

LANCASTER AREA SEARCH AND RESCUE
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

Scott & Wilkinson
Dalton House
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LANCASTER AREA SEARCH AND RESCUE

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FOR THE YEAR ENDED 28 FEBRUARY 2023**

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LANCASTER AREA SEARCH AND RESCUE

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 28 FEBRUARY 2023

Trustees	Ms H Ward (resigned 2/8/2023) Mr T Buchan Ms J Nicholl (resigned 5/3/2022) Ms K A Barrett Mr J P Stephenson (appointed 8/3/2022) (resigned 5/12/2023) Mr D H Barrett (appointed 1/5/2022) Mr D N Smith Miss J Calverly (appointed 15/7/2023) Mrs M Rawes (appointed 15/7/2023)
Principal address	59 Michaelson Avenue MORECAMBE LA4 6SF
Registered charity number	1177231
Independent examiner	Scott & Wilkinson Dalton House 9 Dalton Square LANCASTER LA1 1WD

LANCASTER AREA SEARCH AND RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023

The trustees present their report with the financial statements of the charity for the year ended 28 February 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

The objects of the charity are to preserve and protect life and in particular to provide and maintain an emergency rescue service for the benefit of the public:

- 1) by the provision of a dedicated and trained volunteer service to assist and support the statutory and essential services, in the operation of search and rescue, and technical rescue capabilities relating to water and soft surfaces in the Lancaster Area;
- 2) by the provision of a back-up service to other search and rescue groups through the national resistance forum and the UK Search and Rescue working group across the United Kingdom if called upon and able to do so.
- 3) by assisting the Lancaster area community during adverse events due to severe weather such as heat, flooding, snow, high winds.
- 4) by raising awareness of the statutory and essential services through attendance to key public events. Such as Lancashire rescue open day.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

- 1) by striving to reduce preventative drowning incidents by delivering community water safety sessions to those of all ages.
- 2) by assisting the local county council and other charities with humanitarian assistance.
- 3) by providing specialist water and event safety provisions at Lancaster area community events.

Volunteers

Operational Team

The operational team rely on volunteers to make up both the operational management team and rescue operatives. All of the training, maintenance and administration involved in these roles is done so on a voluntary basis. On average a team member completes 50 hours of training a year, before callouts and events.

Fundraising

We currently rely mainly on the operational team and a few select social members to attend fundraising events. They are also responsible for assisting with grant applications. We hope to appoint a fundraising officer to assist with this going forward, however, are yet to find an appropriate and willing applicant to take on the role.

Shop

In previous years the charity operated a charity shop which provided the main source of income for the team. Unfortunately, due to running cost involved in this, the shop ceased trading in January 2023 and closed in the February of 2023. The previously employed staff members submitted letters of resignation prior to closure of the shop.

Trustees

All members of the board and advisors do so on a completely voluntary basis. They are responsible for the running of the charity and henceforth the shop. They enlist the assistance of paid professionals for HR, Administration and accounting where necessary.

LANCASTER AREA SEARCH AND RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023

Achievement and performance

Charitable activities

The charity has responded to callouts locally and continue to provide support to SLSGB as a national asset, in a successful, professional, and efficient manner. At the beginning of 2023 the team was called upon by Lancashire Police to assist in a high profile, multi-agency missing person search. This was followed by 2 further call outs in the first half of 2023.

We have continued to develop our community water safety sessions in a post pandemic setting. Most notably within the local education setting, mainly through Young Lifesavers at 3-1-5 Health Club as well as attending local schools, informative talks and local events. 2023 has been an exciting year for our Young Lifesavers program as we have expanded to our local council run premises at Salt Ayre Leisure Centre. This has enabled us to reach a larger audience and provide water safety advice to vulnerable and disadvantaged children through this setting.

Memorandums of understanding remain in place and relationships continue to develop with the local Police and Fire services.

Financial review

Financial position

Young Lifesavers continues to be a financial success. Self-funding their efforts with donations from local business.

The balance sheet continues to improve largely unaffected due to conservative spending habits.

Reserves policy

The charity aims to ensure that it holds 3 months' reserves to sustain daily operations and growth in terms of new search and rescue team members, more trustees, and more equipment and vehicles. Currently the charity holds a minimum of 6 months reserves.

Free reserves are £78,136 (2022: £64,768).

Future plans

The charity aims to continue to develop their relationships with the local community both in-person and online and to continue to build on the service they provide to the local area and beyond.

We aim to develop our community outreach through Young Lifesavers program and educational strategies to drive drowning prevention.

Our goal remains to ensure we can provide assistance to the statutory services in times of extreme weather.

We will strive to ensure our premises and activities are green and environmentally friendly.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is a charitable incorporated organisation, registered with the Charity Commission on 20 February 2018.

We are still a small, young charity but are endeavouring to raise our profile to build a successful board of Trustees with a diverse range of strengths and abilities to work with the operations team. Our board of trustees continues to develop with broadening skill sets.

Recruitment and appointment of new trustees

New trustees must complete an application pack, which will then be reviewed by the board, should the applicant be suitable he/she will be invited to attend a number of meetings. Following this, they will then be invited if appropriate to be appointed. New trustees are appointed by the board and if applicable positions elected by the members at the AGM.

LANCASTER AREA SEARCH AND RESCUE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

22/12/2023

Approved by order of the board of trustees on and signed on its behalf by:



.....
Mr D H Barrett - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASTER AREA SEARCH AND RESCUE

Independent examiner's report to the trustees of Lancaster Area Search and Rescue

I report to the charity trustees on my examination of the accounts of Lancaster Area Search and Rescue (the Trust) for the year ended 28 February 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stuart Hinnigan

Mr S W Hinnigan FCA CTA

Scott & Wilkinson
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

Date: 29/12/2023

LANCASTER AREA SEARCH AND RESCUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments from					
Donations and legacies		9,046	-	9,046	20,728
Charitable activities	5				
Search and rescue team		-	-	-	7,252
Other trading activities	3	90,850	-	90,850	99,250
Investment income	4	71	-	71	-
Total		<u>99,967</u>	<u>-</u>	<u>99,967</u>	<u>127,230</u>
Expenditure on					
Raising funds	6	62,308	-	62,308	57,335
Charitable activities	7				
Search and rescue team		<u>27,633</u>	<u>1,052</u>	<u>28,685</u>	<u>35,523</u>
Total		<u>89,941</u>	<u>1,052</u>	<u>90,993</u>	<u>92,858</u>
NET INCOME/(EXPENDITURE)		10,026	(1,052)	8,974	34,372
Reconciliation of funds					
Total funds brought forward		74,231	4,387	78,618	44,246
Total funds carried forward		<u>84,257</u>	<u>3,335</u>	<u>87,592</u>	<u>78,618</u>

The notes form part of these financial statements

LANCASTER AREA SEARCH AND RESCUE

BALANCE SHEET 28 FEBRUARY 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets					
Tangible assets	13	6,121	3,335	9,456	13,850
Current assets					
Debtors	14	6,043	-	6,043	7,866
Cash at bank and in hand		75,976	-	75,976	61,276
		82,019	-	82,019	69,142
Creditors					
Amounts falling due within one year	15	(3,883)	-	(3,883)	(4,374)
Net current assets		78,136	-	78,136	64,768
Total assets less current liabilities		84,257	3,335	87,592	78,618
NET ASSETS		84,257	3,335	87,592	78,618
Funds	16				
Unrestricted funds				84,257	74,231
Restricted funds:					
Lancaster Freemasons				2,951	3,935
Persimmon				384	452
				3,335	4,387
Total funds				87,592	78,618

The financial statements were approved by the Board of Trustees and authorised for issue on21/12/2023..... and were signed on its behalf by:



Mr T Buchan - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

1. Statutory information

Lancaster Area Search and Rescue is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The address is 59 Michaelson Avenue, Morecambe, LA4 6SF..

2. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

The charity receives government grants. These grants are recognised at the fair value of the amount received or receivable when there is reasonable assurance that the charity will comply with conditions attaching to them and the grants will be received using the accrual model.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% Straight line
Plant and machinery	- 15% Reducing balance
Motor vehicles	- 25% Reducing balance
Computer equipment	- 33% Straight line

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

2. Accounting policies - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Gifts in kind donated for resale are recognised in the financial statements when the goods are sold. Due to the volume of low value items received, it is impracticable to fair value these goods upon receipt.

3. Other trading activities

	2023	2022
	£	£
Charity shop income	90,850	99,250
	<u> </u>	<u> </u>

4. Investment income

	2023	2022
	£	£
Deposit account interest	71	-
	<u> </u>	<u> </u>

LANCASTER AREA SEARCH AND RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 28 FEBRUARY 2023

5. Income from charitable activities

		2023	2022
	Activity	£	£
Grants	Search and rescue team	-	7,252

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Government Covid-19 support grants	-	7,252

6. Raising funds

Raising donations and legacies

	2023	2022
	£	£
Staff costs	27,396	30,303
Other operating leases	26,250	20,280
Rates and water	703	546
Light and heat	7,196	4,155
Selling fees	46	535
Charity shop consumables	717	1,516
	<u>62,308</u>	<u>57,335</u>

7. Charitable activities costs

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Search and rescue team	<u>10,308</u>	<u>18,377</u>	<u>28,685</u>

8. Support costs

	Management	Finance	Governance costs	Totals
	£	£	£	£
Search and rescue team	<u>10,883</u>	<u>1,658</u>	<u>5,836</u>	<u>18,377</u>

LANCASTER AREA SEARCH AND RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 28 FEBRUARY 2023

9. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 28 February 2023 nor for the year ended 28 February 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2023 nor for the year ended 28 February 2022.

10. Staff costs

	2023 £	2022 £
Wages and salaries	26,924	29,784
Other pension costs	472	519
	<u>27,396</u>	<u>30,303</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Shop and admin	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

11. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted funds £	Total funds £
Income and endowments from			
Donations and legacies	20,728	-	20,728
Charitable activities			
Search and rescue team	7,252	-	7,252
Other trading activities	99,250	-	99,250
Total	<u>127,230</u>	<u>-</u>	<u>127,230</u>
Expenditure on			
Raising funds	57,335	-	57,335
Charitable activities			
Search and rescue team	34,131	1,392	35,523
Total	<u>91,466</u>	<u>1,392</u>	<u>92,858</u>
NET INCOME/(EXPENDITURE)	35,764	(1,392)	34,372
Reconciliation of funds			
Total funds brought forward	38,467	5,779	44,246

LANCASTER AREA SEARCH AND RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

11. Comparatives for the statement of financial activities - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total funds carried forward	74,231	4,387	78,618

12. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £2,280 (2021 - £2,180).

13. Tangible fixed assets

	Improvements to property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
Cost					
At 1 March 2022	5,295	12,867	7,995	1,646	27,803
Additions	-	584	1	-	585
Disposals	(5,295)	(1,626)	-	(1,646)	(8,567)
At 28 February 2023	-	11,825	7,996	-	19,821
Depreciation					
At 1 March 2022	3,565	4,696	4,060	1,632	13,953
Charge for year	-	1,146	984	-	2,130
Eliminated on disposal	(3,565)	(521)	-	(1,632)	(5,718)
At 28 February 2023	-	5,321	5,044	-	10,365
Net book value					
At 28 February 2023	-	6,504	2,952	-	9,456
At 28 February 2022	1,730	8,171	3,935	14	13,850

14. Debtors: amounts falling due within one year

	2023 £	2022 £
Trade debtors	-	174
Other debtors	-	5,070
VAT	6,043	2,622
	6,043	7,866

LANCASTER AREA SEARCH AND RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,486	1,560
Taxation and social security	-	503
Other creditors	2,397	2,311
	<u>3,883</u>	<u>4,374</u>

16. Movement in funds

	At 1/3/22	Net movement in funds	At 28/2/23
	£	£	£
Unrestricted funds			
General fund	74,231	10,026	84,257
Restricted funds			
Lancaster Freemasons	3,935	(984)	2,951
Persimmon	452	(68)	384
	<u>4,387</u>	<u>(1,052)</u>	<u>3,335</u>
TOTAL FUNDS	<u>78,618</u>	<u>8,974</u>	<u>87,592</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	99,967	(89,941)	10,026
Restricted funds			
Lancaster Freemasons	-	(984)	(984)
Persimmon	-	(68)	(68)
	<u>-</u>	<u>(1,052)</u>	<u>(1,052)</u>
TOTAL FUNDS	<u>99,967</u>	<u>(90,993)</u>	<u>8,974</u>

LANCASTER AREA SEARCH AND RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

16. Movement in funds - continued

Comparatives for movement in funds

	At 1/3/21 £	Net movement in funds £	At 28/2/22 £
Unrestricted funds			
General fund	38,467	35,764	74,231
Restricted funds			
Lancaster Freemasons	5,247	(1,312)	3,935
Persimmon	532	(80)	452
	<u>5,779</u>	<u>(1,392)</u>	<u>4,387</u>
TOTAL FUNDS	<u>44,246</u>	<u>34,372</u>	<u>78,618</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	127,230	(91,466)	35,764
Restricted funds			
Lancaster Freemasons	-	(1,312)	(1,312)
Persimmon	-	(80)	(80)
	<u>-</u>	<u>(1,392)</u>	<u>(1,392)</u>
TOTAL FUNDS	<u>127,230</u>	<u>(92,858)</u>	<u>34,372</u>

17. Related party disclosures

There were no related party transactions for the year ended 28 February 2023.

LANCASTER AREA SEARCH AND RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	4,793	14,477
Gift aid	4,253	6,251
	<hr/> 9,046	<hr/> 20,728
Other trading activities		
Charity shop income	90,850	99,250
Investment income		
Deposit account interest	71	-
Charitable activities		
Grants	-	7,252
	<hr/> 99,967	<hr/> 127,230
Total incoming resources		
Expenditure		
Raising donations and legacies		
Wages	26,924	29,784
Pensions	472	519
Other operating leases	26,250	20,280
Rates and water	703	546
Light and heat	7,196	4,155
Selling fees	46	535
Charity shop consumables	717	1,516
	<hr/> 62,308	<hr/> 57,335
Charitable activities		
Insurance	4,972	5,130
Telephone	758	714
Postage and stationery	449	540
Rescue team expenses	1,597	6,297
Computer costs	1,762	1,495
Subscriptions	770	901
	<hr/> 10,308	<hr/> 15,077
Support costs		
Management		
Motor expenses	2,289	2,509
Staff training	390	70
Carried forward	2,679	2,579

This page does not form part of the statutory financial statements

LANCASTER AREA SEARCH AND RESCUE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

	2023	2022
	£	£
Management		
Brought forward	2,679	2,579
Travel expenses	-	981
Premises cleaning	1,894	1,669
Premises repairs	1,330	856
Improvements to property	-	1,060
Plant and machinery	1,146	1,444
Motor vehicles	984	1,312
Computer equipment	-	528
(Profit)/loss on sale of tangible fixed assets	2,850	-
	<hr/>	<hr/>
	10,883	10,429
 Finance		
Bank charges	1,658	1,710
 Governance costs		
Sundries	432	857
Accountancy and legal fees	2,301	2,453
Bookkeeping and payroll	879	952
Other legal and professional	1,309	1,397
Admin	915	2,648
	<hr/>	<hr/>
	5,836	8,307
	<hr/>	<hr/>
Total resources expended	90,993	92,858
	<hr/>	<hr/>
Net income	<u>8,974</u>	<u>34,372</u>

This page does not form part of the statutory financial statements