

**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

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<b>Trustees</b>	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)
<b>Secretary</b>	James Walker	(resigned 20 January 2020)
<b>Principal office</b>	Chelwood House Cox Lane Chessington Surrey KT9 1DN	
<b>Registered office</b>	Knighton Park Gospel Hall 190 Station Road Ratby Leicester LE6 0JR	
<b>Company Registration No.</b>	09288812	
<b>Charity Registration No.</b>	1161586	
<b>Bankers</b>	National Westminster Bank Plc	
<b>Independent Auditors</b>	Saffery Champness LLP 71 Queen Victoria Street London EC4V 4BE	

## **Rapid Relief Team**

### **Trustees' report**

**For the period ended 31 December 2020**

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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.

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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**

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**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.
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**Trustees' report (continued)**

**For the period ended 31 December 2020**

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- **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**

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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.

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**Rapid Relief Team**

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

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The annual report was approved by trustees of the charity on 29<sup>th</sup> 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**

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**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**

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**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**

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**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**

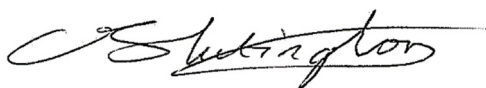
We have been appointed as auditors under the Companies Act 2006 and report in accordance with that Act.

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](http://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 £
	<b>Note</b>				
<b>Income and endowments from</b>					
Donations and legacies	<b>2</b>	1,300,946	199,600	1,500,546	1,152,578
Other trading activities	<b>3</b>	60,256	-	60,256	143,028
Investment income	<b>4</b>	4,099	-	4,099	-
<b>Total income</b>		1,365,301	199,600	1,564,901	1,295,606
<b>Expenditure on</b>					
Raising funds	<b>5</b>	160,893	-	160,893	188,603
Charitable activities	<b>6</b>	1,012,333	199,600	1,211,933	782,448
<b>Total expenditure</b>		1,173,226	199,600	1,372,826	971,051
<b>Net income and net movement in funds for the year</b>		192,075	-	192,075	324,555
<b>Reconciliation of funds</b>					
Total funds brought forward		1,248,306	-	1,248,306	923,751
<b>Total funds carried forward</b>	<b>17</b>	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				
<b>Fixed assets</b>					
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>
<b>Current assets</b>					
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>
<b>Creditors: Amounts falling due within one year</b>	13	(86,439)	(50,942)	(110,059)	(40,583)
<b>Net current assets</b>		<u>1,255,386</u>	<u>1,105,047</u>	<u>1,128,401</u>	<u>921,237</u>
<b>Net assets</b>		<u>1,440,381</u>	<u>1,248,306</u>	<u>1,473,179</u>	<u>1,264,101</u>
<b>Funds of the charity:</b>					
Unrestricted funds		1,440,381	1,248,306	1,473,179	1,264,101
Restricted funds	17	-	-	-	-
<b>Total funds</b>	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 29<sup>th</sup> 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 £
<b>Cash flows from operating activities</b> (see note A)	429,181	402,783
<b>Cash flows from investing activities</b>		
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)	-
<b>Net cash flows from investing activities</b>	(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
<b>Cash and cash equivalents at 31 December / 30 June</b>	1,235,188	987,405

<b>Note A</b>	<b>2020</b>	<b>2019</b>
<b>Reconciliation of net income to cash flows from operating activities</b>	<b>£</b>	<b>£</b>
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

<b>Note B</b>	<b>At 1 July 2019</b>	<b>Cash flows</b>	<b>At 31 December 2020</b>
<b>Analysis of changes in net debt</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cash	987,405	247,783	1,235,188



**Notes to the financial statements**  
**For the period ended 31 December 2020**

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**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**

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**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**

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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
	£	£	£	£
<b>Donations and legacies</b>				
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 £
<b>Trading income</b>		
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 £
<b>Interest receivable and similar income</b>		
Interest receivable	4,099	-
	<u>4,099</u>	<u>-</u>

Notes to the financial statements (continued)  
For the period ended 31 December 2020

<b>5.</b>	<b>Expenditure on raising funds</b>	<b>18 months 2020 £</b>	<b>12 months 2019 £</b>
	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>
<b>6.</b>	<b>Expenditure on charitable activities</b>	<b>18 months 2020 £</b>	<b>12 months 2019 £</b>
	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>
<b>7.</b>	<b>Support and governance costs</b>	<b>18 months 2020 £</b>	<b>12 months 2019 £</b>
	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:

	<b>Total 18 months 2020 £</b>	<b>Total 12 months 2019 £</b>
<b>Staff costs during the year were:</b>		
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:

	<b>2020 number</b>	<b>2019 number</b>
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**

**Cost**

At 1 July 2019

Additions

Disposals

**At 31 December 2020**

**Depreciation**

At 1 July 2019

Charge for the year

Eliminated on disposal

**At 31 December 2020**

**Net book value**

**At 31 December 2020**

**At 30 June 2019**

**Plant and  
equipment**

**£**

314,925

142,479

(20,160)

437,244

171,666

129,761

(9,178)

292,249

144,995

143,259

**CHARITY**

**Cost**

At 1 July 2019

Additions

Disposals

**At 31 December 2020**

**Depreciation**

At 1 July 2019

Charge for the year

Eliminated on disposal

**At 31 December 2020**

**Net book value**

**At 31 December 2020**

**At 30 June 2019**

**Plant and  
equipment**

**£**

314,332

142,479

(20,160)

436,651

171,469

129,583

(9,178)

291,874

144,777

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:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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)
<b>Net assets</b>	<b>1,440,381</b>	<b>-</b>	<b>1,440,381</b>	<b>1,473,179</b>	<b>-</b>	<b>1,473,179</b>

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)
<b>Net assets</b>	<b>1,248,306</b>	<b>-</b>	<b>1,248,306</b>	<b>1,264,101</b>	<b>-</b>	<b>1,264,101</b>

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.