

**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**

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<b>Trustees</b>	Sam Blackledge David Brown Roderick Buckley Russell Lynes Benjamin Napthine Murray Robertson Andrew Turner
<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 year ended 31 December 2021**

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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**

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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 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**

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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.



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

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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.

**Rapid Relief Team**

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

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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**

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**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**

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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**

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**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

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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](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 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 £
	<b>Note</b>	<b>2021 £</b>	<b>2021 £</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Income and endowments from</b>					
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
<b>Total income</b>		<b>1,634,938</b>	<b>-</b>	<b>1,634,938</b>	<b>1,564,901</b>
<b>Expenditure on</b>					
Raising funds	5	166,700	-	166,700	160,893
Charitable activities	6	1,064,260	-	1,064,260	1,211,933
<b>Total expenditure</b>		<b>1,230,960</b>	<b>-</b>	<b>1,230,960</b>	<b>1,372,826</b>
<b>Net income and net movement in funds for the year</b>		<b>403,978</b>	<b>-</b>	<b>403,978</b>	<b>192,075</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,440,381	-	1,440,381	1,248,306
<b>Total funds carried forward</b>	<b>17</b>	<b>1,844,359</b>	<b>-</b>	<b>1,844,359</b>	<b>1,440,381</b>

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 £
<b>Fixed assets</b>					
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>
<b>Current assets</b>					
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>
<b>Creditors: Amounts falling due within one year</b>	13	(84,879)	(86,439)	(99,630)	(110,059)
<b>Net current assets</b>		<u>1,715,131</u>	<u>1,255,386</u>	<u>1,689,818</u>	<u>1,128,401</u>
<b>Net assets</b>		<u>1,844,359</u>	<u>1,440,381</u>	<u>1,779,047</u>	<u>1,473,179</u>
<b>Funds of the charity:</b>					
Unrestricted funds		1,844,359	1,440,381	1,779,047	1,473,179
Restricted funds		-	-	-	-
<b>Total funds</b>	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**

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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 year ended 31 December 2021**

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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 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 £
<b>Donations and legacies</b>		
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 £
<b>Trading income</b>		
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 £
<b>Interest receivable and similar income</b>		
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:

	<b>Total 12 months 2021 £</b>	<b>Total 18 months 2020 £</b>
<b>Staff costs during the year were:</b>		
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:

	<b>2021</b>	<b>2020</b>
£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:

	<b>2021 number</b>	<b>2020 number</b>
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

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



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:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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)
<b>Net assets</b>	<b>1,844,359</b>	<b>-</b>	<b>1,844,359</b>	<b>1,779,047</b>	<b>-</b>	<b>1,779,047</b>
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)
<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>

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