)	11,970
	80,909	1,298,346

Note B			
Analysis of changes in net debt	At 31 December 2023	Cash flows	At 31 December 2024
	£	£	£
Cash	3,598,816	(63,895)	3,534,921

1. Accounting policies

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The functional currency is sterling. Monetary amounts in these financial statements are rounded to the nearest £.

Having considered their budgets and forecasts for the coming period, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Consolidated financial statements are not prepared on the basis that the wholly owned subsidiary, Rapid Relief Team Trading Limited (company number 10827984), is dormant.

1.2 Income and endowments

1.2.1 Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

1.2.3 Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity.

a. Those donated for resale produce income when they are sold. They are valued at the amount actually realised

b. Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

c. Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

1.2.4 Gift aid

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

1.3 Expenditure

1.3.1 Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

1.3.2 Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4 Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.5 Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

1.6 Investments

The investment in the subsidiary undertaking is shown at cost on the charity balance sheet.

1.7 Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost and subsequently depreciated. On disposal the gain or loss arising on the disposal is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to the profit or loss. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment:
Over 5 years straight line

Leasehold improvements:
Over 5 years straight line

Fixtures and fittings:
Over 5 years straight line

Motor vehicles:
Over 5 years straight line

1.8 Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow-moving stocks. Cost is determined using the first-in, first-out (FIFO) method.

1.9 Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

1.11 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.12 Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price; and subsequently measured at amortised cost using the effective interest method.

1.13 Funds

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purposes. At present the charity has no restricted funds.

1.14 Estimates and judgements

In application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. Income from donations and legacies

	Total and unrestricted funds	Total and unrestricted funds
	2024	2023
	£	£
Donations and legacies		
Donations to major appeals	2,177,582	2,655,401
Gift aid reclaimed	12,035	11,415
Grants from other charities	1,097,777	2,325,693
Government grants	30,000	-
Gifts in kind received	2,688	21,405
	3,320,082	5,013,914

Gifts in kind received relates to the support for Ukraine in the current and previous year.

3. Other income

	Total and unrestricted funds	Total and unrestricted funds
	2024	2023
	£	£
Website sales	9,852	22,161
Recovered VAT	15,724	119,593
Other	32,360	26,360
	57,936	168,114

4. Investment income

	Total and unrestricted funds	Total and unrestricted funds
	2024	2023
	£	£
Interest receivable and similar income		
Interest receivable	138,895	80,036
	138,895	80,036

5. Expenditure on raising funds

	2024	2023
	£	£
Marketing and publicity	89,603	76,057
Support costs (note 7)	60,889	49,689
Staff cost for marketing	55,464	24,538
	205,956	150,284

6. Expenditure on charitable activities

	Direct costs	Grant making	Support costs (note 7)	Total
	2024	2024	2024	2024
	£	£	£	£
Cost of proactive and reactive events	742,132	15,618	365,372	1,123,122
Support for Ukraine	1,641,529	-	791,511	2,433,040
	2,383,661	15,618	1,156,883	3,556,162

There were no grants over £15,000 in the year.

Expenditure on charitable activities – comparative year

	Direct costs	Grant making	Support costs (note 7)	Total
	2023	2023	2023	2023
	£	£	£	£
Cost of proactive and reactive events	930,907	24,740	304,003	1,259,650
Support for Ukraine	1,915,021	97,122	640,087	2,652,230
	2,845,928	121,862	944,090	3,911,880

7. Support and governance costs

	2024	2023
	£	£
Bank and similar charges	3,892	4,181
Bookkeeping and payroll services	71,385	70,792
Legal fees	35	35
Staff costs	194,629	142,392
Rent	151,275	117,785
Team events	127,067	70,287
Depreciation	318,492	291,401
Other support costs	331,933	275,312
Governance costs		
Audit, accountancy and bookkeeping fees	19,064	21,596
	1,217,772	993,781

Support costs includes amounts payable to the auditors in respect of:

- Statutory audit £16,050 (2023: £15,250)
- VAT services £24,225 (2023: £16,645)
- Accountancy, corporation tax and other services £3,014 (2023: £2,746)

8. Staff costs

The aggregate payroll costs were as follows:

	Total	Total
	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	207,820	136,669
Social security costs	22,849	16,470
Pension costs	3,725	2,097
Other staff costs	15,699	11,692
	250,093	166,928

The number of employees whose gross pay and benefits exceeded £60,000 in the year were:

	2024	2023
£60,000 - £70,000	-	-
£70,000 - £80,000	-	-
£80,000 - £90,000	1	1

The trustees are considered to be the key management personnel and do not receive any remuneration. As described in the trustees' report, the local teams are made up of volunteers.

Staff numbers

The average head count of the charity was:

	2024	2023
	number	number
Full time	2	1
Part time	4	5

9. Taxation

As a registered charity, Rapid Relief Team is exempt from taxation on its wholly charitable activities.

10. Tangible fixed assets

	Leasehold improvements	Plant and equipment	Fixtures and fittings	Motor Vehicles	Total
Cost	£	£	£	£	£
At 1 January 2024	299,539	1,236,097	238,877	-	1,774,513
Additions	-	98,144	21,798	27,571	147,513
Disposals	-	(5,630)	-	-	(5,630)
At 31 December 2024	299,539	1,328,611	260,675	27,571	1,916,396
Depreciation					
At 1 January 2024	59,908	542,981	47,775	-	650,664
Charge for the year	59,908	202,479	51,050	5,055	318,492
Eliminated on disposal	-	(3,420)	-	-	(3,420)
At 31 December 2024	119,816	742,040	98,825	5,055	965,736
Net book value					
At 31 December 2024	179,723	586,571	161,850	22,516	950,660
At 31 December 2023	239,631	693,116	191,102	-	1,123,849

11. Fixed asset investments

	Total	Total
	2024	2023
Charity	£	£
Shares in subsidiary at cost	1	1
	1	1

The charity owns 100% of the issued share capital of £1 of Rapid Relief Team Trading Limited (company number 10827984) which is incorporated in England and Wales.

Rapid Relief Team Trading Limited has been dormant since 1 Jan 2023 and there are no plans to reactivate the company.

12. Stock

	2024	2023
	£	£
Stock	209,659	250,570

13. Debtors

	2024		2023
	£		£
Trade debtors	4,583		2,625
Prepayments	161,100		8,533
Accrued income	16,035		30,296
Other debtors	-		148,396
Due from Rapid Relief Team Trading	100		100
	181,818		189,950

14. Creditors – Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	28,331	51,045
Accruals	28,461	42,418
Other creditors	1,478	5,729
	58,270	99,192

15. Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the liabilities of the charity in the event of liquidation.

16. Commitments

At 31 December the charity had the following commitments payable relating to non-cancellable leases:

	2024	2024	2024
	Land and buildings	Other	Total
	£	£	£
Within one year	85,890	2,056	87,946
Between 2 and 5 years	565,443	14,812	580,255
Over 5 years	-	-	-
	651,333	16,868	668,201

	2023	2023	2023
	Land and buildings	Other	Total
	£	£	£
Within one year	85,890	2,103	87,993
Between 2 and 5 years	651,333	-	651,333
Over 5 years	-	-	-
	737,223	2,103	739,326

17. Related Party Transactions

Unrestricted donations from trustees and their companies totalled £2,170 (2023: £nil).

The total amount of expenses reimbursed to six trustees, their close family members, and their companies totalled £11,591 (2023: £35,312). These relate to travel expenses, postage, and sundry expenses.

Equipment and services costing £23,000 (2023: £nil) was purchased from Forgeway Limited, which trustee Rod Buckley controls.

There were no other related party transactions during the year.

18. Ultimate controlling party

The charity is constituted as a company limited by guarantee. As such the trustees do not consider there to be a controlling party.

RAPID RELIEF TEAM

England & Wales - Charity number 1161586

Accounts

Company Registration No. 09288812 (England and Wales)
Charity Registration No. 1161586

Rapid Relief Team
(A company limited by guarantee)

Annual report and financial statements
For the year ended 31 December 2023

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Rapid Relief Team

Reference and administrative details

Trustees	Sam Blackledge David Brown Roderick Buckley Russell Lynes Benjamin Napthine Daniel Reiner Murray Robertson Ted Soulsby Andrew Turner	(resigned 27 March 2024) (appointed 27 March 2024) (resigned 27 March 2024) (appointed 27 March 2024)
Registered office	Pivot House 24 Little End Road Eaton Socon St Neots PE19 8JH	
Company Registration No.	09288812	
Charity Registration No.	1161586	
Bankers	National Westminster Bank Plc	
Independent Auditors	Saffery LLP 71 Queen Victoria Street London EC4V 4BE	

Rapid Relief Team

Trustees' report

For the year ended 31 December 2023

The Trustees are pleased to present their annual report and financial statements of the charity and group for the period ended 31 December 2023.

Mission

To serve people with care and compassion in times of need.

Vision

For the Plymouth Brethren Christian Church to express Christian principles of care and compassion, by way of benevolent relief to people in need.

Values

Community, compassion and support.

Structure, governance and management

The Charity is a company limited by guarantee registered at Companies House on 30 October 2014 and with the Charity Commission in England and Wales on 8 May 2015. The Charity is governed by its Memorandum and Articles of Association dated 30 October 2014.

The trustees, as listed on page 1, fulfil the roles of both company directors in accordance with the Companies Act 2006 and charity trustees in accordance with the Charities Act 2011. They are referred to throughout this report as Trustees.

Following a recruitment process the first Trustees were appointed as the Founders of the charity based on their CVs, training, aptitude and prior experience in commerce and other charitable entities. An ongoing training program is in place, initially covering risk management, food hygiene, first aid and occupational health & safety. Further Trustees will be appointed by the existing Trustees when deemed necessary as the charity grows and the skill set of the existing trustees is assessed.

All key management decisions were made by the Trustees as a body. The trustees, as key management personnel, do not receive any remuneration. However, over the coming years a more formal system of delegation is expected to be implemented and additional paid staff employed.

Rapid Relief Team is currently managed by the Board of Directors and is supported by a devoted team of regional and local team leaders. In the UK there are nine Regional Team Leaders managing a total of eighty seven local teams with a volunteer pool of in excess of 4,000 to draw on. Within each local team is a structure of core volunteer support personnel with dedicated responsibilities such as Facilities Co-ordinator, Labour Co-ordinator etc. Volunteers are largely drawn from members of the Plymouth Brethren Christian Community. Each region has an assigned chain of command each person in the team understand their responsibilities and who they report to.

Rapid Relief Team (RRT) is part of a global charitable organisation with teams in Australia, North and South America, the Caribbean, Canada, New Zealand and Europe. We have replicated our Organisational Chart in every region globally to ensure uniformity across our operations and our teams are generally of a similar size and work to a consistent standard with established protocols.

Trustees' report (continued)

For the year ended 31 December 2023

Relationship with related parties

Related party transactions are set out in note 16 of the financial statements.

Objectives and activities

The objects of the charity are:

“(1) The relief of poverty, sickness, suffering, distress, disability or destitution in such ways as are exclusively charitable, in particular (but not without limiting the generality of the foregoing) by providing assistance and support to people who are in need as a result of the following circumstances;

- a) Natural disasters including, but not limited to, flood, drought, fire, heatwave, landslide, storm, tornado and earthquake;
- b) Emergencies, including emergencies occasioned by accident;
- c) Any effects of adverse climate change; or
- d) Any unexpected situations of a like nature to those contemplated by paragraphs (a), (b), and (c) of this article that arise and which threaten, or could threaten, life or property and

(2) Any other charitable purpose which the Trustees may from time to time select.”

In the furtherance of these objects the charity RRT uses its charitable resource to help those in need operating our services in two categories, **reactive** and **proactive**.

Reactive

RRT teams are at the ready for the unexpected, for when disaster strikes with floods, fires, storms and major incidents impacting the community. Rapid Relief Team can be rapidly deployed to assist government emergency services and works closely with them to provide catering for their teams and support for those directly affected by these events.

The focus of our service is, but is not limited to, catering and refreshments. Our labour forces are structured, trained and willing to give up time and energy to contribute to the common goal of reducing suffering and loss in times of need.

Our services are facilitated using custom-designed equipment such as rapid deployment equipment trailers, barbeque trailers, coffee trailers and marquees. Substantial investment in such equipment ensures the rapid and effective delivery of the services provided by the Rapid Relief Team.

All our major items of equipment are designed and manufactured as a prototype and undergo rigorous evaluation in the field to ensure they suit their given purposes efficiently before replication.

Proactive

RRT offers quality and efficient catering and refreshment assistance to charitable and government organisations confronting some of humankind's greatest challenges, including heart disease, cancer research and the plight of the homeless.

Our catering assistance to these charities typically includes cooking and serving meals, often with the provision of barista coffee and the supply of bottled water.

We support the missions and government bodies who seek to aid these people by contributing to and supporting the many charitable organisations. Over the year we have donated numerous food packs,

hygiene kits, thermal clothing packs and blankets nationally as we visit the missions, meet the homeless in the street and support the soup runs in our cities.

Achievements and Performance

2023 was a defining year for RRT UK, marked by compassion in action. We have consistently demonstrated our core values of care, compassion, and community spirit through partnerships and dedicated initiatives.

A highlight is our unbroken support for those impacted by the ongoing crisis in Ukraine. As the conflict continued, 2023 saw us shift our Food Box program from relying on RRT volunteers to partnering with SaveUA, a Ukrainian-based charity. SaveUA employs internally displaced Ukrainian refugees to pack and deliver our RRT Food Boxes to 11 different regions, helping to alleviate food insecurity issues many are experiencing.

Our partnership with SaveUA has provided a sustainable solution to our support, enabling us to make a tangible difference in the lives of countless individuals, offering hope and relief in this time of adversity. The RRT Food Boxes are filled with products from national producers and suppliers, providing an avenue to sell their goods, thus supporting the Ukrainian economy with revenue and employment.

Closer to home, RRT extended its support to the Merseyside Police Service through various operations and initiatives. Significant events such as October's Labour Conference, attended by over 16,000 delegates, raised additional challenges to the policing and security operation. RRT provided meals and refreshments to the Force over the four days, ensuring quality sustenance for all police officers. Our catering also contributes to positive morale for those who worked tirelessly to ensure the event went smoothly for all attendees.

Similarly, during the Eurovision event, which demanded considerable resources from the Police Force, our volunteers ensured the well-being of Merseyside's officers was taken care of whilst they were in action. It was paramount that the police officers were supported adequately as they interacted with attendees. Feedback from the officers supports the notion that by providing a delicious and nourishing meal, the enthusiasm of those on duty is buoyed, enhancing their ability to effectively focus on the demands of their role.

Once again, RRT lent its support to the My Name's Doddie Charity supporting their bike ride from Cardiff to Scotland to raise funds for Motor Neurone Disease (MND) research. This endeavour not only showcased our commitment to charitable causes but also highlighted the importance of solidarity in addressing pressing health challenges.

Throughout 2023, RRT remained committed to its mission to make a positive impact - one small act of kindness at a time. Whether it was the smiles on the faces of those we helped or the small successes we achieved along the way, every action is motivated by our desire to provide care and compassion. We are confident working collectively as a team, will continue to extend a helping hand to provide support to those during the greatest challenges.

2023 Highlights

Throughout 2023, RRT UK partnered with over 400 beneficiaries, including schools, charities, government bodies, and emergency services.

Rapid Relief Team

Trustees' report (continued)

For the year ended 31 December 2023

Each of our beneficiaries has a unique focus, delivering a positive impact across diverse groups and people in need. For example, our collaboration with the Royal National Lifeboat Institution (RNLI) has supported this charitable entity and its volunteers to deliver on their efforts of saving lives at sea. Alternatively, supporting the YMCA with assistance and resources helps to achieve its goal of empowering young people to achieve a better quality of life within the community. Alder Hey Children's Charity aims to raise funds to provide medical equipment and facilities to enhance the healthcare and well-being of those hospitalised at the Alder Hey Children's Hospital. RRT continued our collaboration with CEO Sleepout UK, which raises funds to fight homelessness. Our volunteers attended 25 Sleepout events, cooking a hot breakfast for participants, who spent a cold winter's night sleeping rough.

We also assisted the Environment Agency, a government agency that helps protect and improve the environment.

Additionally, RRT worked with various police services, firefighters, coast guards, and emergency services crews across the UK to provide support during significant events such as the Luton Airport Fire, the Labour Conference in Liverpool, as well as various Open and Training Days.

A new initiative was launched with The Lighthouse Construction Industry Charity. Our Construction Community Connect campaign is designed to encourage construction workers to attend stand-up days on construction sites, where they can talk about mental health to dispel associated stigmas, but they can also gain access to support services. The Lighthouse Construction Industry Charity is the only entity of its type that provides emotional, physical, and financial well-being support to construction workers and their families.

These partnerships have not only provided immediate relief but also fostered long-term resilience and community support, making a tangible difference in the lives of those we serve.

The year in numbers:

TOTAL EVENTS	439	TOTAL VOLUNTEER HOURS	18,866
TOTAL MEALS SERVED	133,082	TOTAL FOOD BOXES DONATED	10,688
TOTAL FOOD BOX MEALS (# of Food Boxes x 12)	128,256		

EMERGENCY SERVICES

TOTAL EVENTS	180	MEALS SERVED	49,164
VOLUNTEER HOURS	7,736		

YOUTH

TOTAL EVENTS	24	MEALS SERVED	9,834
VOLUNTEER HOURS	1,031		

HOMELESSNESS, POVERTY & HARDSHIP

TOTAL EVENTS	147	MEALS SERVED	54,009
VOLUNTEER HOURS	6,317		

HEALTH & DISABILITY

TOTAL EVENTS	88	MEALS SERVED	20,075
VOLUNTEER HOURS	3782		

OTHER PRODUCTS STATISTICS

UKRAINE FFB's	231,120		
SMART BARS	91,000		

Examples of some of the activities we have been involved in during the year

Collaborative Action Delivers Action to 24-Hour Food Bank

The RRT Peterhead team have worked for many years with Scotland Fire and Rescue Service's Community Station. However, 2023 saw this support elevated through two specific initiatives designed to support our families struggling with food insecurity.

In August, with the support of RRT, the Peterhead Community Fire Station launched an 'Out of Hours' Foodbank providing 24-hour access to emergency food supplies to those in crisis. Unlike many food bank operations, this new initiative does not require a referral or completed forms to receive food relief.

RRT's iconic Food Boxes are core to the program, providing two to three days' worth of provisions. The program complements the North Aberdeenshire Foodbank which has a limited schedule, thus ensuring that anyone in need will always be able to access essential food items.

The Food Bank program swiftly demonstrated tangible outcomes.

Trustees' report (continued)

For the year ended 31 December 2023

One example lies with a recently immigrated Afghan family. Arriving in Peterhead to seek refuge from their war-torn home, with only one bag between them. The children were provided with RRT Food Boxes through the Peterhead 'Out of Hours' Food Bank program.

Despite confronting numerous hurdles, this resilient family generously helped other refugee families as they arrived in Peterhead. By sharing information about the program, they ensured others would also have access to essential food items.

To date, the program has supported 50 local families.

The team at the fire station also identified another opportunity to support the Peterhead community, proposing a Breakfast Club. The Warm Space Children's Breakfast Club, a collaboration including Police Scotland, and local charity Men United, provided free breakfast to children who may miss out on a meal while schools are closed during the holidays. Open to children aged from three to 16, the program ran during the October and December school break. 160 children enjoyed a burger meal which was provided by RRT to support the initiative.

Peterhead is a tight-knit community that exemplifies how working together can benefit those experiencing hardship in our communities. It has been encouraging to see the Central School, the Aberdeenshire Council, Scotland Fire and Rescue Service as well as Scotland Police and local charities united in their efforts of support. RRT volunteers feel humbled to play a small part in a story that is a testament to the power of shared support.

Financial review

The group raises funds from a variety of individual, foundation and corporate supporters. The corporate subsidiary also sells branded and other RRT items to support the group's charitable activities.

During the year a total of £5,262,064 (2022: £5,911,203) was raised in order to support the charity's work. Of this £4,062,164 (2022: £3,891,476) was spent leaving a reserve to carry forward at the end of the year of £5,063,996 (2022: £3,864,096).

During the year no money was received as restricted grants.

In addition, the charity benefits from a number of in-kind donations and relies on the generous support of its volunteers to carry out its work. The value included in the accounts for these in-kind donations is shown in note 2 of the accounts. Costs incurred on-site by volunteers, such as food handed out, are reimbursed once the claims have been approved through the designated channels. We have a database of over 4,000 volunteers, over half of whom have been actively involved in supporting the charity in this period. Our volunteers are offered training and support, and corporate workwear is provided.

At the date of signing this report the trustees do not consider there to be any material uncertainties over the charity's ability to continue as a going concern.

Reserves policy

The charity and group has considered the need to form a reserves policy. The Trustees believe it is important to have a stable reserve that allows the group to offer uninterrupted support to its beneficiaries. In considering the optimum level of reserves required consideration is also given to the reactive nature of some of the charity's work and the need to be able to react quickly in a time of crises.

The free reserves target for the group is £500,000 to £1m. Currently the group has free reserves of £3,940,147 (2022: £3,250,276).

The increased free reserves figure above the policy target is earmarked for additional capital equipment planned to be purchased during 2024, new initiatives and a continuation of support for current causes.

Risks and risk management

The Trustees confirm that they have considered the major risks facing the charity and procedures are being put in place to help mitigate those risks. For example, a comprehensive suite of insurance policies is in place and DBS checks are being undertaken for all Trustees and the National Coordinators, Regional Team Leaders, Local Team Leaders and core team volunteers.

During their weekly teleconference the Trustees identify risks to the charity and agree on strategies to mitigate these. Principal risks identified follow:

- **Risk to voluntary income**
To mitigate any risk to voluntary income, a trading company Rapid Relief Team Trading has been established, however, as our income is exceeding our expenditure the Rapid Relief Team Trading has been made dormant especially in regard of our fundraising collaboration globally with the Grace Trust.
- **Food hygiene and safety**
Food preparation and serving on site, strict process and protocols are being maintained and audited nationwide and the services of a national safety and compliance training and consulting company employed to assist with this programme. Additionally, to monitor and maintain consistency, national and regional food coordinators have been appointed who report into a global team.
- **Training**
Where our volunteers are involved in assisting in civil contingencies arrangements basic training has been provided by some local authorities' Civil Protection Units.
- **Safeguarding of children and vulnerable adults at our events**
Our work includes services to children and vulnerable adults. It is important that we safeguard them all when we are working with them. To this end DBS checks are undertaken as mentioned above, and only approved volunteers are used.
- **Complaints**
A documented complaints procedure is in place and we constantly review feedback.
- **Illness**
Any volunteer who has had, or been in known, direct contact with an infectious illness is not permitted to be involved in the preparation of food for at least a fortnight after the illness has cleared or after the date of the last contact with an infected individual.
- **Trailers and drivers**
To ensure that our trailers are kept in good repair, compliant and at the ready, Trailer Managers have been appointed and older second-hand trailers have been replaced/have been added to with/by a fleet of new warranted equipment. We are currently reviewing our towing policy to mitigate the risks associated with driver licensing, insurance and regulatory compliance.
- **Reputation management and social media**
We have recently upgraded our website and have an active presence on social media platforms such as Facebook, LinkedIn and YouTube so that we are out there and can be seen.

Trustees' report (continued)

For the year ended 31 December 2023

Future plans

- The increase of equipment and resources to increase our reach and reactivity including MOU's with a number of Fire, Police and Civil Contingency organisations.
- Increasing our outreach for the benefit of youth, both in the UK and the developing world.
- The development and introduction of new Initiatives.
- Continuation of Humanitarian Support to Ukraine

Fundraising

The Trustees take their responsibility under the Charities (Protection and Social Investment) Act 2016 seriously and have considered the implications on RRT's activities.

The majority of funds are raised from within the Brethren community and following a detailed budget creation an application for monthly grants is made to the Grace Trust.

However, RRT does have public pages on online fundraising platforms (eg Enthuse [was Charity Checkout]) and at events attended by RRT collection buckets are available for small cash donations. A low level of donations is received from the general public from these sources but RRT does not actively fundraise from the general public more widely.

Given the low level of donations from the general public, the Trustees do not consider it necessary to have a formal fundraising policy in place at this time but this is kept under regular review.

RRT does not use third party professional fundraisers.

The Trustees confirm that in the current financial year there have been no complaints in respect of fundraising.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Statement of Trustees' responsibilities

The trustees (who are also the directors of Rapid Relief Team for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

Trustees' report (continued)

For the year ended 31 December 2023

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

So far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all the necessary steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The annual report was approved by trustees of the charity on 28th June 2024 and signed on its behalf by:



Andrew Turner
Trustee

**Independent auditor's report to the members of Rapid Relief Team
For the year ended 31 December 2023**

Opinion

We have audited the financial statements of Rapid Relief Team for the year ended 31 December 2023 which comprise the Consolidated Statement of Financial Activities, Group and Charity Balance Sheets, Statement of Cash Flows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the charitable company as at 31 December 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Practice; and
- have been prepared in accordance with the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent auditor's report to the members of Rapid Relief Team (continued)
For the year ended 31 December 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006.

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report which includes the Directors' report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 require us to report to you if, in our opinion:

- the group or parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Trustees' Annual Report and the Strategic Report.

Independent auditor's report to the members of Rapid Relief Team (continued)
For the year ended 31 December 2023

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006, and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

Independent auditor's report to the members of Rapid Relief Team (continued)
For the year ended 31 December 2023

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our Report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Cara Turtington (Senior Statutory Auditor)
For and on behalf of Saffery LLP

Chartered Accountants, Statutory Auditors
71 Queen Victoria Street
London
EC4V 4BE

Date: 10 July 2024

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Rapid Relief Team

Consolidated statement of financial activities (including income and expenditure account) For the year ended 31 December 2023

		Unrestricted funds	Restricted funds	Total funds	Total and unrestricted funds
		2023	2023	2023	2022
		£	£	£	£
	Note				
Income and endowments from					
Donations and legacies	2	5,013,914	-	5,013,914	5,446,105
Other income	3	168,114	-	168,114	39,722
Investment income	4	80,036	-	80,036	425,376
Total income		5,262,064	-	5,262,064	5,911,203
Expenditure on					
Raising funds	5	150,284	-	150,284	115,381
Charitable activities	6	3,911,880	-	3,911,880	3,776,095
Total expenditure		4,062,164	-	4,062,164	3,891,476
Gain on investments		-	-	-	10
Net income and net movement in funds for the year		1,199,900	-	1,199,900	2,019,737
Reconciliation of funds					
Total funds brought forward		3,864,096	-	3,864,096	1,844,359
Total funds carried forward	17	5,063,996	-	5,063,996	3,864,096

All of the charity's activities derive from continuing operations during the above two periods.

Rapid Relief Team

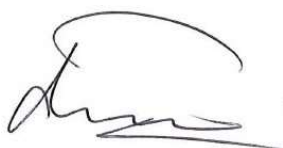
Balance sheets As at 31 December 2023

	Note	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Fixed assets					
Tangible assets	9	1,123,849	613,820	1,123,849	613,820
Investments	10	-	-	1	1
		<u>1,123,849</u>	<u>613,820</u>	<u>1,123,850</u>	<u>613,821</u>
Current assets					
Stocks	11	250,570	161,665	250,570	161,665
Debtors	12	189,850	77,191	189,950	77,191
Cash at bank and in hand		3,598,919	3,098,643	3,598,816	3,098,640
		<u>4,039,339</u>	<u>3,337,499</u>	<u>4,039,336</u>	<u>3,337,496</u>
Creditors: Amounts falling due within one year	13	(99,192)	(87,223)	(99,192)	(87,224)
Net current assets		<u>3,940,147</u>	<u>3,250,276</u>	<u>3,940,144</u>	<u>3,250,272</u>
Net assets		<u>5,063,996</u>	<u>3,864,096</u>	<u>5,063,994</u>	<u>3,864,093</u>
Funds of the charity:					
Unrestricted funds		5,063,996	3,864,096	5,063,994	3,864,093
Restricted funds		-	-	-	-
Total funds	17	<u>5,063,996</u>	<u>3,864,096</u>	<u>5,063,994</u>	<u>3,864,093</u>

These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

As permitted by section 408 of the Companies Act 2006 no separate statement of financial activities for the charity alone has been presented. The net surplus of the stand alone charity for the year was £1,199,900 (2022: £2,085,047).

Approved by the Board of Trustees on 28th June 2024 and signed on its behalf by:



Andrew Turner

Trustee

Company number 09288812

The notes on pages 18 to 29 form part of these financial statements.

Rapid Relief Team

Consolidated statement of cash flows For the year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities (see note A)	1,298,446	1,623,472
Cash flows from investing activities		
Purchase of tangible fixed assets	(824,670)	(629,165)
Proceeds from sale of tangible fixed assets	26,500	-
Disposal of fixed asset investments	-	40,010
Dividends received	-	422,000
Net cash flows from investing activities	(798,170)	(167,155)
Net increase in cash and cash equivalents	500,276	1,456,317
Cash and cash equivalents at 1 January	3,098,643	1,642,326
Cash and cash equivalents at 31 December	3,598,919	3,098,643

Note A	2023	2022
Reconciliation of net income to cash flows from operating activities	£	£
Net income for the year	1,199,900	2,019,737
Add depreciation	291,401	104,573
Gain on investments	-	(10)
Loss/(profit) on sale of fixed assets	(3,261)	-
(Increase)/decrease in stocks	(88,905)	(61,148)
(Increase)/decrease in debtors	(112,659)	(20,026)
Increase/(decrease) in creditors	11,970	2,346
Less dividends received	-	(422,000)
	1,298,446	1,623,472

Note B			
Analysis of changes in net debt	At 31 December 2022	Cash flows	At 31 December 2023
	£	£	£
Cash	3,098,643	500,276	3,598,919

**Notes to the financial statements
For the year ended 31 December 2023**

1. Accounting policies

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The functional currency is sterling. Monetary amounts in these financial statements are rounded to the nearest £.

Having considered their budgets and forecasts for the coming period, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Group accounts

The financial statements present the consolidated statement of financial activities, consolidated statement of cash flows and the consolidated and charity balance sheets comprising of the consolidation of the charity with its wholly owned subsidiary, Rapid Relief Team Trading Limited (company number 10827984). The results and assets have been consolidated on a line by line basis.

1.3 Income and endowments

1.3.1 Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

1.3.2 Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Notes to the financial statements (continued)
For the year ended 31 December 2023

1.3.3 Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity.

- a. Those donated for resale produce income when they are sold. They are valued at the amount actually realised
- b. Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- c. Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

1.3.4 Gift aid

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

1.4 Expenditure

1.4.1 Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

1.4.2 Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.6 Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

1.7 Investments

The investment in the subsidiary undertaking is shown at cost on the charity balance sheet.

Other investments are initially measured at cost and subsequently remeasured at fair value at each reporting date. If fair value cannot be reliably measured the investment is subsequently measured at cost less impairment.

1.8 Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost and subsequently depreciated. On disposal the gain or loss arising on the disposal is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to the

Notes to the financial statements (continued)
For the year ended 31 December 2023

profit or loss. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	Over 5 years straight line
Leasehold improvements	Over 5 years straight line
Fixtures and fittings	Over 5 years straight line

1.9 Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow-moving stocks. Cost is determined using the first-in, first-out (FIFO) method.

1.10 Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

1.11 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.12 Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price; and subsequently measured at amortised cost using the effective interest method.

1.13 Funds

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purposes. At present the charity has no restricted funds.

1.14 Estimates and judgements

In application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical

Notes to the financial statements (continued)
For the year ended 31 December 2023

experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	Total funds	Total and unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Donations and legacies				
Donations to major appeals	2,655,401	-	2,655,401	3,460,027
Gift aid reclaimed	11,415	-	11,415	89,429
Grants from other charities	2,325,693	-	2,325,693	1,707,384
Gifts in kind received	21,405	-	21,405	189,265
	5,013,914	-	5,013,914	5,446,105

Gifts in kind received relates to the support for Ukraine in the current and previous year.

3. Other income

	Total and unrestricted funds 2023 £	Total and unrestricted funds 2022 £
Website sales	22,161	4,805
Recovered VAT	119,593	-
Other	26,360	34,917
	168,114	39,722

Notes to the financial statements (continued)
For the year ended 31 December 2023

4. Investment income

	Total and unrestricted funds 2023 £	Total and unrestricted funds 2022 £
Interest receivable and similar income		
Interest receivable	80,036	3,376
Dividend income	-	422,000
	<u>80,036</u>	<u>425,376</u>

5. Expenditure on raising funds

	2023 £	2022 £
Marketing and publicity	100,595	76,628
Support costs (note 7)	49,689	37,252
Other trading costs	-	1,500
	<u>150,284</u>	<u>115,380</u>

6. Expenditure on charitable activities

	Direct costs 2023 £	Grant making 2023 £	Support costs (note 7) 2023 £	Total 2023 £
Cost of proactive and reactive events	930,907	24,740	304,003	1,259,650
Support for Ukraine	1,915,021	97,122	640,087	2,652,230
	<u>2,845,928</u>	<u>121,862</u>	<u>944,090</u>	<u>3,911,880</u>

During the year grants over £15,000 were made to:

	£
Rapid Relief Team New Zealand (for Ukraine)	21,245
Rapid Relief Team Sweden (for Ukraine)	67,000
Rapid Relief Team Denmark (for general funding)	<u>17,628</u>

Notes to the financial statements (continued)
For the year ended 31 December 2023

Expenditure on charitable activities – comparative year

	Direct costs	Grant making	Support costs (note 7)	Total
	2022	2022	2022	2022
	£	£	£	£
Cost of proactive and reactive events	488,037	-	112,580	600,617
Support for Ukraine	1,740,155	840,109	595,214	3,175,478
	<u>2,228,193</u>	<u>840,109</u>	<u>707,794</u>	<u>3,776,095</u>

7. Support and governance costs

	2023	2022
	£	£
Bank and similar charges	4,181	22,214
Bookkeeping and payroll services	70,792	35,168
Legal fees	35	7,638
Staff costs	142,392	219,631
Subcontracted staff	-	69,074
Rent	117,785	61,602
Team events	70,287	6,340
Depreciation	291,401	104,573
Other support costs	275,312	198,236
<i>Governance costs</i>		
Audit, accountancy and bookkeeping fees	21,596	20,572
	<u>993,781</u>	<u>745,048</u>

Governance costs includes amounts payable to the auditors in respect of:

- Statutory audit £15,250 (2022: £10,380)
- VAT services £16,645 (2022: £nil)
- Accountancy, corporation tax and other services £2,746 (2022: £6,763)

Notes to the financial statements (continued)
For the year ended 31 December 2023

8. Staff costs

The aggregate payroll costs were as follows:

	Total 2023 £	Total 2022 £
Staff costs during the year were:		
Wages and salaries	123,823	197,782
Social security costs	16,470	18,360
Pension costs	2,097	3,488
	142,392	219,631

The number of employees whose gross pay and benefits exceeded £60,000 in the year were:

	2023	2022
£60,000 - £70,000	-	-
£70,000 - £80,000	-	2
£80,000 - £90,000	1	-

The trustees are considered to be the key management personnel and do not receive any remuneration. As described in the trustees' report, the local teams are made up of volunteers.

Staff numbers

The average head count of the charity was:

	2023 number	2022 number
Full time	1	2
Part time	5	3

8. Taxation

As a registered charity, Rapid Relief Team is exempt from taxation on its wholly charitable activities.

Notes to the financial statements (continued)
For the year ended 31 December 2023

9. Tangible fixed assets

GROUP AND CHARITY	Leasehold improvements	Plant and equipment	Fixtures and fittings	Total
Cost	£	£	£	£
At 1 January 2023	-	1,074,206	-	1,074,206
Additions	299,539	286,254	238,877	824,670
Disposals	-	(124,362)	-	(124,362)
At 31 December 2023	299,539	1,236,097	238,877	1,774,513
Depreciation				
At 1 January 2023	-	460,385	-	460,385
Charge for the year	59,908	183,718	47,775	291,401
Eliminated on disposal	-	(101,123)	-	(101,123)
At 31 December 2023	59,908	542,981	47,775	650,664
Net book value				
At 31 December 2023	239,631	693,117	191,101	1,123,849
At 31 December 2022	-	613,820	-	613,820

10. Fixed asset investments

	Total 2023 £	Total 2022 £
Charity		
Shares in subsidiary at cost	1	1
Loans to subsidiary	-	-
	1	1

The charity owns 100% of the issued share capital of £1 of Rapid Relief Team Trading Limited (company number 10827984) which is incorporated in England and Wales. Rapid Relief Team Trading Limited will be dormant going forward.

Rapid Relief Team

Notes to the financial statements (continued) For the year ended 31 December 2023

The results of Rapid Relief Team Trading Limited are summarised below:

	2023	2022
	£	£
Income	-	422,010
Expenditure	-	(1,500)
Net loss for the year	-	420,510
Gift aid payment to parent charity	-	485,820
Share capital	1	1
Profit and loss reserve	2	2
Total reserves	3	3

11. Stock

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Stock	250,750	161,665	250,750	161,665

12. Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	2,625	3,804	2,625	3,804
Prepayments	8,533	68,767	8,533	68,767
Accrued income	30,296	4,620	30,296	4,620
Other debtors	148,396	-	148,396	-
Due from Rapid Relief Team Trading	-	-	100	-
	189,850	77,191	189,950	77,191

Notes to the financial statements (continued)
For the year ended 31 December 2023

13. Creditors – Amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	51,045	37,051	51,045	37,052
Accruals	42,418	48,866	42,418	48,866
Other creditors	5,729	1,306	5,729	1,306
Due to Rapid Relief Team Trading	-	-	-	-
	<u>99,192</u>	<u>87,223</u>	<u>99,192</u>	<u>87,224</u>

14. Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the liabilities of the charity in the event of liquidation.

15. Commitments

At 31 December the charity and group had the following commitments payable relating to non-cancellable leases:

	2023 Land and buildings	2023 Other	2023 Total	2022 Other and total
	£	£	£	£
Within one year	85,890	2,103	87,993	10,265
Between 2 and 5 years	651,333	-	651,333	2,103
Over 5 years	-	-	-	-
	<u>737,223</u>	<u>2,103</u>	<u>739,326</u>	<u>12,368</u>

Notes to the financial statements (continued)
For the year ended 31 December 2023

16. Related Party Transactions

Unrestricted donations from trustees and their companies totalled £nil (2022: £nil).

The total amount of expenses reimbursed to two trustees, their close family members, and their companies totalled £35,312 (2022: £1,364).

Equipment and services costing £nil (2022: £12,875) was purchased from Forgeway Limited, which trustee Rod Buckley controls.

Balances with Rapid Relief Team Trading Limited are shown in the respective notes above.
 Transactions with Rapid Relief Team Trading Limited:

	2023	2022
	£	£
Loan interest charged by RRT	-	-
Sales from subsidiary to parent	-	-
Sales from parent to subsidiary	-	-
Gift aid distribution from the subsidiary to parent	-	485,820

There were no other related party transactions during the year.

17. Movement in funds

Current year	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
Unrestricted funds	3,864,096	5,262,064	(4,062,164)	5,063,996
Restricted funds	-	-	-	-
	<u>3,864,096</u>	<u>5,262,064</u>	<u>(4,062,164)</u>	<u>5,063,996</u>
Comparative year	Balance at 1 January 2022	Income and gain on investment	Expenditure	Balance at 31 December 2022
Unrestricted funds	1,844,359	5,911,213	(3,891,476)	3,864,096
Restricted funds	-	-	-	-
	<u>1,844,359</u>	<u>5,911,213</u>	<u>(3,891,476)</u>	<u>3,864,096</u>

Notes to the financial statements (continued)
For the year ended 31 December 2023

18. Analysis of funds by net assets

Current year	Group 2023			Charity 2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Tangible assets	1,123,849	-	1,123,849	1,123,849	-	1,123,849
Investments	-	-	-	1	-	1
Current assets	4,039,339	-	4,039,339	4,039,335	-	4,039,335
Current liabilities	(99,192)	-	(99,192)	(99,192)	-	(99,192)
Net assets	5,063,996	-	5,063,996		-	

Comparative year	Group 2022			Charity 2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Tangible assets	613,820	-	613,820	613,820	-	613,820
Investments	-	-	-	1	-	1
Current assets	3,337,499	-	3,337,499	3,337,496	-	3,337,496
Current liabilities	(87,223)	-	(87,223)	(87,224)	-	(87,224)
Net assets	3,864,096	-	3,864,096	3,864,093	-	3,864,093

19. Ultimate controlling party

The charity is constituted as a company limited by guarantee. As such the trustees do not consider there to be a controlling party.

RAPID RELIEF TEAM

England & Wales - Charity number 1161586

Accounts

Company Registration No. 09288812 (England and Wales)
Charity Registration No. 1161586

Rapid Relief Team
(A company limited by guarantee)

Annual report and financial statements
For the year ended 31 December 2022

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Rapid Relief Team

Reference and administrative details

Trustees	Sam Blackledge David Brown Roderick Buckley Russell Lynes Benjamin Napthine Murray Robertson Andrew Turner
Principal office	Chelwood House Cox Lane Chessington Surrey KT9 1DN
Registered office	Knighton Park Gospel Hall 190 Station Road Ratby Leicester LE6 0JR
Company Registration No.	09288812
Charity Registration No.	1161586
Bankers	National Westminster Bank Plc
Independent Auditors	Saffery Champness LLP 71 Queen Victoria Street London EC4V 4BE

Rapid Relief Team

Trustees' report

For the year ended 31 December 2022

The Trustees are pleased to present their annual report and financial statements of the charity and group for the period ended 31 December 2022.

Mission

To serve people with care and compassion in times of need.

Vision

For the Plymouth Brethren Christian Church to express Christian principles of care and compassion, by way of benevolent relief to people in need.

Values

Community, compassion and support.

Structure, governance and management

The Charity is a company limited by guarantee registered at Companies House on 30 October 2014 and with the Charity Commission in England and Wales on 8 May 2015. The Charity is governed by its Memorandum and Articles of Association dated 30 October 2014.

The trustees, as listed on page 1, fulfil the roles of both company directors in accordance with the Companies Act 2006 and charity trustees in accordance with the Charities Act 2011. They are referred to throughout this report as Trustees.

Following a recruitment process the first Trustees were appointed as the Founders of the charity based on their CVs, training, aptitude and prior experience in commerce and other charitable entities. An ongoing training program is in place, initially covering risk management, food hygiene, first aid and occupational health & safety. Further Trustees will be appointed by the existing Trustees when deemed necessary as the charity grows and the skill set of the existing trustees is assessed.

All key management decisions were made by the Trustees as a body. The trustees, as key management personnel, do not receive any remuneration. However, over the coming years a more formal system of delegation is expected to be implemented and additional paid staff employed.

Rapid Relief Team is currently managed by the Board of Directors and is supported by a devoted team of regional and local team leaders. In the UK there are nine Regional Team Leaders managing a total of eighty eight local teams with a volunteer pool of in excess of 2,000 to draw on. Within each local team is a structure of core volunteer support personnel with dedicated responsibilities such as Facilities Co-ordinator, Labour Co-ordinator etc. Volunteers are largely drawn from members of the Plymouth Brethren Christian Community. Each region has an assigned chain of command each person in the team understand their responsibilities and who they report to.

Rapid Relief Team (RRT) is part of a global charitable organisation with teams in Australia, North and South America, the Caribbean, Canada, New Zealand and Europe. We have replicated our Organisational Chart in every region globally to ensure uniformity across our operations and our teams are generally of a similar size and work to a consistent standard with established protocols.

Relationship with related parties

Related party transactions are set out in note 16 of the financial statements.

Objectives and activities

The objects of the charity are:

“(1) The relief of poverty, sickness, suffering, distress, disability or destitution in such ways as are exclusively charitable, in particular (but not without limiting the generality of the foregoing) by providing assistance and support to people who are in need as a result of the following circumstances;

- a) Natural disasters including, but not limited to, flood, drought, fire, heatwave, landslide, storm, tornado and earthquake;
- b) Emergencies, including emergencies occasioned by accident;
- c) Any effects of adverse climate change; or
- d) Any unexpected situations of a like nature to those contemplated by paragraphs (a), (b), and (c) of this article that arise and which threaten, or could threaten, life or property and

(2) Any other charitable purpose which the Trustees may from time to time select.”

In the furtherance of these objects the charity RRT uses its charitable resource to help those in need operating our services in two categories, reactive and proactive.

Reactive

RRT teams are at the ready for the unexpected, for when disaster strikes with floods, fires, storms and major incidents impacting the community. Rapid Relief Team can be rapidly deployed to assist government emergency services and works closely with them to provide catering for their teams and support for those directly affected by these events.

The focus of our service is, but is not limited to, catering and refreshments. Our labour forces are structured, trained and willing to give up time and energy to contribute to the common goal of reducing suffering and loss in times of need.

Our services are facilitated using custom-designed equipment such as rapid deployment equipment trailers, barbeque trailers, coffee trailers and marquees. Substantial investment in such equipment ensures the rapid and effective delivery of the services provided by the Rapid Relief Team.

All our major items of equipment are designed and manufactured as a prototype and undergo rigorous evaluation in the field to ensure they suit their given purposes efficiently before replication.

Proactive

RRT offers quality and efficient catering and refreshment assistance to charitable and government organisations confronting some of humankind's greatest challenges, including heart disease, cancer research and the plight of the homeless.

Our catering assistance to these charities typically includes cooking and serving meals, often with the provision of barista coffee and the supply of bottled water.

We support the missions and government bodies who seek to aid these people by contributing to and supporting the many charitable organisations. Over the year we have donated numerous food packs,

hygiene kits, thermal clothing packs and blankets nationally as we visit the missions, meet the homeless in the street and support the soup runs in our cities.

Achievements and Performance

The Rapid Relief Team has identified four key areas of focus that align with our vision of serving people with care and compassion in times of need. Our support is especially channelled towards the emergency services, youth, homelessness and health and disability. We have turned down many requests to support events and organisations that we do not feel are aligned to our purposes or that are even charitable.

During the year our teams nationally have turned to an increase of activities as a result of the war in Ukraine. Specifically the activities have been by providing truck loads of the RRT Family Food Box to the Ukraine refugees in Poland and the people in Ukraine itself, ensuring that our products get directly to the need. RRT has received numerous letters of thanks and recognition for this huge operation which has been named Operation 322.

1. Emergency services

Our teams refresh emergency service crews around the clock in times of emergencies and disasters, including fires, floods and accidents. During 2022 new initiatives were developed such as the 'Frontline' snack packs and hygiene packs.

2. Youth

RRT views support of our youth as a key endeavour to ensure that they are protected and nurtured. The 'Early Bird Learning Program' was established to support learning, health and wellbeing for school children.

3. Homeless & Poverty

Across the nation, numerous charitable organisations work tirelessly to bridge the gap for our homeless.

The Rapid Relief Team supports the charitable work of several religious denominations, along with government funded facilities for the homeless. Our catering services feature on regular support at homeless missions and on soup runs around the city centres. We regularly donate food, sleeping bags, blankets, hygiene packs and care kits. The Family Food Box initiative was a great success.

4. Health and Disability

The Rapid Relief Team has a profound ongoing commitment to the support of health and disability causes. We offer catering support at larger sponsored events and have joined with hospitals, hospices and health organisations to deliver regular support to fundraising and special events.

Financial review

The group raises funds from a variety of individual, foundation and corporate supporters. The corporate subsidiary also sells branded and other RRT items to support the group's charitable activities.

During the year a total of £5,911,203 (2021: £1,634,938) was raised in order to support the charity's work. Of this £3,891,476 (2021: £1,230,960) was spent leaving a reserve to carry forward at the end of the year of £3,864,096 (2021: £1,844,359).

During the year no money was received as restricted grants.

In addition, the charity benefits from a number of in-kind donations and relies on the generous support of its volunteers to carry out its work. The value included in the accounts for these in-kind donations is shown in note 2 of the accounts. Costs incurred on-site by volunteers, such as food handed out, are reimbursed once the claims have been approved through the designated channels. We have a database of over 3,000 volunteers, at least 1,200 of whom have been actively involved in supporting the charity in this period. Our volunteers are offered training and support, and corporate workwear is provided.

At the date of signing this report the trustees do not consider there to be any material uncertainties over the charity's ability to continue as a going concern.

Reserves policy

The charity and group has considered the need to form a reserves policy. The Trustees believe it is important to have a stable reserve that allows the group to offer uninterrupted support to its beneficiaries. In considering the optimum level of reserves required consideration is also given to the reactive nature of some of the charity's work and the need to be able to react quickly in a time of crises.

The free reserves target for the group is £500,000 to £1m. Currently the group has free reserves of £3,250,276 (2021: £1,715,131). The increased free reserves figure above the policy target is earmarked for additional capital equipment planned to be purchased during 2023, new initiatives and a continuation of support for current causes.

Risks and risk management

The Trustees confirm that they have considered the major risks facing the charity and procedures are being put in place to help mitigate those risks. For example, a comprehensive suite of insurance policies is in place and DBS checks are being undertaken for all Trustees and the National Coordinators, Regional Team Leaders, Local Team Leaders and core team volunteers.

During their weekly teleconference the Trustees identify risks to the charity and agree on strategies to mitigate these. Principal risks identified follow:

- **Risk to voluntary income**
To mitigate any risk to voluntary income, a trading company Rapid Relief Team Trading has been established, however, as our income is exceeding our expenditure the Rapid Relief Team Trading is being reviewed as to its necessity especially in regard of our fundraising collaboration globally with the Grace Trust.
- **Food hygiene and safety**
Food preparation and serving on site, strict process and protocols are being maintained and audited nationwide and the services of a national safety and compliance training and consulting company employed to assist with this programme. Additionally, to monitor and maintain consistency, national and regional food coordinators have been appointed who report into a global team.

- **Training**
Where our volunteers are involved in assisting in civil contingencies arrangements basic training has been provided by some local authorities' Civil Protection Units.
- **Safeguarding of children and vulnerable adults at our events**
Our work includes services to children and vulnerable adults. It is important that we safeguard them all when we are working with them. To this end DBS checks are undertaken as mentioned above, and only approved volunteers are used.
- **Complaints**
A documented complaints procedure is in place and we constantly review feedback.
- **Illness**
Any volunteer who has had, or been in known, direct contact with an infectious illness is not permitted to be involved in the preparation of food for at least a fortnight after the illness has cleared or after the date of the last contact with an infected individual.
- **Trailers and drivers**
To ensure that our trailers are kept in good repair, compliant and at the ready, Trailer Managers have been appointed and older second-hand trailers have been replaced/have been added to with/by a fleet of new warranted equipment. We are currently reviewing our towing policy to mitigate the risks associated with driver licensing, insurance and regulatory compliance.
- **Reputation management and social media**
We have recently upgraded our website and have an active presence on social media platforms such as Facebook, LinkedIn and YouTube so that we are out there and can be seen.

Future plans

- The increase of equipment and resources to increase our reach and reactivity including MOU's with a number of Fire, Police and Civil Contingency organisations.
- Increasing our outreach for the benefit of youth, both in the UK and the developing world.
- The development and introduction of new Initiatives.

Fundraising

The Trustees take their responsibility under the Charities (Protection and Social Investment) Act 2016 seriously and have considered the implications on RRT's activities.

The majority of funds are raised from within the Brethren community and following a detailed budget creation an application for monthly grants is made to the Grace Trust.

However, RRT does have public pages on online fundraising platforms (eg Enthuse [was Charity Checkout]) and at events attended by RRT collection buckets are available for small cash donations. A low level of donations is received from the general public from these sources but RRT does not actively fundraise from the general public more widely.

Given the low level of donations from the general public, the Trustees do not consider it necessary to have a formal fundraising policy in place at this time but this is kept under regular review.

RRT does not use third party professional fundraisers.

The Trustees confirm that in the current financial year there have been no complaints in respect of fundraising.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Statement of Trustees' responsibilities

The trustees (who are also the directors of Rapid Relief Team for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

So far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all the necessary steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Rapid Relief Team

Trustees' report (continued)
For the year ended 31 December 2022

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The annual report was approved by trustees of the charity on 2nd August 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'D. Smith', written over a horizontal line.

Trustee

Independent auditor's report to the members of Rapid Relief Team
For the year ended 31 December 2022

Opinion

We have audited the financial statements of Rapid Relief Team for the year ended 31 December 2022 which comprise the Consolidated Statement of Financial Activities, Balance Sheets, Statement of Cash Flows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the charitable company as at 31 December 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Practice; and
- have been prepared in accordance with the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Independent auditor's report to the members of Rapid Relief Team (continued)
For the year ended 31 December 2022

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we concluded that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006.

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report which includes the Directors' report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 require us to report to you if, in our opinion:

- the group or parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Trustees' Annual Report and the Strategic Report.

Independent auditor's report to the members of Rapid Relief Team (continued)
For the year ended 31 December 2022

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative to do so.

Auditor's responsibilities for the audit of the financial statements

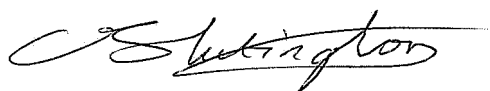
We have been appointed as auditors under the Companies Act 2006 and report in accordance with that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our Report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Cara Turtington (Senior Statutory Auditor)
For and on behalf of Saffery Champness LLP

Chartered Accountants, Statutory Auditors
71 Queen Victoria Street
London
EC4V 4BE

Date: 7 August 2023

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Rapid Relief Team

Consolidated statement of financial activities (including income and expenditure account) For the year ended 31 December 2022

		Unrestricted funds	Restricted funds	Total funds	Total funds
		2022	2022	31 December 2022	31 December 2021
		£	£	£	£
	Note				
Income and endowments from					
Donations and legacies	2	5,446,105	-	5,446,105	1,423,146
Other trading activities	3	39,722	-	39,722	99,010
Investment income	4	425,376	-	425,376	112,783
Total income		5,911,203	-	5,911,203	1,634,938
Expenditure on					
Raising funds	5	115,381	-	115,381	166,700
Charitable activities	6	3,776,095	-	3,776,095	1,064,260
Total expenditure		3,891,476	-	3,891,476	1,230,960
Gain on investments		10	-	10	-
Net income and net movement in funds for the year		2,019,737	-	2,019,737	403,978
Reconciliation of funds					
Total funds brought forward		1,844,359	-	1,844,359	1,440,381
Total funds carried forward	17	3,864,096	-	3,864,096	1,844,359

All of the charity's activities derive from continuing operations during the above two periods.

Rapid Relief Team

Balance sheets
As at 31 December 2022

		Group 31 December 2022 £	Group 31 December 2021 £	Charity 31 December 2022 £	Charity 31 December 2021 £
	Note				
Fixed assets					
Tangible assets	9	613,820	89,228	613,820	89,228
Investments	10	-	40,000	1	1
		613,820	129,228	613,821	89,229
Current assets					
Stocks	11	161,665	100,518	161,665	100,518
Debtors	12	77,191	57,166	77,191	57,166
Cash at bank and in hand		3,098,643	1,642,326	3,098,640	1,631,764
		3,337,499	1,800,010	3,337,496	1,789,448
Creditors: Amounts falling due within one year	13	(87,223)	(84,879)	(87,224)	(99,630)
Net current assets		3,250,276	1,715,131	3,250,272	1,689,818
Net assets		3,864,096	1,844,359	3,864,093	1,779,047
Funds of the charity:					
Unrestricted funds		3,864,096	1,844,359	3,864,093	1,779,047
Restricted funds	17	-	-	-	-
Total funds	17	3,864,096	1,844,359	3,864,093	1,779,047

These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

As permitted by section 408 of the Companies Act 2006 no separate statement of financial activities for the charity alone has been presented. The net surplus of the stand alone charity for the year was £2,085,047 (2021: £305,868).

Approved by the Board of Trustees on 2nd August 2023 and signed on its behalf by:



Andrew Turner
Trustee

Company number 09288812

The notes on pages 15 to 26 form part of these financial statements.

Rapid Relief Team

Consolidated statement of cash flows
For the year ended 31 December 2022

	12 months to 31 December 2022 £	12 months to 31 December 2021 £
Cash flows from operating activities (see note A)	1,623,472	306,789
Cash flows from investing activities		
Purchase of tangible fixed assets	(629,165)	(11,972)
Proceeds from sale of tangible fixed assets	-	99
Disposal of fixed asset investments	40,010	-
Dividends received	422,000	112,222
Net cash flows from investing activities	(167,155)	100,349
Net increase in cash and cash equivalents	1,456,317	407,138
Cash and cash equivalents at 1 January	1,642,326	1,235,188
Cash and cash equivalents at 31 December	3,098,643	1,642,326

Note A	2022	2021
Reconciliation of net income to cash flows from operating activities	£	£
Net income for the year	2,019,737	403,978
Add depreciation	104,573	67,640
Loss on sale of fixed assets	(10)	-
(Increase)/decrease in stocks	(61,148)	(15,813)
(Increase)/decrease in debtors	(20,026)	(35,234)
Increase/(decrease) in creditors	2,346	(1,560)
Less dividends received	(422,000)	(112,222)
	1,623,472	306,789

Note B			
Analysis of changes in net debt	At 31 December 2021 £	Cash flows £	At 31 December 2022 £
Cash	1,642,326	1,456,317	3,098,643

1. Accounting policies

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The functional currency is sterling. Monetary amounts in these financial statements are rounded to the nearest £.

Having considered their budgets and forecasts for the coming period, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Group accounts

The financial statements present the consolidated statement of financial activities, consolidated statement of cash flows and the consolidated and charity balance sheets comprising of the consolidation of the charity with its wholly owned subsidiary, Rapid Relief Team Trading Limited (company number 10827984). The results and assets have been consolidated on a line by line basis.

1.3 Income and endowments

1.3.1 Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

1.3.2 Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Notes to the financial statements (continued)
For the year ended 31 December 2022

1.3.3 Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity.

- a. Those donated for resale produce income when they are sold. They are valued at the amount actually realised
- b. Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- c. Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

1.3.4 Gift aid

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

1.4 Expenditure

1.4.1 Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

1.4.2 Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.6 Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

1.7 Investments

The investment in the subsidiary undertaking is shown at cost on the charity balance sheet.

Other investments are initially measured at cost and subsequently remeasured at fair value at each reporting date. If fair value cannot be reliably measured the investment is subsequently measured at cost less impairment.

1.8 Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost and subsequently depreciated. On disposal the gain or loss arising on the disposal is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to the

Notes to the financial statements (continued)
For the year ended 31 December 2022

profit or loss. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	Over 5 years straight line
---------------------	----------------------------

1.9 Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow-moving stocks. Cost is determined using the first-in, first-out (FIFO) method.

1.10 Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

1.11 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.12 Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price; and subsequently measured at amortised cost using the effective interest method.

1.13 Funds

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purposes. At present the charity has no restricted funds.

1.14 Estimates and judgements

In application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Notes to the financial statements (continued)
For the year ended 31 December 2022

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	Total funds	Total and unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Donations and legacies				
Donations to major appeals	3,460,027	-	3,460,027	324,410
Gift aid reclaimed	89,429	-	89,429	10,235
Grants from other charities	1,707,384	-	1,707,384	1,088,500
Gifts in kind received	189,265	-	189,265	-
	5,446,105	-	5,446,105	1,423,146

Donations to major appeals include grants from central and local government totalling £nil (2021: £25,920).

Gifts in kind received relates to the support for Ukraine in the year which was a new project in the year.

3. Income from other trading activities

	Total and unrestricted funds 2022 £	Total and unrestricted funds 2021 £
Trading income		
Sales of goods and services	39,722	99,010
	39,722	99,010

Notes to the financial statements (continued)
For the year ended 31 December 2022

4. Investment income

	Total and unrestricted funds 2022 £	Total and unrestricted funds 2021 £
Interest receivable and similar income		
Interest receivable	3,376	560
Dividend income	422,000	112,222
	<u>425,376</u>	<u>112,783</u>

5. Expenditure on raising funds

	2022 £	2021 £
Marketing and publicity	76,628	102,394
Support costs (note 7)	37,252	18,559
Other trading costs	1,500	45,747
	<u>115,380</u>	<u>166,700</u>

6. Expenditure on charitable activities

	Direct costs 2022 £	Grant making 2022 £	Support costs (note 7) 2022 £	Total 2022 £
Cost of proactive and reactive events	488,037	-	112,580	600,617
Support for Ukraine	1,740,155	840,109	595,214	3,175,478
	<u>2,228,193</u>	<u>840,109</u>	<u>707,794</u>	<u>3,776,095</u>

During the year grants over £15,000 were made to:

	£
Rapid Relief Team Germany	472,708
Rapid Relief Team France	192,049
Rapid Relief Team Sweden	65,837
Rapid Relief Team Denmark	<u>33,353</u>

Notes to the financial statements (continued)
For the year ended 31 December 2022

Expenditure on charitable activities – comparative year

	Direct costs	Grant making	Support costs (note 7)	Total
	2021	2021	2021	2021
	£	£	£	£
Cost of proactive and reactive events	698,962	12,679	352,620	1,064,260
Support for Ukraine	-	-	-	-
	<u>698,962</u>	<u>12,679</u>	<u>352,620</u>	<u>1,064,260</u>

7. Support and governance costs

	2022	2021
	£	£
Bank and similar charges	22,214	2,996
Legal fees	7,638	35
Staff costs	219,631	168,460
Subcontracted staff	69,074	33,543
Other support costs	198,236	61,906
Rent	61,602	3,469
Team events	6,340	956
Depreciation	104,573	67,521
<i>Governance costs</i>		
Audit, accountancy and bookkeeping fees	55,740	32,292
	<u>745,048</u>	<u>371,179</u>

Governance costs includes amounts payable to the auditors in respect of:

- Statutory audit £10,380 (2021: £8,650)
- Accountancy, corporation tax and other services £6,763 (2021: £2,700)

Notes to the financial statements (continued)
For the year ended 31 December 2022

8. Staff costs

The aggregate payroll costs were as follows:

	Total 2022 £	Total 2021 £
Staff costs during the year were:		
Wages and salaries	197,782	151,926
Social security costs	18,360	13,450
Pension costs	3,488	3,084
	<u>219,631</u>	<u>168,460</u>

The number of employees whose gross pay and benefits exceeded £60,000 in the year were:

	2022	2021
£60,000 - £70,000	-	1
£70,000 - £80,000	2	1

The trustees are considered to be the key management personnel and do not receive any remuneration. As described in the trustees' report, the local teams are made up of volunteers.

Staff numbers

The average head count of the charity was:

	2022 number	2021 number
Full time	2	2
Part time	3	1

8. Taxation

As a registered charity, Rapid Relief Team is exempt from taxation on its wholly charitable activities.

Notes to the financial statements (continued)
For the year ended 31 December 2022

9. Tangible fixed assets

GROUP AND CHARITY		Plant and equipment
		£
Cost		
At 1 January 2022		445,041
Additions		629,165
Disposals		-
At 31 December 2022		1,074,206
Depreciation		
At 1 January 2022		355,813
Charge for the year		104,573
Eliminated on disposal		-
At 31 December 2022		460,385
Net book value		
At 31 December 2022		613,820
At 31 December 2021		89,228

10. Fixed asset investments

	Total 2022 £	Total 2021 £
Group		
Unlisted investment at cost	-	40,000
	-	40,000

The investment held at 31 December 2020 represented convertible loan notes in a private company. During the year ended 31 December 2021, this was converted into 10 ordinary shares in the private company, representing a 10% holding.

This was disposed of in the year ended 31 December 2022.

Notes to the financial statements (continued)
For the year ended 31 December 2022

Movements in fixed asset investments

	Investments other than loans £
Cost or valuation	
At 1 January 2022	40,000
Additions	-
Disposal proceeds	(40,010)
Realised gain on investments	10
At 31 December 2022	-
Carrying amount	
At 31 December 2022	-
At 1 January 2022	40,000

	Total 2022 £	Total 2021 £
Charity		
Shares in subsidiary at cost	1	1
Loans to subsidiary	-	-
	1	1

The charity owns 100% of the issued share capital of £1 of Rapid Relief Team Trading Limited (company number 10827984) which is incorporated in England and Wales. Rapid Relief Team Trading Limited will be dormant going forward.

The results of Rapid Relief Team Trading Limited are summarised below:

	2022 £	2021 £
Income	422,010	137,861
Expenditure	(1,500)	(39,751)
Net loss for the year	420,510	98,110
Gift aid payment to parent charity	485,820	-
Share capital	1	1
Profit and loss reserve	2	65,312
Total reserves	3	65,313

Notes to the financial statements (continued)
For the year ended 31 December 2022

11. Stock

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Stock	<u>161,665</u>	<u>100,518</u>	<u>161,665</u>	<u>100,518</u>

12. Debtors

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	3,804	17,596	3,804	17,596
Prepayments	68,767	28,891	68,767	28,891
Accrued income	<u>4,620</u>	<u>10,678</u>	<u>4,620</u>	<u>10,678</u>
	<u>77,191</u>	<u>57,166</u>	<u>77,191</u>	<u>57,166</u>

13. Creditors – Amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	37,051	52,787	37,052	51,475
Accruals	48,866	28,037	48,866	26,537
Other creditors	1,306	4,054	1,306	721
Due to Rapid Relief Team	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,897</u>
	<u>87,223</u>	<u>84,879</u>	<u>87,224</u>	<u>99,630</u>

14. Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the liabilities of the charity in the event of liquidation.

Notes to the financial statements (continued)
For the year ended 31 December 2022

15. Commitments

At 31 December the charity and group had the following commitments payable relating to non-cancellable leases:

	2022 £	2021 £
Within one year	10,265	10,265
Between 2 and 5 years	2,103	12,368
Over 5 years	-	-
	<u>12,368</u>	<u>22,634</u>

16. Related Party Transactions

Unrestricted donations from trustees and their companies totalled £nil (2021: £nil).

The total amount of expenses reimbursed to two trustees, their close family members, and their companies totalled £1,364 (2021: £nil).

Equipment and services costing £12,875 (2021: £nil) was purchased from Forgeway Limited, which trustee Rod Buckley controls.

Balances with Rapid Relief Team Trading Limited are shown in the respective notes above.
Transactions with Rapid Relief Team Trading Limited:

	2022 £	2021 £
Loan interest charged by RRT	-	4,200
Sales from subsidiary to parent	-	37,404
Sales from parent to subsidiary	-	2,633
Gift aid distribution from the subsidiary to parent	485,820	-

There were no other related party transactions during the year.

17. Movement in funds

Current year	Balance at 1 January 2022	Income and gain on investment	Expenditure	Balance at 31 December 2022
Unrestricted funds	1,844,359	5,911,213	(3,891,476)	3,864,096
Restricted funds				
Food boxes	-	-	-	-
	<u>1,844,359</u>	<u>5,911,213</u>	<u>(3,891,476)</u>	<u>3,864,096</u>

Notes to the financial statements (continued)
For the year ended 31 December 2022

Comparative year	Balance at 1 January 2021	Income	Expenditure	Balance at 31 December 2021
Unrestricted funds	1,440,381	1,634,938	(1,230,960)	1,844,359
Restricted funds				
Food boxes	-	-	-	-
	<u>1,440,381</u>	<u>1,634,938</u>	<u>(1,230,960)</u>	<u>1,844,359</u>

18. Analysis of funds by net assets

Current year	Group 2022			Charity 2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Tangible assets	613,820	-	613,820	613,820	-	613,820
Investments	-	-	-	1	-	1
Current assets	3,337,499	-	3,337,499	3,337,496	-	3,337,496
Current liabilities	(87,223)	-	(87,223)	(87,224)	-	(87,224)
Net assets	<u>3,864,096</u>	<u>-</u>	<u>3,864,096</u>	<u>3,864,093</u>	<u>-</u>	<u>3,864,093</u>
Comparative year	Group 2021			Charity 2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Tangible assets	89,228	-	89,228	89,228	-	89,228
Investments	40,000	-	40,000	1	-	1
Current assets	1,800,010	-	1,800,010	1,789,448	-	1,789,448
Current liabilities	(84,879)	-	(84,879)	(99,630)	-	(99,630)
Net assets	<u>1,844,359</u>	<u>-</u>	<u>1,844,359</u>	<u>1,779,047</u>	<u>-</u>	<u>1,779,047</u>

19. Ultimate controlling party

The charity is constituted as a company limited by guarantee. As such the trustees do not consider there to be a controlling party.

RAPID RELIEF TEAM

England & Wales - Charity number 1161586

Accounts

Company Registration No. 09288812 (England and Wales)
Charity Registration No. 1161586

Rapid Relief Team
(A company limited by guarantee)

Annual report and financial statements
For the year ended 31 December 2021

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Rapid Relief Team

Reference and administrative details

Trustees	Sam Blackledge David Brown Roderick Buckley Russell Lynes Benjamin Napthine Murray Robertson Andrew Turner
Principal office	Chelwood House Cox Lane Chessington Surrey KT9 1DN
Registered office	Knighton Park Gospel Hall 190 Station Road Ratby Leicester LE6 0JR
Company Registration No.	09288812
Charity Registration No.	1161586
Bankers	National Westminster Bank Plc
Independent Auditors	Saffery Champness LLP 71 Queen Victoria Street London EC4V 4BE

Rapid Relief Team

Trustees' report

For the year ended 31 December 2021

The Trustees are pleased to present their annual report and financial statements of the charity and group for the year ended 31 December 2021. The comparatives cover an 18-month period as the Trustees decided to align the reporting period with the calendar year and in line with similar charities with which the charity collaborates.

Mission

To serve people with care and compassion in times of need.

Vision

For the Plymouth Brethren Christian Church to express Christian principles of care and compassion, by way of benevolent relief to people in need.

Values

Community, compassion and support.

Structure, governance and management

The Charity is a company limited by guarantee registered at Companies House on 30 October 2014 and with the Charity Commission in England and Wales on 8 May 2015. The Charity is governed by its Memorandum and Articles of Association dated 30 October 2014.

The trustees, as listed on page 1, fulfil the roles of both company directors in accordance with the Companies Act 2006 and charity trustees in accordance with the Charities Act 2011. They are referred to throughout this report as Trustees.

Following a recruitment process the first Trustees were appointed as the Founders of the charity based on their CVs, training, aptitude and prior experience in commerce and other charitable entities. An ongoing training program is in place, initially covering risk management, food hygiene, first aid and occupational health & safety. Further Trustees will be appointed by the existing Trustees when deemed necessary as the charity grows and the skill set of the existing trustees is assessed.

All key management decisions were made by the Trustees as a body. The trustees, as key management personnel, do not receive any remuneration. However, this is expected to change over the coming years as a more formal system of delegation is implemented and additional paid staff are employed.

Rapid Relief Team is currently managed by the Board of Directors and is supported by a devoted team of regional and local team leaders. In the UK there are nine Regional Team Leaders managing a total of ninety local teams with a volunteer pool of over 2,000 to draw on. Within each local team is a structure of core volunteer support personnel with dedicated responsibilities such as Facilities Co-ordinator, Labour Co-ordinator etc. Volunteers are largely drawn from members of the Plymouth Brethren Christian Community. Each region has an assigned chain of command each person in the team understand their responsibilities and who they report to.

Rapid Relief Team (RRT) is part of a global charitable organisation with teams in Australia, North and South America, the Caribbean, Canada, New Zealand and Europe. We have replicated our Organisational Chart in every region globally to ensure uniformity across our operations and our teams are generally of a similar size and work to a consistent standard with established protocols.

Relationship with related parties

During the year the charity purchased marketing, uniforms, food packaging and other consumable supplies from Rapid Relief Team Trading Limited, a 100% owned subsidiary of the charity.

Related party transactions are set out in note 16 of the financial statements.

Objectives and activities

The objects of the charity are:

“(1) The relief of poverty, sickness, suffering, distress, disability or destitution in such ways as are exclusively charitable, in particular (but not without limiting the generality of the foregoing) by providing assistance and support to people who are in need as a result of the following circumstances;

- a) Natural disasters including, but not limited to, flood, drought, fire, heatwave, landslide, storm, tornado and earthquake;
- b) Emergencies, including emergencies occasioned by accident;
- c) Any effects of adverse climate change; or
- d) Any unexpected situations of a like nature to those contemplated by paragraphs (a), (b), and (c) of this article that arise and which threaten, or could threaten, life or property and

(2) Any other charitable purpose which the Trustees may from time to time select.”

In the furtherance of these objects the charity RRT uses its charitable resource to help those in need operating our services in two categories, **reactive** and **proactive**.

Reactive

RRT teams are at the ready for the unexpected, for when disaster strikes with floods, fires, storms and major incidents impacting the community. Rapid Relief Team can be rapidly deployed to assist government emergency services and works closely with them to provide catering for their teams and support for those directly affected by these events.

The focus of our service is, but is not limited to, catering and refreshments. Our labour forces are structured, trained and willing to give up time and energy to contribute to the common goal of reducing suffering and loss in times of need.

Our services are facilitated using custom-designed equipment such as rapid deployment equipment trailers, barbeque trailers, coffee trailers and marquees. Substantial investment in such equipment ensures the rapid and effective delivery of the services provided by the Rapid Relief Team.

All our major items of equipment are designed and manufactured as a prototype and undergo rigorous evaluation in the field to ensure they suit their given purposes efficiently before replication.

Proactive

RRT offers quality and efficient catering and refreshment assistance to charitable and government organisations confronting some of humankind's greatest challenges, including heart disease, cancer research and the plight of the homeless.

Our catering assistance to these charities typically includes cooking and serving meals, often with the provision of barista coffee and the supply of bottled water.

We support the missions and government bodies who seek to aid these people by contributing to and supporting the many charitable organisations. Over the year we have donated numerous food packs, hygiene kits, thermal clothing packs and blankets nationally as we visit the missions, meet the homeless in the street and support the soup runs in our cities.

Achievements and Performance

The Rapid Relief Team has identified four key areas of focus that align with our vision of serving people with care and compassion in times of need. Our support is especially channelled towards the emergency services, youth, homelessness and health and disability. We have turned down many requests to support events and organisations that we do not feel are aligned to our purposes or that are even charitable.

During the year our teams nationally have turned to an increase of activities as a result of the Covid19 pandemic especially assisting a broad spectrum of needs, from emergencies such as fires and floods to feeding the homeless. A huge increase in the donation of Family Food Boxes replaced many of the proactive charity events which were restricted due to the Pandemic, much of this can be viewed on our website, Facebook and LinkedIn posts. Example of such events in the UK follow:

1. Emergency services

Our teams refresh emergency service crews around the clock in times of emergencies and disasters, including fires, floods and accidents. During 2021 new initiatives were developed such as the 'Frontline' snack packs and hygiene packs.

2. Youth

RRT views support of our youth as a key endeavour to ensure that they are protected and nurtured. The 'Early Bird Learning Program' was established to support learning, health and wellbeing for school children. The RRT Cookie Bar was also introduced to schools which is a highly nutritional snack bar aimed at child hunger.

3. Homeless & Poverty

Across the nation, numerous charitable organisations work tirelessly to bridge the gap for our homeless.

The Rapid Relief Team supports the charitable work of several religious denominations, along with government funded facilities for the homeless. Our catering services feature on regular support at homeless missions and on soup runs around the city centres. We regularly donate food, sleeping bags, blankets, hygiene packs and care kits. The Family Food Box initiative was a great success.

4. Health and Disability

The Rapid Relief Team has a profound ongoing commitment to the support of health and disability causes. We offer catering support at larger sponsored events and have joined with hospitals, hospices and health organisations during 2021 to deliver regular support to fundraising and special events.

Trustees' report (continued)
For the year ended 31 December 2021

Financial review

The group raises funds from a variety of individual, foundation and corporate supporters. The corporate subsidiary also sells branded and other RRT items to support the group's charitable activities.

During the year a total of £1,634,938 (18 month period to 31 December 2020: £1,564,901) was raised in order to support the charity's work. Of this £1,230,960 (2020: £1,372,826) was spent leaving a reserve to carry forward at the end of the year of £1,844,359 (2020: £1,440,381).

During the year no money was received as restricted grants.

In addition, the charity benefits from a number of in-kind donations and relies on the generous support of its volunteers to carry out its work. The value included in the accounts for these in-kind donations is £148,228 (2020: £785). Costs incurred on-site by volunteers, such as food handed out, are reimbursed once the claims have been approved through the designated channels. We have a database of over 3,000 volunteers, at least 2,000 of whom have been actively involved in supporting the charity in this period. Our volunteers are offered training and support, and corporate workwear is provided.

At the date of signing this report the trustees do not consider there to be any material uncertainties over the charity's ability to continue as a going concern.

Reserves policy

The charity and group has considered the need to form a reserves policy. The Trustees believe it is important to have a stable reserve that allows the group to offer uninterrupted support to its beneficiaries. In considering the optimum level of reserves required consideration is also given to the reactive nature of some of the charity's work and the need to be able to react quickly in a time of crises.

The free reserves target for the group is £500,000 to £1m. Currently the group has free reserves of £1,715,131 (2020: £1,170,682). The increased free reserves figure above the policy target is earmarked for additional capital equipment planned to be purchased in 2022 and a number of new initiatives.

Risks and risk management

The Trustees confirm that they have considered the major risks facing the charity and procedures are being put in place to help mitigate those risks. For example, a comprehensive suite of insurance policies is in place and DBS checks are being undertaken for all Trustees and the National Coordinators, Regional Team Leaders, Local Team Leaders and core team volunteers.

During their weekly teleconference the Trustees identify risks to the charity and agree on strategies to mitigate these. Principal risks identified follow:

- **Risk to voluntary income**
To mitigate any risk to voluntary income, a trading company Rapid Relief Team Trading has been established, however, as our income is exceeding our expenditure the Rapid Relief Team Trading is being reviewed as to its necessity especially in regard of our fundraising collaboration globally in 2020s with the Grace Trust.
- **Food hygiene and safety**
Food preparation and serving on site, strict process and protocols are being maintained and audited nationwide and the services of a national safety and compliance training and consulting company employed to assist with this programme. Additionally, to monitor and maintain consistency, national and regional food coordinators have been appointed who report into a global team.

Trustees' report (continued)
For the year ended 31 December 2021

- **Training**
Where our volunteers are involved in assisting in civil contingencies arrangements basic training has been provided by some local authorities' Civil Protection Units.
- **Safeguarding of children and vulnerable adults at our events**
Our work includes services to children and vulnerable adults. It is important that we safeguard them all when we are working with them. To this end DBS checks are undertaken as mentioned above, and only approved volunteers are used.
- **Complaints**
A documented complaints procedure is in place and we constantly review feedback.
- **Illness**
Any volunteer who has had, or been in known, direct contact with an infectious illness is not permitted to be involved in the preparation of food for at least a fortnight after the illness has cleared or after the date of the last contact with an infected individual.
- **Trailers and drivers**
To ensure that our trailers are kept in good repair, compliant and at the ready, Trailer Managers have been appointed and older second-hand trailers have been replaced/have been added to with/by a fleet of new warranted equipment. We are currently reviewing our towing policy to mitigate the risks associated with driver licensing, insurance and regulatory compliance.
- **Reputation management and social media**
We have recently upgraded our website and have an active presence on social media platforms such as Facebook, LinkedIn and YouTube so that we are out there and can be seen.

Future plans

- The increase of equipment and resources to increase our reach and reactivity including MOU's with a number of Fire, Police and Civil Contingency organisations.
- Increasing our outreach for the benefit of youth, both in the UK and the developing world.
- The development and introduction of Care Initiatives, Food Box Initiatives along with our Early Bird Learning project Snack Bars.

Fundraising

The Trustees take their responsibility under the Charities (Protection and Social Investment) Act 2016 seriously and have considered the implications on RRT's activities.

The majority of funds are raised from within the Brethren community and following a detailed budget creation an application for monthly grants is made to the Grace Trust.

However, RRT does have public pages on online fundraising platforms (eg Enthuse [was Charity Checkout]) and at events attended by RRT collection buckets are available for small cash donations. A low level of donations is received from the general public from these sources but RRT does not actively fundraise from the general public more widely.

Given the low level of donations from the general public, the Trustees do not consider it necessary to have a formal fundraising policy in place at this time but this is kept under regular review.

RRT does not use third party professional fundraisers.

Trustees' report (continued)
For the year ended 31 December 2021

The Trustees confirm that in the current financial year there have been no complaints in respect of fundraising.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Statement of Trustees' responsibilities

The trustees (who are also the directors of Rapid Relief Team for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

So far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all the necessary steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Rapid Relief Team

Trustees' report (continued)
For the year ended 31 December 2021

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The annual report was approved by trustees of the charity on 28 JULY 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Andrew Turner', written over a horizontal line.

Andrew Turner
Trustee

**Independent auditor's report to the members of Rapid Relief Team
For the year ended 31 December 2021**

Opinion

We have audited the financial statements of Rapid Relief Team (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 December 2021 which comprise the consolidated statement of financial activities, balance sheets, consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the parent charitable company as at 31 December 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement

Rapid Relief Team

Independent auditor's report to the members of Rapid Relief Team (continued) For the year ended 31 December 2021

in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report which includes the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Trustees' Annual Report and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Independent auditor's report to the members of Rapid Relief Team (continued)
For the year ended 31 December 2021

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the group and parent financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sector in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

Rapid Relief Team

Independent auditor's report to the members of Rapid Relief Team (continued) For the year ended 31 December 2021

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Cara Turtington (Senior Statutory Auditor)
For and on behalf of Saffery Champness LLP

Chartered Accountants, Statutory Auditors
71 Queen Victoria Street
London
EC4V 4BE

Date: 11 August 2022

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Rapid Relief Team

Consolidated statement of financial activities (including income and expenditure account) For the year ended 31 December 2021

		Unrestricted funds	Restricted funds	Total 12 months to 31 December 2021 £	Total 18 months to 31 December 2020 £
	Note	2021 £	2021 £	2021 £	2020 £
Income and endowments from					
Donations and legacies	2	1,423,146	-	1,423,146	1,500,546
Other trading activities	3	99,010	-	99,010	60,256
Investment income	4	112,782	-	112,782	4,099
Total income		1,634,938	-	1,634,938	1,564,901
Expenditure on					
Raising funds	5	166,700	-	166,700	160,893
Charitable activities	6	1,064,260	-	1,064,260	1,211,933
Total expenditure		1,230,960	-	1,230,960	1,372,826
Net income and net movement in funds for the year		403,978	-	403,978	192,075
Reconciliation of funds					
Total funds brought forward		1,440,381	-	1,440,381	1,248,306
Total funds carried forward	17	1,844,359	-	1,844,359	1,440,381

All of the charity's activities derive from continuing operations during the above two periods.

A comparative statement of financial activities showing the split by fund is shown at note 20.

Rapid Relief Team

Balance sheets As at 31 December 2021

	Note	Group 31 December 2021 £	Group 31 December 2020 £	Charity 31 December 2021 £	Charity 31 December 2020 £
Fixed assets					
Tangible assets	9	89,228	144,995	89,228	144,777
Investments	10	40,000	40,000	1	200,001
		<u>129,228</u>	<u>184,995</u>	<u>89,229</u>	<u>344,778</u>
Current assets					
Stocks	11	100,518	84,704	100,518	58,763
Debtors	12	57,166	21,932	57,166	21,932
Cash at bank and in hand		1,642,326	1,235,188	1,631,764	1,157,765
		<u>1,800,010</u>	<u>1,341,825</u>	<u>1,789,448</u>	<u>1,238,460</u>
Creditors: Amounts falling due within one year	13	(84,879)	(86,439)	(99,630)	(110,059)
Net current assets		<u>1,715,131</u>	<u>1,255,386</u>	<u>1,689,818</u>	<u>1,128,401</u>
Net assets		<u>1,844,359</u>	<u>1,440,381</u>	<u>1,779,047</u>	<u>1,473,179</u>
Funds of the charity:					
Unrestricted funds		1,844,359	1,440,381	1,779,047	1,473,179
Restricted funds		-	-	-	-
Total funds	17	<u>1,844,359</u>	<u>1,440,381</u>	<u>1,779,047</u>	<u>1,473,179</u>

These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

As permitted by section 408 of the Companies Act 2006 no separate statement of financial activities for the charity alone has been presented. The net surplus of the stand alone charity for the year was £305,868 (18 month period to 31 December 2020: £209,078).

Approved by the Board of Trustees on 28 JULY 2022 and signed on its behalf by:

Andrew Turner
Trustee

Company number 09288812

The notes on pages 16 to 28 form part of these financial statements.

Rapid Relief Team

Consolidated statement of cash flows
For the year ended 31 December 2021

	12 months to 31 December 2021 £	18 months to 31 December 2020 £	
Cash flows from operating activities (see note A)	306,789	429,181	
Cash flows from investing activities			
Purchase of tangible fixed assets	(11,972)	(142,479)	
Proceeds from sale of tangible fixed assets	99	1,081	
Purchase of fixed asset investments	-	(40,000)	
Dividends received	112,222	-	
Net cash flows from investing activities	100,349	(181,398)	
Net increase in cash and cash equivalents	407,138	247,783	
Cash and cash equivalents at 1 January / 1 July	1,235,188	987,405	
Cash and cash equivalents at 31 December	1,642,326	1,235,188	
Note A	2021	2020	
Reconciliation of net income to cash flows from operating activities	£	£	
Net income for the year	403,978	192,075	
Add depreciation	67,640	129,761	
Loss on sale of fixed assets	-	9,900	
(Increase)/decrease in stocks	(15,813)	24,974	
(Increase)/decrease in debtors	(35,234)	36,974	
Increase/(decrease) in creditors	(1,560)	35,497	
Less dividends received	(112,222)	-	
	306,789	429,181	
Note B			
Analysis of changes in net debt	At 31 December 2020 £	Cash flows £	At 31 December 2021 £
Cash	1,235,188	407,138	1,642,326

1. Accounting policies

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The functional currency is sterling. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Group accounts

The financial statements present the consolidated statement of financial activities, consolidated statement of cash flows and the consolidated and charity balance sheets comprising of the consolidation of the charity with its wholly owned subsidiary, Rapid Relief Team Trading Limited (company number 10827984). The results and assets have been consolidated on a line by line basis.

1.3 Reporting period

These accounts cover a 12 month period to 31 December 2021.

The comparatives cover an 18-month period as the Trustees decided to align the reporting period with the calendar year and in line with similar charities with which the charity collaborates.

The comparative figures, including the related notes, are therefore not entirely comparable.

1.4 Income and endowments

1.4.1 Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

1.4.2 Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Notes to the financial statements (continued)
For the year ended 31 December 2021

1.4.3 Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity.

- a. Those donated for resale produce income when they are sold. They are valued at the amount actually realised
- b. Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- c. Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

1.4.4 Gift aid

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

1.5 Expenditure

1.5.1 Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

1.5.2 Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.7 Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

1.8 Investments

The investment in the subsidiary undertaking is shown at cost on the charity balance sheet.

Other investments are initially measured at cost and subsequently remeasured at fair value at each reporting date. If fair value cannot be reliably measured the investment is subsequently measured at cost less impairment.

1.9 Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost and subsequently depreciated. On disposal the gain or loss arising on the disposal is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to the

Notes to the financial statements (continued)
For the year ended 31 December 2021

profit or loss. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	Over 5 years straight line
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1.10 Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow-moving stocks. Cost is determined using the first-in, first-out (FIFO) method.

1.10 Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

1.11 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.12 Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price; and subsequently measured at amortised cost using the effective interest method.

1.13 Funds

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purposes. At present the charity has no restricted funds.

1.14 Estimates and judgements

In application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Notes to the financial statements (continued)
For the year ended 31 December 2021

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. Income from donations and legacies

	Total funds 12months 2021 £	Total funds 18 months 2020 £
Donations and legacies		
Donations to major appeals	324,410	430,008
Gift aid reclaimed	10,236	16,082
Grants from other charities	1,088,500	1,054,456
	<u>1,423,146</u>	<u>1,500,546</u>

Donations to major appeals include grants from central and local government totalling £25,920 (2020: £186,950).

3. Income from other trading activities

	Total and unrestricted funds 12months 2021 £	Total and unrestricted funds 18 months 2020 £
Trading income		
Sales of goods and services	99,010	60,256
	<u>99,010</u>	<u>60,256</u>

4. Investment income

	Total and unrestricted funds 12 months 2021 £	Total and unrestricted funds 18 months 2020 £
Interest receivable and similar income		
Interest receivable	560	4,099
Dividend income	112,222	-
	<u>112,782</u>	<u>4,099</u>

Rapid Relief Team

Notes to the financial statements (continued) For the year ended 31 December 2021

5. Expenditure on raising funds

12 months
2021

18 months
2020

£

£

Marketing and publicity

102,394

53,173

Support costs (note 7)

18,559

23,310

Other trading costs

45,747

84,410

166,700

160,893

6. Expenditure on charitable activities

12 months
2021

18 months
2020

£

£

Cost of proactive and reactive events

698,961

722,315

Donations to other charities

12,679

46,735

Support costs (note 7)

352,620

442,883

1,064,260

1,211,933

7. Support and governance costs

12 months
2021

18 months
2020

£

£

Bank and similar charges

2,997

5,486

Legal fees

35

11,902

Motor expenses

-

17,567

Staff costs

168,460

168,154

Subcontracted staff

33,543

-

Other support costs

65,375

70,053

Team events

956

2,286

Loss on disposal of assets

-

9,901

Depreciation

67,521

129,576

Governance costs

Audit and accountancy fees

32,292

51,267

371,179

270,598

Auditors' remuneration includes £8,650 (2020: £13,950) in respect of the statutory audit and £2,700 (2020: £4,050) in respect of accountancy, corporation tax and other services.

Rapid Relief Team

Notes to the financial statements (continued) For the year ended 31 December 2021

8. Staff costs

The aggregate payroll costs were as follows:

	Total 12 months 2021 £	Total 18 months 2020 £
Staff costs during the year were:		
Wages and salaries	151,926	152,910
Social security costs	13,450	12,295
Pension costs	3,084	2,949
	<u>168,460</u>	<u>168,154</u>

The number of employees whose gross pay and benefits exceeded £60,000 in the year were:

	2021	2020
£60,000 - £70,000	1	1
£70,000 - £80,000	1	-

The trustees are considered to be the key management personnel and do not receive any remuneration. As described in the trustees' report, the local teams are made up of volunteers.

Staff numbers

The average head count of the charity was:

	2021 number	2020 number
Full time	2	2
Part time	1	2

8. Taxation

As a registered charity, Rapid Relief Team is exempt from taxation on its wholly charitable activities.

Notes to the financial statements (continued)
For the year ended 31 December 2021

9. Tangible fixed assets

GROUP		Plant and equipment
Cost		£
At 1 January 2021		437,244
Additions		11,972
Disposals		(4,175)
At 31 December 2021		445,041
Depreciation		
At 1 January 2021		292,249
Charge for the year		67,640
Eliminated on disposal		(4,076)
At 31 December 2021		355,813
Net book value		
At 31 December 2021		89,228
At 31 December 2020		144,995
CHARITY		
Cost		Plant and equipment
		£
At 1 January 2021		436,651
Additions		11,972
Disposals		(3,582)
At 31 December 2021		445,041
Depreciation		
At 1 January 2021		291,874
Charge for the year		67,521
Eliminated on disposal		(3,582)
At 31 December 2021		355,813
Net book value		
At 31 December 2021		89,228
At 31 December 2020		144,777

Notes to the financial statements (continued)
For the year ended 31 December 2021

10. Fixed asset investments

Group	Total 2021 £	Total 2020 £
Unlisted investment at cost	40,000	40,000
	<u>40,000</u>	<u>40,000</u>

The investment held at 31 December 2020 represented convertible loan notes in a private company. During the year ended 31 December 2021, this was converted into 10 ordinary shares in the private company, representing a 10% holding.

The directors have considered the fair value of the shares. However, in the absence of an active market and sufficient information to use a valuation technique, the directors do not consider there to be a reliable way to measure the fair value. The shares are therefore held at cost less any impairment. The directors are satisfied that at 31 December 2021 no impairment is required.

Charity	Total 31 December 2021 £	Total 31 December 2020 £
Shares in subsidiary at cost	1	1
Loans to subsidiary	-	200,000
	<u>1</u>	<u>200,001</u>

The charity owns 100% of the issued share capital of £1 of Rapid Relief Team Trading Limited (company number 10827984) which is incorporated in England and Wales.

During 2019 a £200,000 loan was made to Rapid Relief Team Trading Limited charging interest at 2.5% per year. This has been fully repaid during the year.

Rapid Relief Team

Notes to the financial statements (continued) For the year ended 31 December 2021

The results of Rapid Relief Team Trading Limited are summarised below:

	31 December 2021 £	31 December 2020 £
Income	137,860	70,910
Expenditure	(39,751)	(87,911)
Net profit/(loss) for the year	98,109	(17,001)
Share capital	1	1
Profit and loss reserve	65,312	(32,797)
Total reserves	65,313	(32,796)

11. Stock

	Group		Charity	
	31 December 2021 £	31 December 2020 £	31 December 2021 £	31 December 2020 £
Stock	100,518	84,704	100,518	58,763

12. Debtors

	Group		Charity	
	31 December 2021 £	31 December 2020 £	31 December 2021 £	31 December 2020 £
Trade debtors	17,596	8,659	17,596	8,659
Prepayments	28,891	5,950	28,891	5,950
Accrued income	10,678	7,323	10,678	7,323
	57,166	21,932	57,166	21,932

13. Creditors – Amounts falling due within one year

	Group		Charity	
	31 December 2021 £	31 December 2020 £	31 December 2021 £	31 December 2020 £
Trade creditors	52,787	51,007	51,475	47,230
Accruals	28,037	24,935	26,537	21,585
Other creditors	4,054	10,496	721	3,974
Due to Rapid Relief Team Trading	-	-	20,897	37,270
	84,879	86,439	99,630	110,059

Notes to the financial statements (continued)
For the year ended 31 December 2021

14. Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the liabilities of the charity in the event of liquidation.

15. Commitments

At 31 December the charity and group had the following commitments payable relating to non cancellable leases:

	2021	2020
	£	£
Within one year	10,265	3,744
Between 2 and 5 years	12,368	-
Over 5 years	-	-
	<u>22,633</u>	<u>3,744</u>

16. Related Party Transactions

Unrestricted donations from trustees and their companies totalled £0 (2020: £2,500).

The total amount of expenses reimbursed to two trustees, their close family members, and their companies totalled £0 (2020: £99), in relation to equipment and event expenses.

Equipment costing £0 (2020: £179) was purchased from a company which one trustee controls.

Balances with Rapid Relief Team Trading Limited are shown in the respective notes above.
 Transactions with Rapid Relief Team Trading Limited:

	2021	2020
	£	£
Loan to the subsidiary	-	200,000
Loan interest charged by RRT	4,200	7,211
Sales from subsidiary to parent	37,404	43,884
Sales from parent to subsidiary	2,633	2,751

There were no other related party transactions during the year.

Rapid Relief Team

Notes to the financial statements (continued) For the year ended 31 December 2021

17. Movement in funds

Current year	Balance at 1 January 2021	Income	Expenditure	Balance at 31 December 2021
Unrestricted funds	1,440,381	1,634,938	(1,230,960)	1,844,359
Restricted funds				
Food boxes	-	-	-	-
	<u>1,440,381</u>	<u>1,634,938</u>	<u>(1,230,960)</u>	<u>1,844,359</u>
Comparative year	Balance at 1 July 2019	Income	Expenditure	Balance at 31 December 2020
Unrestricted funds	1,248,306	1,365,301	(1,173,226)	1,440,381
Restricted funds				
Food boxes	-	199,600	(199,600)	-
	<u>1,248,306</u>	<u>1,564,901</u>	<u>(1,372,826)</u>	<u>1,440,381</u>

The restricted fund in the prior period related to income specifically received to provide food boxes for vulnerable people during the COVID-19 pandemic.

Notes to the financial statements (continued)
For the year ended 31 December 2021

18. Analysis of funds by net assets

Current year	Group 2021			Charity 2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Tangible assets	89,228	-	89,228	89,228	-	89,228
Investments	40,000	-	40,000	1	-	1
Current assets	1,800,010	-	1,800,010	1,789,448	-	1,789,448
Current liabilities	(84,879)	-	(84,879)	(99,630)	-	(99,630)
Net assets	1,844,359	-	1,844,359	1,779,047	-	1,779,047
Comparative year	Group 2020			Charity 2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Tangible assets	144,995	-	144,995	144,777	-	144,777
Investments	40,000	-	40,000	200,001	-	200,001
Current assets	1,341,825	-	1,341,825	1,238,460	-	1,238,460
Current liabilities	(86,439)	-	(86,439)	(110,059)	-	(110,059)
Net assets	1,440,381	-	1,440,381	1,473,179	-	1,473,179

19. Ultimate controlling party

The charity is constituted as a company limited by guarantee. As such the trustees do not consider there to be a controlling party.

Notes to the financial statements (continued)
For the year ended 31 December 2021

20. Comparative statement of financial activities

	Unrestricted funds	Restricted funds	Total
	2020	2020	18 months to 31 December 2020
	£	£	£
Income and endowments from			
Donations and legacies	1,300,946	199,600	1,500,546
Other trading activities	60,256	-	60,256
Investment income	4,099	-	4,099
Total income	1,365,301	199,600	1,564,901
Expenditure on			
Raising funds	160,893	-	160,893
Charitable activities	1,012,333	199,600	1,211,933
Total expenditure	1,173,226	199,600	1,372,826
Net income and net movement in funds for the year	192,075	-	192,075
Reconciliation of funds			
Total funds brought forward	1,248,306	-	1,248,306
Total funds carried forward	1,440,381	-	1,440,381

RAPID RELIEF TEAM

England & Wales - Charity number 1161586

Accounts

Company Registration No. 09288812 (England and Wales)
Charity Registration No. 1161586

Rapid Relief Team
(A company limited by guarantee)

Annual report and financial statements
For the period ended 31 December 2020

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Rapid Relief Team

Reference and administrative details

Trustees	Sam Blackledge David Brown Roderick Buckley Russell Lynes Benjamin Napthine Murray Robertson Andrew Turner Timothy Wakeford Jonathan Whiley	(appointed 30 November 2020) (appointed 30 November 2020) (resigned 30 November 2020) (resigned 1 October 2020)
Secretary	James Walker	(resigned 20 January 2020)
Principal office	Chelwood House Cox Lane Chessington Surrey KT9 1DN	
Registered office	Knighton Park Gospel Hall 190 Station Road Ratby Leicester LE6 0JR	
Company Registration No.	09288812	
Charity Registration No.	1161586	
Bankers	National Westminster Bank Plc	
Independent Auditors	Saffery Champness LLP 71 Queen Victoria Street London EC4V 4BE	

Rapid Relief Team

Trustees' report

For the period ended 31 December 2020

The Trustees are pleased to present their annual report and financial statements of the charity and group for the period ended 31 December 2020. These financial statements cover an 18-month period as the Trustees decided to align the reporting period with the calendar year and in line with similar charities with which the charity collaborates.

Mission

To serve people with care and compassion in times of need.

Vision

For the Plymouth Brethren Christian Church to express Christian principles of care and compassion, by way of benevolent relief to people in need.

Values

Community, compassion and support.

Structure, governance and management

The Charity is a company limited by guarantee registered at Companies House on 30 October 2014 and with the Charity Commission in England and Wales on 8 May 2015. The Charity is governed by its Memorandum and Articles of Association dated 30 October 2014.

The trustees, as listed on page 1, fulfil the roles of both company directors in accordance with the Companies Act 2006 and charity trustees in accordance with the Charities Act 2011. They are referred to throughout this report as Trustees.

Following a recruitment process the first Trustees were appointed as the Founders of the charity based on their CVs, training, aptitude and prior experience in commerce and other charitable entities. An ongoing training program is in place, initially covering risk management, food hygiene, first aid and occupational health & safety. Further Trustees will be appointed by the existing Trustees when deemed necessary as the charity grows and the skill set of the existing trustees is assessed.

All key management decisions were made by the Trustees as a body. The trustees, as key management personnel, do not receive any remuneration. However, this is expected to change over the coming years as a more formal system of delegation is implemented and additional paid staff are employed.

Rapid Relief Team is currently managed by the Board of Directors and is supported by a devoted team of regional and local team leaders. In the UK there are nine Regional Team Leaders managing a total of ninety local teams with a volunteer pool of in the region of 1,200 to draw on. Within each local team is a structure of core volunteer support personnel with dedicated responsibilities such as Facilities Co-ordinator, Labour Co-ordinator etc. Volunteers are largely drawn from members of the Plymouth Brethren Christian Community. Each region has an assigned chain of command each person in the team understand their responsibilities and who they report to.

Rapid Relief Team (RRT) is part of a global charitable organisation with teams in Australia, North and South America, the Caribbean, Canada, New Zealand and Europe. We have replicated our Organisational Chart in every region globally to ensure uniformity across our operations and our teams are generally of a similar size and work to a consistent standard with established protocols.

Relationship with related parties

During the year the charity purchased marketing, uniforms, food packaging and other consumable supplies from Rapid Relief Team Trading Limited, a 100% owned subsidiary of the charity.

Related party transactions are set out in note 16 of the financial statements.

Objectives and activities

The objects of the charity are:

“(1) The relief of poverty, sickness, suffering, distress, disability or destitution in such ways as are exclusively charitable, in particular (but not without limiting the generality of the foregoing) by providing assistance and support to people who are in need as a result of the following circumstances;

- a) Natural disasters including, but not limited to, flood, drought, fire, heatwave, landslide, storm, tornado and earthquake;
- b) Emergencies, including emergencies occasioned by accident;
- c) Any effects of adverse climate change; or
- d) Any unexpected situations of a like nature to those contemplated by paragraphs (a), (b), and (c) of this article that arise and which threaten, or could threaten, life or property and

(2) Any other charitable purpose which the Trustees may from time to time select.”

In the furtherance of these objects the charity RRT uses its charitable resource to help those in need operating our services in two categories, **reactive** and **proactive**.

Reactive

RRT teams are at the ready for the unexpected, for when disaster strikes with floods, fires, storms and major incidents impacting the community. Rapid Relief Team can be rapidly deployed to assist government emergency services and works closely with them to provide catering for their teams and support for those directly affected by these events.

The focus of our service is, but is not limited to, catering and refreshments. Our labour forces are structured, trained and willing to give up time and energy to contribute to the common goal of reducing suffering and loss in times of need.

Our services are facilitated using custom-designed equipment such as rapid deployment equipment trailers, barbeque trailers, coffee trailers and marquees. Substantial investment in such equipment ensures the rapid and effective delivery of the services provided by the Rapid Relief Team.

All our major items of equipment are designed and manufactured as a prototype and undergo rigorous evaluation in the field to ensure they suit their given purposes efficiently before replication.

Proactive

RRT offers quality and efficient catering and refreshment assistance to charitable and government organisations confronting some of humankind's greatest challenges, including heart disease, cancer research and the plight of the homeless.

Our catering assistance to these charities typically includes cooking and serving meals, often with the provision of barista coffee and the supply of bottled water.

We support the missions and government bodies who seek to aid these people by contributing to and supporting the many charitable organisations. Over the year we have donated numerous food packs, hygiene kits, thermal clothing packs and blankets nationally as we visit the missions, meet the homeless in the street and support the soup runs in our cities.

Achievements and Performance

The Rapid Relief Team has identified four key areas of focus that align with our vision of serving people with care and compassion in times of need. Our support is especially channelled towards the emergency services, youth, homelessness and health and disability. We have turned down many requests to support events and organisations that we do not feel are aligned to our purposes or that are even charitable.

During the year our teams nationally have turned to an increase of activities as a result of the Covid19 pandemic especially assisting a broad spectrum of needs, from emergencies such as fires and floods to feeding the homeless. A huge increase in the donation of Family Food Boxes replaced many of the proactive charity events which were restricted due to the Pandemic, much of this can be viewed on our website, Facebook and LinkedIn posts. Example of such events in the UK follow:

1. Emergency services

Our teams refresh emergency service crews around the clock in times of emergencies and disasters, including fires, floods and accidents. During 2020 new initiatives were developed such as the 'Frontline' snack packs and hygiene packs.

2. Youth

RRT views support of our youth as a key endeavour to ensure that they are protected and nurtured. The 'Early Bird Learning Program' was established to support learning, health and wellbeing for school children.

3. Homeless & Poverty

Across the nation, numerous charitable organisations work tirelessly to bridge the gap for our homeless.

The Rapid Relief Team supports the charitable work of several religious denominations, along with government funded facilities for the homeless. Our catering services feature on regular support at homeless missions and on soup runs around the city centres. We regularly donate food, sleeping bags, blankets, hygiene packs and care kits. The Family Food Box initiative was a great success.

4. Health and Disability

The Rapid Relief Team has a profound ongoing commitment to the support of health and disability causes. We offer catering support at larger sponsored events and have joined with hospitals, hospices and health organisations during 2018/2019 to deliver regular support to fundraising and special events.

Trustees' report (continued)

For the period ended 31 December 2020

Financial review

The group raises funds from a variety of individual, foundation and corporate supporters. The corporate subsidiary also sells branded and other RRT items to support the group's charitable activities.

During the period a total of £1,564,901 (year to 30 June 2019: £1,295,606) was raised in order to support the charity's work. Of this £1,372,826 (2019: £971,051) was spent leaving a reserve to carry forward at the end of the period of £1,440,381 (2019: £1,248,306).

During the year £199,600 was received as restricted grants to support the delivery of food boxes during the Covid-19 pandemic. This was fully spent during the year.

In addition, the charity benefits from a number of in-kind donations and relies on the generous support of its volunteers to carry out its work. The value included in the accounts for these in-kind donations is £785 (2019: £1,315). Costs incurred on-site by volunteers, such as food handed out, are reimbursed once the claims have been approved through the designated channels. We have a database of over 3,000 volunteers, at least 2,000 of whom have been actively involved in supporting the charity in this period. Our volunteers are offered training and support, and corporate workwear is provided.

At the date of signing this report the trustees do not consider there to be any material uncertainties over the charity's ability to continue as a going concern.

Reserves policy

The charity and group has considered the need to form a reserves policy. The Trustees believe it is important to have a stable reserve that allows the group to offer uninterrupted support to its beneficiaries. In considering the optimum level of reserves required consideration is also given to the reactive nature of some of the charity's work and the need to be able to react quickly in a time of crises.

The free reserves target for the group is £500,000 to £1m. Currently the group has free reserves of £1,170,682 (2019: £1,105,047). The increased free reserves figure above the policy target is earmarked for additional capital equipment planned to be purchased in late 2021 and a number of new initiatives.

Risks and risk management

The Trustees confirm that they have considered the major risks facing the charity and procedures are being put in place to help mitigate those risks. For example, a comprehensive suite of insurance policies is in place and DBS checks are being undertaken for all Trustees and the National Coordinators, Regional Team Leaders, Local Team Leaders and core team volunteers.

During their weekly teleconference the Trustees identify risks to the charity and agree on strategies to mitigate these. Principal risks identified follow:

- **Risk to voluntary income**
To mitigate any risk to voluntary income, a trading company Rapid Relief Team Trading has been established, however, as our income is exceeding our expenditure the Rapid Relief Team Trading is being reviewed as to its necessity especially in regard of our fundraising collaboration globally in 2020 with the Grace Trust.
 - **Food hygiene and safety**
Food preparation and serving on site, strict process and protocols are being maintained and audited nationwide and the services of a national safety and compliance training and consulting company employed to assist with this programme. Additionally, to monitor and maintain consistency, national and regional food coordinators have been appointed who report into a global team.
-

Trustees' report (continued)

For the period ended 31 December 2020

- **Training**

Where our volunteers are involved in assisting in civil contingencies arrangements basic training has been provided by some local authorities' Civil Protection Units.

- **Safeguarding of children and vulnerable adults at our events**

Our work includes services to children and vulnerable adults. It is important that we safeguard them all when we are working with them. To this end DBS checks are undertaken as mentioned above, and only approved volunteers are used.

- **Complaints**

A documented complaints procedure is in place and we constantly review feedback.

- **Illness**

Any volunteer who has had, or been in known, direct contact with an infectious illness is not permitted to be involved in the preparation of food for at least a fortnight after the illness has cleared or after the date of the last contact with an infected individual.

- **Trailers and drivers**

To ensure that our trailers are kept in good repair, compliant and at the ready, Trailer Managers have been appointed and older second-hand trailers have been replaced/have been added to with/by a fleet of new warranted equipment. We are currently reviewing our towing policy to mitigate the risks associated with driver licensing, insurance and regulatory compliance.

- **Reputation management and social media**

We have recently upgraded our website and have an active presence on social media platforms such as Facebook, LinkedIn and YouTube so that we are out there and can be seen.

Future plans

- The increase of equipment and resources to increase our reach and reactivity including MOU's with a number of Fire, Police and Civil Contingency organisations.
- Increasing our outreach for the benefit of youth, both in the UK and the developing world.
- The development and introduction of Care Initiatives, Food Box Initiatives along with our Early Bird Learning project Snack Bars.

Fundraising

The Trustees take their responsibility under the Charities (Protection and Social Investment) Act 2016 seriously and have considered the implications on RRT's activities.

The majority of funds are raised from within the Brethren community and following a detailed budget creation an application for monthly grants is made to the Grace Trust.

However, RRT does have public pages on online fundraising platforms (eg Enthuse [was Charity Checkout]) and at events attended by RRT collection buckets are available for small cash donations. A low level of donations is received from the general public from these sources but RRT does not actively fundraise from the general public more widely.

Given the low level of donations from the general public, the Trustees do not consider it necessary to have a formal fundraising policy in place at this time but this is kept under regular review.

RRT does not use third party professional fundraisers.

Rapid Relief Team

Trustees' report (continued)

For the period ended 31 December 2020

The Trustees confirm that in the current financial year there have been no complaints in respect of fundraising.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Statement of Trustees' responsibilities

The trustees (who are also the directors of Rapid Relief Team for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

So far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all the necessary steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Rapid Relief Team

Trustees' report (continued)
For the period ended 31 December 2020

The annual report was approved by trustees of the charity on 29th September 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Andrew Turner', with a large, sweeping loop at the top.

Andrew Turner
Trustee

**Independent auditor's report to the members of Rapid Relief Team
For the period ended 31 December 2020**

Opinion

We have audited the financial statements of Rapid Relief Team for the period ended 31 December 2020 which comprise the Consolidated Statement of Financial Activities, Balance Sheets, Statement of Cash Flows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the affairs of the group and the charitable company as at 31 December 2020 and of the group's incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Practice; and
- have been prepared in accordance with the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Independent auditor's report to the members of Rapid Relief Team (continued)
For the period ended 31 December 2020

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we concluded that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006.

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report which includes the Directors' report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 require us to report to you if, in our opinion:

- the group or parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Trustees' Annual Report and the Strategic Report.

Independent auditor's report to the members of Rapid Relief Team (continued)
For the period ended 31 December 2020

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative to do so.

Auditor's responsibilities for the audit of the financial statements

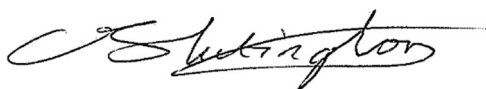
We have been appointed as auditors under the Companies Act 2006 and report in accordance with that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our Report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Cara Turlington (Senior Statutory Auditor)
For and on behalf of Saffery Champness LLP

Chartered Accountants, Statutory Auditors
71 Queen Victoria Street
London
EC4V 4BE

Date: 29 September 2021

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Rapid Relief Team

Consolidated statement of financial activities (including income and expenditure account) For the period ended 31 December 2020

		Unrestricted funds	Restricted funds	Total 18 months to 31 December 2020 £	Total and unrestricted funds 12 months to 30 June 2019 £
		2020 £	2020 £	2020 £	2019 £
	Note				
Income and endowments from					
Donations and legacies	2	1,300,946	199,600	1,500,546	1,152,578
Other trading activities	3	60,256	-	60,256	143,028
Investment income	4	4,099	-	4,099	-
Total income		1,365,301	199,600	1,564,901	1,295,606
Expenditure on					
Raising funds	5	160,893	-	160,893	188,603
Charitable activities	6	1,012,333	199,600	1,211,933	782,448
Total expenditure		1,173,226	199,600	1,372,826	971,051
Net income and net movement in funds for the year		192,075	-	192,075	324,555
Reconciliation of funds					
Total funds brought forward		1,248,306	-	1,248,306	923,751
Total funds carried forward	17	1,440,381	-	1,440,381	1,248,306

All of the charity's activities derive from continuing operations during the above two periods.

Rapid Relief Team

Balance sheets As at 31 December 2020

		Group 31 December 2020 £	Group 30 June 2019 £	Charity 31 December 2020 £	Charity 30 June 2019 £
	Note				
Fixed assets					
Tangible assets	9	144,995	143,259	144,777	142,863
Investments	10	40,000	-	200,001	200,001
		<u>184,995</u>	<u>143,259</u>	<u>344,778</u>	<u>342,864</u>
Current assets					
Stocks	11	84,704	109,677	58,763	43,653
Debtors	12	21,932	58,907	21,932	12,097
Cash at bank and in hand		1,235,188	987,405	1,157,765	906,070
		<u>1,341,825</u>	<u>1,155,989</u>	<u>1,238,460</u>	<u>961,820</u>
Creditors: Amounts falling due within one year	13	(86,439)	(50,942)	(110,059)	(40,583)
Net current assets		<u>1,255,386</u>	<u>1,105,047</u>	<u>1,128,401</u>	<u>921,237</u>
Net assets		<u>1,440,381</u>	<u>1,248,306</u>	<u>1,473,179</u>	<u>1,264,101</u>
Funds of the charity:					
Unrestricted funds		1,440,381	1,248,306	1,473,179	1,264,101
Restricted funds	17	-	-	-	-
Total funds	17	<u>1,440,381</u>	<u>1,248,306</u>	<u>1,473,179</u>	<u>1,264,101</u>

These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

As permitted by section 408 of the Companies Act 2006 no separate statement of financial activities for the charity alone has been presented. The net result of the stand alone charity for the 18 month period was £209,078 (12 month period to 30 June 2019: £331,144).

Approved by the Board of Trustees on 29th September 2021 and signed on its behalf by:



Andrew Turner

Trustee

Company number 09288812

The notes on pages 15 to 26 form part of these financial statements.

Rapid Relief Team

Consolidated statement of cash flows For the period ended 31 December 2020

	18 months to 31 December 2020 £	12 months to 30 June 2019 £
Cash flows from operating activities (see note A)	429,181	402,783
Cash flows from investing activities		
Purchase of tangible fixed assets	(142,479)	(8,725)
Proceeds from sale of tangible fixed assets	1,081	-
Purchase of fixed asset investments	(40,000)	-
Net cash flows from investing activities	(181,398)	(8,725)
Net increase in cash and cash equivalents	247,783	394,058
Cash and cash equivalents at 1 July	987,405	593,347
Cash and cash equivalents at 31 December / 30 June	1,235,188	987,405

Note A	2020	2019
Reconciliation of net income to cash flows from operating activities	£	£
Net income for the year	192,075	324,555
Add depreciation	129,761	63,044
Loss on sale of fixed assets	9,900	4,309
(Increase)/decrease in stocks	24,974	17,320
(Increase)/decrease in debtors	36,974	25,398
Increase/(decrease) in creditors	35,497	18,953
	429,181	402,783

Note B			
Analysis of changes in net debt	At 1 July 2019	Cash flows	At 31 December 2020
	£	£	£
Cash	987,405	247,783	1,235,188

Notes to the financial statements
For the period ended 31 December 2020

1. Accounting policies

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The functional currency is sterling. Monetary amounts in these financial statements are rounded to the nearest £.

Despite the impact of Covid-19, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Group accounts

The financial statements present the consolidated statement of financial activities, consolidated statement of cash flows and the consolidated and charity balance sheets comprising of the consolidation of the charity with its wholly owned subsidiary, Rapid Relief Team Trading Limited (company number 10827984). The results and assets have been consolidated on a line by line basis.

1.3 Reporting period

The company has prepared accounts for a period of 18 months, being the period from 1 July 2019 to 31 December 2020. This has been done to align the year end with that of major stakeholders and simplify reporting. The comparative figures, including the related notes, are therefore not entirely comparable.

1.4 Income and endowments

1.4.1 Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

1.4.2 Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Notes to the financial statements (continued)
For the period ended 31 December 2020

1.4.3 Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity.

- a. Those donated for resale produce income when they are sold. They are valued at the amount actually realised
- b. Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- c. Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

1.4.4 Gift aid

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

1.5 Expenditure

1.5.1 Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

1.5.2 Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.7 Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

1.8 Investments

The investment in the subsidiary undertaking is shown at cost on the charity balance sheet.

Other investments are initially measured at cost and subsequently remeasured at fair value at each reporting date. If fair value cannot be reliably measured the investment is subsequently measured at cost less impairment.

1.9 Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost and subsequently depreciated. On disposal the gain or loss arising on the disposal is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to the

Notes to the financial statements (continued)
For the period ended 31 December 2020

profit or loss. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	Over 5 years straight line
---------------------	----------------------------

1.10 Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow-moving stocks. Cost is determined using the first-in, first-out (FIFO) method.

1.10 Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

1.11 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.12 Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price; and subsequently measured at amortised cost using the effective interest method.

1.13 Funds

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purposes. At present the charity has no restricted funds.

1.14 Estimates and judgements

In application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Notes to the financial statements (continued)
For the period ended 31 December 2020

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	Total funds	Total and unrestricted funds
	2020	2020	18 months 2020	12 months 2019
	£	£	£	£
Donations and legacies				
Donations to major appeals	230,408	199,600	430,008	639,971
Gift aid reclaimed	16,082	-	16,082	58,478
Grants from other charities	1,054,456	-	1,054,456	454,129
	<u>1,300,946</u>	<u>199,600</u>	<u>1,500,546</u>	<u>1,152,578</u>

Restricted donations to major appeals include grants from central and local government totalling £186,950 (2019: £nil).

3. Income from other trading activities

	Total and unrestricted funds 18 months 2020 £	Total and unrestricted funds 12 months 2019 £
Trading income		
Sales of goods and services	60,256	143,028
	<u>60,256</u>	<u>143,028</u>

4. Investment income

	Total and unrestricted funds 18 months 2020 £	Total and unrestricted funds 12 months 2019 £
Interest receivable and similar income		
Interest receivable	4,099	-
	<u>4,099</u>	<u>-</u>

Notes to the financial statements (continued)
For the period ended 31 December 2020

5.	Expenditure on raising funds	18 months 2020 £	12 months 2019 £
	Marketing and publicity	53,173	(646)
	Support costs (note 7)	23,310	12,276
	Other trading costs	84,410	176,973
		<u>160,893</u>	<u>188,603</u>
6.	Expenditure on charitable activities	18 months 2020 £	12 months 2019 £
	Cost of proactive and reactive events	722,315	215,183
	Donations to other charities	46,735	334,002
	Support costs (note 7)	442,883	233,263
		<u>1,211,933</u>	<u>782,448</u>
7.	Support and governance costs	18 months 2020 £	12 months 2019 £
	Bank and similar charges	5,486	21,403
	Legal fees	11,902	4,859
	Motor expenses	17,567	15,050
	Staff costs	168,154	78,993
	Other support costs	70,053	35,845
	Team events	2,286	3,870
	Loss on disposal of assets	9,901	4,309
	Depreciation	129,576	62,848
	<i>Governance costs</i>		
	Audit and accountancy fees	51,267	18,362
		<u>270,598</u>	<u>245,539</u>

Auditors' remuneration includes £13,950 (2019: £7,900) in respect of the statutory audit and £4,050 (2019: £3,900) in respect of accountancy, corporation tax and other services.

Notes to the financial statements (continued)
For the period ended 31 December 2020

8. Staff costs

The aggregate payroll costs were as follows:

	Total 18 months 2020 £	Total 12 months 2019 £
Staff costs during the year were:		
Wages and salaries	152,910	69,618
Social security costs	12,295	8,341
Pension costs	2,949	1,034
	168,154	78,993

During the year, one employee was paid between £60,000 to £70,000 on a 12 month equivalent basis (2019: one employee in this bracket). No other employee earned over £60,000 in either year.

Staff numbers

The average head count of the charity was:

	2020 number	2019 number
Full time	2	1
Part time	2	1

The trustees are considered to be the key management personnel and do not receive any remuneration. As described in the trustees' report, the local teams are made up of volunteers.

8. Taxation

As a registered charity, Rapid Relief Team is exempt from taxation on its wholly charitable activities.

Notes to the financial statements (continued)
For the period ended 31 December 2020

9. Tangible fixed assets

GROUP	Plant and equipment £
Cost	
At 1 July 2019	314,925
Additions	142,479
Disposals	(20,160)
At 31 December 2020	437,244
Depreciation	
At 1 July 2019	171,666
Charge for the year	129,761
Eliminated on disposal	(9,178)
At 31 December 2020	292,249
Net book value At 31 December 2020	144,995
At 30 June 2019	143,259
CHARITY	Plant and equipment £
Cost	
At 1 July 2019	314,332
Additions	142,479
Disposals	(20,160)
At 31 December 2020	436,651
Depreciation	
At 1 July 2019	171,469
Charge for the year	129,583
Eliminated on disposal	(9,178)
At 31 December 2020	291,874
Net book value At 31 December 2020	144,777
At 30 June 2019	142,863

Notes to the financial statements (continued)
For the period ended 31 December 2020

10. Fixed asset investments

Group	Total 2020 £	Total 2019 £
Unlisted investment at cost	40,000	-
	<u>40,000</u>	<u>-</u>

During the year Rapid Relief Team Trading Limited, a wholly owned subsidiary, purchased convertible loan notes in a private company. The directors have considered the fair value of the convertible loan notes. However, in the absence of an active market and sufficient information to use a valuation technique, the directors do not consider there to be a reliable way to measure the fair value. The convertible loan notes are therefore held at cost less any impairment. The directors are satisfied that at 31 December 2020 no impairment is required.

Charity	Total 31 December 2020 £	Total 30 June 2019 £
Shares in subsidiary at cost	1	1
Loans to subsidiary	200,000	200,000
	<u>200,001</u>	<u>200,001</u>

The charity owns 100% of the issued share capital of £1 of Rapid Relief Team Trading Limited (company number 10827984) which is incorporated in England and Wales.

During the previous year a £200,000 loan was made to Rapid Relief Team Trading Limited charging interest at 2.5% per year. This is repayable in June 2023.

The results of Rapid Relief Team Trading Limited are summarised below:

	31 December 2020 £	30 June 2019 £
Income	70,910	175,721
Expenditure	(87,911)	(182,310)
Net loss for the year	<u>(17,001)</u>	<u>(6,589)</u>
Share capital	1	1
Profit and loss reserve	(32,797)	(15,796)
Total reserves	<u>(32,796)</u>	<u>(15,795)</u>

Rapid Relief Team

Notes to the financial statements (continued) For the period ended 31 December 2020

11. Stock

	Group		Charity	
	31 December 2020	30 June 2019	31 December 2020	30 June 2019
	£	£	£	£
Stock	84,704	109,677	58,763	43,653

12. Debtors

	Group		Charity	
	31 December 2020	30 June 2019	31 December 2020	30 June 2019
	£	£	£	£
Trade debtors	8,659	43,676	8,659	-
Prepayments	5,950	8,605	5,950	4,777
Accrued income	7,323	6,626	7,323	6,627
Due from Rapid Relief Team	-	-	-	693
	21,932	58,907	21,932	12,097

13. Creditors – Amounts falling due within one year

	Group		Charity	
	31 December 2020	30 June 2019	31 December 2020	30 June 2019
	£	£	£	£
Trade creditors	51,007	16,258	47,230	7,906
Accruals	24,935	27,231	21,585	24,088
Other creditors	10,496	7,453	3,974	1,979
Due to Rapid Relief Team Trading	-	-	37,270	6,610
	86,439	50,942	110,059	40,583

14. Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the liabilities of the charity in the event of liquidation.

Notes to the financial statements (continued)
For the period ended 31 December 2020

15. Commitments

At 31 December the charity and group had the following commitments payable relating to non cancellable leases:

	2020	2019
	£	£
Within one year	3,744	5,617
Between 2 and 5 years	-	3,744
Over 5 years	-	-
	<u>3,744</u>	<u>9,361</u>

16. Related Party Transactions

Unrestricted donations from trustees and their companies totalled £2,500 (2019: £20,500).

The total amount of expenses reimbursed to two trustees, their close family members, and their companies totalled £99 (2019: £1,538), in relation to equipment and event expenses.

Equipment costing £179 (2019: £764) was purchased from a company which one trustee controls.

Balances with Rapid Relief Team Trading Limited are shown in the respective notes above.

Transactions with Rapid Relief Team Trading Limited:

	2020	2019
	£	£
Loan to the subsidiary	200,000	200,000
Loan interest charged by RRT	7,211	5,339
Sales from subsidiary to parent	43,884	34,333
Sales from parent to subsidiary	2,751	-

There were no other related party transactions during the year.

Notes to the financial statements (continued)
For the period ended 31 December 2020

17. Movement in funds

Current year	Balance at 1 July 2019	Income	Expenditure	Balance at 31 December 2020
Unrestricted funds	1,248,306	1,365,301	(1,173,226)	1,440,381
Restricted funds				
Food boxes	-	199,600	(199,600)	-
	<u>1,248,306</u>	<u>1,564,901</u>	<u>(1,372,826)</u>	<u>1,440,381</u>

Included within restricted funds is £118,173 of grant income from the Government's Department for Environment, Food and Rural Affairs. This income was spent providing food boxes to vulnerable people affected by the COVID-19 pandemic as per the conditions of the grant. The Family Food Box initiative was also supported by Manchester City Council and the National Lottery amongst other funders

Comparative year	Balance at 1 July 2018	Income	Expenditure	Balance at 30 June 2019
Unrestricted funds	923,751	1,295,606	(971,051)	1,248,306
	<u>923,751</u>	<u>1,295,606</u>	<u>(971,051)</u>	<u>1,248,306</u>

Notes to the financial statements (continued)
For the period ended 31 December 2020

18. Analysis of funds by net assets

Current year	Group 2020			Charity 2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Tangible assets	144,995	-	144,995	144,777	-	144,777
Investments	40,000	-	40,000	200,001	-	200,001
Current assets	1,341,825	-	1,341,825	1,238,460	-	1,238,460
Current liabilities	(86,439)	-	(86,439)	(110,059)	-	(110,059)
Net assets	1,440,381	-	1,440,381	1,473,179	-	1,473,179

Comparative year	Group 2019			Charity 2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Tangible assets	143,259	-	143,259	142,863	-	142,863
Investments	-	-	-	200,001	-	200,001
Current assets	1,155,989	-	1,155,989	961,820	-	961,820
Current liabilities	(50,942)	-	(50,942)	(40,583)	-	(40,583)
Net assets	1,248,306	-	1,248,306	1,264,101	-	1,264,101

19. Ultimate controlling party

The charity is constituted as a company limited by guarantee. As such the trustees do not consider there to be a controlling party.